



# **CPA Ver. 2.1**

## **Structure and explanatory notes**

**Eurostat - Unit B5**  
**Central Data and Metadata Services**

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The Statistical classification of products by activity, known as the CPA, is the classification of products (goods as well as services) at the level of the European Union (EU). Product classifications are designed to categorize products that have common characteristics. They provide the basis for collecting and calculating statistics on the production, distributive trade, consumption, international trade and transport of such products.

In November 2012, an update of the CPA was launched. The Regulation establishing CPA version 2.1 was adopted in October 2014, entering into force 1 January 2015. While some sections of the CPA have been aligned to the UN Central Product Classification and its new version 2.1 (commonly referred to as the CPC Ver.2.1) and the explanatory notes have been reviewed, the overall characteristics of the CPA remain unchanged.

The CPA has been aligned to updated concepts, such as the updated Frascati manual, resulting in restructuring of division 72 (Scientific research and development services). Services rendered to households have been introduced in appropriate parts of the CPA. Appropriate detail of the Classification of Types of Constructions (commonly referred to as the CC) has been integrated in division 41 (Buildings and building construction works). Detail has been added to reflect the further detail in various sections of the updated CPC Ver.2.1.

Simultaneously, the structure of the classification down to four digit level has not been changed, in order to maintain consistency with the structure of the activity classification, NACE Rev. 2.

The detail has increased, from 3.142 to 3.218 subcategories. The increase in detail primarily affected the lower level of the classification.

Since CPA version 2.1 is more detailed than CPA 2008, but the coding system remains the same, identical codes can be used in both versions of CPA but with different content, i.e. corresponding to different sections, divisions, groups, classes, categories and subcategories.

**SECTION A PRODUCTS OF AGRICULTURE, FORESTRY AND FISHING****01 Products of agriculture, hunting and related services****01.1 Non-perennial crops****01.11 Cereals (except rice), leguminous crops and oil seeds**

This class includes:

- cereals, leguminous crops and oil seeds grown for food and other purposes

**01.11.1 Wheat****01.11.11 Durum wheat****01.11.12 Wheat, except durum wheat**

This subcategory excludes:

- durum wheat, see 01.11.11

**01.11.2 Maize****01.11.20 Maize**

This subcategory excludes:

- sweet corn, see 01.13.39
- fodder maize, see 01.19.10

**01.11.3 Barley, rye and oats****01.11.31 Barley****01.11.32 Rye****01.11.33 Oats****01.11.4 Sorghum, millet and other cereals****01.11.41 Sorghum**

This subcategory excludes:

- fodder sorghum, see 01.19.10
- seeds fodder, see 01.19.31
- sweet sorghum, see 01.19.39

**01.11.42 Millet****01.11.43 Triticale****01.11.49 Other cereals****01.11.5 Cereals straw and husks****01.11.50 Cereals straw and husks**

This subcategory also includes:

- unprepared straw, whether or not chopped, ground, pressed or in the form of pellets

This subcategory excludes:

- cleaned, bleached or dyed straw, see 01.29.30
- briquettes of straw, see 16.29.15

**01.11.6 Green leguminous vegetables****01.11.61 Beans, green****01.11.62 Peas, green**

This subcategory also includes:  
- green peas and forage peas

**01.11.69 Other green leguminous vegetables**

This subcategory excludes:  
- soya beans, see 01.11.81

**01.11.7 Dried leguminous vegetables**

This category includes:  
- leguminous vegetables, dried, whether or not shelled or split

**01.11.71 Beans, dry****01.11.72 Broad beans, dry****01.11.73 Chick peas, dry****01.11.74 Lentils, dry****01.11.75 Peas, dry****01.11.76 Cow peas****01.11.77 Pigeon peas, dry****01.11.79 Pulses (dried leguminous vegetables) n.e.c.**

This subcategory excludes:  
- soya beans, see 01.11.81

**01.11.8 Soya beans and groundnuts****01.11.81 Soya beans**

This subcategory excludes:  
- roasted soya beans used as coffee substitutes, see 10.83.12

**01.11.82 Groundnuts, in shell****01.11.9 Other oil seeds****01.11.91 Lin seed****01.11.92 Mustard seed****01.11.93 Rape or colza seed****01.11.94 Sesame seed****01.11.95 Sunflower seed****01.11.96 Castor oil seeds**

**01.11.99 Other oil seeds n.e.c.****01.12 Rice, not husked****01.12.1 Rice, not husked****01.12.10 Rice, not husked****01.13 Vegetables and melons, roots and tubers**

This class excludes:

- forage plants, see 01.19.10
- seeds of forage plants, seeds of mangolds, see 01.19.31

**01.13.1 Leafy or stem vegetables****01.13.11 Asparagus****01.13.12 Cabbages****01.13.13 Cauliflowers and broccoli****01.13.14 Lettuce****01.13.15 Chicory**

This subcategory excludes:

- chicory roots, see 01.28.19

**01.13.16 Spinach****01.13.17 Artichokes****01.13.19 Other leafy or stem vegetables**

This subcategory also includes:

- parsley

**01.13.2 Melons****01.13.21 Watermelons****01.13.29 Other melons****01.13.3 Other fruit-bearing vegetables****01.13.31 Chillies and peppers, green (only capsicum)**

This subcategory excludes:

- fruit-bearing vegetables of the genus Pimenta, see 01.13.39

**01.13.32 Cucumbers and gherkins****01.13.33 Eggplants (aubergines)****01.13.34 Tomatoes**

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

This subcategory includes:

- courgettes
- sweet corn
- vegetables of the genus Pimenta
- pumpkins, squash and other vegetables n.e.c.

This subcategory also includes:

- fresh ears of sweetcorn for ornamental purposes

This subcategory excludes:

- dried ears of sweetcorn, bleached, dyed or otherwise worked for ornamental purposes, see 02.30.30

**01.13.4 Root, bulb or tuberous vegetables****01.13.41 Carrots and turnips****01.13.42 Garlic****01.13.43 Onions**

This subcategory includes:

- onions and shallots

**01.13.44 Leeks and other alliaceous vegetables**

This subcategory also includes:

- Japanese bunching onion or Welsh onion and chives

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

This subcategory includes:

- salad beetroot
- radishes
- horse-radish
- celeriac rooted celery or German celery
- parsnip, similar edible roots n.e.c.

This subcategory excludes:

- celery, other than rooted celery, see 01.13.90

**01.13.5 Edible roots and tubers with high starch or inulin content****01.13.51 Potatoes****01.13.52 Sweet potatoes****01.13.53 Cassava****01.13.54 Taro****01.13.59 Other edible roots and tubers with high starch or inulin content**

This subcategory excludes:

- taro, see 01.13.54

**01.13.6 Vegetable seeds, except beet seeds****01.13.60 Vegetable seeds, except beet seeds**

This subcategory excludes:

- sugar beet seeds, see 01.13.72
- beet seeds and seeds for forage plants, see 01.19.3,
- vegetable seeds which have lost their ability to germinate, see 01.19.39

**01.13.7 Sugar beet and sugar beet seeds****01.13.71 Sugar beet****01.13.72 Sugar beet seeds****01.13.8 Mushrooms and truffles****01.13.80 Mushrooms and truffles**

This subcategory excludes:

- forest mushrooms, including wild truffles, see 02.30.40

**01.13.9 Vegetables, fresh, n.e.c.****01.13.90 Vegetables, fresh, n.e.c.**

This subcategory includes:

- fennel, when used as a vegetable,
- celeriac other than "rooted celery"
- other fresh vegetables, n.e.c

This subcategory also includes:

- fresh edible lucerne, soya bean and sunflower sprouts
- bean sprouts and shoots

This subcategory excludes:

- celeriac "rooted celery", see 01.13.49,
- fennel, when used as a spice, see 01.28.14

**01.14 Sugar cane****01.14.1 Sugar cane****01.14.10 Sugar cane****01.15 Unmanufactured tobacco****01.15.1 Unmanufactured tobacco****01.15.10 Unmanufactured tobacco**

This subcategory excludes:

- stemmed and redried tobacco, see 12.00.12

**01.16 Fibre crops****01.16.1 Fibre crops****01.16.11 Cotton, whether or not ginned**

This subcategory also includes:

- cotton seeds

**01.16.12 Jute, kenaf and other textile bast fibres, raw or retted, except flax, true hemp and ramie**

This subcategory excludes:

- flax, true hemp and ramie, see 01.16.19

**01.16.19 Flax, true hemp and raw fibre crops n.e.c.****01.19 Other non-perennial crops****01.19.1 Forage crops**

**01.19.10 Forage crops**

This subcategory includes:

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

This subcategory excludes:

- forage peas, see 01.11.62
- pellets and meals of forage crops, see 10.91

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

This subcategory also includes:

- bouquets, wreaths, floral baskets etc. arrangements containing flowers or flower buds (e.g. posies, buttonholes)
- cut branches of trees, shrubs and bushes, if they have flowers or flower buds (e.g. willow branches with flower buds or flowers, sunflowers)

This subcategory excludes:

- willow branches without flower buds or flowers, see 01.29.30,
- foliage, branches and other parts of wild growing plants, without flowers or flower buds, suitable for ornamental purposes, see 02.30.30

**01.19.22 Flower seeds**

This subcategory also includes:

- seeds of sweet pea (*Lathyrus odoratus*)

**01.19.3 Beet seeds, seeds for forage plants; other raw vegetable materials****01.19.31 Beet seeds (excluding sugar beet seeds) and seeds for forage plants**

This subcategory excludes:

- sugar beet seeds, see 01.13.72

**01.19.39 Raw vegetable materials n.e.c.**

This subcategory also includes:

- sweet sorghum,
- pollen (pollen meal) i.e. small pellets containing pollen gathered by bees formed by nectar, honey and bee saliva

This subcategory excludes:

- chicory roots, see 01.28.19
- pollen obtained by a mechanical process classified as part of the plant from which it is derived (e.g. pollen of plants used primarily in perfumery, pharmacy and the like), see 01.28.30
- dried pollen extract obtained by the solvent extraction, see 10.89.15

**01.2 Perennial crops****01.21 Grapes****01.21.1 Grapes****01.21.11 Table grapes****01.21.12 Other grapes, fresh****01.22 Tropical and subtropical fruits****01.22.1 Tropical and subtropical fruits****01.22.11 Avocados**



**01.22.12 Bananas, plantains and similar****01.22.13 Dates****01.22.14 Figs**

This subcategory excludes:  
- cactus pears, see 01.25.90

**01.22.19 Other tropical and subtropical fruits****01.23 Citrus fruits****01.23.1 Citrus fruits****01.23.11 Pomelo and grapefruits****01.23.12 Lemons and limes****01.23.13 Oranges****01.23.14 Tangerines, mandarins, clementines****01.23.19 Other citrus fruits****01.24 Pome fruits and stone fruits****01.24.1 Apples****01.24.10 Apples****01.24.2 Other pome fruits and stone fruits****01.24.21 Pears****01.24.22 Quinces****01.24.23 Apricots****01.24.24 Cherries****01.24.25 Peaches****01.24.26 Nectarines****01.24.27 Plums****01.24.28 Sloes****01.24.29 Other pome fruits and stone fruits n.e.c.****01.25 Other tree and bush fruits and nuts****01.25.1 Berries and the fruits of the genus vaccinium****01.25.11 Kiwi fruit**

**01.25.12 Raspberries****01.25.13 Strawberries****01.25.19 Other berries, the fruits of the genus vaccinium n.e.c.**

This subcategory includes:

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

**01.25.2 Fruit seeds****01.25.20 Fruit seeds**

This subcategory also includes:

- seeds of ornamental trees or trees intended to beautify parks, gardens and streets

This subcategory excludes:

- locust bean seed undecorticated, neither crushed nor ground, see 01.25.90

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

This category excludes:

- groundnuts, in shell, see 01.11.82
- coconuts, see 01.26.20
- wild growing edible products, see 02.30.40
- shelled nuts and groundnuts, see 10.39.25

**01.25.31 Almonds****01.25.32 Chestnuts****01.25.33 Hazelnuts****01.25.34 Pistachios****01.25.35 Walnuts****01.25.39 Other nuts (excluding wild edible nuts, groundnuts and coconuts)**

This subcategory excludes:

- groundnuts, in shell, see 01.11.82
- coconuts, see 01.26.20
- wild growing edible products, see 02.30.40
- groundnuts, shelled, see 10.39.25

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

This subcategory also includes:

- persimmons
- cactus pears
- pomegranates

**01.26 Oleaginous fruits****01.26.1 Olives****01.26.11 Table olives****01.26.12 Olives for production of olive oil**

**01.26.2 Coconuts****01.26.20 Coconuts****01.26.9 Other oleaginous fruits****01.26.90 Other oleaginous fruits****01.27 Beverage crops****01.27.1 Beverage crops****01.27.11 Coffee beans, not roasted****01.27.12 Tea leaves****01.27.13 Maté leaves****01.27.14 Cocoa beans****01.28 Spices, aromatic, drug and pharmaceutical crops****01.28.1 Spices, not processed****01.28.11 Pepper (piper spp.), raw****01.28.12 Chillies and peppers, dry (capsicum spp.), raw**

This subcategory excludes:

- unprocessed spices of the genus Pimenta, see 01.28.19

**01.28.13 Nutmeg, mace and cardamoms, raw****01.28.14 Anise, badian, coriander, cumin, caraway, fennel and juniper berries, raw****01.28.15 Cinnamon (canella), raw****01.28.16 Cloves (whole stems), raw****01.28.17 Ginger, dry, raw****01.28.18 Vanilla, raw****01.28.19 Other spices, not processed**

This subcategory also includes:

- chicory roots
- unprocessed spices of the genus Pimenta

This subcategory excludes:

- roasted chicory and other roasted coffee substitutes, see 10.83.12

**01.28.2 Hop cones****01.28.20 Hop cones****01.28.3 Plants used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes**

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

This subcategory also includes:

- pollen obtained by mechanical processing of plants
- chamomile straw and husks,
- dried dandelion leaves,
- dried sorrel (*Rumex acetosa*)
- dried nasturtium

**01.29 Other perennial crops****01.29.1 Natural rubber****01.29.10 Natural rubber****01.29.2 Christmas trees, cut****01.29.20 Christmas trees, cut****01.29.3 Vegetable materials of a kind used primarily for plaiting or as stuffing or padding, or in dyeing or tanning****01.29.30 Vegetable materials of a kind used primarily for plaiting or as stuffing or padding, or in dyeing or tanning**

This subcategory also includes:

- sunflower stalks and leaves, residues without flowers
- fresh willow branches without flower buds or flowers
- cleaned, bleached or dyed straw

This subcategory excludes:

- unprepared straw, whether or not chopped, ground, pressed or in the form of pellets, see 01.11.50

**01.3 Planting material: live plants, bulbs, tubers and roots, cuttings and slips; mushroom spawn****01.30 Planting material: live plants, bulbs, tubers and roots, cuttings and slips; mushroom spawn****01.30.1 Planting material: live plants, bulbs, tubers and roots, cuttings and slips; mushroom spawn****01.30.10 Planting material: live plants, bulbs, tubers and roots, cuttings and slips; mushroom spawn**

This subcategory also includes:

- substrate for growing mushrooms from mycelium sown

This subcategory excludes:

- plants for seed production, see appropriate subcategories of groups 01.1 and 01.2
- cuttings of trees and forest shrubs, see 02.10.11
- forest nurseries services, see 02.10.20
- forest trees, see 02.10.30
- substrate for growing mushrooms without mycelium sown, see 20.15.80

**01.4 Live animals and animal products****01.41 Dairy cattle, live and raw milk from dairy cattle****01.41.1 Dairy cattle, live****01.41.10 Dairy cattle, live**

**01.41.2 Raw milk from dairy cattle****01.41.20 Raw milk from dairy cattle**

This subcategory also includes:

- raw buffalo milk

**01.42 Other cattle and buffaloes, live and their semen****01.42.1 Other cattle and buffaloes, live****01.42.11 Other cattle and buffaloes, except calves, live**

This subcategory includes:

- animals of subfamily Bovinae, domestic or wild, regardless of their use, n.e.c. and oxen (*Ovibos moschatus*)

This subcategory excludes:

- calves of cattle and buffalo, live, see 01.42.12

**01.42.12 Calves of cattle and buffalo, live****01.42.2 Cattle and buffalo semen****01.42.20 Cattle and buffalo semen****01.43 Horses and other equines, live****01.43.1 Horses and other equines, live****01.43.11 Horses, live**

This subcategory also includes:

- semen of stallions

This subcategory excludes:

- hybrids of the mare and a zebra, see 01.49.19

**01.43.12 Asses, mules and hinnies, live****01.44 Camels and camelids, live****01.44.1 Camels and camelids, live****01.44.10 Camels and camelids, live**

This subcategory includes:

- dromaderies, llamas, alpacas, guanacos, vicunas and other camelids

This subcategory also includes:

- semen of camelids

**01.45 Sheep and goats, live; raw milk and shorn wool from sheep and goats****01.45.1 Sheep and goats, live****01.45.11 Sheep, live**

This subcategory also includes:

- ram semen

**01.45.12 Goats, live**

This subcategory also includes:

- semen of goats

This subcategory excludes:

- chamois, rupicapra (*Rupicapra rupicapra*), goat-antelopes (*Caprinae*), see 01.49.19

**01.45.2 Raw milk from sheep and goats****01.45.21 Raw milk from sheep****01.45.22 Raw milk from goats****01.45.3 Shorn wool from sheep and goats, greasy, including fleece-washed shorn wool**

This category also includes:

- fleece-washed shorn wool

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

This subcategory also includes:

- fleece-washed shorn wool

This subcategory excludes:

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

**01.46 Swine, live****01.46.1 Swine, live****01.46.10 Swine, live**

This subcategory also includes:

- semen of boars

**01.47 Poultry, live and eggs**

50

This class excludes:

- feather and down, see 10.12.50

**01.47.1 Poultry, live****01.47.11 Chickens, live****01.47.12 Turkeys, live**

This subcategory excludes:

- wild turkeys, see 01.49.12

**01.47.13 Geese, live**

This subcategory excludes:

- wild geese, see 01.49.12

**01.47.14 Ducks and guinea fowls, live**

This subcategory excludes:

- wild ducks, see 01.49.12

**01.47.2 Eggs in shell, fresh****01.47.21 Hen eggs in shell, fresh****01.47.22 Eggs from other poultry, in shell, fresh**

**01.47.23 Hen eggs for hatching****01.47.24 Eggs from other poultry, for hatching****01.49 Other farmed animals and animal products****01.49.1 Other farmed animals, live****01.49.11 Domestic rabbits, live****01.49.12 Farmed birds n.e.c., live**

This subcategory also includes:

- birds of the species Columbidae, wild or domestic
- wild turkeys, ducks and geese

**01.49.13 Farmed reptiles (including snakes and turtles), live**

This subcategory also includes:

- snakes and turtles

This subcategory excludes:

- aquatic reptiles (saltwater or freshwater), see 03.00.69

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

This subcategory includes:

- reindeer
- fur animals (except domestic rabbits),
- bees and other insects,
- hybrids of the mare and a zebra
- cats, dogs and other pet animals
- diverse farmed animals n.e.c.

This subcategory excludes:

- frogs, crocodiles and aquatic insects (saltwater or freshwater), see 03.00.69

**01.49.2 Other farm animal products****01.49.21 Natural honey**

This subcategory excludes:

- mixtures of natural and artificial honey, see 10.62.13

**01.49.22 Raw milk n.e.c.**

This subcategory excludes:

- raw milk of bovine and buffalo animals, see 01.41.20

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

This subcategory excludes:

- sea snails, see 03.00.42, 03.00.44

**01.49.24 Edible products of farm animal origin n.e.c.****01.49.25 Silk-worm cocoons suitable for reeling****01.49.26 Insect waxes and spermaceti, whether or not refined or coloured**

**01.49.27 Animal embryos for reproduction**

This subcategory excludes:

- semen of stallions, see 01.43.11
- ram semen, see 01.45.11
- semen of goats, see 01.45.12
- semen of boars, see 01.46.10

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

This subcategory includes:

- fine or coarse animal hair, not carded or combed

**01.49.3 Raw fur skins and miscellaneous raw hides and skins****01.49.31 Raw fur skins, except of fur-bearing lambs**

This subcategory excludes:

- raw fur skins of fur-bearing lambs. See 01.49.32

**01.49.32 Raw fur skins of fur-bearing lambs****01.49.39 Raw skins of animals n.e.c. (fresh or preserved, but not further prepared)****01.6 Agricultural and animal husbandry services (except veterinary services)**

This group excludes:

- veterinary services, see 75.00.1

**01.61 Support services to crop production****01.61.1 Support services to crop production****01.61.10 Support services to crop production**

This subcategory includes:

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

This subcategory excludes:

- water distribution services through mains, operation services of irrigation canals, see 36.00.20
- landscape architects services, see 71.11.4
- services provided by agronomists and agricultural economists, see 74.90.19
- other pest control services, see 81.29.11
- landscape services not related to agriculture, see 81.30.11 and 81.30.12
- organisation of agricultural shows and fairs, see 82.30.12

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



### **01.62.10 Support services to animal production**

This subcategory includes:

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

This subcategory also includes:

- services of farriers,
- rental services of assistive devices for animal husbandry with operator

This subcategory excludes:

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

### **01.63 Post-harvest crop services**

#### **01.63.1 Post-harvest crop services**

##### **01.63.10 Post-harvest crop services**

This subcategory includes:

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

This subcategory excludes:

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

### **01.64 Seed processing services for propagation**

#### **01.64.1 Seed processing services for propagation**

##### **01.64.10 Seed processing services for propagation**

This subcategory includes:

- services to improve the propagation quality of the seed, including treatment of genetically modified seeds:
  - removal of non-seed materials, undersized, mechanically or insect-damaged and immature seeds
  - removal of seed moisture to a safe level for seed storage
  - drying, cleaning, grading and treating of seeds until they are marketed

This subcategory excludes:

- seeds, see groups 01.1 and 01.2
- processing services for seeds to obtain oil, see 10.41
- research services to develop or modify new forms of seeds, see 72.11.31, 72.11.32 and 72.11.33

### **01.7 Hunting and trapping and related services**

#### **01.70 Hunting and trapping and related services**

## **01.70.1 Hunting and trapping and related services**

### **01.70.10 Hunting and trapping and related services**

This subcategory includes:

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

This subcategory also includes:

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

This subcategory excludes:

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

## **02 Products of forestry, logging and related services**

This division excludes:

- sawing and planing of wood, see appropriate group of division 16

### **02.1 Forest trees and nursery services**

#### **02.10 Forest trees and nursery services**

##### **02.10.1 Live forest tree plants; forest tree seeds**

###### **02.10.11 Live forest tree plants**

###### **02.10.12 Forest tree seeds**

##### **02.10.2 Forest trees nurseries services**

###### **02.10.20 Forest trees nurseries services**

This subcategory excludes:

- Christmas tree nursery services, see 01.30.10

##### **02.10.3 Forest trees**

###### **02.10.30 Forest trees**

This subcategory excludes:

- Christmas trees, cut, see 01.29.20

## **02.2 Wood in the rough**

This group excludes:

- wood in chips or particles, see 16.10.25
- wood in the rough in the form of crushed piles and sticks, see 16.10.39

### **02.20 Wood in the rough**

#### **02.20.1 Wood in the rough**

This category also includes:

- charcoal produced in the forest

##### **02.20.11 Logs of coniferous wood**

**02.20.12 Logs of non-coniferous wood, except tropical wood**

This subcategory excludes:

- logs of tropical wood, see 02.20.13

**02.20.13 Logs of tropical wood****02.20.14 Fuel wood of coniferous wood**

This subcategory also includes:

- charcoal produced in the forest (by use of traditional methods)

**02.20.15 Fuel wood of non-coniferous wood**

This subcategory also includes:

- charcoal produced in the forest (by use of traditional methods)

**02.3 Wild growing non-wood products****02.30 Wild growing non-wood products****02.30.1 Natural gums****02.30.11 Balata, gutta-percha, guayula, chicle and similar natural gums****02.30.12 Lac, balsams and other natural gums and resins****02.30.2 Natural cork, raw or simply prepared****02.30.20 Natural cork, raw or simply prepared****02.30.3 Parts of plants, grasses, mosses and lichens suitable for ornamental purposes****02.30.30 Parts of plants, grasses, mosses and lichens suitable for ornamental purposes****02.30.4 Wild growing edible products****02.30.40 Wild growing edible products****02.4 Support services to forestry****02.40 Support services to forestry****02.40.1 Support services to forestry**

**02.40.10 Support services to forestry**

This subcategory includes:

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

This subcategory excludes:

- operation of forest tree nurseries, see 02.10.20
- draining of forestry land, see 43.12.11
- clearing of building sites, see 43.12.11
- transport of timber outside the forest, see 49.41.19
- disinfection and pest extermination services, see 81.29.11

**03 Fish and other fishing products; aquaculture products; support services to fishing**

This division excludes:

- services auxiliary to sport and recreational fishing, see 93.19.13

**03.0 Fish and other fishing products; aquaculture products; support services to fishing****03.00 Fish and other fishing products; aquaculture products; support services to fishing****03.00.1 Fish, live, not for human consumption****03.00.11 Ornamental fish, wild****03.00.12 Ornamental fish, farmed****03.00.13 Other wild, live fish, not for human consumption, including seeds and feeds for aquaculture****03.00.14 Other farmed, live fish, not for human consumption, including seeds and feeds for aquaculture****03.00.2 Fish live, fresh or chilled, for human consumption****03.00.21 Fish, live, fresh or chilled, for human consumption, marine, not farmed****03.00.22 Fish, live, fresh or chilled, for human consumption, freshwater, not farmed****03.00.23 Fish, live, fresh or chilled, for human consumption, marine, farmed****03.00.24 Fish, live, fresh or chilled, for human consumption, freshwater, farmed****03.00.3 Crustaceans, not frozen****03.00.31 Crustaceans, not frozen, not farmed****03.00.32 Crustaceans, not frozen, farmed****03.00.4 Molluscs and other aquatic invertebrates, live, fresh or chilled****03.00.41 Oysters, live, fresh or chilled, not farmed**

- 03.00.42 Other molluscs, live, fresh or chilled, not farmed**
- 03.00.43 Oysters, live, fresh or chilled, farmed**
- 03.00.44 Other molluscs, live, fresh or chilled, farmed**
- 03.00.45 Other aquatic invertebrates, live, fresh or chilled, farmed**
- 03.00.46 Other aquatic invertebrates, live, fresh or chilled, not farmed**
- 03.00.5 Pearls, unworked**
  - 03.00.51 Natural pearls, unworked**
  - 03.00.52 Cultured pearls, unworked**
- 03.00.6 Other aquatic plants, animals and their products**
  - 03.00.61 Coral and similar products, shells of molluscs, crustaceans or echinoderms and cuttle-bone**
  - 03.00.62 Natural sponges of animal origin**
  - 03.00.63 Seaweeds and other algae for human consumption, wild**
  - 03.00.64 Seaweeds and other algae for human consumption, farmed**
  - 03.00.65 Seaweeds and other algae not for human consumption, wild**
  - 03.00.66 Seaweeds and other algae not for human consumption, farmed**
  - 03.00.69 Other aquatic plants, animals and their products n.e.c.**
    - This subcategory includes:
      - farmed frogs
      - whales
- 03.00.7 Support services to fishing and aquaculture**
  - 03.00.71 Support services to fishing**
  - 03.00.72 Support services to aquaculture**

## SECTION B MINING AND QUARRYING

### 05 Coal and lignite

This division excludes:

- test drillings services for coal and services connected with coal extraction, see 09.90.11
- coke oven products, see 19.10
- coal briquettes, see 19.20.1
- site preparation for the extraction of coal, see 43.12.11

#### 05.1 Hard coal

##### 05.10 Hard coal

###### 05.10.1 Hard coal

###### 05.10.10 Hard coal

This subcategory excludes:

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

#### 05.2 Lignite

##### 05.20 Lignite

###### 05.20.1 Lignite

###### 05.20.10 Lignite

This subcategory also includes:

- other brown coal, such as sub-bituminous coal

This subcategory excludes:

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

### 06 Crude petroleum and natural gas

This division excludes:

- probing, test drillings and exploration works in connection with petroleum and gas extraction, see 09.10.1
- services related to operation of oil and gas fields, on a fee or contract basis, see 09.10.1
- refined petroleum products, see 19.20
- transport via pipeline of crude or refined petroleum and petroleum products, see 49.50.11
- transport via pipeline of natural gas, see 49.50.12
- geophysical surveys and cartographic activities, see 71.12.3

#### 06.1 Crude petroleum

##### 06.10 Crude petroleum

###### 06.10.1 Petroleum oils and oils obtained from bituminous minerals, crude

###### 06.10.10 Petroleum oils and oils obtained from bituminous minerals, crude

###### 06.10.2 Bituminous or oil shale and tar sands

###### 06.10.20 Bituminous or oil shale and tar sands

#### 06.2 Natural gas, liquefied or in gaseous state

##### 06.20 Natural gas, liquefied or in gaseous state

**06.20.1 Natural gas, liquefied or in gaseous state****06.20.10 Natural gas, liquefied or in gaseous state**

This subcategory also includes:

- gaseous hydrocarbons n.e.c.

**07 Metal ores**

This division excludes:

- roasted iron pyrites, see 20.13.67
- aluminium hydroxide, see 20.13.25
- aluminium oxide, see 24.42.12

**07.1 Iron ores****07.10 Iron ores****07.10.1 Iron ores****07.10.10 Iron ores****07.2 Non-ferrous metal ores****07.21 Uranium and thorium ores****07.21.1 Uranium and thorium ores****07.21.10 Uranium and thorium ores****07.29 Other non-ferrous metal ores and concentrates****07.29.1 Other non-ferrous metal ores and concentrates****07.29.11 Copper ores and concentrates****07.29.12 Nickel ores and concentrates****07.29.13 Aluminium ores and concentrates****07.29.14 Precious metal ores and concentrates****07.29.15 Lead, zinc and tin ores and concentrates****07.29.19 Other non-ferrous metal ores and concentrates n.e.c.****08 Other mining and quarrying products**

This division excludes:

- processing of extracted raw materials (excl. crushing, grinding, cutting, cleaning, drying, sorting and mixing), see appropriate parts of section C

**08.1 Stone, sand and clay****08.11 Ornamental and building stone, limestone, gypsum, chalk and slate****08.11.1 Ornamental or building stone****08.11.11 Marble and other calcareous ornamental or building stone**

**08.11.12 Granite, sandstone and other ornamental or building stone****08.11.2 Limestone and gypsum****08.11.20 Limestone and gypsum****08.11.3 Chalk and uncalcined dolomite****08.11.30 Chalk and uncalcined dolomite**

This subcategory excludes:

- dolomite crushed or broken, used for concrete aggregates, for road metalling or for railway ballast or other aggregates, see 08.12.12

**08.11.4 Slate****08.11.40 Slate****08.12 Gravel, sand, clays and kaolin****08.12.1 Gravel and sand****08.12.11 Natural sands**

This subcategory also includes:

- coloured natural sands

**08.12.12 Granules, chippings and powder; pebbles, gravel****08.12.13 Mixtures of slag and similar industrial waste products, whether or not incorporating pebbles, gravel, shingle and flint for construction use****08.12.2 Clays and kaolin****08.12.21 Kaolin and other kaolinic clays**

This subcategory also includes:

- kaolin and other calcined kaolinic clays

**08.12.22 Other clays, andalusite, kyanite and sillimanite; mullite; chamotte or dinas earths****08.9 Mining and quarrying products n.e.c.****08.91 Chemical and fertiliser minerals****08.91.1 Chemical and fertiliser minerals****08.91.11 Natural calcium or aluminium calcium phosphates****08.91.12 Unroasted iron pyrites; crude or unrefined sulphur****08.91.19 Other chemical and fertiliser minerals****08.92 Peat****08.92.1 Peat**



**08.92.10 Peat**

This subcategory excludes:

- briquettes, ovoids and similar solid fuels manufactured from peat, see 19.20.13
- potting soils with peat as main constituent, see 20.15.80
- articles of peat, see 23.99.19

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

This subcategory also includes:

- sea water, brine and other saline solutions

This subcategory excludes:

- food-grade salt, see 10.84.30

**08.99 Other mining and quarrying products n.e.c.****08.99.1 Bitumen and asphalt, natural; asphaltites and asphaltic rock****08.99.10 Bitumen and asphalt, natural; asphaltites and asphaltic rock****08.99.2 Precious and semi-precious stones; industrial diamonds, unworked or simply sawn, cleaved or bruted; pumice stone; emery; natural corundum, natural garnet and other natural abrasives; other minerals****08.99.21 Precious and semi-precious stones (excluding industrial diamonds), unworked or simply sawn or roughly shaped**

This subcategory excludes:

- industrial diamonds, see 08.99.22

**08.99.22 Industrial diamonds, unworked or simply sawn, cleaved or bruted; pumice stone; emery; natural corundum, natural garnet and other natural abrasives****08.99.29 Other minerals****09 Mining support services**

This division excludes:

- specialised repair services of mining machinery, see 33.12.24
- services related to liquefaction and regasification of natural gas for transportation off the mine site, see 52.21

**09.1 Support services to petroleum and natural gas extraction****09.10 Support services to petroleum and natural gas extraction****09.10.1 Support services to petroleum and natural gas extraction**

This category excludes:

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

**09.10.11 Drilling services to petroleum and natural gas extraction**

This subcategory includes:

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

This subcategory also includes:

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

This subcategory excludes:

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

**09.10.12 Derrick erection, repair and dismantling services and related support services to petroleum and natural gas extraction****09.10.13 Liquefaction and regasification services of natural gas for transportation done at the mine site**

This subcategory excludes:

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

**09.9 Support services to other mining and quarrying****09.90 Support services to other mining and quarrying****09.90.1 Support services to other mining and quarrying**

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

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

This category excludes:

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

**09.90.11 Support services to hard coal extraction**

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

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

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

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

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

## SECTION C MANUFACTURED PRODUCTS

### 10 Food products

This division includes:

- a variety of products that are the effect of farming, forestry, hunting and fishing, such as meat, fish, fruits and vegetables, fats and oils, dairy products, grain mill products, animal feeds and other food products intended for humans or animals
- semi-finished products that are not directly food products
- by-products of different value in use (e.g. the hides, oil-cake from the production of vegetable oils)
- treatment of slaughterhouse waste/waste seized at slaughterhouses/for the production of animal feed

This division excludes:

- processing of food waste and waste from the production of beverages into secondary raw materials, see 38.3, and their removal, see 38.21
- food preparation for immediate consumption (e.g. in restaurants), see 56.10.1
- services related to the packaging of meat carried out on a fee or contract basis, see 82.92.10

#### 10.1 Preserved meat and meat products

##### 10.11 Processed and preserved meat

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

###### 10.11.11 Meat of bovine animals, fresh or chilled

###### 10.11.12 Meat of swine, fresh or chilled

###### 10.11.13 Meat of sheep, fresh or chilled

###### 10.11.14 Meat of goats, fresh or chilled

###### 10.11.15 Meat of horses and other equines, fresh or chilled

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

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

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

###### 10.11.31 Meat of bovine animals, frozen

###### 10.11.32 Meat of swine, frozen

###### 10.11.33 Meat of sheep, frozen

###### 10.11.34 Meat of goats, frozen

###### 10.11.35 Meat of horses and other equines, frozen

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

This subcategory also includes:

- meat of rabbits

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

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

This subcategory also includes:

- fleece-washed pulled wool

This subcategory excludes:

- shorn wool from sheep and goats, greasy, see 01.45.30

**10.11.42 Whole raw hides and skins of bovine or equine animals****10.11.43 Other raw hides and skins of bovine or equine animals****10.11.44 Raw hides and skins of sheep or lambs****10.11.45 Raw hides and skins of goats or kids****10.11.5 Fats of bovine animals, sheep, goats or pigs****10.11.50 Fats of bovine animals, sheep, goats or pigs****10.11.6 Raw offal, inedible****10.11.60 Raw offal, inedible**

This subcategory excludes:

- bladders, intestines and other waste of fish, see 10.20.42

**10.11.9 Sub-contracted operations as part of manufacturing of processed and preserved meat****10.11.99 Sub-contracted operations as part of manufacturing of processed and preserved meat****10.12 Processed and preserved poultry meat****10.12.1 Meat of poultry, fresh or chilled****10.12.10 Meat of poultry, fresh or chilled****10.12.2 Meat of poultry, frozen****10.12.20 Meat of poultry, frozen****10.12.3 Fats of poultry****10.12.30 Fats of poultry****10.12.4 Edible offal of poultry****10.12.40 Edible offal of poultry**

This subcategory also includes:

- fatty livers, not prepared, of turkey, geese and ducks

**10.12.5 Feathers and skins of birds with feathers****10.12.50 Feathers and skins of birds with feathers****10.12.9 Sub-contracted operations as part of manufacturing of processed and preserved poultry meat**

**10.12.99 Sub-contracted operations as part of manufacturing of processed and preserved poultry meat****10.13 Meat and poultry meat products****10.13.1 Preserves and preparations of meat, meat offal or blood****10.13.11 Swine meat, cuts, salted, dried or smoked (bacon and ham)****10.13.12 Bovine meat, salted, dried or smoked****10.13.13 Other meat and edible meat offal, salted, in brine, dried or smoked (excluding swine and bovine meat); edible flours and meals of meat or meat offal**

This subcategory excludes:

- meat of bovine animals and swine, see 10.11.1

**10.13.14 Sausages and similar products of meat, offal or blood****10.13.15 Other prepared and preserved meat, meat offal or blood**

This subcategory excludes:

- prepared meat and offal dishes, see 10.85.11
- soups containing meat, see 10.89.11
- extracts and juices of meat, see 10.89.14

**10.13.16 Flours, meals and pellets of meat unfit for human consumption; greaves**

This subcategory includes:

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

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

This subcategory includes:

- cooking and other treatment services of meat and meat products

This subcategory excludes:

- extraction services of animal oils and fats, see 10.41.1

**10.13.99 Sub-contracted operations as part of manufacturing of meat and poultry meat products****10.2 Processed and preserved fish, crustaceans and molluscs****10.20 Processed and preserved fish, crustaceans and molluscs**

This class excludes:

- fats and oils of fish and marine mammals, see 10.41.12
- prepared meals and dishes based on fish, crustaceans and molluscs, see 10.85.12
- fish soups, see 10.89.11

**10.20.1 Fish, fresh, chilled or frozen****10.20.11 Fish fillets and other fish meat (whether or not minced), fresh or chilled****10.20.12 Fish livers and roes, fresh or chilled****10.20.13 Fish, frozen****10.20.14 Fish fillets, frozen**

**10.20.15 Fish meat (whether or not minced), frozen**

**10.20.16 Fish livers and roes, frozen**

**10.20.2 Fish, otherwise prepared or preserved; caviar and caviar substitutes**

**10.20.21 Fish fillets, dried, salted or in brine, but not smoked**

**10.20.22 Fish livers, roes, fins, heads, tails, maws and other edible offal dried, smoked, salted or in brine; flours, meals and pellets of fish, fit for human consumption**

**10.20.23 Fish, dried, whether or not salted, or in brine**

**10.20.24 Fish, including fillets, smoked**

This subcategory also includes:

- fillets

**10.20.25 Fish, otherwise prepared or preserved, except prepared fish dishes**

This subcategory excludes:

- prepared meals and dishes based on fish, see 10.85.12

**10.20.26 Caviar and caviar substitutes**

**10.20.3 Crustaceans, molluscs, seaweed and other aquatic invertebrates, frozen, prepared or preserved**

**10.20.31 Crustaceans frozen, dried, salted or in brine**

**10.20.32 Molluscs, frozen, dried, salted or in brine**

**10.20.33 Other aquatic invertebrates and seaweed, frozen, dried, salted or in brine**

**10.20.34 Crustaceans, molluscs and other aquatic invertebrates and seaweed, otherwise prepared or preserved**

This subcategory also includes:

- smoked crustaceans, molluscs and other aquatic invertebrates

**10.20.4 Flours, meals and pellets, unfit for human consumption, and other products n.e.c. of fish or of crustaceans, molluscs or other aquatic invertebrates or seaweed**

**10.20.41 Flours, meals and pellets of fish, crustaceans, molluscs or other aquatic invertebrates or seaweed, unfit for human consumption**

**10.20.42 Other inedible products of fish, crustaceans, molluscs or other aquatic invertebrates or seaweed**

This subcategory excludes:

- fish fins, heads, tails and other edible offal dried, smoked, salted or in brine, see 10.20.22

**10.20.9 Smoking and other preservation and preparation services for manufacture of fish products; sub-contracted operations as part of manufacturing of processed and preserved fish, crustaceans and molluscs**

**10.20.91 Smoking and other preservation and preparation services for manufacture of fish products**

This subcategory includes:

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

This subcategory excludes:

- extraction services of animal oils and fats, see 10.41.1

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

This subcategory includes:

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

**10.31.99 Sub-contracted operations as part of manufacturing of processed and preserved potatoes****10.32 Fruit and vegetable juices**

This class also includes:

- concentrates from fresh fruit and vegetables

This class excludes:

- fruit and vegetable juices to which more sugar has been added than it is needed to reproduce natural juice, see 11.07
- aerated fruit juices, lemonades and aerated water flavoured with fruit juices, see 11.07

**10.32.1 Fruit and vegetable juices**

This category also includes:

- mixtures of concentrated fruit and vegetable juices

**10.32.11 Tomato juice**

This subcategory includes:

- unconcentrated tomato juice, not fermented and not containing added spirit

**10.32.12 Orange juice**

This subcategory includes:

- unconcentrated orange juice, not fermented and not containing added spirit

**10.32.13 Grapefruit juice**

This subcategory includes:

- unconcentrated grapefruit juice, not fermented and not containing added spirit

**10.32.14 Pineapple juice**

This subcategory includes:

- unconcentrated pineapple juice, not fermented and not containing added spirit

**10.32.15 Grape juice**

This subcategory includes:

- unconcentrated grape juice, not fermented and not containing added spirit

**10.32.16 Apple juice**

This subcategory includes:

- unconcentrated apple juice, not fermented and not containing added spirit

**10.32.17 Mixtures of fruit and vegetable juices**

This subcategory includes:

- mixtures of unconcentrated fruit and vegetable juices, not fermented and not containing added spirit

This subcategory also includes:

- mixtures of concentrated juices

This subcategory excludes:

- mixtures of concentrated tomato juice, see 10.32.11

**10.32.19 Other fruit and vegetable juices**

This subcategory also includes:

- mixtures of concentrated juices

This subcategory excludes:

- mixtures of concentrated tomato juice, see 10.32.11

**10.32.9 Sub-contracted operations as part of manufacturing of fruit and vegetable juice****10.32.99 Sub-contracted operations as part of manufacturing of fruit and vegetable juice****10.39 Other processed and preserved fruit and vegetables****10.39.1 Processed and preserved vegetables, excluding potatoes**

This category excludes:

- processed and preserved potatoes, see 10.31.1

**10.39.11 Vegetables, frozen****10.39.12 Vegetables provisionally preserved****10.39.13 Dried vegetables**

This subcategory also includes:

- mixtures of dried vegetables

This subcategory excludes:

- dried leguminous vegetables, shelled, see 01.11.7
- dried potatoes, see 10.31.12

**10.39.14 Cut and packaged vegetables and fruits****10.39.15 Beans, preserved otherwise than by vinegar or acetic acid, except prepared vegetable dishes**

This subcategory excludes:

- prepared, frozen and canned dishes based on beans, see 10.85.13
- prepared meals and dishes based on vegetables, see 10.85.13



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

This subcategory excludes:

- prepared, frozen and canned dishes based on peas, see 10.85.13
- prepared meals and dishes based on vegetables, see 10.85.13

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

This subcategory excludes:

- prepared and perishable foods, consisting of vegetables with additives such as meat or fish, or cheese, or rice or noodles, see 10.89.16
- prepared, frozen and canned dishes based on other vegetables, see 10.85.13

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

This subcategory excludes:

- potatoes prepared or preserved, see 10.31.14

**10.39.2 Processed and preserved fruit and nuts****10.39.21 Fruit and nuts, uncooked or cooked, frozen****10.39.22 Jams, fruit jellies and fruit or nut puree and pastes****10.39.23 Nuts, groundnuts, roasted, salted or otherwise prepared**

This subcategory also includes:

- mixtures of nuts, prepared or preserved

**10.39.24 Fruit and nuts, provisionally preserved, not for immediate consumption****10.39.25 Groundnuts and nuts, shelled****10.39.29 Other prepared, dried or preserved fruits and nuts**

This subcategory also includes:

- mixtures of dried, prepared or preserved fruits

**10.39.3 Vegetable materials and vegetable waste, vegetable residues and by-products****10.39.30 Vegetable materials and vegetable waste, vegetable residues and by-products****10.39.9 Cooking and other preparation services for the preservation of fruit and vegetables; sub-contracted operations as part of manufacturing of other processed and preserved fruit and vegetables****10.39.91 Cooking and other preparation services for the preservation of fruit and vegetables**

This subcategory includes:

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

This subcategory excludes:

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

**10.39.99 Sub-contracted operations as part of manufacturing of other processed and preserved fruit and vegetables****10.4 Vegetable and animal oils and fats**

**10.41 Oils and fats**

This class excludes:

- lard and other edible animal fats, see 10.11.50
- fats of poultry, see 10.12.30
- margarine and similar edible fats, see 10.42.10
- essential oils, see 20.53.10
- chemically modified animal or vegetable fats and oils, see 20.59.20

**10.41.1 Animal oils and fats, their fractions, crude****10.41.11 Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared****10.41.12 Fats and oils and their fractions, of fish and marine mammals****10.41.19 Other animal fats and oils and their fractions, whether or not refined, but not chemically modified**

This subcategory excludes:

- fats of bovine animals, sheep, goats or pigs, see 10.11.50
- fats of poultry, 10.12.30

**10.41.2 Vegetable oils, crude****10.41.21 Groundnut oil, crude****10.41.22 Olive oil, crude****10.41.23 Sunflower-seed oil, crude****10.41.24 Rape, colza and mustard oil, crude****10.41.25 Palm oil, crude****10.41.29 Other vegetable oils, crude****10.41.3 Cotton linters****10.41.30 Cotton linters****10.41.4 Oil-cake and other solid residues, of vegetable fats or oils; flours and meals of oil seeds or oleaginous fruits****10.41.41 Oil-cake and other solid residues, of vegetable fats or oils****10.41.42 Flours and meals of oil seeds or oleaginous fruits, except those of mustard**

This subcategory excludes:

- mustard flour and meal and prepared mustard, see 10.84.12

**10.41.5 Refined oils, except residues**

This category excludes:

- oil-cake and other solid residues, of vegetable fats or oils, see 10.41.41

**10.41.51 Soya-bean oil and its fractions, refined but not chemically modified****10.41.52 Groundnut oil and its fractions, refined but not chemically modified****10.41.53 Olive oil and its fractions, refined but not chemically modified**

**10.41.54 Sunflower-seed oil and its fractions, refined but not chemically modified**

**10.41.55 Cotton-seed oil and its fractions, refined but not chemically modified**

**10.41.56 Rape, colza and mustard oil and their fractions, refined but not chemically modified**

**10.41.57 Palm oil and its fractions, refined but not chemically modified**

**10.41.58 Coconut oil and its fractions, refined but not chemically modified**

**10.41.59 Other oils and their fractions, refined but not chemically modified; fixed vegetable fats and other vegetable oils (except maize oil) and their fractions n.e.c. refined but not chemically modified**

This subcategory excludes:

- maize oil, see 10.62.14

**10.41.6 Animal or vegetable fats and oils and their fractions, hydrogenated, esterified, but not further prepared**

**10.41.60 Animal or vegetable fats and oils and their fractions, hydrogenated, esterified, but not further prepared**

**10.41.7 Vegetable waxes (excluding triglycerides); degreas; residues resulting from treatment of fatty substances or animal or vegetable waxes**

**10.41.71 Vegetable waxes (excluding triglycerides)**

**10.41.72 Degreas; residues resulting from treatment of fatty substances or animal or vegetable waxes**

**10.41.9 Sub-contracted operations as part of manufacturing of oils and fats**

**10.41.99 Sub-contracted operations as part of manufacturing of oils and fats**

**10.42 Margarine and similar edible fats**

**10.42.1 Margarine and similar edible fats**

**10.42.10 Margarine and similar edible fats**

This subcategory includes:

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

**10.42.9 Sub-contracted operations as part of manufacturing of margarine and similar edible fats**

**10.42.99 Sub-contracted operations as part of manufacturing of margarine and similar edible fats**

**10.5 Dairy products**

**10.51 Dairy and cheese products**

This class also includes:

- dairy products in which is acceptable added fruit, nuts or cocoa

This class excludes:

- raw milk, see the appropriate grouping of group 01.4

- dairy products containing cereals, see 10.89.19

- dairy products received by the substitution of one or more milk components (e.g. butyric fat) by other substances (oleic fat), see 10.89.19

**10.51.1 Processed liquid milk and cream****10.51.11 Processed liquid milk****10.51.12 Milk and cream of > 6% fat, not concentrated or sweetened****10.51.2 Milk and cream in solid forms****10.51.21 Skimmed milk and cream powder****10.51.22 Whole milk and cream powder****10.51.3 Butter and dairy spreads****10.51.30 Butter and dairy spreads****10.51.4 Cheese and curd****10.51.40 Cheese and curd****10.51.5 Other dairy products****10.51.51 Milk and cream, concentrated or containing added sugar or other sweetening matter, other than in solid forms****10.51.52 Yoghurt and other fermented or acidified milk or cream****10.51.53 Casein**

This subcategory excludes:

- hardened casein, see 20.16.59
- casein glues in retail packings, see 20.52.10

**10.51.54 Lactose and lactose syrup****10.51.55 Whey****10.51.56 Dairy products n.e.c.****10.51.9 Sub-contracted operations as part of manufacturing of dairy and cheese products****10.51.99 Sub-contracted operations as part of manufacturing of dairy and cheese products****10.52 Ice cream****10.52.1 Ice cream and other edible ice****10.52.10 Ice cream and other edible ice****10.52.9 Sub-contracted operations as part of manufacturing of ice cream****10.52.99 Sub-contracted operations as part of manufacturing of ice cream****10.6 Grain mill products, starches and starch products****10.61 Grain mill products**

**10.61.1 Rice, semi- or wholly milled, or husked or broken****10.61.11 Husked rice****10.61.12 Rice, semi- or wholly milled or broken****10.61.2 Cereal and vegetable flour; mixes thereof****10.61.21 Wheat or maslin flour****10.61.22 Other cereal flour****10.61.23 Vegetable flour and meal**

This subcategory excludes:

- rice, semi- or wholly milled, or husked or broken, see 10.61.1
- cereal groats, meal and pellets, see 10.61.32
- ready dishes based on rice, containing meat, fish and other components, see 10.85.19

**10.61.24 Mixes for preparation of bakers' wares****10.61.3 Groats, meal and pellets and other cereal grain products****10.61.31 Groats and meal of wheat****10.61.32 Cereal groats, meal and pellets n.e.c.****10.61.33 Breakfast cereals and other cereal grain products****10.61.4 Bran, sharps and other residues from the working of cereals****10.61.40 Bran, sharps and other residues from the working of cereals****10.61.9 Sub-contracted operations as part of manufacturing of grain mill products****10.61.99 Sub-contracted operations as part of manufacturing of grain mill products****10.62 Starches and starch products****10.62.1 Starches and starch products; sugars and sugar syrups n.e.c.****10.62.11 Starches; inulin; wheat gluten; dextrans and other modified starches****10.62.12 Tapioca and substitutes prepared from starch in flakes, grains and the like****10.62.13 Glucose and glucose syrup; fructose and fructose syrup; invert sugar; sugars and sugar syrups n.e.c.****10.62.14 Maize oil****10.62.2 Residues of starch manufacture and similar residues****10.62.20 Residues of starch manufacture and similar residues****10.62.9 Sub-contracted operations as part of manufacturing of starches and starch products****10.62.99 Sub-contracted operations as part of manufacturing of starches and starch products**

**10.7 Bakery and farinaceous products****10.71 Bread; fresh pastry goods and cakes****10.71.1 Bread, fresh pastry goods and cakes****10.71.11 Fresh bread**

This subcategory also includes:  
- pre-baked, frozen bread

**10.71.12 Fresh pastry goods and cakes**

This subcategory also includes:  
- bread, containing added honey, eggs, cheese or fruit  
- pre-baked, frozen pastry goods and cakes

**10.71.9 Sub-contracted operations as part of manufacturing of fresh or frozen bread, pastry goods and cakes****10.71.99 Sub-contracted operations as part of manufacturing of fresh or frozen bread, pastry goods and cakes****10.72 Rusks and biscuits; preserved pastry goods and cakes****10.72.1 Rusks and biscuits; preserved pastry goods and cakes****10.72.11 Crispbread, rusks, toasted bread and similar toasted products****10.72.12 Gingerbread and the like; sweet biscuits; waffles and wafers****10.72.19 Other dry or preserved bakers' wares****10.72.9 Sub-contracted operations as part of manufacturing of rusks and biscuits; preserved pastry goods and cakes****10.72.99 Sub-contracted operations as part of manufacturing of rusks and biscuits; preserved pastry goods and cakes****10.73 Macaroni, noodles, couscous and similar farinaceous products****10.73.1 Macaroni, noodles, couscous and similar farinaceous products****10.73.11 Macaroni, noodles and similar farinaceous products**

This subcategory excludes:  
- prepared meals based on pasta, containing meat, vegetables and other components, see 10.85.14

**10.73.12 Couscous**

This subcategory excludes:  
- prepared meals based on couscous, containing meat, vegetables and other components, see 10.85.14

**10.73.9 Sub-contracted operations as part of manufacturing of macaroni, noodles, couscous and similar farinaceous products****10.73.99 Sub-contracted operations as part of manufacturing of macaroni, noodles, couscous and similar farinaceous products****10.8 Other food products**

**10.81 Sugar**

This class excludes:

- glucose, glucose syrup, maltose, see 10.62.13

**10.81.1 Raw or refined cane or beet sugar; molasses****10.81.11 Raw cane or beet sugar, in solid form****10.81.12 Refined cane or beet sugar and chemically pure sucrose, in solid form, not containing added flavouring or colouring matter****10.81.13 Refined cane or beet sugar, containing added flavouring or colouring matter; maple sugar and maple syrup****10.81.14 Molasses****10.81.2 Beet-pulp, bagasse and other waste of sugar manufacture****10.81.20 Beet-pulp, bagasse and other waste of sugar manufacture****10.81.9 Sub-contracted operations as part of manufacturing of sugar****10.81.99 Sub-contracted operations as part of manufacturing of sugar****10.82 Cocoa, chocolate and sugar confectionery****10.82.1 Cocoa paste, whether or not defatted, cocoa butter, fat and oil, cocoa powder****10.82.11 Cocoa paste, whether or not defatted****10.82.12 Cocoa butter, fat and oil****10.82.13 Cocoa powder, not containing added sugar or other sweetening matter****10.82.14 Cocoa powder, containing added sugar or other sweetening matter****10.82.2 Chocolate and sugar confectionery****10.82.21 Chocolate and food preparations containing cocoa (except sweetened cocoa powder), in bulk forms**

This subcategory excludes:

- cocoa powder, containing added sugar or other sweetening matter, see 10.82.14

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

This subcategory excludes:

- cocoa powder, containing added sugar or other sweetening matter, see 10.82.14

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

This subcategory also includes:

- white chocolate

This subcategory excludes:

- products containing synthetic sweeteners instead of sugar, see 10.89.19

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

**10.82.3 Cocoa shells, husks, skins and other cocoa waste****10.82.30 Cocoa shells, husks, skins and other cocoa waste****10.82.9 Sub-contracted operations as part of manufacturing of cocoa, chocolate and sugar confectionery****10.82.99 Sub-contracted operations as part of manufacturing of cocoa, chocolate and sugar confectionery****10.83 Processed tea and coffee****10.83.1 Processed tea and coffee****10.83.11 Coffee, decaffeinated or roasted**

This subcategory excludes:

- coffee substitutes containing coffee, see 10.83.12

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

This subcategory also includes:

- coffee substitutes, whether or not containing coffee

**10.83.13 Green tea (not fermented), black tea (fermented) and partly fermented tea, in immediate packings of a content  $\leq 3$  kg****10.83.14 Extracts, essences, concentrates and preparations of tea or maté****10.83.15 Herb infusions**

This subcategory excludes:

- soluble teas granulated with a complex composition (e.g. containing extracts of herbs, sugar, maltodextrin), see 10.89.19

**10.83.9 Sub-contracted operations as part of manufacturing of coffee and tea****10.83.99 Sub-contracted operations as part of manufacturing of coffee and tea****10.84 Condiments and seasonings****10.84.1 Vinegar; sauces; mixed condiments; mustard flour or meal; prepared mustard****10.84.11 Vinegar and substitutes for vinegar obtained from acetic acid****10.84.12 Sauces; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard****10.84.2 Spices, processed****10.84.21 Pepper (piper spp.), processed****10.84.22 Chillies and peppers, dry (capsicum spp.), processed****10.84.23 Cinnamon (canella), processed; other processed spices****10.84.3 Food-grade salt****10.84.30 Food-grade salt**



**10.84.9 Sub-contracted operations as part of manufacturing of condiments and seasonings****10.84.99 Sub-contracted operations as part of manufacturing of condiments and seasonings****10.85 Prepared meals and dishes****10.85.1 Prepared meals and dishes**

This category includes:

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

This category also includes:

- local and national specialities composed of at least two products

This category excludes:

- food consisting of less than two components, see the appropriate part of division 10,
- soups and stocks, see 10.89.11
- ready-perishable foods, see 10.89.16
- wholesale of ready meals and dishes, see 46.38
- retail sale of ready meals and dishes in stores, see the appropriate part of division 47
- ready-made meals prepared in catering establishments for immediate consumption, see the appropriate part of division 56

**10.85.11 Prepared meals and dishes based on meat, meat offal or blood**

This subcategory includes:

- ready (i.e. prepared, seasoned and cooked) meals and dishes based on meat, meat offal or blood, in vacuum-packaged, frozen or canned form.

These dishes are usually packaged and labelled for re-sale.

**10.85.12 Prepared meals and dishes based on fish, crustaceans and molluscs**

This subcategory includes:

- ready (i.e. prepared, seasoned and cooked) meals and dishes based on fish, crustaceans and molluscs vacuum-packaged, frozen or canned form.

These dishes are usually packaged and labelled for re-sale.

**10.85.13 Prepared meals and dishes based on vegetables**

This subcategory includes:

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

**10.85.14 Prepared meals and dishes based on pasta**

This subcategory includes:

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

**10.85.19 Other prepared dishes and meals**

This subcategory includes:

- other prepared dishes and meals

This subcategory also includes:

- frozen or otherwise preserved pizza

**10.85.9 Sub-contracted operations as part of manufacturing of prepared meals and dishes****10.85.99 Sub-contracted operations as part of manufacturing of prepared meals and dishes****10.86 Homogenised food preparations and dietetic food**

**10.86.1 Homogenised food preparations and dietetic food****10.86.10 Homogenised food preparations and dietetic food****10.86.9 Sub-contracted operations as part of manufacturing of homogenised food preparations and dietetic food****10.86.99 Sub-contracted operations as part of manufacturing of homogenised food preparations and dietetic food****10.89 Other food products n.e.c.****10.89.1 Soups, eggs, yeasts and other food products; extracts and juices of meat, fish and aquatic invertebrates****10.89.11 Soups and broths and preparations thereof****10.89.12 Eggs, not in shell, and eggs yolks fresh or preserved; eggs in shells preserved or cooked; egg albumin****10.89.13 Yeasts (active or inactive); other single-cell micro-organisms, dead; prepared baking powders****10.89.14 Extracts and juices of meat, fish and aquatic invertebrates****10.89.15 Vegetable saps and extracts; pectic substances; mucilages and thickeners****10.89.16 Prepared perishable food products such as sandwiches and fresh pizza****10.89.17 Food supplements for human consumption****10.89.19 Miscellaneous food products n.e.c.****10.89.9 Sub-contracted operations as part of manufacturing of other food products n.e.c.****10.89.99 Sub-contracted operations as part of manufacturing of other food products n.e.c.****10.9 Prepared animal feeds****10.91 Prepared feeds for farm animals****10.91.1 Prepared feeds for farm animals, except lucerne meal and pellets**

This category excludes:

- lucerne (alfalfa) meal and pellets, see 10.91.20

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

This subcategory excludes:

- lucerne (alfalfa) meal and pellets, see 10.91.20

**10.91.2 Lucerne (alfalfa) meal and pellets****10.91.20 Lucerne (alfalfa) meal and pellets****10.91.9 Sub-contracted operations as part of manufacturing of prepared feeds for farm animals****10.91.99 Sub-contracted operations as part of manufacturing of prepared feeds for farm animals**

**10.92 Prepared pet foods****10.92.1 Prepared pet foods****10.92.10 Prepared pet foods****10.92.9 Sub-contracted operations as part of manufacturing of prepared pet foods****10.92.99 Sub-contracted operations as part of manufacturing of prepared pet foods****11 Beverages**

This division excludes:

- fruit and vegetable juices, see 10.32.1
- non-alcoholic beverages based on milk, see 10.51.5
- coffee, tea and maté (Paraguay tea), see 10.83.1

**11.0 Beverages****11.01 Distilled alcoholic beverages****11.01.1 Distilled alcoholic beverages****11.01.10 Distilled alcoholic beverages**

This subcategory excludes:

- undenaturated ethyl alcohol of alcoholic strength equal to or greater than 80% vol., see 20.14.74
- synthetic ethyl alcohol and ethyl alcohol of agricultural origin not intended for human consumption, see 20.14.74
- ethyl alcohol contaminated and other contaminated alcoholic products of any strength, see 20.14.75

**11.01.9 Sub-contracted operations as part of manufacturing of distilled alcoholic beverages****11.01.99 Sub-contracted operations as part of manufacturing of distilled alcoholic beverages****11.02 Wine from grape****11.02.1 Wine of fresh grapes; grape must**

This category also includes:

- non-alcoholic wine

**11.02.11 Sparkling wine of fresh grapes****11.02.12 Wine of fresh grapes, except sparkling wine; grape must**

This subcategory excludes:

- sparkling wine of fresh grapes, see 11.02.11

**11.02.2 Wine lees; argol****11.02.20 Wine lees; argol****11.02.9 Sub-contracted operations as part of manufacturing of wine from grape****11.02.99 Sub-contracted operations as part of manufacturing of wine from grape****11.03 Cider and other fruit wines****11.03.1 Other fermented beverages (e.g., cider, perry, mead); mixed beverages containing alcohol**

**11.03.10 Other fermented beverages (e.g., cider, perry, mead); mixed beverages containing alcohol**

**11.03.9 Sub-contracted operations as part of manufacturing of cider and other fruit wines**

**11.03.99 Sub-contracted operations as part of manufacturing of cider and other fruit wines**

**11.04 Other non-distilled fermented beverages**

**11.04.1 Vermouth and other flavoured wine of fresh grapes**

**11.04.10 Vermouth and other flavoured wine of fresh grapes**

**11.04.9 Sub-contracted operations as part of manufacturing of other non-distilled fermented beverages**

**11.04.99 Sub-contracted operations as part of manufacturing of other non-distilled fermented beverages**

**11.05 Beer**

**11.05.1 Beer, except dregs from brewing**

This category excludes:

- brewing or distilling dregs, see 11.05.20

**11.05.10 Beer, except dregs from brewing**

This subcategory also includes:

- non-alcoholic beer

This subcategory excludes:

- brewing or distilling dregs, see 11.05.20

**11.05.2 Brewing or distilling dregs**

**11.05.20 Brewing or distilling dregs**

**11.05.9 Sub-contracted operations as part of manufacturing of beer**

**11.05.99 Sub-contracted operations as part of manufacturing of beer**

**11.06 Malt**

**11.06.1 Malt**

**11.06.10 Malt**

This subcategory excludes:

- roasted malt in the form of natural coffee substitutes, see 10.83.12

- malt extract, see 10.89.19

**11.06.9 Sub-contracted operations as part of manufacturing of malt**

**11.06.99 Sub-contracted operations as part of manufacturing of malt**

**11.07 Soft drinks; mineral waters and other bottled waters**

**11.07.1 Mineral waters and soft drinks**

**11.07.11 Mineral waters and aerated waters, not sweetened nor flavoured****11.07.19 Other non alcoholic beverages****11.07.9 Sub-contracted operations as part of manufacturing of mineral waters and soft drinks****11.07.99 Sub-contracted operations as part of manufacturing of mineral waters and soft drinks****12 Tobacco products**

This division excludes:

- tobacco growing, see 01.15.10
- drying tobacco leaves, see 01.63.10

**12.0 Tobacco products****12.00 Tobacco products****12.00.1 Tobacco products, except refuse**

This category excludes:

- tobacco refuse, see 12.00.20

**12.00.11 Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes****12.00.12 Cured stemmed/stripped tobacco leaves****12.00.19 Other manufactured tobacco and substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences****12.00.2 Tobacco refuse****12.00.20 Tobacco refuse****12.00.9 Sub-contracted operations as part of manufacturing of tobacco products****12.00.99 Sub-contracted operations as part of manufacturing of tobacco products****13 Textiles****13.1 Textile yarn and thread****13.10 Textile yarn and thread****13.10.1 Wool grease (including lanolin)**

This category also includes:

- lanolin

**13.10.10 Wool grease (including lanolin)**

This subcategory also includes:

- lanolin

**13.10.2 Natural textile fibres prepared for spinning****13.10.21 Raw silk (not thrown)****13.10.22 Wool, degreased or carbonised, not carded or combed**

**13.10.23 Noils of wool or of fine animal hair**

**13.10.24 Wool and fine or coarse animal hair, carded or combed**

**13.10.25 Cotton, carded or combed**

**13.10.26 Jute and other textile fibres (except flax, true hemp and ramie), processed but not spun**

This subcategory excludes:

- flax, true hemp and ramie textile fibres, see 13.10.29

**13.10.29 Other vegetable textile fibres, processed but not spun**

**13.10.3 Man-made textile staple fibres processed for spinning**

**13.10.31 Synthetic staple fibres, carded, combed or otherwise processed for spinning**

**13.10.32 Artificial staple fibres, carded, combed or otherwise processed for spinning**

**13.10.4 Silk yarn and yarn spun from silk waste**

**13.10.40 Silk yarn and yarn spun from silk waste**

**13.10.5 Yarn of wool put up or not put up for retail store; yarn of fine or coarse animal hair or of horse hair**

**13.10.50 Yarn of wool put up or not put up for retail store; yarn of fine or coarse animal hair or of horse hair**

**13.10.6 Cotton yarn; cotton sewing thread**

**13.10.61 Cotton yarn (other than sewing thread)**

**13.10.62 Cotton sewing thread**

**13.10.7 Yarn of vegetable textile fibres other than cotton (including flax, jute, coir and true hemp); paper yarn**

This category also includes:

- yarn of flax, jute, coir and true hemp

**13.10.71 Flax yarn**

**13.10.72 Yarn of jute or of other textile bast fibres; yarn of other vegetable textile fibres; paper yarn**

**13.10.8 Textile yarn and thread of man-made filaments or staple fibres**

**13.10.81 Yarn of man made filaments, multiple or cabled (other than sewing thread, high tenacity yarn of polyamides, polyesters or viscose rayon), not put up for retail sale; man made filament yarn (other than sewing thread) put up for retail sale**

**13.10.82 Yarn other than sewing thread of synthetic staple fibres, containing  $\geq 85\%$  by weight of such fibres**

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

**13.10.84 Yarn (other than sewing thread) of artificial staple fibres**

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

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

**13.10.91 Garnetted stock of wool or of fine or coarse animal hair**

**13.10.92 Garnetted stock and other cotton waste**

**13.10.93 Preparation services of natural textile fibres**

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

**13.2 Woven textiles**

**13.20 Woven textiles**

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

This category excludes:

- special fabrics, see 13.20.4

**13.20.11 Woven fabrics of silk or of silk waste**

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

**13.20.13 Woven fabrics of flax**

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

This subcategory excludes:

- woven fabrics of flax, see 13.20.13

- woven fabrics of true hemp and ramie, see 13.20.19

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

**13.20.2 Woven fabrics of cotton**

**13.20.20 Woven fabrics of cotton**

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

This category excludes:

- special fabrics, see 13.20.4

**13.20.31 Woven fabrics of synthetic filament yarn and artificial filament yarn**

**13.20.32 Woven fabrics of synthetic staple fibres**

**13.20.33 Woven fabrics of artificial staple fibres**

**13.20.4 Pile fabrics, terry towelling and other special fabrics**

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

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

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

**13.20.44 Gauze (other than narrow fabrics)**

**13.20.45 Tufted textile fabrics, other than carpets**

**13.20.46 Woven fabrics (including narrow fabrics) of glass fibres**

This subcategory also includes:  
- narrow fabrics

**13.20.5 Imitation fur by weaving**

**13.20.50 Imitation fur by weaving**

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

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

**13.3 Textile finishing services**

**13.30 Textile finishing services**

**13.30.1 Textile finishing services**

**13.30.11 Bleaching and dyeing services of textile fibres and yarns**

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

This subcategory also includes:  
- bleaching services of wearing apparel

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

This subcategory also includes:  
- dyeing services of wearing apparel

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

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

This subcategory also includes:  
- other finishing services of wearing apparel

**13.9 Other textiles**

**13.91 Knitted and crocheted fabrics**

**13.91.1 Knitted or crocheted fabrics**

**13.91.11 Pile fabrics, terry fabrics, knitted or crocheted**

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

This subcategory also includes:  
- imitation fur by knitting

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

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



**13.92 Made-up textile articles, except apparel**

This class excludes:

- apparel, see 14

**13.92.1 Made-up textile articles for the household****13.92.11 Blankets and travelling rugs, except electric blankets**

This subcategory excludes:

- electric blankets, see 27.51.14

**13.92.12 Bed linen****13.92.13 Table linen****13.92.14 Toilet and kitchen linen****13.92.15 Curtains (including drapes) and interior blinds; curtain or bed valances**

This subcategory also includes:

- drapes

**13.92.16 Furnishing articles n.e.c.; sets of woven fabric and yarn for making up into rugs, tapestries and the like**

This subcategory also includes:

- loose covers for furniture

**13.92.2 Other made-up textile articles****13.92.21 Sacks and bags, of a kind used for the packing of goods****13.92.22 Tarpaulins, awnings and sunblinds; sails for boats, sailboards or landcraft; tents and camping goods (including pneumatic mattresses)**

This subcategory also includes:

- pneumatic mattresses

**13.92.23 Parachutes (including dirigible parachutes) and rotochutes; parts thereof**

This subcategory also includes:

- dirigible parachutes

**13.92.24 Quilts, eiderdowns, cushions, pouffes, pillows, sleeping bags and the like, fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics****13.92.29 Other made-up textile articles (including floor cloths, dish-cloths, dusters and similar cleaning cloths, life-jackets and life-belts)**

This subcategory also includes:

- floor cloths, dish-cloths, dusters and similar cleaning cloths, life-jackets and life-belts
- loose covers for cars and machines

**13.92.9 Sub-contracted operations as part of manufacturing of made-up textile articles, except apparel**

This category excludes:

- sub-contracted operations as part of manufacturing of apparel, see 14

**13.92.99 Sub-contracted operations as part of manufacturing of made-up textile articles, except apparel**

This subcategory excludes:

- sub-contracted operations as part of manufacturing of apparel, see 14

**13.93 Carpets and rugs****13.93.1 Carpets and rugs****13.93.11 Carpets and other textile floor coverings, knotted****13.93.12 Carpets and other textile floor coverings, woven, not tufted or flocked****13.93.13 Carpets and other textile floor coverings, tufted****13.93.19 Other carpets and textile floor coverings (including those of felt)**

This subcategory also includes:

- carpets and textile floor coverings of felt

**13.93.9 Sub-contracted operations as part of manufacturing of carpets and rugs****13.93.99 Sub-contracted operations as part of manufacturing of carpets and rugs****13.94 Cordage, rope, twine and netting****13.94.1 Cordage, rope, twine and netting, except waste**

This category excludes:

- textile waste, see 38.11.56

**13.94.11 Twine, cordage, rope and cables, of jute or other textile bast fibres****13.94.12 Knotted netting of twine, cordage or rope, made up nets of textile materials; articles of yarn, strip n.e.c.****13.94.2 Rags, scrap twine, cordage, rope and cables and worn out articles of textile materials****13.94.20 Rags, scrap twine, cordage, rope and cables and worn out articles of textile materials****13.94.9 Sub-contracted operations as part of manufacturing of cordage, rope, twine and netting****13.94.99 Sub-contracted operations as part of manufacturing of cordage, rope, twine and netting****13.95 Non-wovens and articles made from non-wovens, except apparel**

This class excludes:

- apparel, see 14

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

This category excludes:

- apparel, see 14

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

This subcategory excludes:

- apparel, see 14

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

This category excludes:

- sub-contracted operations as part of manufacturing of apparel, see 14

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

This subcategory excludes:

- sub-contracted operations as part of manufacturing of apparel, see 14

**13.96 Other technical and industrial textiles****13.96.1 Metallised yarn or metallised gimped yarn; woven fabrics of metal thread and woven fabrics of metallised yarn; rubber thread and cord, textile covered and textile products and articles for technical uses****13.96.11 Metallised yarn or metallised gimped yarn****13.96.12 Woven fabrics of metal thread and woven fabrics of metallised yarn n.e.c.****13.96.13 Rubber thread and cord, textile covered; textile yarn and strip, impregnated or covered with rubber or plastics****13.96.14 Textile fabrics, impregnated, coated or covered n.e.c.**

This subcategory also includes:

- artists' canvas boards, automotive trimmings

**13.96.15 Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon****13.96.16 Textile products and articles for technical uses (including wicks, gas mantles, hose piping, transmission or conveyor belts, bolting cloth and straining cloth)**

This subcategory also includes:

- wicks, gas mantles, hose piping, transmission or conveyor belts, bolting cloth and straining cloth

**13.96.17 Narrow woven fabrics; narrow fabrics of warp without weft assembled by adhesive (bolducs); trimmings and the like****13.96.9 Sub-contracted operations as part of manufacturing of technical and industrial textiles****13.96.99 Sub-contracted operations as part of manufacturing of technical and industrial textiles****13.99 Other textiles n.e.c.****13.99.1 Tullies, lace and embroidery; gimped yarn and strip; chenille yarn; loop wale-yarn****13.99.11 Tullies and other net fabrics, except woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs**

This subcategory excludes:

- woven fabrics, see 13.20
- knitted and crocheted fabrics, see 13.91

**13.99.12 Embroidery in the piece, in strips or in motifs****13.99.13 Felt, coated, covered or laminated****13.99.14 Textile fibres ≤ 5 mm in length (flock), textile dust and mill neps****13.99.15 Gimped yarn and strip; chenille yarn; loop wale-yarn****13.99.16 Quilted textile products in the piece**

**13.99.19 Other textiles and textile products n.e.c.****13.99.9 Sub-contracted operations as part of manufacturing of other textiles n.e.c.****13.99.99 Sub-contracted operations as part of manufacturing of other textiles n.e.c.****14 Wearing apparel****14.1 Wearing apparel, except fur apparel**

This group excludes:

- articles of apparel, clothing accessories and other articles of fur skin, see 14.20.10

**14.11 Leather clothes****14.11.1 Apparel of leather or of composition of leather**

This category excludes:

- hats and headgear, see 14.19.4

**14.11.10 Apparel of leather or of composition of leather****14.11.9 Sub-contracted operations as part of manufacturing of leather clothes****14.11.99 Sub-contracted operations as part of manufacturing of leather clothes****14.12 Workwear****14.12.1 Men's workwear****14.12.11 Men's ensembles, jackets and blazers, industrial and occupational****14.12.12 Men's trousers, bib and brace overalls, breeches and shorts, industrial and occupational****14.12.2 Women's workwear****14.12.21 Women's ensembles, jackets and blazers, industrial and occupational****14.12.22 Women's trousers, bib and brace overalls, breeches and shorts, industrial and occupational****14.12.3 Other workwear****14.12.30 Other workwear****14.12.9 Sub-contracted operations as part of manufacturing of workwear****14.12.99 Sub-contracted operations as part of manufacturing of workwear****14.13 Other outerwear****14.13.1 Outerwear, knitted or crocheted****14.13.11 Men's or boys' overcoats, car coats, capes, cloaks, anoraks, windcheaters, wind-jackets and similar articles, knitted or crocheted****14.13.12 Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts, knitted or crocheted**

- 14.13.13 Women's or girls' overcoats, car coats, capes, cloaks, anoraks, windcheaters, wind-jackets and similar articles, knitted or crocheted**
- 14.13.14 Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts, knitted or crocheted**
- 14.13.2 Other outerwear, for men and boys**
- 14.13.21 Men's or boys' overcoats, raincoats, car coats, capes, cloaks, anoraks, wind-cheaters, wind-jackets and similar articles of textile fabrics, not knitted or crocheted**
- 14.13.22 Men's or boys' suits and ensembles of textile fabrics, not knitted or crocheted**
- 14.13.23 Men's or boys' jackets and blazers, of textile fabrics, not knitted or crocheted**
- 14.13.24 Men's or boys' trousers, bib and brace overalls, breeches and shorts of textile fabrics, not knitted or crocheted**
- 14.13.3 Other outerwear, for women and girls**
- 14.13.31 Women's or girls' overcoats, car coats, capes, cloaks, anoraks, wind-cheaters, wind-jackets and similar articles of textile fabrics, not knitted or crocheted**
- 14.13.32 Women's or girls' suits and ensembles of textile fabrics, not knitted or crocheted**
- 14.13.33 Women's or girls' jackets and blazers of textile fabrics, not knitted or crocheted**
- 14.13.34 Women's or girls' dresses, skirts and divided skirts of textile fabrics, not knitted or crocheted**
- 14.13.35 Women's or girls' trousers, bib and brace overalls, breeches and shorts of textile fabrics, not knitted or crocheted**
- 14.13.4 Worn clothing and other worn articles**
- 14.13.40 Worn clothing and other worn articles**
- 14.13.9 Sub-contracted operations as part of manufacturing of outerwear**
- 14.13.99 Sub-contracted operations as part of manufacturing of outerwear**
- 14.14 Underwear**
- 14.14.1 Underwear, knitted and crocheted**
- 14.14.11 Men's or boys' shirts, knitted or crocheted**
- 14.14.12 Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted**
- 14.14.13 Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted**
- 14.14.14 Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, dressing gowns, negligees, bathrobes and similar articles, knitted or crocheted**
- 14.14.2 Underwear, not knitted or crocheted**

- 14.14.21 Men's or boys' shirts, of textile fabric not knitted or crocheted**
- 14.14.22 Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns, of textile fabric not knitted or crocheted**
- 14.14.23 Women's or girls' blouses, shirts and shirt-blouses, of textile fabric not knitted or crocheted**
- 14.14.24 Women's and girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, of textile fabric not knitted or crocheted**
- 14.14.25 Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted**
- 14.14.3 T-shirts, singlets and other vests, knitted or crocheted**
- 14.14.30 T-shirts, singlets and other vests, knitted or crocheted**
- 14.14.9 Sub-contracted operations as part of manufacturing of underwear**
- 14.14.99 Sub-contracted operations as part of manufacturing of underwear**
- 14.19 Other wearing apparel and accessories**
- 14.19.1 Babies' garments, tracksuits and other garments, clothing accessories and parts, knitted or crocheted**
- 14.19.11 Babies' garments and clothing accessories, knitted or crocheted**
- 14.19.12 Tracksuits, ski suits, swimwear and other garments, knitted or crocheted**
- 14.19.13 Gloves, mittens and mitts, knitted or crocheted**
- 14.19.19 Other made-up clothing accessories and parts of garments or of clothing accessories, knitted or crocheted**
- 14.19.2 Babies' garments, other garments and other clothing accessories, of textile fabric, not knitted or crocheted**
- 14.19.21 Babies' garments and clothing accessories, of textile fabric, not knitted or crocheted**
- 14.19.22 Tracksuits, ski suits and swimwear; other garments of textile fabric, not knitted or crocheted**
- 14.19.23 Handkerchiefs, shawls, scarves, veils, ties, cravats, gloves and other made-up clothing accessories; parts of garments or of clothing accessories, of textile fabric, not knitted or crocheted, n.e.c.**
- This subcategory also includes:
- footwear of textile material without applied soles
- 14.19.3 Clothing accessories of leather; garments made up of felt or non-wovens; garments made up of coated textile fabrics**

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

This subcategory excludes:

- sports gloves, see 32.30.15
- protective gloves of leather or composition leather, see 32.99.11

**14.19.32 Garments made up of felt or non-wovens, textile fabrics impregnated or coated****14.19.4 Hats and headgear****14.19.41 Hat forms, hat bodies and hoods of felt; plateaux and manchons of felt; hat shapes, plaited or made by assembling strips of any material****14.19.42 Hats and other headgear, of felt, or plaited or made by assembling strips of any material, or knitted or crocheted or made up from lace or other textile fabric in the piece; hairnets****14.19.43 Other headgear, except headgear of rubber or of plastics, safety headgear and asbestos headgear; headbands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear****14.19.9 Sub-contracted operations as part of manufacturing of other wearing apparel and accessories****14.19.99 Sub-contracted operations as part of manufacturing of other wearing apparel and accessories****14.2 Articles of fur****14.20 Articles of fur****14.20.1 Articles of apparel, clothing accessories and other articles of fur skin, except headgear**

This category excludes:

- hats and headgear, see 14.19.4

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

This subcategory excludes:

- hats and headgear, see 14.19.4

**14.20.9 Sub-contracted operations as part of manufacturing of articles of fur****14.20.99 Sub-contracted operations as part of manufacturing of articles of fur****14.3 Knitted and crocheted apparel****14.31 Knitted and crocheted hosiery****14.31.1 Panty hose, tights, stockings, socks and other hosiery, knitted or crocheted****14.31.10 Panty hose, tights, stockings, socks and other hosiery, knitted or crocheted****14.31.9 Sub-contracted operations as part of manufacturing of knitted and crocheted hosiery****14.31.99 Sub-contracted operations as part of manufacturing of knitted and crocheted hosiery****14.39 Other knitted and crocheted apparel****14.39.1 Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted**

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

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

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

**15 Leather and related products**

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

**15.11 Tanned and dressed leather; dressed and dyed fur**

**15.11.1 Tanned or dressed fur skins**

**15.11.10 Tanned or dressed fur skins**

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

**15.11.21 Chamois leather**

**15.11.22 Patent leather and patent laminated leather; metallised leather**

**15.11.3 Leather, of bovine or equine animals, without hair**

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

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

**15.11.33 Leather, of equine animals, without hair on**

**15.11.4 Leather of sheep, goat or swine, without hair**

**15.11.41 Sheep or lamb skin leather, without wool on**

**15.11.42 Goat or kid skin leather, without hair on**

**15.11.43 Leather of swine**

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

**15.11.51 Leather of other animals, without hair on**

**15.11.52 Composition leather with a basis of leather or leather fibre**

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

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

**15.12 Luggage, handbags and the like, saddlery and harness**

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



**15.12.11 Saddlery and harness for any animal, of any material****15.12.12 Luggage, handbags and the like, of leather, composition of leather, plastic sheeting, textile materials, vulcanised fibre or paperboard; travel sets for personal toilet, sewing or shoe or clothes cleaning****15.12.13 Watch straps (except metal), watch bands and watch bracelets and parts thereof**

This subcategory excludes:

- watch bands of precious metal, see 32.12.14
- non-precious metal watch bands, see 32.13.10

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

This subcategory also includes:

- articles used in machinery or mechanical appliances or for other technical uses

**15.12.9 Sub-contracted operations as part of manufacturing of saddlery and harness luggage, handbags and the like****15.12.99 Sub-contracted operations as part of manufacturing of saddlery and harness luggage, handbags and the like****15.2 Footwear****15.20 Footwear****15.20.1 Footwear other than sports and protective footwear and orthopaedic shoes****15.20.11 Waterproof footwear, with outer soles and uppers of rubber or plastics, other than footwear incorporating a protective metal toe-cap****15.20.12 Footwear with outer soles and uppers of rubber or plastics, other than waterproof or sports footwear****15.20.13 Footwear with uppers of leather, other than sports footwear, footwear incorporating a protective metal toe-cap and miscellaneous special footwear****15.20.14 Footwear with uppers of textile materials, other than sports footwear****15.20.2 Sports footwear****15.20.21 Tennis shoes, basketball shoes, gym shoes, training shoes and the like****15.20.29 Other sports footwear, except snow-ski footwear and skating boots**

This subcategory excludes:

- skating boots, see 32.30.11
- snow-ski footwear, see 32.30.12

**15.20.3 Protective and other footwear n.e.c.****15.20.31 Footwear incorporating a protective metal toe-cap****15.20.32 Wooden footwear, miscellaneous special footwear and other footwear n.e.c.****15.20.4 Parts of footwear of leather; removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof**

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

**15.20.9** Sub-contracted operations as part of manufacturing of footwear

**15.20.99** Sub-contracted operations as part of manufacturing of footwear

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

This division excludes:

- furniture, see division 31

**16.1** Wood, sawn and planed

**16.10** Wood, sawn and planed

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

**16.10.11** Wood, sawn or chipped lengthwise, sliced or peeled, of a thickness > 6 mm, of coniferous wood

**16.10.12** Wood, sawn or chipped lengthwise, sliced or peeled, of a thickness > 6 mm, of non-coniferous wood

**16.10.13** Railway or tramway sleepers (cross-ties) of wood, not impregnated

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

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

This subcategory also includes:

- strips and friezes for parquet flooring, not assembled, and beadings and mouldings, of coniferous wood

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

This subcategory also includes:

- strips and friezes for parquet flooring, not assembled, and beadings and mouldings, of bamboo

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

This subcategory also includes:

- strips and friezes for parquet flooring, not assembled, and beadings and mouldings, of other wood

**16.10.24** Wood wool; wood flour

**16.10.25** Wood in chips or particles

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

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

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

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

This subcategory also includes:  
- split poles and pickets

**16.10.9 Drying, impregnation or chemical treatment services of timber; sub-contracted operations as part of manufacturing of wood, sawn and planed****16.10.91 Drying, impregnation or chemical treatment services of timber**

This subcategory includes:  
- impregnation or chemical treatment services of wood with preservatives or other material

This subcategory also includes:  
- drying of timber

This subcategory excludes:  
- waterproofing work, see 43.99.10  
- disinfection and extermination services in buildings and the like, see 81.29.11

**16.10.99 Sub-contracted operations as part of manufacturing of wood, sawn and planed****16.2 Products of wood, cork, straw and plaiting materials****16.21 Veneer sheets and wood-based panels****16.21.1 Plywood, veneered panels and similar laminated wood; particle boards and similar boards of wood or other ligneous materials****16.21.11 Plywood, veneered panels and similar laminated wood, of bamboo****16.21.12 Particle board****16.21.13 Oriented strand board (OSB)****16.21.14 Other board of wood or other ligneous materials****16.21.15 Fibreboard of wood or other ligneous materials****16.21.16 Other plywood, veneered panels and similar laminated wood, of coniferous wood****16.21.17 Other plywood, veneered panels and similar laminated wood, with at least outer ply of tropical wood****16.21.18 Other plywood, veneered panels and similar laminated wood, of other wood****16.21.2 Veneer sheets; sheets for plywood; densified wood****16.21.21 Densified wood, in blocks, plates, strips or profile shapes****16.21.22 Veneer sheets and sheets for plywood and other wood sawn lengthwise, sliced or peeled, of a thickness  $\leq 6$  mm of coniferous wood****16.21.23 Veneer sheets and sheets for plywood and other wood, sawn lengthwise, sliced or peeled, of a thickness  $\leq 6$  mm, of tropical wood****16.21.24 Veneer sheets and sheets for plywood and other wood sawn lengthwise, sliced or peeled, of a thickness  $\leq 6$  mm of other wood****16.21.9 Finishing services of boards and panels; sub-contracted operations as part of manufacturing of veneer sheets and wood-based panels**

**16.21.91 Finishing services of boards and panels****16.21.99 Sub-contracted operations as part of manufacturing of veneer sheets and wood-based panels****16.22 Assembled parquet floors****16.22.1 Assembled parquet panels****16.22.10 Assembled parquet panels****16.22.9 Sub-contracted operations as part of manufacturing of assembled parquet floors****16.22.99 Sub-contracted operations as part of manufacturing of assembled parquet floors****16.23 Other builders' carpentry and joinery****16.23.1 Builders' joinery and carpentry (except prefabricated buildings), of wood**

This category excludes:

- prefabricated wooden buildings, see 16.23.20

**16.23.11 Windows, French windows and their frames, doors and their frames and thresholds, of wood****16.23.12 Shuttering for concrete constructional work, shingles and shakes, of wood****16.23.19 Builders' joinery and carpentry, of wood, n.e.c.****16.23.2 Prefabricated wooden buildings****16.23.20 Prefabricated wooden buildings**

This subcategory includes:

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

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

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

**16.24.99 Sub-contracted operations as part of manufacturing of wooden containers****16.29 Other products of wood; articles of cork, straw and plaiting materials****16.29.1 Other products of wood**

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

**16.29.12 Tableware and kitchenware, of wood**

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

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

This subcategory also includes:

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

This subcategory excludes:

- shoe lasts and trees, see 16.29.11

**16.29.15 Pellets and briquettes, of pressed and agglomerated wood and vegetable waste and scrap**

This subcategory also includes:

- pellets of wood
- agglomerated wood waste and scrap, in forms other than pellets
- fire logs pellets and briquettes made of substitute materials, such as coffee or soy-bean grounds and agricultural vegetable waste

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

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

**16.29.22 Articles of natural cork**

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

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

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

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

This category excludes:

- furniture, see 31

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

This subcategory excludes:

- furniture, see 31

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

**17 Paper and paper products****17.1 Pulp, paper and paperboard****17.11 Pulp****17.11.1 Pulps of wood or other fibrous cellulosic material****17.11.11 Chemical wood pulp, dissolving grades****17.11.12 Chemical wood pulp, soda or sulphate, other than dissolving grades****17.11.13 Chemical wood pulp, sulphite, other than dissolving grades****17.11.14 Mechanical wood pulp; semi-chemical wood pulp; pulps of fibrous cellulosic material other than wood****17.11.9 Sub-contracted operations as part of manufacturing of pulp****17.11.99 Sub-contracted operations as part of manufacturing of pulp****17.12 Paper and paperboard****17.12.1 Newsprint, handmade paper and other uncoated paper or paperboard for graphic purposes****17.12.11 Newsprint, in rolls or sheets****17.12.12 Handmade paper and paperboard****17.12.13 Paper and paperboard used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper; carbonising base paper; wallpaper base****17.12.14 Other paper and paperboard for graphic purposes****17.12.2 Toilet or facial tissue stock, towel or napkin stock, cellulose wadding and webs of cellulose fibres****17.12.20 Toilet or facial tissue stock, towel or napkin stock, cellulose wadding and webs of cellulose fibres****17.12.3 Containerboard****17.12.31 Kraftliner, unbleached, uncoated****17.12.32 White top kraftliner; coated kraftliner****17.12.33 Semi chemical fluting****17.12.34 Recycled fluting and other fluting****17.12.35 Testliner (recycled liner board)****17.12.4 Uncoated paper****17.12.41 Uncoated kraft paper; sack kraft paper, creped or crinkled**

- 17.12.42 Sulphite wrapping paper and other uncoated paper (other than that of a kind used for writing, printing or other graphic purposes)
- 17.12.43 Filter paper and paperboard; felt paper
- 17.12.44 Cigarette paper not cut to size or in form of booklets or tubes
- 17.12.5 Uncoated paperboard (other than that of a kind used for writing, printing or other graphic purposes)
- 17.12.51 Uncoated, inside grey paperboard
- 17.12.59 Other uncoated paperboard
- 17.12.6 Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers
- 17.12.60 Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers
- 17.12.7 Processed paper and paperboard
- 17.12.71 Composite paper and paperboard, not surface-coated or impregnated
- 17.12.72 Paper and paperboard, creped, crinkled, embossed or perforated
- 17.12.73 Paper and paperboard of a kind used for writing, printing or other graphic purposes, coated with kaolin or with other inorganic substances
- 17.12.74 Kraft paper (other than that of a kind used for writing, printing or other graphic purposes), coated with kaolin or with other inorganic substances
- 17.12.75 Kraft paperboard (other than that of a kind used for writing, printing or other graphic purposes), coated with kaolin or with other inorganic substances
- 17.12.76 Carbon paper, self-copy paper and other copying or transfer paper, in rolls or sheets
- 17.12.77 Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface coloured or printed, in rolls or sheets
- 17.12.78 Inside grey paperboard (other than that of a kind used for writing, printing or other graphic purposes), coated with kaolin or with other inorganic substances
- 17.12.79 Other paperboard (other than that of a kind used for writing, printing or other graphic purposes), coated with kaolin or with other inorganic substances
- 17.12.9 Sub-contracted operations as part of manufacturing of paper and paperboard
- 17.12.99 Sub-contracted operations as part of manufacturing of paper and paperboard
- 17.2 Articles of paper and paperboard
- 17.21 Corrugated paper and paperboard and containers of paper and paperboard
- 17.21.1 Corrugated paper and paperboard and containers of paper and paperboard

- 17.21.11 Corrugated board, in rolls or sheets
- 17.21.12 Sacks and bags of paper
- 17.21.13 Cartons, boxes and cases, of corrugated board or corrugated paperboard
- 17.21.14 Folding cartons, boxes and cases, of non-corrugated paper or paperboard
- 17.21.15 Box files, letter trays, storage boxes and similar articles of a kind used in offices, shops or the like, of paper
- 17.21.9 Sub-contracted operations as part of manufacturing of corrugated paper and paperboard and containers of paper and paperboard
- 17.21.99 Sub-contracted operations as part of manufacturing of corrugated paper and paperboard and containers of paper and paperboard
- 17.22 Household and sanitary goods and toilet requisites
  - 17.22.1 Household and toilet paper and paper products
    - 17.22.11 Toilet paper, handkerchiefs, cleansing or facial tissues and towels, tablecloths and serviettes, of paper pulp, paper, cellulose wadding or webs of cellulose fibres
    - 17.22.12 Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles and articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres
    - 17.22.13 Trays, dishes, plates and cups and the like, of paper or paperboard
  - 17.22.9 Sub-contracted operations as part of manufacturing of household and sanitary goods and toilet requisites
  - 17.22.99 Sub-contracted operations as part of manufacturing of household and sanitary goods and toilet requisites
- 17.23 Paper stationery
  - 17.23.1 Paper stationery
    - 17.23.11 Carbon paper, self-copy paper and other copying or transfer papers; duplicator stencil and offset plates of paper
    - 17.23.12 Envelopes, letter cards, plain postcards and correspondence cards of paper or paperboard; boxes, pouches, wallets and writing compendiums of paper or paperboard, containing paper stationery
    - 17.23.13 Registers, account books, binders, forms and other articles of stationery, of paper or paperboard
    - 17.23.14 Other paper and paperboard, of a kind used for writing or printing or other graphic purposes, printed, embossed or perforated
  - 17.23.9 Sub-contracted operations as part of manufacturing of paper stationery
  - 17.23.99 Sub-contracted operations as part of manufacturing of paper stationery



**17.24 Wallpaper****17.24.1 Wallpaper****17.24.11 Wallpaper and similar wall coverings; window transparencies of paper****17.24.12 Textile wall coverings****17.24.9 Sub-contracted operations as part of manufacturing of wallpaper****17.24.99 Sub-contracted operations as part of manufacturing of wallpaper****17.29 Other articles of paper and paperboard****17.29.1 Other articles of paper and paperboard****17.29.11 Labels of paper or paperboard****17.29.12 Filter blocks, slabs and plates, of paper pulp****17.29.19 Cigarette paper; bobbins, spools, cops and similar supports; filter paper and paperboard; other articles of paper and paperboard n.e.c.****17.29.9 Sub-contracted operations as part of manufacturing of other articles of paper and paperboard****17.29.99 Sub-contracted operations as part of manufacturing of other articles of paper and paperboard****18 Printing and reproduction services of recorded media****18.1 Printing services and services related to printing****18.11 Newspaper printing services****18.11.1 Newspaper printing services****18.11.10 Newspaper printing services**

his subcategory includes:

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

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

**18.12.15 Printing services for labels and tags****18.12.16 Printing services directly onto materials other than paper**

This subcategory also includes:

- printing services directly onto plastic, glass, metal, wood, textiles and ceramics
- silk-screen printing services on textiles and wearing apparel

This subcategory excludes:

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

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

This subcategory includes:

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

**18.13.2 Printing plates or cylinders and other impressed media for use in printing****18.13.20 Printing plates or cylinders and other impressed media for use in printing****18.13.3 Ancillary services related to printing****18.13.30 Ancillary services related to printing**

This subcategory includes:

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

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

This subcategory includes:

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

This subcategory also includes:

- rebinding services

**18.2 Reproduction services of recorded media****18.20 Reproduction services of recorded media**

**18.20.1 Reproduction services of sound recording****18.20.10 Reproduction services of sound recording**

This subcategory includes:

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

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

This subcategory includes:

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

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

This subcategory includes:

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

**19 Coke and refined petroleum products****19.1 Coke oven products****19.10 Coke oven products****19.10.1 Coke and semi-coke of coal, of lignite or of peat; retort carbon****19.10.10 Coke and semi-coke of coal, of lignite or of peat; retort carbon****19.10.2 Tar distilled from coal, lignite or peat; other mineral tars****19.10.20 Tar distilled from coal, lignite or peat; other mineral tars****19.10.3 Pitch and pitch coke****19.10.30 Pitch and pitch coke****19.10.9 Sub-contracted operations as part of manufacturing of coke oven products****19.10.99 Sub-contracted operations as part of manufacturing of coke oven products****19.2 Refined petroleum products****19.20 Refined petroleum products****19.20.1 Briquettes, ovoids and similar solid fuels****19.20.11 Briquettes, ovoids and similar solid fuels manufactured from coal**

This subcategory also includes:

- pellets and briquettes of organic fossils

**19.20.12 Briquettes, ovoids and similar solid fuels manufactured from lignite**

This subcategory also includes:

- pellets and briquettes of organic fossils

**19.20.13 Briquettes, ovoids and similar solid fuels manufactured from peat**

This subcategory also includes:

- pellets and briquettes of organic fossils

**19.20.2 Fuel oil and gas; lubricating oils****19.20.21 Motor spirit (gasoline)****19.20.22 Aviation spirit****19.20.23 White spirit****19.20.24 Spirit type and kerosene jet fuel****19.20.25 Naphtha****19.20.26 Gas oils****19.20.27 Medium petroleum oils; medium preparations n.e.c.****19.20.28 Fuel oils n.e.c.****19.20.29 Lubricating petroleum oils; heavy preparations n.e.c.****19.20.3 Petroleum gases and other gaseous hydrocarbons, except natural gas**

This category excludes:

- natural gas, see 06.20.10

**19.20.31 Propane and butane, liquefied****19.20.32 Ethylene, propylene, butylene, butadiene****19.20.39 Other petroleum gases or gaseous hydrocarbons, except natural gas**

This subcategory excludes:

- natural gas, see 06.20.10

**19.20.4 Other petroleum products****19.20.41 Petroleum jelly; paraffin wax; petroleum and other waxes****19.20.42 Petroleum coke; petroleum bitumen and other residues of petroleum oils****19.20.9 Sub-contracted operations as part of manufacturing of refined petroleum products****19.20.99 Sub-contracted operations as part of manufacturing of refined petroleum products****20 Chemicals and chemical products****20.1 Basic chemicals, fertilisers and nitrogen compounds, plastics and synthetic rubber in primary forms****20.11 Industrial gases****20.11.1 Industrial gases****20.11.11 Hydrogen, argon, rare gases, nitrogen and oxygen**

- 20.11.12 Carbon dioxide and other inorganic oxygen compounds of non-metals
- 20.11.13 Liquid air and compressed air
- 20.11.9 Sub-contracted operations as part of manufacturing of industrial gases
- 20.11.99 Sub-contracted operations as part of manufacturing of industrial gases
- 20.12 Dyes and pigments
  - 20.12.1 Oxides, peroxides and hydroxides
    - 20.12.11 Zinc oxide and peroxide; titanium oxides
    - 20.12.12 Chromium, manganese, lead and copper oxides and hydroxides
    - 20.12.19 Other metal oxides, peroxides and hydroxides
  - 20.12.2 Tanning or dyeing extracts; tannins and their derivatives; colouring matter n.e.c.
    - 20.12.21 Synthetic organic colouring matter and preparations based thereon; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores; colour lakes and preparations based thereon
    - 20.12.22 Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives; colouring matter of vegetable or animal origin
      - This subcategory excludes:
        - non-chemically defined compounds of mercury, see 20.13.52
    - 20.12.23 Synthetic organic tanning substances; inorganic tanning substances; tanning preparations; enzymatic preparations for pre-tanning
    - 20.12.24 Colouring matter n.e.c.; inorganic products of a kind used as luminophores
- 20.12.9 Sub-contracted operations as part of manufacturing of dyes and pigments
- 20.12.99 Sub-contracted operations as part of manufacturing of dyes and pigments
- 20.13 Other inorganic basic chemicals
  - 20.13.1 Enriched uranium and plutonium; depleted uranium and thorium; other radioactive elements
    - 20.13.11 Enriched uranium and plutonium and their compounds
    - 20.13.12 Depleted uranium and thorium and their compounds
    - 20.13.13 Other radioactive elements and isotopes and compounds; alloys, dispersions, ceramic products and mixtures containing these elements, isotopes or compounds
    - 20.13.14 Fuel elements (cartridges), non-irradiated, for nuclear reactors
  - 20.13.2 Chemical elements n.e.c.; inorganic acids and compounds
    - 20.13.21 Metalloids

**20.13.22 Halogen or sulphur compounds of non-metals****20.13.23 Alkali or alkaline-earth metals; rare earth metals, scandium and yttrium; mercury****20.13.24 Hydrogen chloride; oleum; diphosphorus pentaoxide; other inorganic acids; silicon and sulphur dioxide****20.13.25 Oxides, hydroxides and peroxides; hydrazine and hydroxylamine and their inorganic salts****20.13.3 Metallic halogenates; hypochlorites, chlorates and perchlorates****20.13.31 Metallic halogenates****20.13.32 Hypochlorites, chlorates and perchlorates****20.13.4 Sulphides, sulphates; nitrates, phosphates and carbonates****20.13.41 Sulphides, sulphites and sulphates**

This subcategory excludes:

- non-chemically defined compounds of mercury, see 20.13.52

**20.13.42 Phosphinates, phosphonates, phosphates, polyphosphates and nitrates (except of potassium)**

This subcategory excludes:

- non-chemically defined compounds of mercury, see 20.13.52
- potassium nitrates, see 20.15.76

**20.13.43 Carbonates****20.13.5 Salts of other metals****20.13.51 Salts of oxometallic or peroxometallic acids; colloidal precious metals****20.13.52 Inorganic compounds n.e.c., including distilled water; amalgams other than amalgams of precious metals**

This subcategory also includes:

- chemically and non-chemically defined compounds of mercury
- distilled water

This subcategory excludes:

- amalgams of precious metals, see 20.13.51

**20.13.6 Other inorganic basic chemicals n.e.c.****20.13.61 Isotopes n.e.c. and compounds thereof (including heavy water)**

This subcategory also includes:

- heavy water

**20.13.62 Cyanides, cyanide oxides and complex cyanides; fulminates, cyanates and thiocyanates; silicates; borates; perborates; other salts of inorganic acids or peroxyacids**

This subcategory excludes:

- non-chemically defined compounds of mercury, see 20.13.52

**20.13.63 Hydrogen peroxide**

**20.13.64 Phosphides, carbides, hydrides, nitrides, azides, silicides and borides**

This subcategory excludes:

- non-chemically defined compounds of mercury, see 20.13.52

**20.13.65 Compounds of rare earth metals, of yttrium or of scandium****20.13.66 Sulphur, except sublimed sulphur, precipitated sulphur and colloidal sulphur****20.13.67 Roasted iron pyrites****20.13.68 Piezo-electric quartz; other synthetic or reconstructed precious or semi-precious stones, unworked****20.13.9 Sub-contracted operations as part of manufacturing of other inorganic basic chemicals****20.13.99 Sub-contracted operations as part of manufacturing of other inorganic basic chemicals****20.14 Other organic basic chemicals****20.14.1 Hydrocarbons and their derivatives****20.14.11 Acyclic hydrocarbons****20.14.12 Cyclic hydrocarbons****20.14.13 Chlorinated derivatives of acyclic hydrocarbons****20.14.14 Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated****20.14.19 Other derivatives of hydrocarbons****20.14.2 Alcohols, phenols, phenol-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives; industrial fatty alcohols****20.14.21 Industrial fatty alcohols****20.14.22 Monohydric alcohols****20.14.23 Diols, polyalcohols, cyclical alcohols and derivatives thereof****20.14.24 Phenols; phenol-alcohols and derivatives of phenols****20.14.3 Industrial monocarboxylic fatty acids; carboxylic acids and their derivatives****20.14.31 Industrial monocarboxylic fatty acids; acid oils from refining****20.14.32 Saturated acyclic monocarboxylic acids and their derivatives****20.14.33 Unsaturated monocarboxylic, cyclanic, cyclenic or cycloterpenic acyclic polycarboxylic acids and their derivatives****20.14.34 Aromatic polycarboxylic and carboxylic acids with additional oxygen functions; and their derivatives, except salicylic acid and its salts**

This subcategory excludes:

- salicylic acid and its salts, see 21.10.10

**20.14.4 Organic compounds with nitrogen functions****20.14.41 Amine function compounds****20.14.42 Oxygen-function amino-compounds, except lysine and glutamic acid**

This subcategory excludes:

- lysine and glutamic acid, see 21.10.20

**20.14.43 Ureines; carboxymide-function compounds, nitrile function compounds; derivatives thereof****20.14.44 Compounds with other nitrogen functions****20.14.5 Organo-sulphur compounds and other organo-inorganic compounds; heterocyclic compounds n.e.c.****20.14.51 Organo-sulphur and other organo-inorganic compounds****20.14.52 Heterocyclic compounds n.e.c.; nucleic acids and their salts**

This subcategory excludes:

-non-chemically defined compounds of mercury, see 20.13.52

**20.14.53 Phosphoric esters and their salts or esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; and their halogenated, sulphonated, nitrated or nitrosated derivatives****20.14.6 Ethers, organic peroxides, epoxides, acetals and hemiacetals; other organic compounds****20.14.61 Aldehyde function compounds****20.14.62 Ketone and quinone function compounds****20.14.63 Ethers, organic peroxides, epoxides, acetals and hemiacetals and their derivatives****20.14.64 Enzymes and other organic compounds n.e.c.****20.14.7 Miscellaneous basic organic chemical products****20.14.71 Derivates of vegetable or resin products****20.14.72 Wood charcoal****20.14.73 Oils and other products of the distillation of high temperature coal tar, and similar products****20.14.74 Udenatured ethyl alcohol of alcoholic strength by volume of  $\geq 80\%$** **20.14.75 Ethyl alcohol and other spirits, denatured, of any strength****20.14.8 Residual lyes from the manufacture of wood pulp, excluding tall oil**

This category excludes:

- tall oil, see 20.14.71

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

This subcategory excludes:

- tall oil, see 20.14.71



**20.14.9 Sub-contracted operations as part of manufacturing of other organic basic chemicals****20.14.99 Sub-contracted operations as part of manufacturing of other organic basic chemicals****20.15 Fertilisers and nitrogen compounds****20.15.1 Nitric acid; sulphonitric acids; ammonia****20.15.10 Nitric acid; sulphonitric acids; ammonia****20.15.2 Ammonium chloride; nitrites****20.15.20 Ammonium chloride; nitrites****20.15.3 Nitrogenous fertilisers, mineral or chemical****20.15.31 Urea**

This subcategory excludes:

- urea and ammonium nitrate solutions, see 20.15.36

**20.15.32 Ammonium sulphate****20.15.33 Ammonium nitrate****20.15.34 Double salts and mixtures of calcium nitrate and ammonium nitrate****20.15.35 Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances**

This subcategory excludes:

- urea and ammonium nitrate solutions, see 20.15.36

**20.15.36 Urea and ammonium nitrate solutions****20.15.39 Other nitrogenous fertilisers and mixtures n.e.c.**

This subcategory excludes:

- urea and ammonium nitrate solutions, see 20.15.36

**20.15.4 Phosphatic fertilisers, mineral or chemical****20.15.41 Superphosphates****20.15.49 Other phosphatic fertilisers****20.15.5 Potassic fertilisers, mineral or chemical****20.15.51 Potassium chloride (muriate of potash)****20.15.52 Potassium sulphate (sulphate of potash)****20.15.59 Other potassic fertilisers****20.15.6 Sodium nitrate****20.15.60 Sodium nitrate****20.15.7 Fertilisers n.e.c.**

- 20.15.71 Fertilisers containing three nutrients: nitrogen, phosphorus and potassium**
- 20.15.72 Diammonium hydrogenorthophosphate (diammonium phosphate)**
- 20.15.73 Monoammonium phosphate**
- 20.15.74 Fertilisers containing two nutrients: nitrogen and phosphorus**
- 20.15.75 Fertilisers containing two nutrients: phosphorus and potassium**
- 20.15.76 Potassium nitrates**
- 20.15.79 Mineral or chemical fertilisers containing at least two nutrients (nitrogen, phosphate, potash) n.e.c.**
- 20.15.8 Animal or vegetable fertilisers n.e.c.**
- 20.15.80 Animal or vegetable fertilisers n.e.c.**
  - This subcategory also includes:
    - potting soil with peat as main constituent
    - potting soil mixtures of natural soil, sand, clays and minerals
- 20.15.9 Sub-contracted operations as part of manufacturing of fertilisers and nitrogen compounds**
- 20.15.99 Sub-contracted operations as part of manufacturing of fertilisers and nitrogen compounds**
- 20.16 Plastics in primary forms**
  - 20.16.1 Polymers of ethylene, in primary forms**
  - 20.16.10 Polymers of ethylene, in primary forms**
  - 20.16.2 Polymers of styrene, in primary forms**
  - 20.16.20 Polymers of styrene, in primary forms**
  - 20.16.3 Polymers of vinyl chloride or of other halogenated olefins, in primary forms**
  - 20.16.30 Polymers of vinyl chloride or of other halogenated olefins, in primary forms**
  - 20.16.4 Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms**
  - 20.16.40 Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms**
  - 20.16.5 Other plastics in primary forms; ion exchangers**
  - 20.16.51 Polymers of propylene or of other olefins, in primary forms**
  - 20.16.52 Polymers of vinyl acetate or of other vinyl esters and other vinyl polymers, in primary forms**
  - 20.16.53 Acrylic polymers, in primary forms**

- 20.16.54 Polyamides, in primary forms**
- 20.16.55 Urea resins, thiourea resins and melamine resins, in primary forms**
- 20.16.56 Other amino-resins, phenolic resins and polyurethanes, in primary forms**
- 20.16.57 Silicones, in primary forms**
- 20.16.59 Other plastics, in primary forms, n.e.c.**
- 20.16.9 Sub-contracted operations as part of manufacturing of plastics in primary forms**
- 20.16.99 Sub-contracted operations as part of manufacturing of plastics in primary forms**
- 20.17 Synthetic rubber in primary forms**
  - 20.17.1 Synthetic rubber in primary forms**
  - 20.17.10 Synthetic rubber in primary forms**
  - 20.17.9 Sub-contracted operations as part of manufacturing of synthetic rubber in primary forms**
  - 20.17.99 Sub-contracted operations as part of manufacturing of synthetic rubber in primary forms**
- 20.2 Pesticides and other agrochemical products**
  - 20.20 Pesticides and other agrochemical products**
    - 20.20.1 Pesticides and other agrochemical products**
      - 20.20.11 Insecticides**

This subcategory excludes:  
- hazardous pesticides, see 20.20.16
      - 20.20.12 Herbicides**

This subcategory excludes:  
- hazardous pesticides, see 20.20.16
      - 20.20.13 Anti-sprouting products and plant growth regulators**

This subcategory excludes:  
- hazardous pesticides, see 20.20.16
      - 20.20.14 Disinfectants**

This subcategory excludes:  
- hazardous pesticides, see 20.20.16
      - 20.20.15 Fungicides**

This subcategory excludes:  
- hazardous pesticides, see 20.20.16
      - 20.20.16 Hazardous pesticides**
      - 20.20.19 Other pesticides and other agrochemical products**
    - 20.20.9 Sub-contracted operations as part of manufacturing of pesticides and other agrochemical products**

- 20.20.99 Sub-contracted operations as part of manufacturing of pesticides and other agro-chemical products**
- 20.3 Paints, varnishes and similar coatings, printing ink and mastics**
- 20.30 Paints, varnishes and similar coatings, printing ink and mastics**
- 20.30.1 Paints and varnishes based on polymers**
- 20.30.11 Paints and varnishes based on acrylic or vinyl polymers, in an aqueous medium**
- 20.30.12 Paints and varnishes based on polyesters, acrylic or vinyl polymers, in a non-aqueous medium; solutions**
- 20.30.2 Other paints and varnishes and related products; artists' colour and printing ink**
- 20.30.21 Prepared pigments, opacifiers and colours, vitrifiable enamels and glazes, engobes, liquid lustres and the like; glass frit**
- 20.30.22 Other paints and varnishes; prepared driers**
- 20.30.23 Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like**
- 20.30.24 Printing ink**
- 20.30.9 Sub-contracted operations as part of manufacturing of paints, varnishes and similar coatings, printing ink and mastics**
- 20.30.99 Sub-contracted operations as part of manufacturing of paints, varnishes and similar coatings, printing ink and mastics**
- 20.4 Soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations**
- 20.41 Soap and detergents, cleaning and polishing preparations**
- 20.41.1 Glycerol**
- 20.41.10 Glycerol**
- 20.41.2 Organic surface-active agents, except soap**
- This category excludes:
- soap, see 20.41.31
  - toilet soap, see 20.42.19
- 20.41.20 Organic surface-active agents, except soap**
- This subcategory excludes:
- soap, see 20.41.31
  - toilet soap, see 20.42.19
- 20.41.3 Soap, washing and cleaning preparations**
- 20.41.31 Soap and organic surface-active products and preparations for use as soap; paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent**
- 20.41.32 Detergents and washing preparations**

**20.41.4 Odoriferous preparations and waxes****20.41.41 Preparations for perfuming or deodorising rooms****20.41.42 Artificial waxes and prepared waxes****20.41.43 Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal****20.41.44 Scouring pastes and powders and other scouring preparations****20.41.9 Sub-contracted operations as part of manufacturing of soap and detergents, cleaning and polishing preparations****20.41.99 Sub-contracted operations as part of manufacturing of soap and detergents, cleaning and polishing preparations****20.42 Perfumes and toilet preparations****20.42.1 Perfumes and toilet preparations****20.42.11 Perfumes and toilet waters****20.42.12 Lip and eye make-up preparations****20.42.13 Manicure or pedicure preparations****20.42.14 Powders for cosmetic or toilet use****20.42.15 Beauty, make-up or skin-care preparations (including sun tan preparations) n.e.c.**

This subcategory also includes:

- sun tan preparations

**20.42.16 Shampoos, hair lacquers, preparations for permanent waving or straightening****20.42.17 Lotions and other preparations for use on the hair n.e.c.****20.42.18 Preparations for oral or dental hygiene (including denture fixative pastes and powders), dental floss**

This subcategory also includes:

- denture fixative pastes and powders

**20.42.19 Shaving preparations; personal deodorants and antiperspirants; bath preparations; other perfumery, cosmetic or toilet preparations n.e.c.****20.42.9 Sub-contracted operations as part of manufacturing of perfumes and toilet preparations****20.42.99 Sub-contracted operations as part of manufacturing of perfumes and toilet preparations****20.5 Other chemical products****20.51 Explosives****20.51.1 Prepared explosives; safety fuses; percussion or detonating gaps; igniters; electric detonators; fireworks****20.51.11 Propellant powders and prepared explosives**

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

**20.51.13 Fireworks**

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

This subcategory excludes:

- fireworks, see 20.51.13

**20.51.2 Matches**

**20.51.20 Matches**

**20.51.9 Sub-contracted operations as part of manufacturing of explosives**

**20.51.99 Sub-contracted operations as part of manufacturing of explosives**

**20.52 Glues**

**20.52.1 Glues**

**20.52.10 Glues**

**20.52.9 Sub-contracted operations as part of manufacturing of glues**

**20.52.99 Sub-contracted operations as part of manufacturing of glues**

**20.53 Essential oils**

**20.53.1 Essential oils**

**20.53.10 Essential oils**

**20.53.9 Sub-contracted operations as part of manufacturing of essential oils**

**20.53.99 Sub-contracted operations as part of manufacturing of essential oils**

**20.59 Other chemical products n.e.c.**

**20.59.1 Photographic plates and film, instant print film; chemical preparations and unmixed products for photographic uses**

**20.59.11 Photographic plates and film and instant print film, sensitised, unexposed; photographic paper**

**20.59.12 Sensitising emulsions for photographic uses; chemical preparations for photographic uses n.e.c.**

**20.59.2 Chemically modified animal or vegetable fats and oils; inedible mixtures of animal or vegetable fats or oils**

**20.59.20 Chemically modified animal or vegetable fats and oils; inedible mixtures of animal or vegetable fats or oils**

**20.59.3 Writing or drawing ink and other inks**

**20.59.30 Writing or drawing ink and other inks****20.59.4 Lubricating preparations; additives; anti-freezing preparations****20.59.41 Lubricating preparations****20.59.42 Anti-knock preparations; additives for mineral oils and similar products****20.59.43 Hydraulic brake fluids; anti-freezing preparations and prepared de-icing fluids****20.59.5 Miscellaneous chemical products****20.59.51 Peptones, other protein substances and their derivatives n.e.c.; hide powder**

This subcategory excludes:

- non-chemically defined compounds of mercury, see 20.13.52

**20.59.52 Modelling pastes; dental wax and other preparations for use in dentistry with a basis of plaster; preparations and charges for fire extinguishers; prepared culture media for development of micro-organisms; composite diagnostic or laboratory reagents n.e.c.****20.59.53 Chemical elements in disk form and compounds doped for use in electronics****20.59.54 Activated carbon****20.59.55 Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and similar products****20.59.56 Pickling preparations; fluxes; prepared rubber accelerators; compound plasticisers and stabilisers for rubber or plastics; catalytic preparations n.e.c.; mixed alkylbenzenes and mixed alkylnaphthalenes n.e.c.****20.59.57 Prepared binders for foundry moulds or cores; chemical products****20.59.58 Biodiesel**

This subcategory includes:

- pure biodiesel, including synthetic diesel, regardless of production process

**20.59.59 Miscellaneous other chemical products n.e.c.**

This subcategory excludes:

- non-chemically defined compounds of mercury, see 20.13.52

**20.59.6 Gelatines and gelatine derivatives, including milk albumins**

This category also includes:

- milk albumins

**20.59.60 Gelatines and gelatine derivatives, including milk albumins**

This subcategory also includes:

- milk albumins

**20.59.9 Sub-contracted operations as part of manufacturing of other chemical products n.e.c.****20.59.99 Sub-contracted operations as part of manufacturing of other chemical products n.e.c.****20.6 Man-made fibres****20.60 Man-made fibres**

**20.60.1 Synthetic fibres****20.60.11 Synthetic staple and tow, not carded or combed****20.60.12 Polyamide and polyester high tenacity filament yarn****20.60.13 Other synthetic filament yarn, single****20.60.14 Synthetic monofilament; strip and the like, of synthetic textile materials****20.60.2 Artificial fibres****20.60.21 Artificial staple and tow, not carded or combed****20.60.22 Viscose high tenacity filament yarn****20.60.23 Other artificial filament yarn, single****20.60.24 Artificial monofilament; strip and the like of artificial textile materials****20.60.9 Sub-contracted operations as part of manufacturing of man-made fibres****20.60.99 Sub-contracted operations as part of manufacturing of man-made fibres****21 Basic pharmaceutical products and pharmaceutical preparations****21.1 Basic pharmaceutical products****21.10 Basic pharmaceutical products****21.10.1 Salicylic acid, O-acetylsalicylic acid, their salts and esters****21.10.10 Salicylic acid, O-acetylsalicylic acid, their salts and esters****21.10.2 Lysine, glutamic acid and their salts; quaternary ammonium salts and hydroxides; phosphoaminolipids; amides and their derivatives and salts thereof****21.10.20 Lysine, glutamic acid and their salts; quaternary ammonium salts and hydroxides; phosphoaminolipids; amides and their derivatives and salts thereof****21.10.3 Lactones n.e.c., heterocyclic compounds with nitrogen hetero-atom(s) only, containing an unfused pyrazole ring, a pyrimidine ring, a piperazine ring, an unfused triazine ring or a phenothiazine ring system not further fused; hydantoin and its derivatives; sulphonamides****21.10.31 Lactones n.e.c., heterocyclic compounds with nitrogen hetero-atom(s) only, containing an unfused pyrazole ring, a pyrimidine ring, a piperazine ring, an unfused triazine ring or a phenothiazine ring system not further fused; hydantoin and its derivatives****21.10.32 Sulphonamides****21.10.4 Sugars, chemically pure, n.e.c.; sugar ethers and esters and their salts n.e.c.****21.10.40 Sugars, chemically pure, n.e.c.; sugar ethers and esters and their salts n.e.c.****21.10.5 Provitamins, vitamins and hormones; glycosides and vegetable alkaloids and their derivatives; antibiotics**



- 21.10.51 Provitamins, vitamins and their derivatives
- 21.10.52 Hormones, derivatives thereof; other steroids, used primarily as hormones
- 21.10.53 Glycosides, vegetable alkaloids, their salts, ethers, esters and other derivatives
- 21.10.54 Antibiotics
- 21.10.6 Glands and other organs; extracts thereof and other human or animal substances n.e.c.
- 21.10.60 Glands and other organs; extracts thereof and other human or animal substances n.e.c.
- 21.10.9 Sub-contracted operations as part of manufacturing of basic pharmaceutical products
- 21.10.99 Sub-contracted operations as part of manufacturing of basic pharmaceutical products
- 21.2 Pharmaceutical preparations
- 21.20 Pharmaceutical preparations
- 21.20.1 Medicaments
- 21.20.11 Medicaments, containing penicillins or other antibiotics
- 21.20.12 Medicaments, containing hormones, but not antibiotics
- 21.20.13 Medicaments, containing alkaloids or derivatives thereof, but not hormones or antibiotics
- 21.20.2 Other pharmaceutical preparations
- 21.20.21 Antisera and vaccines
- 21.20.22 Chemical contraceptive preparations based on hormones or spermicides
- 21.20.23 Diagnostic reagents and other pharmaceutical preparations
- 21.20.24 Adhesive dressings, catgut and similar materials; first-aid boxes
- 21.20.9 Sub-contracted operations as part of manufacturing of pharmaceutical preparations
- 21.20.99 Sub-contracted operations as part of manufacturing of pharmaceutical preparations
- 22 Rubber and plastic products
- 22.1 Rubber products
- 22.11 Rubber tyres and tubes; retreading and rebuilding of rubber tyres
- 22.11.1 New rubber tyres and tubes
- 22.11.11 New pneumatic tyres, of rubber, of a kind used on motor cars
- 22.11.12 New pneumatic tyres, of rubber, of a kind used on motorcycles or bicycles
- 22.11.13 New pneumatic tyres, of rubber, of a kind used on buses, lorries or aircraft

- 22.11.14 Agrarian tyres; other new pneumatic tyres, of rubber**
- 22.11.15 Inner tubes, solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber**
- 22.11.16 Camel-back strips for retreading rubber tyres**
- 22.11.2 Retreaded pneumatic tyres, of rubber**
- 22.11.20 Retreaded pneumatic tyres, of rubber**
- 22.11.9 Sub-contracted operations as part of manufacturing of rubber tyres and tubes; retreading and rebuilding of rubber tyres**
- 22.11.99 Sub-contracted operations as part of manufacturing of rubber tyres and tubes; retreading and rebuilding of rubber tyres**
- 22.19 Other rubber products**
- 22.19.1 Reclaimed rubber in primary forms or in plates, sheets or strip**
- 22.19.10 Reclaimed rubber in primary forms or in plates, sheets or strip**
- 22.19.2 Unvulcanised rubber and articles thereof; vulcanised rubber, other than hard rubber, in thread, cord, plates, sheets, strip, rods and profile shapes**
- 22.19.20 Unvulcanised rubber and articles thereof; vulcanised rubber, other than hard rubber, in thread, cord, plates, sheets, strip, rods and profile shapes**
- 22.19.3 Tubes, pipes and hoses, of vulcanised rubber other than hard rubber**
- 22.19.30 Tubes, pipes and hoses, of vulcanised rubber other than hard rubber**
- 22.19.4 Conveyor or transmission belts or belting, of vulcanised rubber**
- 22.19.40 Conveyor or transmission belts or belting, of vulcanised rubber**
- 22.19.5 Rubberised textile fabrics, except tyre cord fabric**
- This category excludes:  
- tyre cord fabric, see 13.96.15
- 22.19.50 Rubberised textile fabrics, except tyre cord fabric**
- This subcategory excludes:  
- tyre cord fabric, see 13.96.15
- 22.19.6 Articles of apparel and clothing accessories, of vulcanised rubber other than hard rubber**
- 22.19.60 Articles of apparel and clothing accessories, of vulcanised rubber other than hard rubber**
- 22.19.7 Articles of vulcanised rubber n.e.c.; hard rubber; articles of hard rubber**
- 22.19.71 Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber**
- This subcategory also includes:  
- teats
- 22.19.72 Floor coverings and mats, of vulcanised rubber other than cellular**

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

This subcategory also includes:

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

**22.19.9 Sub-contracted operations as part of manufacturing of other rubber products****22.19.99 Sub-contracted operations as part of manufacturing of other rubber products****22.2 Plastic products****22.21 Plastic plates, sheets, tubes and profiles****22.21.1 Monofilament > 1 mm, rods, sticks and profile shapes, of plastics****22.21.10 Monofilament > 1 mm, rods, sticks and profile shapes, of plastics****22.21.2 Tubes, pipes and hoses and fittings thereof, of plastics****22.21.21 Artificial guts, of hardened proteins or of cellulosic materials; tubes, pipes and hoses, rigid, of plastics****22.21.29 Other tubes, pipes, hoses and fittings thereof, of plastics****22.21.3 Plates, sheets, film, foil and strip, of plastics, not supported or similarly combined with other materials****22.21.30 Plates, sheets, film, foil and strip, of plastics, not supported or similarly combined with other materials****22.21.4 Other plates, sheets, film, foil and strip, of plastics****22.21.41 Other plates, sheets, film, foil and strip, of plastics, cellular****22.21.42 Other plates, sheets, film, foil and strip, of plastics, non-cellular****22.21.9 Sub-contracted operations as part of manufacturing of plastic plates, sheets, tubes and profiles****22.21.99 Sub-contracted operations as part of manufacturing of plastic plates, sheets, tubes and profiles****22.22 Plastic packing goods****22.22.1 Plastic packing goods****22.22.11 Sacks and bags (including cones), of polymers of ethylene**

This subcategory also includes:

- cones

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

This subcategory also includes:

- cones

**22.22.13 Boxes, cases, crates and similar articles of plastics**

**22.22.14 Carboys, bottles, flasks and similar articles of plastics****22.22.19 Other plastic packing goods****22.22.9 Sub-contracted operations as part of manufacturing of plastic packing goods****22.22.99 Sub-contracted operations as part of manufacturing of plastic packing goods****22.23 Builders' ware of plastic****22.23.1 Builders' ware of plastic; linoleum and hard non-plastic surface floor coverings****22.23.11 Floor, wall or ceiling coverings of plastics, in rolls or in the form of tiles****22.23.12 Baths, wash-basins, lavatory pans and covers, flushing cisterns and similar sanitary ware, of plastics****22.23.13 Reservoirs, tanks, vats and similar containers, capacity > 300 l, of plastics****22.23.14 Doors, windows and frames and thresholds for doors; shutters, blinds and similar articles and parts thereof, of plastics****22.23.15 Linoleum and hard non-plastic surface floor coverings, i.e. resilient floor coverings, such as vinyl, linoleum etc.****22.23.19 Builders' ware of plastics n.e.c.****22.23.2 Prefabricated buildings of plastics****22.23.20 Prefabricated buildings of plastics**

This subcategory includes:

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

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

**22.23.9 Sub-contracted operations as part of manufacturing of builders' ware of plastics****22.23.99 Sub-contracted operations as part of manufacturing of builders' ware of plastics****22.29 Other plastic products****22.29.1 Apparel and clothing accessories (including gloves), of plastics**

This category also includes:

- gloves

**22.29.10 Apparel and clothing accessories (including gloves), of plastics**

This subcategory also includes:

- gloves

**22.29.2 Other plastic products n.e.c.****22.29.21 Self-adhesive plates, sheets, film, foil, tapes, strip and other flat shapes of plastics, in rolls of width ≤ 20 cm**

**22.29.22 Other self-adhesive plates, sheets, film, foil, tapes, strip and other flat shapes of plastics**

**22.29.23 Tableware, kitchenware, other household articles and toilet articles, of plastics**

**22.29.24 Parts n.e.c. for lamps and lighting fitting, illuminated name-plates and the like, of plastics**

**22.29.25 Office or school supplies of plastics**

**22.29.26 Fittings for furniture, coachwork or the like, of plastics; statuettes and other ornamental articles, of plastics**

**22.29.29 Other articles of plastics**

This subcategory also includes:

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

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

**22.29.91 Manufacturing services of other plastic products**

This subcategory also includes:

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

This subcategory excludes:

- plastic coating services of metal surfaces, see 25.61.12

**22.29.99 Sub-contracted operations as part of manufacturing of other plastic products**

**23 Other non-metallic mineral products**

**23.1 Glass and glass products**

**23.11 Flat glass**

**23.11.1 Flat glass**

**23.11.11 Glass cast, rolled, drawn or blown, in sheets, but not otherwise worked**

**23.11.12 Float glass and surface ground or polished glass, in sheets, but not otherwise worked**

**23.11.9 Sub-contracted operations as part of manufacturing of flat glass**

**23.11.99 Sub-contracted operations as part of manufacturing of flat glass**

**23.12 Shaped and processed flat glass**

**23.12.1 Shaped and processed flat glass**

**23.12.11 Glass in sheets, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or mounted**

**23.12.12 Safety glass**

**23.12.13 Glass mirrors; multiple walled insulating units of glass**

**23.12.9 Sub-contracted operations as part of manufacturing of shaped and processed flat glass**

**23.12.99 Sub-contracted operations as part of manufacturing of shaped and processed flat glass**

**23.13 Hollow glass****23.13.1 Hollow glass****23.13.11 Bottles, jars, phials and other containers, of glass, except ampoules; stoppers, lids and other closures, of glass**

This subcategory excludes:

- ampoules of glass, see 23.19.23

**23.13.12 Drinking glasses other than of glass-ceramics****23.13.13 Glassware of a kind used for table or kitchen purposes, for toilet, office, indoor decorations and the like****23.13.14 Glass inners for vacuum flasks or for other vacuum vessels****23.13.9 Finishing services of hollow glass; sub-contracted operations as part of manufacturing of hollow glass****23.13.91 Finishing services of drinking glasses and other glassware of a kind used for table or kitchen purpose**

This subcategory includes:

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

This subcategory excludes:

- printing services of glass, see 18.12.16

**23.13.92 Finishing services of glass containers**

This subcategory includes:

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

This subcategory excludes:

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

**23.13.99 Sub-contracted operations as part of manufacturing of hollow glass****23.14 Glass fibres****23.14.1 Glass fibres****23.14.11 Slivers, rovings, yarn and chopped strands, of glass fibre****23.14.12 Voiles, webs, mats, mattresses, boards and other articles of glass fibres, except woven fabrics**

This subcategory excludes:

- woven fabrics, see 13.20

**23.14.9 Sub-contracted operations as part of manufacturing of glass fibres****23.14.99 Sub-contracted operations as part of manufacturing of glass fibres**

**23.19 Other processed glass, including technical glassware**

This class also includes:  
- technical glassware

**23.19.1 Other glass, semi-finished****23.19.11 Glass in the mass, in balls (except microspheres), rods or tubes, unworked**

This subcategory excludes:  
- glass in microspheres, see 23.19.26

**23.19.12 Paving blocks, bricks, tiles and other articles of pressed or moulded glass; leaded lights and the like; multicellular or foam glass in blocks, plates or similar forms****23.19.2 Technical and other glass****23.19.21 Glass envelopes, open, and glass parts thereof, for electric lamps, cathode-ray tubes or the like****23.19.22 Glasses for clocks, watches or spectacles, not optically worked; hollow spheres and their segments, for the manufacture of such glasses****23.19.23 Laboratory, hygienic or pharmaceutical glassware; ampoules of glass****23.19.24 Glass parts for lamps and lighting fittings, illuminated signs, name-plates and the like****23.19.25 Electrical insulators of glass****23.19.26 Articles of glass n.e.c.****23.19.9 Finishing services of other glass, including technical glassware; sub-contracted operations as part of manufacturing of other processed glass, including technical glassware**

This category also includes:  
- finishing services of technical glassware  
- sub-contracted operations as part of manufacturing of technical glassware

**23.19.91 Finishing services of other glass, including technical glassware**

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

This subcategory excludes:  
- washing of glass bottles, see 81.29.19

**23.19.99 Sub-contracted operations as part of manufacturing of other processed glass, including technical glassware**

This subcategory also includes:  
- sub-contracted operations as part of manufacturing of technical glassware

**23.2 Refractory products****23.20 Refractory products****23.20.1 Refractory products****23.20.11 Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals or earth****23.20.12 Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than of siliceous fossil meals or earths**

- 23.20.13 Refractory cements, mortars, concretes and similar compositions n.e.c.
- 23.20.14 Unfired refractory products and other refractory ceramic goods
- 23.20.9 Sub-contracted operations as part of manufacturing of refractory products
- 23.20.99 Sub-contracted operations as part of manufacturing of refractory products
- 23.3 Clay building materials
- 23.31 Ceramic tiles and flags
- 23.31.1 Ceramic tiles and flags
- 23.31.10 Ceramic tiles and flags
- 23.31.9 Sub-contracted operations as part of manufacturing of ceramic tiles and flags
- 23.31.99 Sub-contracted operations as part of manufacturing of ceramic tiles and flags
- 23.32 Bricks, tiles and construction products, in baked clay
- 23.32.1 Bricks, tiles and construction products, in baked clay
- 23.32.11 Non-refractory ceramic building bricks, flooring blocks, support or filler tiles and the like
- 23.32.12 Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods
- 23.32.13 Ceramic pipes, conduits, guttering and pipe fittings
- 23.32.9 Sub-contracted operations as part of manufacturing of bricks, tiles and construction products, in baked clay
- 23.32.99 Sub-contracted operations as part of manufacturing of bricks, tiles and construction products, in baked clay
- 23.4 Other porcelain and ceramic products
- 23.41 Ceramic household and ornamental articles
- 23.41.1 Ceramic household and ornamental articles
- 23.41.11 Tableware, kitchenware, other household articles and toilet articles, of porcelain or china
- 23.41.12 Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china
- 23.41.13 Statuettes and other ornamental ceramic articles
- 23.41.9 Sub-contracted operations as part of manufacturing of ceramic household and ornamental articles
- 23.41.99 Sub-contracted operations as part of manufacturing of ceramic household and ornamental articles



**23.42 Ceramic sanitary fixtures****23.42.1 Ceramic sanitary fixtures****23.42.10 Ceramic sanitary fixtures****23.42.9 Sub-contracted operations as part of manufacturing of ceramic sanitary fixtures****23.42.99 Sub-contracted operations as part of manufacturing of ceramic sanitary fixtures****23.43 Ceramic insulators and insulating fittings****23.43.1 Electrical insulators of ceramics; insulating fittings, for electrical machines, appliances or equipment, of ceramics****23.43.10 Electrical insulators of ceramics; insulating fittings, for electrical machines, appliances or equipment, of ceramics****23.43.9 Sub-contracted operations as part of manufacturing of ceramic insulators and insulating fittings****23.43.99 Sub-contracted operations as part of manufacturing of ceramic insulators and insulating fittings****23.44 Other technical ceramic products****23.44.1 Other technical ceramic products****23.44.11 Ceramic wares for laboratory, chemical or other technical uses, of porcelain or china****23.44.12 Ceramic wares for laboratory, chemical or other technical uses, other than of porcelain or china**

This subcategory also includes:

- permanent ceramic or ferrite magnets

**23.44.9 Sub-contracted operations as part of manufacturing of other technical ceramic products****23.44.99 Sub-contracted operations as part of manufacturing of other technical ceramic products****23.49 Other ceramic products****23.49.1 Other ceramic products****23.49.11 Ceramic articles for use in agriculture and for the conveyance or packing of goods****23.49.12 Other non-structural ceramic articles n.e.c.****23.49.9 Sub-contracted operations as part of manufacturing of other ceramic products****23.49.99 Sub-contracted operations as part of manufacturing of other ceramic products****23.5 Cement, lime and plaster****23.51 Cement****23.51.1 Cement**

**23.51.11 Cement clinkers****23.51.12 Portland cement, aluminous cement, slag cement and similar hydraulic cements****23.51.9 Sub-contracted operations as part of manufacturing of cement****23.51.99 Sub-contracted operations as part of manufacturing of cement****23.52 Lime and plaster****23.52.1 Quicklime, slaked lime and hydraulic lime****23.52.10 Quicklime, slaked lime and hydraulic lime****23.52.2 Plaster****23.52.20 Plaster****23.52.3 Calcined or agglomerated dolomite****23.52.30 Calcined or agglomerated dolomite****23.52.9 Sub-contracted operations as part of manufacturing of lime and plaster****23.52.99 Sub-contracted operations as part of manufacturing of lime and plaster****23.6 Articles of concrete, cement and plaster****23.61 Concrete products for construction purposes****23.61.1 Concrete products for construction****23.61.11 Tiles, flagstones, bricks and similar articles, of cement, concrete or artificial stone****23.61.12 Prefabricated structural components for building or civil engineering, of cement, concrete or artificial stone****23.61.2 Prefabricated buildings of concrete****23.61.20 Prefabricated buildings of concrete**

This subcategory includes:

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

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

**23.61.9 Sub-contracted operations as part of manufacturing of concrete products for construction purposes****23.61.99 Sub-contracted operations as part of manufacturing of concrete products for construction purposes****23.62 Plaster products for construction purposes**

- 23.62.1 Plaster products for construction purposes**
  - 23.62.10 Plaster products for construction purposes**
    - 23.62.9 Sub-contracted operations as part of manufacturing of plaster products for construction purposes**
      - 23.62.99 Sub-contracted operations as part of manufacturing of plaster products for construction purposes**
- 23.63 Ready-mixed concrete**
  - 23.63.1 Ready-mixed concrete**
    - 23.63.10 Ready-mixed concrete**
      - 23.63.9 Sub-contracted operations as part of manufacturing of ready-mixed concrete**
        - 23.63.99 Sub-contracted operations as part of manufacturing of ready-mixed concrete**
- 23.64 Mortars**
  - 23.64.1 Mortars**
    - 23.64.10 Mortars**
      - 23.64.9 Sub-contracted operations as part of manufacturing of mortars**
        - 23.64.99 Sub-contracted operations as part of manufacturing of mortars**
- 23.65 Fibre cement**
  - 23.65.1 Articles of fibre cement**
    - 23.65.11 Boards, blocks and similar articles of vegetable fibre, straw or wood waste, agglomerated with mineral binders**
    - 23.65.12 Articles of asbestos-cement, cellulose fibre-cement or the like**
  - 23.65.9 Sub-contracted operations as part of manufacturing of articles of fibre cement**
    - 23.65.99 Sub-contracted operations as part of manufacturing of articles of fibre cement**
- 23.69 Other articles of concrete, plaster and cement**
  - 23.69.1 Other articles of concrete, plaster and cement**
    - 23.69.11 Other articles of plaster or compositions based on plaster n.e.c.**
    - 23.69.19 Articles of cement, concrete or artificial stone n.e.c.**
      - 23.69.9 Sub-contracted operations as part of manufacturing of other articles of concrete, plaster and cement**
        - 23.69.99 Sub-contracted operations as part of manufacturing of other articles of concrete, plaster and cement**

**23.7 Cut, shaped and finished stone****23.70 Cut, shaped and finished stone****23.70.1 Cut, shaped and finished stone**

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

This subcategory excludes:

- setts, curbstones, flagstones, tiles, cubes and similar articles, see 23.70.12

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

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

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

**23.9 Other non-metallic mineral products****23.91 Abrasive products****23.91.1 Abrasive products**

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

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

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

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

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

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

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

**23.99.12 Articles of asphalt or of similar material**

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

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

**23.99.15 Artificial corundum**

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

This subcategory also includes:

- calcined kaolin

- dried and grinded clay

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

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

**24 Basic metals**

**24.1 Basic iron and steel and ferro-alloys**

**24.10 Basic iron and steel and ferro-alloys**

**24.10.1 Primary materials of iron and steel**

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

**24.10.12 Ferro-alloys**

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

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

**24.10.2 Crude steel**

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

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

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

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

**24.10.31 Flat rolled products of non alloy steel, not further worked than hot rolled, of a width of  $\geq$  600 mm**

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

**24.10.33 Flat rolled products of stainless steel, not further worked than hot rolled, of a width  $\geq$  600 mm**

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

**24.10.35 Flat rolled products of other alloy steel, not further worked than hot rolled, of a width of  $\geq$  600 mm**

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

This subcategory excludes:

- products of silicon-electrical steel, see 24.10.53

- 24.10.4 Flat rolled products of steel, not further worked than cold rolled, of a width of  $\geq 600$  mm**
- 24.10.41 Flat rolled products of non alloy steel, not further worked than cold rolled, of a width of  $\geq 600$  mm**
- 24.10.42 Flat rolled products of stainless steel, not further worked than cold rolled, of a width of  $\geq 600$  mm**
- 24.10.43 Flat rolled products of other-alloy steel, not further worked than cold rolled, of a width of  $\geq 600$  mm**
- 24.10.5 Flat rolled products of steel, clad, plated or coated and flat rolled products of high speed steel and of silicon-electrical steel**
- 24.10.51 Flat rolled products of non alloy steel, of a width of  $\geq 600$  mm, clad, plated or coated**
- 24.10.52 Flat rolled products of other alloy steel, of a width of  $\geq 600$  mm, clad, plated or coated**
- 24.10.53 Flat rolled products of silicon-electrical steel, of a width of  $\geq 600$  mm**
- 24.10.54 Flat rolled products of silicon-electrical steel, of a width of  $< 600$  mm**
- 24.10.55 Flat rolled products of high speed steel, of a width of  $< 600$  mm**
- 24.10.6 Hot processed bars and rods of steel**
- 24.10.61 Bars and rods, hot rolled, in irregularly wound coils, of non alloy steel**
- 24.10.62 Other bars and rods of steel, not further worked than forged, hot rolled, hot-drawn or extruded, but including those twisted after rolling**
- This subcategory also includes:
- bars and rods of steel, twisted after rolling
- 24.10.63 Bars and rods, hot rolled, in irregularly wound coils, of stainless steel**
- 24.10.64 Other bars and rods of stainless steel, not further worked than forged, hot rolled, hot-drawn or extruded, but including those twisted after rolling**
- This subcategory also includes:
- bars and rods of stainless steel, twisted after rolling
- 24.10.65 Bars and rods, hot rolled, in irregularly wound coils, of other alloy steel**
- 24.10.66 Other bars and rods of other alloy steel, not further worked than forged, hot rolled, hot-drawn or extruded, but including those twisted after rolling**
- This subcategory also includes:
- bars and rods of other alloy steel, twisted after rolling
- 24.10.67 Hollow drill bars and rods**
- 24.10.7 Hot processed open sections of steel, sheet piling of steel and railway or tramway track construction material, of steel**
- 24.10.71 Open sections, not further worked than hot rolled, hot-drawn or extruded, of non alloy steel**
- 24.10.72 Open sections, not further worked than hot rolled, hot-drawn or extruded, of stainless steel**

**24.10.73** Open sections, not further worked than hot rolled, hot-drawn or extruded, of other alloy steel

**24.10.74** Sheet piling, of steel and welded open sections of steel

**24.10.75** Railway or tramway track construction material of steel

**24.10.9** Sub-contracted operations as part of manufacturing of basic iron and steel and of ferro-alloys

**24.10.99** Sub-contracted operations as part of manufacturing of basic iron and steel and of ferro-alloys

**24.2** Tubes, pipes, hollow profiles and related fittings, of steel

**24.20** Tubes, pipes, hollow profiles and related fittings, of steel

**24.20.1** Tubes, pipes and hollow profiles, seamless, of steel

**24.20.11** Line pipe of a kind used for oil or gas pipelines, seamless, of steel

**24.20.12** Casing, tubing and drill pipe, of a kind used in the drilling for oil or gas, seamless, of steel

**24.20.13** Other tubes and pipes, of circular cross section, of steel

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

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

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

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

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

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

**24.20.3** Tubes and pipes, of an external diameter of  $\leq$  406,4 mm, welded, of steel

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

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

**24.20.33** Other tubes and pipes, of circular cross section, welded, of an external diameter of  $\leq$  406,4 mm, of steel

**24.20.34** Tubes and pipes, of non-circular cross-section, welded, of an external diameter of  $\leq$  406,4 mm, of steel

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

**24.20.4 Tube or pipe fittings of steel, not cast**

**24.20.40 Tube or pipe fittings of steel, not cast**

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

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

**24.3 Other products of the first processing of steel**

**24.31 Cold drawn bars**

**24.31.1 Cold drawn bars and solid profiles of non alloy steel**

**24.31.10 Cold drawn bars and solid profiles of non alloy steel**

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

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

**24.31.3 Cold drawn bars and solid profiles of stainless steel**

**24.31.30 Cold drawn bars and solid profiles of stainless steel**

**24.31.9 Sub-contracted operations as part of manufacturing of cold drawn bars**

**24.31.99 Sub-contracted operations as part of manufacturing of cold drawn bars**

**24.32 Cold rolled narrow strip**

**24.32.1 Flat cold rolled steel products, uncoated, of a width of  $< 600$  mm**

**24.32.10 Flat cold rolled steel products, uncoated, of a width of  $< 600$  mm**

**24.32.2 Flat cold rolled steel products, clad, plated or coated, of a width of  $< 600$  mm**

**24.32.20 Flat cold rolled steel products, clad, plated or coated, of a width of  $< 600$  mm**

**24.32.9 Sub-contracted operations as part of manufacturing of cold rolled narrow strip**

**24.32.99 Sub-contracted operations as part of manufacturing of cold rolled narrow strip**

**24.33 Cold formed or folded products**

**24.33.1 Open sections cold formed or folded**

**24.33.11 Open sections cold formed or folded of non alloy steel**

**24.33.12 Open sections cold formed or folded of stainless steel**

**24.33.2 Ribbed sheets of non alloy steel**



- 24.33.20 Ribbed sheets of non alloy steel
- 24.33.3 Sandwich panels of coated steel sheet
- 24.33.30 Sandwich panels of coated steel sheet
- 24.33.9 Sub-contracted operations as part of manufacturing of cold formed or folded products
- 24.33.99 Sub-contracted operations as part of manufacturing of cold formed or folded products
- 24.34 Cold drawn wire
- 24.34.1 Cold drawn wire
- 24.34.11 Cold drawn wire of non alloy steel
- 24.34.12 Cold drawn wire of stainless steel
- 24.34.13 Cold drawn wire of other alloy steel
- 24.34.9 Sub-contracted operations as part of manufacturing of cold drawn wire
- 24.34.99 Sub-contracted operations as part of manufacturing of cold drawn wire
- 24.4 Basic precious and other non-ferrous metals
- 24.41 Precious metals
- 24.41.1 Silver, unwrought or in semi-manufactured forms, or in powder form
- 24.41.10 Silver, unwrought or in semi-manufactured forms, or in powder form
- 24.41.2 Gold, unwrought or in semi-manufactured forms, or in powder form
- 24.41.20 Gold, unwrought or in semi-manufactured forms, or in powder form
- 24.41.3 Platinum, unwrought or in semi-manufactured forms, or in powder form
- 24.41.30 Platinum, unwrought or in semi-manufactured forms, or in powder form
- 24.41.4 Base metals or silver, clad with gold, not further worked than semi-manufactured
- 24.41.40 Base metals or silver, clad with gold, not further worked than semi-manufactured
- 24.41.5 Base metals clad with silver and base metals, silver or gold clad with platinum, not further worked than semi-manufactured
- 24.41.50 Base metals clad with silver and base metals, silver or gold clad with platinum, not further worked than semi-manufactured
- 24.41.9 Sub-contracted operations as part of manufacturing of precious metals
- 24.41.99 Sub-contracted operations as part of manufacturing of precious metals
- 24.42 Aluminium

**24.42.1 Aluminium, unwrought; aluminium oxide****24.42.11 Aluminium, unwrought****24.42.12 Aluminium oxide, excluding artificial corundum**

This subcategory excludes:

- artificial corundum, see 23.99.15

**24.42.2 Semi-finished products of aluminium or aluminium alloys****24.42.21 Aluminium powders and flakes****24.42.22 Aluminium bars, rods and profiles****24.42.23 Aluminium wire****24.42.24 Aluminium plates, sheets and strip, of a thickness > 0,2 mm****24.42.25 Aluminium foil, of a thickness ≤ 0,2 mm****24.42.26 Aluminium tubes, pipes and tube or pipe fittings****24.42.9 Sub-contracted operations as part of manufacturing of aluminium****24.42.99 Sub-contracted operations as part of manufacturing of aluminium****24.43 Lead, zinc and tin****24.43.1 Lead, zinc and tin, unwrought****24.43.11 Lead, unwrought****24.43.12 Zinc, unwrought****24.43.13 Tin, unwrought****24.43.2 Semi-finished products of lead, zinc and tin or their alloys****24.43.21 Lead plates, sheets, strip and foil; lead powders and flakes****24.43.22 Zinc dust, powders and flakes****24.43.23 Zinc bars, rods, profiles and wire; zinc plates, sheets, strip and foil****24.43.24 Tin bars, rods, profiles and wire****24.43.9 Sub-contracted operations as part of manufacturing of lead, zinc and tin****24.43.99 Sub-contracted operations as part of manufacturing of lead, zinc and tin****24.44 Copper****24.44.1 Copper, unwrought; copper mattes; cement copper****24.44.11 Copper mattes; cement copper**

- 24.44.12 Copper, unrefined; copper anodes for electrolytic refining
- 24.44.13 Refined copper and copper alloys, unwrought; master alloys of copper
- 24.44.2 Semi-finished products of copper or copper alloys
  - 24.44.21 Copper powders and flakes
  - 24.44.22 Copper bars, rods and profiles
  - 24.44.23 Copper wire
  - 24.44.24 Copper plates, sheets and strip, of a thickness > 0,15 mm
  - 24.44.25 Copper foil, of a thickness  $\leq$  0,15 mm
  - 24.44.26 Copper tubes, pipes and tube or pipe fittings
- 24.44.9 Sub-contracted operations as part of manufacturing of copper
- 24.44.99 Sub-contracted operations as part of manufacturing of copper
- 24.45 Other non-ferrous metal
  - 24.45.1 Nickel, unwrought; intermediate products of nickel metallurgy
    - 24.45.11 Nickel, unwrought
    - 24.45.12 Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy
  - 24.45.2 Semi-finished products of nickel or nickel alloys
    - 24.45.21 Nickel powders and flakes
    - 24.45.22 Nickel bars, rods, profiles and wire
    - 24.45.23 Nickel plates, sheets, strip and foil
    - 24.45.24 Nickel tubes, pipes and tube or pipe fittings
  - 24.45.3 Other non-ferrous metals and articles thereof; cermets; ash and residues, containing metals or metallic compounds
  - 24.45.30 Other non-ferrous metals and articles thereof: cermets; ash and residues, containing metals or metallic compounds
  - 24.45.9 Sub-contracted operations as part of manufacturing of other non-ferrous metal
  - 24.45.99 Sub-contracted operations as part of manufacturing of other non-ferrous metal
- 24.46 Processed nuclear fuel
  - 24.46.1 Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds

This category also includes:  
- cermets

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

This subcategory also includes:

- cermets

**24.46.9 Sub-contracted operations as part of manufacturing of processed nuclear fuel****24.46.99 Sub-contracted operations as part of manufacturing of processed nuclear fuel****24.5 Casting services of metals****24.51 Casting services of iron****24.51.1 Casting services of cast iron****24.51.11 Casting services of malleable cast iron****24.51.12 Casting services of spheroidal cast iron****24.51.13 Casting services of grey cast iron****24.51.2 Tubes, pipes and hollow profiles of cast-iron****24.51.20 Tubes, pipes and hollow profiles of cast-iron****24.51.3 Tube or pipe fittings, of cast-iron****24.51.30 Tube or pipe fittings, of cast-iron****24.51.9 Sub-contracted operations as part of manufacturing of casting of iron****24.51.99 Sub-contracted operations as part of manufacturing of casting of iron****24.52 Casting services of steel****24.52.1 Casting services of steel****24.52.10 Casting services of steel****24.52.2 Tubes and pipes of centrifugally cast-steel****24.52.20 Tubes and pipes of centrifugally cast-steel****24.52.3 Tube or pipe fittings, of cast-steel****24.52.30 Tube or pipe fittings, of cast-steel****24.53 Casting services of light metals****24.53.1 Casting services of light metals****24.53.10 Casting services of light metals****24.54 Casting services of other non-ferrous metals****24.54.1 Casting services of other non-ferrous metals**

**24.54.10 Casting services of other non-ferrous metals****25 Fabricated metal products, except machinery and equipment**

This division excludes:

- machinery and equipment, see division 28

**25.1 Structural metal products****25.11 Metal structures and parts of structures****25.11.1 Prefabricated buildings of metal****25.11.10 Prefabricated buildings of metal**

This subcategory includes:

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

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

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

**25.21.13 Parts for central heating boilers****25.21.9 Sub-contracted operations as part of manufacturing of central heating radiators and boilers****25.21.99 Sub-contracted operations as part of manufacturing of central heating radiators and boilers****25.29 Other tanks, reservoirs and containers of metal****25.29.1 Other tanks, reservoirs and containers of metal****25.29.11 Reservoirs, tanks, vats and similar containers (other than for compressed or liquefied gas), of iron, steel or aluminium, of a capacity > 300 litres, not fitted with mechanical or thermal equipment)****25.29.12 Containers for compressed or liquefied gas, of metal****25.29.9 Sub-contracted operations as part of manufacturing of tanks, reservoirs and containers of metal****25.29.99 Sub-contracted operations as part of manufacturing of tanks, reservoirs and containers of metal****25.3 Steam generators, except central heating hot water boilers**

This group excludes:

- central heating boilers, see 25.21.1

**25.30 Steam generators, except central heating hot water boilers**

This class excludes:

- central heating boilers, see 25.21.1

**25.30.1 Steam generators and parts thereof****25.30.11 Steam or other vapour generating boilers; super-heated water boilers****25.30.12 Auxiliary plant for use with boilers; condensers for steam or other vapour power units****25.30.13 Parts of steam generators****25.30.2 Nuclear reactors and parts thereof****25.30.21 Nuclear reactors, except isotope separators****25.30.22 Parts of nuclear reactors, except isotope separators****25.30.9 Sub-contracted operations as part of manufacturing of steam generators, except central heating boilers**

This category excludes:

- sub-contracted operations as part of manufacturing of central heating radiators and boilers, see 25.21.99

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

This subcategory excludes:

- sub-contracted operations as part of manufacturing of central heating radiators and boilers, see 25.21.99

**25.4 Weapons and ammunition****25.40 Weapons and ammunition****25.40.1 Weapons and ammunition and parts thereof****25.40.11 Military weapons, other than revolvers, pistols and the like****25.40.12 Revolvers, pistols, non-military firearms and similar devices****25.40.13 Bombs, missiles and similar munitions of war; cartridges, other ammunition and projectiles and parts thereof****25.40.14 Parts of military weapons and other arms****25.40.9 Sub-contracted operations as part of manufacturing of weapons and ammunition****25.40.99 Sub-contracted operations as part of manufacturing of weapons and ammunition****25.5 Forging, pressing, stamping and roll-forming services of metal; powder metallurgy****25.50 Forging, pressing, stamping and roll-forming services of metal; powder metallurgy****25.50.1 Forging, pressing, stamping and roll forming services of metal****25.50.11 Forging services of metal**

This subcategory also includes:  
- cold extrusion services

**25.50.12 Stamping services of metal**

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

**25.50.13 Other forming services of metal****25.50.2 Powder metallurgy****25.50.20 Powder metallurgy**

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

**25.6 Treatment and coating services of metals; machining****25.61 Treatment and coating services of metals****25.61.1 Coating services of metal****25.61.11 Metallic coating services of metal**

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

**25.61.12 Non-metallic coating services of metal**

This subcategory includes:

- plastic coating processes services
- other coatings services (phosphating, enamelling etc.)

**25.61.2 Other treatment services of metal****25.61.21 Heat treatment services of metal, other than metallic coating****25.61.22 Other surface treatment services of metal**

This subcategory includes:

- painting, varnishing services
- anodising services
- vapour deposition services
- other metallic surface treatment services

This subcategory excludes:

- vacuum coating services of plastic parts with metal, see 22.29.91

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

This subcategory includes:

- production services of turned metal parts

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

This subcategory includes:

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

**25.7 Cutlery, tools and general hardware****25.71 Cutlery****25.71.1 Cutlery****25.71.11 Knives (except for machines) and scissors and blades thereof****25.71.12 Razors and razor blades, including razor blade blanks in strips**

This subcategory also includes:

- razor blade blanks in strips

**25.71.13 Other articles of cutlery; manicure or pedicure sets and instruments****25.71.14 Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware****25.71.15 Swords, cutlasses, bayonets, lances and similar arms and parts thereof**



- 25.71.9 Sub-contracted operations as part of manufacturing of cutlery
- 25.71.99 Sub-contracted operations as part of manufacturing of cutlery
- 25.72 Locks and hinges
  - 25.72.1 Locks and hinges
    - 25.72.11 Padlocks, locks used for motor vehicles and for furniture, of base metal
    - 25.72.12 Other locks, of base metal
    - 25.72.13 Clasps and frames with clasps, incorporating locks; parts
    - 25.72.14 Hinges, mountings, fittings and similar articles, suitable for motor vehicles, doors, windows, furniture and the like, of base metal
  - 25.72.9 Sub-contracted operations as part of manufacturing of locks and hinges
  - 25.72.99 Sub-contracted operations as part of manufacturing of locks and hinges
- 25.73 Tools
  - 25.73.1 Hand tools of a kind used in agriculture, horticulture or forestry
  - 25.73.10 Hand tools of a kind used in agriculture, horticulture or forestry
  - 25.73.2 Hand saws; blades for saws of all kinds
    - 25.73.20 Hand saws; blades for saws of all kinds
  - 25.73.3 Other hand tools
    - 25.73.30 Other hand tools
  - 25.73.4 Interchangeable tools for hand tools, whether or not power-operated, or for machine tools
    - 25.73.40 Interchangeable tools for hand tools, whether or not power-operated, or for machine tools
  - 25.73.5 Moulds; moulding boxes for metal foundry; mould bases; moulding patterns
    - 25.73.50 Moulds; moulding boxes for metal foundry; mould bases; moulding patterns
  - 25.73.6 Other tools
    - 25.73.60 Other tools
  - 25.73.9 Sub-contracted operations as part of manufacturing of tools
  - 25.73.99 Sub-contracted operations as part of manufacturing of tools
- 25.9 Other fabricated metal products
  - 25.91 Steel drums and similar containers

**25.91.1 Steel drums and similar containers**

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

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

This subcategory excludes:

- cans, of iron or steel, to be closed by soldering or crimping, see 25.92.11

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**25.93.17 Chain (except articulated link chain) and parts thereof**

This subcategory excludes:

- articulated link chain, of iron or steel, see 28.15.21

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

- 25.93.9 Sub-contracted operations as part of manufacturing of wire products, chain and springs**
- 25.93.99 Sub-contracted operations as part of manufacturing of wire products, chain and springs**
- 25.94 Fasteners and screw machine products**
- 25.94.1 Fasteners and screw machine products**
- 25.94.11 Threaded fasteners, of iron or steel, n.e.c.**
- 25.94.12 Non-threaded fasteners, of iron or steel, n.e.c.**
- 25.94.13 Non-threaded and threaded fasteners, of copper**
- 25.94.9 Sub-contracted operations as part of manufacturing of fasteners and screw machine products**
- 25.94.99 Sub-contracted operations as part of manufacturing of fasteners and screw machine products**
- 25.99 Other fabricated metal products n.e.c.**
- 25.99.1 Metal articles for bathroom and kitchen**
- 25.99.11 Sinks, wash-basins, baths and other sanitary ware, and parts thereof, of iron, steel, copper or aluminium**
- 25.99.12 Table, kitchen or household articles and parts thereof, of iron, steel, copper or aluminium**
- 25.99.2 Other articles of base metal**
- 25.99.21 Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal**
- 25.99.22 Paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture**
- 25.99.23 Fittings for loose-leaf binders or files, letter clips and similar office articles, and staples in strips, of base metal**
- 25.99.24 Statuettes and other ornaments and photograph, picture or similar frames and mirrors, of base metal**
- 25.99.25 Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made-up articles; tubular or bifurcated rivets, of base metal; beads and spangles of base metal**
- 25.99.26 Ships' or boats' propellers and blades thereof**
- 25.99.29 Other articles of base metal n.e.c.**
- This subcategory also includes:
- permanent metallic magnets
- 25.99.9 Sub-contracted operations as part of manufacturing of other fabricated metal products n.e.c.**

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

**26 Computer, electronic and optical products**

**26.1 Electronic components and boards**

**26.11 Electronic components**

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

This category also includes:

- cathode ray tubes

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

**26.11.12 Magnetrons, klystrons, microwave tubes and other valve tubes**

**26.11.2 Diodes and transistors**

**26.11.21 Diodes; transistors; thyristors, diacs and triacs**

**26.11.22 Semiconductor devices; light-emitting diodes; mounted piezo-electric crystals; parts thereof**

**26.11.3 Electronic integrated circuits**

**26.11.30 Electronic integrated circuits**

**26.11.4 Parts of electronic valves and tubes and of other electronic components n.e.c.**

**26.11.40 Parts of electronic valves and tubes and of other electronic components n.e.c.**

**26.11.5 Bare printed circuit boards**

**26.11.50 Bare printed circuit boards**

**26.11.9 Services connected with manufacturing of electronic integrated circuits; sub-contracted operations as part of manufacturing of electronic components**

**26.11.91 Services connected with manufacturing of electronic integrated circuits**

This subcategory includes:

- assembly services of micro assemblies on integrated circuits

**26.11.99 Sub-contracted operations as part of manufacturing of electronic components**

**26.12 Loaded electronic boards**

**26.12.1 Loaded printed circuits**

**26.12.10 Loaded printed circuits**

This subcategory also includes:

- loaded electronic boards

**26.12.2 Sound, video, network and similar cards for automatic data processing machines**

**26.12.20 Sound, video, network and similar cards for automatic data processing machines**

**26.12.3 Smart cards****26.12.30 Smart cards****26.12.9 Services connected with printing of circuits; sub-contracted operations as part of manufacturing of loaded electronic boards****26.12.91 Services connected with printing of circuits and micro assembling on printed circuits**

This subcategory includes:

- assembly services of micro assemblies on printed circuits
- etching, coating by varnish and by vapour deposition of printed circuits and semiconductors

**26.12.99 Sub-contracted operations as part of manufacturing of loaded electronic boards****26.2 Computers and peripheral equipment****26.20 Computers and peripheral equipment****26.20.1 Computing machinery and parts and accessories thereof****26.20.11 Portable automatic data processing machines weighing  $\leq 10$  kg, such as laptop and notebook computers; personal digital assistants and similar computers**

This subcategory also includes:

- tablet computers

**26.20.12 Point-of-sale terminals, ATMs and similar machines capable of being connected to a data processing machine or network****26.20.13 Digital automatic data processing machines, comprising in the same housing at least a central processing unit and an input and an output unit, whether or not combined****26.20.14 Digital automatic data processing machines presented in the form of systems****26.20.15 Other digital automatic data processing machines, whether or not containing in the same housing one or two of the following types of units: storage units, input units, output units****26.20.16 Input or output units, whether or not containing storage units in the same housing****26.20.17 Monitors and projectors, principally used in an automatic data processing system****26.20.18 Units performing two or more of the following functions: printing, scanning, copying, faxing****26.20.2 Storage units and other storage devices****26.20.21 Storage units****26.20.22 Solid-state non-volatile storage devices****26.20.3 Other units of automatic data processing machines****26.20.30 Other units of automatic data processing machines****26.20.4 Parts and accessories of computing machines****26.20.40 Parts and accessories of computing machines**

**26.20.9 Computers and peripheral equipment manufacturing services; sub-contracted operations as part of manufacturing of computers and peripheral equipment****26.20.91 Computers and peripheral equipment manufacturing services****26.20.99 Sub-contracted operations as part of manufacturing of computers and peripheral equipment****26.3 Communication equipment****26.30 Communication equipment****26.30.1 Radio or television transmission apparatus; television cameras****26.30.11 Transmission apparatus incorporating reception apparatus****26.30.12 Transmission apparatus not incorporating reception apparatus****26.30.13 Television cameras****26.30.2 Electrical apparatus for line telephony or line telegraphy; videophones****26.30.21 Line telephone sets with cordless handsets****26.30.22 Telephones for cellular networks or for other wireless networks**

This subcategory also includes:

- smart phones

**26.30.23 Other telephone sets and apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network)**

This subcategory also includes:

- apparatus for communication in a wired or wireless network (such as a local or wide area network)

**26.30.3 Parts of electrical telephonic or telegraphic apparatus****26.30.30 Parts of electrical telephonic or telegraphic apparatus****26.30.4 Aerials and aerial reflectors of all kind and parts thereof; parts of radio and television transmission apparatus and television cameras****26.30.40 Aerials and aerial reflectors of all kind and parts thereof; parts of radio and television transmission apparatus and television cameras****26.30.5 Burglar or fire alarms and similar apparatus****26.30.50 Burglar or fire alarms and similar apparatus****26.30.6 Parts of burglar or fire alarms and similar apparatus****26.30.60 Parts of burglar or fire alarms and similar apparatus****26.30.9 Sub-contracted operations as part of manufacturing of communication equipment****26.30.99 Sub-contracted operations as part of manufacturing of communication equipment**

## **26.4 Consumer electronics**

### **26.40 Consumer electronics**

#### **26.40.1 Radio broadcast receivers**

##### **26.40.11 Radio broadcast receivers (except of a kind used in motor vehicles), whether or not combined with sound recording or reproducing apparatus or a clock**

This subcategory excludes:

- radio broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, see 26.40.12

##### **26.40.12 Radio broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles**

#### **26.40.2 Television receivers, whether or not combined with radio-broadcast receivers or sound or video recording or reproduction apparatus**

##### **26.40.20 Television receivers, whether or not combined with radio-broadcast receivers or sound or video recording or reproduction apparatus**

#### **26.40.3 Apparatus for sound and video recording and reproducing**

##### **26.40.31 Turntables, record-players, cassette-players and other sound reproducing apparatus**

##### **26.40.32 Magnetic tape recorders and other sound recording apparatus**

##### **26.40.33 Video camera recorders and other video recording or reproducing apparatus**

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

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

##### **26.40.41 Microphones and stands thereof**

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

##### **26.40.43 Audio-frequency electric amplifiers; electric sound amplifier sets**

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

#### **26.40.5 Parts of sound and video equipment**

##### **26.40.51 Parts and accessories of sound and video equipment**

##### **26.40.52 Parts of radio receivers and transmitters**

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

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

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

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

**26.5 Measuring, testing and navigating equipment; watches and clocks****26.51 Measuring, testing and navigating equipment****26.51.1 Navigational, meteorological, geophysical and similar instruments and appliances****26.51.11 Direction-finding compasses; other navigational instruments and appliances**

This subcategory includes:

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

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

This subcategory excludes:

- rangefinders, see 26.70.24

**26.51.2 Radar apparatus and radio navigational aid apparatus****26.51.20 Radar apparatus and radio navigational aid apparatus****26.51.3 Precision balances; instruments for drawing, calculating, measuring length and the like****26.51.31 Balances of a sensitivity of 5 cg or better****26.51.32 Drafting tables and machines and other drawing, marking-out or mathematical calculating instruments****26.51.33 Instruments for measuring length, for use in the hand (including micrometers and callipers) n.e.c.**

This subcategory also includes:

- micrometers and callipers

**26.51.4 Instruments for measuring electrical quantities or ionising radiations****26.51.41 Instruments and apparatus for measuring or detecting ionising radiations****26.51.42 Cathode-ray oscilloscopes and cathode-ray oscillographs****26.51.43 Instruments for measuring electrical quantities without a recording device****26.51.44 Instruments and apparatus for telecommunications****26.51.45 Instruments and apparatus for measuring or checking electrical quantities n.e.c.****26.51.5 Instrument for checking other physical characteristics****26.51.51 Hydrometers, thermometers, pyrometers, barometers, hygrometers and psychrometers****26.51.52 Instruments for measuring or checking the flow, level, pressure or other variables of liquids and gases****26.51.53 Instruments and apparatus for physical or chemical analysis n.e.c.**

This subcategory excludes:

- light meters, see 26.70.24

**26.51.6 Other measuring, checking and testing instruments and appliances**



**26.51.61 Microscopes (except optical microscopes) and diffraction apparatus**

This subcategory excludes:

- optical microscopes, see 26.70.22

**26.51.62 Machines and appliances for testing the mechanical properties of materials****26.51.63 Gas, liquid or electricity supply or production meters****26.51.64 Revolution and production counters, taximeters; speed indicators and tachometers**

This subcategory excludes:

- stroboscopes, see 26.70.24

**26.51.65 Automatic regulating or controlling instruments and apparatus, hydraulic or pneumatic****26.51.66 Measuring or checking instruments, appliances and machines n.e.c.**

This subcategory excludes:

- profile projectors and optical instruments and appliances n.e.c., see 26.70.24

**26.51.7 Thermostats, manostats and other automatic regulating or controlling instruments and apparatus****26.51.70 Thermostats, manostats and other automatic regulating or controlling instruments and apparatus****26.51.8 Parts and accessories for measuring, testing and navigating equipment****26.51.81 Parts of radar apparatus and radio navigational aid apparatus****26.51.82 Parts and accessories for the goods of 26.51.12, 26.51.32, 26.51.33, 26.51.4 and 26.51.5; microtomes; parts n.e.c.****26.51.83 Parts and accessories of microscopes (other than optical) and of diffraction apparatus****26.51.84 Parts and accessories for the goods of 26.51.63 and 26.51.64****26.51.85 Parts and accessories of instruments and apparatus of 26.51.65, 26.51.66 and 26.51.70****26.51.86 Parts and accessories of instruments and apparatus of 26.51.11 and 26.51.62****26.51.9 Sub-contracted operations as part of manufacturing of measuring, testing and navigating equipment****26.51.99 Sub-contracted operations as part of manufacturing of measuring, testing and navigating equipment****26.52 Watches and clocks****26.52.1 Watches and clocks, except movements and parts**

This category excludes:

- watch and clock movements, see 26.52.21

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

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

This subcategory also includes:  
- stop-watches

**26.52.13 Instrument panel clocks and clocks of a similar type for vehicles****26.52.14 Clocks with watch movements; alarm clocks and wall clocks; other clocks****26.52.2 Watch and clock movements and parts****26.52.21 Watch and clock movements****26.52.22 Watch and clock cases and parts thereof****26.52.23 Other clock and watch parts****26.52.24 Time-registers, time-recorders, parking meters; time switches with clock or watch movement****26.52.9 Sub-contracted operations as part of manufacturing of watches and clocks****26.52.99 Sub-contracted operations as part of manufacturing of watches and clocks****26.6 Irradiation, electromedical and electrotherapeutic equipment****26.60 Irradiation, electromedical and electrotherapeutic equipment****26.60.1 Irradiation, electromedical and electrotherapeutic equipment****26.60.11 Apparatus based on the use of X-rays or of alpha, beta or gamma radiations****26.60.12 Electro-diagnostic apparatus used in medical science****26.60.13 Ultra-violet or infra-red ray apparatus, used in medical, surgical, dental or veterinary sciences****26.60.14 Pacemakers; hearing aids****26.60.9 Medical instrument manufacturing services; sub-contracted operations as part of manufacturing of irradiation, electromedical and electrotherapeutic equipment****26.60.91 Medical instrument manufacturing services****26.60.99 Sub-contracted operations as part of manufacturing of irradiation, electromedical and electrotherapeutic equipment****26.7 Optical instruments and photographic equipment****26.70 Optical instruments and photographic equipment****26.70.1 Photographic equipment and parts thereof****26.70.11 Objective lenses for cameras, projectors or photographic enlargers or reducers****26.70.12 Cameras for preparing printing plates or cylinders; cameras for recording documents on microfilm, microfiche and the like**

**26.70.13 Digital cameras****26.70.14 Instant print cameras and other cameras****26.70.15 Cinematographic cameras****26.70.16 Cinematographic projectors****26.70.19 Other photographic equipment; parts and accessories of photographic equipment**

This subcategory includes:

- slide projectors
- microfiche readers
- photographic enlargers and reducers
- photographic flashlights

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

This subcategory excludes:

- glasses for spectacles, not optically worked, see 23.19.22

**26.70.22 Binoculars, monoculars and other optical telescopes; other astronomical instruments; optical microscopes****26.70.23 Liquid crystal devices; lasers, except laser diodes; other optical appliances and instruments n.e.c.****26.70.24 Optical measuring and checking devices and instruments****26.70.25 Parts and accessories of binoculars, monoculars and other optical telescopes, of other astronomical instruments, and of optical microscopes****26.70.26 Parts and accessories of liquid crystal devices, lasers (except laser diodes), other optical appliances and instruments n.e.c.****26.70.9 Sub-contracted operations as part of manufacturing of optical instruments and photographic equipment****26.70.99 Sub-contracted operations as part of manufacturing of optical instruments and photographic equipment****26.8 Magnetic and optical media****26.80 Magnetic and optical media****26.80.1 Magnetic and optical media****26.80.11 Magnetic media, not recorded, except cards with a magnetic stripe**

This subcategory excludes:

- cards with a magnetic stripe, see 26.80.14

**26.80.12 Optical media, not recorded**

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

This subcategory also includes:

- matrices and masters for the production of disks

**26.80.14 Cards with a magnetic stripe****26.80.9 Sub-contracted operations as part of manufacturing of magnetic and optical media****26.80.99 Sub-contracted operations as part of manufacturing of magnetic and optical media****27 Electrical equipment****27.1 Electric motors, generators, transformers and electricity distribution and control apparatus****27.11 Electric motors, generators and transformers****27.11.1 Motors of an output  $\leq 37,5$  W; other DC motors; DC generators****27.11.10 Motors of an output  $\leq 37,5$  W; other DC motors; DC generators****27.11.2 Universal AC/DC motors of an output  $> 37,5$  W; other AC motors; AC generators (alternators)****27.11.21 Universal AC/DC motors of an output  $> 37,5$  W****27.11.22 AC motors, single-phase****27.11.23 AC motors, multi-phase, of an output  $\leq 750$  W****27.11.24 AC motors, multi-phase, of an output  $> 750$  W but  $\leq 75$  kW****27.11.25 AC motors, multi-phase, of an output  $> 75$  kW****27.11.26 AC generators (alternators)****27.11.3 Electric generating sets and rotary converters****27.11.31 Generating sets with compression-ignition internal combustion piston engines****27.11.32 Generating sets with spark-ignition engines; other generating sets; electric rotary converters****27.11.4 Electrical transformers****27.11.41 Liquid dielectric transformers****27.11.42 Other transformers, having a power handling capacity  $\leq 16$  kVA****27.11.43 Other transformers, having a power handling capacity  $> 16$  kVA****27.11.5 Ballasts for discharge lamps or tubes; other inductors****27.11.50 Ballasts for discharge lamps or tubes; other inductors**

This subcategory excludes:

- inverters, rectifiers, converters, see 27.90.41

**27.11.6 Parts of electrical motors, generators and transformers****27.11.61 Parts suitable for electrical motors and generators****27.11.62 Parts of transformers, inductors and static converters****27.11.9 Sub-contracted operations as part of manufacturing of electric motors, generators and transformers****27.11.99 Sub-contracted operations as part of manufacturing of electric motors, generators and transformers****27.12 Electricity distribution and control apparatus****27.12.1 Electrical apparatus for switching or protecting electrical circuits, for a voltage > 1 000 V****27.12.10 Electrical apparatus for switching or protecting electrical circuits, for a voltage > 1 000 V**

This subcategory excludes:

- surge suppressors, for a voltage > 1.000 V (except for distribution level voltage), see 27.90.43

**27.12.2 Electrical apparatus for switching or protecting electrical circuits, for a voltage ≤ 1 000 V****27.12.21 Fuses, for a voltage ≤ 1 000 V****27.12.22 Automatic circuit breakers, for a voltage ≤ 1 000 V****27.12.23 Apparatus for protecting electrical circuits n.e.c., for a voltage ≤ 1 000 V****27.12.24 Relays, for a voltage ≤ 1 000 V****27.12.3 Boards****27.12.31 Boards and other bases, equipped with electrical switching or protecting apparatus, for a voltage ≤ 1 000 V****27.12.32 Boards and other bases, equipped with electrical switching or protecting apparatus, for a voltage > 1 000 V****27.12.4 Parts of electricity distribution or control apparatus****27.12.40 Parts of electricity distribution or control apparatus****27.12.9 Sub-contracted operations as part of manufacturing of electricity distribution and control apparatus****27.12.99 Sub-contracted operations as part of manufacturing of electricity distribution and control apparatus****27.2 Batteries and accumulators****27.20 Batteries and accumulators****27.20.1 Primary cells and primary batteries and parts thereof****27.20.11 Primary cells and primary batteries**

**27.20.12 Parts of primary cells and primary batteries****27.20.2 Electric accumulators and parts thereof****27.20.21 Lead-acid accumulators for starting piston engines****27.20.22 Lead-acid accumulators, excluding for starting piston engines**

This subcategory excludes:

- lead-acid accumulators for starting piston engines, see 27.20.21

**27.20.23 Nickel-cadmium, nickel metal hydride, lithium-ion, lithium polymer, nickel-iron and other electric accumulators****27.20.24 Parts of electric accumulators including separators**

This subcategory also includes:

- separators

**27.20.9 Sub-contracted operations as part of manufacturing of batteries and accumulators****27.20.99 Sub-contracted operations as part of manufacturing of batteries and accumulators****27.3 Wiring and wiring devices****27.31 Fibre optic cables****27.31.1 Fibre optic cables****27.31.11 Optical fibre cables made up of individually sheathed fibres****27.31.12 Optical fibres and optical fibre bundles; optical fibre cables (except those made up of individually sheathed fibres)**

This subcategory excludes:

- optical fibre cables made up of individually sheathed fibres, see 27.31.11

**27.31.9 Sub-contracted operations as part of manufacturing of fibre optic cables****27.31.99 Sub-contracted operations as part of manufacturing of fibre optic cables****27.32 Other electronic and electric wires and cables****27.32.1 Other electronic and electric wires and cables****27.32.11 Insulated winding wire****27.32.12 Coaxial cable and other coaxial electric conductors****27.32.13 Other electric conductors, for a voltage  $\leq$  1 000 V**

This subcategory excludes:

- appliance cords, extension cords, and other electrical cord sets with insulated wire and connectors, see 27.90.44

**27.32.14 Other electric conductors, for a voltage  $>$  1 000 V****27.32.9 Sub-contracted operations as part of manufacturing of other electronic and electric wires and cables**

**27.32.99 Sub-contracted operations as part of manufacturing of other electronic and electric wires and cables**

**27.33 Wiring devices**

**27.33.1 Wiring devices**

**27.33.11 Switches, for a voltage  $\leq 1\ 000\ V$**

**27.33.12 Lamp-holders, for a voltage  $\leq 1\ 000\ V$**

**27.33.13 Plugs, sockets and other apparatus for switching or protecting electrical circuits n.e.c.**

**27.33.14 Electrical insulating fittings of plastics**

**27.33.9 Sub-contracted operations as part of manufacturing of wiring devices**

**27.33.99 Sub-contracted operations as part of manufacturing of wiring devices**

**27.4 Electric lighting equipment**

**27.40 Electric lighting equipment**

**27.40.1 Electric filament or discharge lamps; arc lamps**

**27.40.11 Sealed beam lamp units**

**27.40.12 Tungsten halogen filament lamps, excluding ultraviolet or infra-red lamps**

This subcategory excludes:

- ultra-violet or infra-red lamps, see 27.40.15

**27.40.13 Filament lamps of a power  $\leq 200\ W$  and for a voltage  $> 100\ V$  n.e.c.**

**27.40.14 Filament lamps n.e.c.**

**27.40.15 Discharge lamps; ultra-violet or infra-red lamps; arc lamps**

**27.40.2 Lamps and lighting fittings**

**27.40.21 Portable electric lamps worked by dry batteries, accumulators, magnetos**

**27.40.22 Electric table, desk, bedside or floor-standing lamps**

**27.40.23 Non-electrical lamps and lighting fittings**

**27.40.24 Illuminated signs, illuminated name-plates and the like**

**27.40.25 Chandeliers and other electric ceiling or wall lighting fittings**

**27.40.3 Other lamps and lighting fittings**

**27.40.30 Other lamps and lighting fittings**

This subcategory excludes:

- photographic flashlights and flashlight apparatus, see 26.70.19

**27.40.4 Parts for lamps and lighting equipment**

**27.40.41 Parts for filament or discharge lamps**

**27.40.42 Parts of lamps and lighting fittings**

**27.40.9 Sub-contracted operations as part of manufacturing of electric lighting equipment**

**27.40.99 Sub-contracted operations as part of manufacturing of electric lighting equipment**

**27.5 Domestic appliances**

**27.51 Electric domestic appliances**

**27.51.1 Refrigerators and freezers; washing machines; electric blankets; fans**

**27.51.11 Refrigerators and freezers, of the household type**

**27.51.12 Dish washing machines, of the household type**

**27.51.13 Cloth washing and drying machines, of the household type**

**27.51.14 Electric blankets**

**27.51.15 Fans and ventilating or recycling hoods of the domestic type**

**27.51.2 Other electrical domestic appliances n.e.c.**

**27.51.21 Electro-mechanical domestic appliances, with self-contained electric motor**

**27.51.22 Shavers, hair-removing appliances and hair clippers, with self-contained electric motor**

**27.51.23 Electro-thermic hair-dressing or hand-drying apparatus; electric smoothing irons**

**27.51.24 Other electro-thermic appliances**

**27.51.25 Electrical instantaneous or storage water heaters and immersion heaters**

**27.51.26 Electric space heating apparatus and electric soil heating apparatus**

**27.51.27 Microwave ovens**

**27.51.28 Other ovens; cookers, cooking plates, boiling rings; grillers, roasters**

**27.51.29 Electric heating resistors**

**27.51.3 Parts of electric domestic appliances**

**27.51.30 Parts of electric domestic appliances**

**27.51.9 Sub-contracted operations as part of manufacturing of electric domestic appliances**

**27.51.99 Sub-contracted operations as part of manufacturing of electric domestic appliances**

**27.52 Non-electric domestic appliances**

**27.52.1 Domestic cooking and heating equipment, non-electric**



- 27.52.11 Domestic cooking appliances and plate warmers, of iron or steel or of copper, non electric**
- 27.52.12 Other domestic appliances, for gas fuel or for both gas and other fuels, for liquid fuel or for solid fuel**
- 27.52.13 Air heaters or hot air distributors n.e.c., of iron or steel, non-electric**
- 27.52.14 Water heaters, instantaneous or storage, non-electric**
- 27.52.2 Parts of stoves, cookers, plate warmers and similar non-electric domestic appliances**
- 27.52.20 Parts of stoves, cookers, plate warmers and similar non-electric domestic appliances**
- 27.52.9 Sub-contracted operations as part of manufacturing of non-electric domestic appliances**
- 27.52.99 Sub-contracted operations as part of manufacturing of non-electric domestic appliances**
- 27.9 Other electrical equipment**
- 27.90 Other electrical equipment**
- 27.90.1 Other electrical equipment and parts thereof**
- 27.90.11 Electrical machines and apparatus having individual functions**
  - This subcategory excludes:
    - accumulator chargers, see 27.11.50
- 27.90.12 Electrical insulators; insulating fittings for electrical machines or equipment; electrical conduit tubing**
- 27.90.13 Carbon electrodes and other articles of graphite or other carbon for electrical purposes**
- 27.90.2 Indicator panels with liquid crystal devices or light emitting diodes; electric sound or visual signalling apparatus**
- 27.90.20 Indicator panels with liquid crystal devices or light emitting diodes; electric sound or visual signalling apparatus**
- 27.90.3 Electrical soldering, brazing and welding tools, surface tempering and hot spraying machines and apparatus**
- 27.90.31 Electrical machinery and apparatus for soldering, brazing or welding; electric machines and apparatus for hot spraying of metals or sintered metal carbides**
- 27.90.32 Parts of electrical machinery and apparatus for soldering, brazing or welding; electric machines and apparatus for hot spraying of metals or sintered metal carbides**
- 27.90.33 Parts of other electrical equipment; electrical parts of machinery or apparatus n.e.c.**
- 27.90.4 Other electrical equipment n.e.c.**
- 27.90.41 Inverters, rectifiers, converters**
- 27.90.42 Fuel cells**

**27.90.43 Surge suppressors, for a voltage > 1.000 V**

**27.90.44 Appliance cords, extension cords, and other electrical cord sets with insulated wire and connectors**

**27.90.45 Electro-magnets; electro-magnetic couplings and brakes; electro-magnetic lifting heads; electrical particle accelerators; electrical signal generators and other electrical equipment n.e.c.**

This subcategory also includes:

- tanning beds

**27.90.5 Electrical capacitors**

**27.90.51 Fixed capacitors for 50/60 Hz circuits having a reactive power handling capacity  $\geq 0,5$  kvar**

**27.90.52 Other fixed capacitors**

**27.90.53 Variable or adjustable (pre-set) capacitors**

**27.90.6 Electrical resistors, except heating resistors**

This category excludes:

- electric heating resistors, see 27.51.29

**27.90.60 Electrical resistors, except heating resistors**

This subcategory excludes:

- electric heating resistors, see 27.51.29

**27.90.7 Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields**

**27.90.70 Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields**

**27.90.8 Parts of electrical capacitors, electrical resistors, rheostats and potentiometers**

**27.90.81 Parts of electrical capacitors**

**27.90.82 Parts of electrical resistors, rheostats and potentiometers**

**27.90.9 Sub-contracted operations as part of manufacturing of other electrical equipment**

**27.90.99 Sub-contracted operations as part of manufacturing of other electrical equipment**

**28 Machinery and equipment n.e.c.**

**28.1 General-purpose machinery**

**28.11 Engines and turbines, except aircraft, vehicle and cycle engines**

This class excludes:

- internal combustion engines of a kind used for motor vehicles, see 29.10

- motors and engines for aircraft or spacecraft, see 30.30.1

- spark-ignition reciprocating internal combustion piston engines for motorcycles, see 30.91

**28.11.1 Engines, except aircraft, vehicle and cycle engines**

This category excludes:

- internal combustion engines of a kind used for motor vehicles, see 29.10.1
- motors and engines for aircraft or spacecraft, see 30.30.1
- spark-ignition reciprocating internal combustion piston engines for motorcycles, see 30.91.3

**28.11.11 Outboard motors for marine propulsion****28.11.12 Marine propulsion spark-ignition engines; other engines****28.11.13 Other compression-ignition internal combustion piston engines****28.11.2 Turbines****28.11.21 Steam turbines and other vapour turbines****28.11.22 Hydraulic turbines and water wheels****28.11.23 Gas turbines, other than turbo-jets and turbo-propellers****28.11.24 Wind turbines****28.11.3 Parts of turbines****28.11.31 Parts of steam and other vapour turbines****28.11.32 Parts of hydraulic turbines, water wheels including regulators**

This subcategory also includes:

- hydraulic turbines and water wheel regulators

**28.11.33 Parts of gas turbines, excluding turbo-jets and turbo-propellers**

This subcategory excludes:

- turbo-jets and turbo-propellers, see 30.30.12

**28.11.4 Parts for engines****28.11.41 Parts for spark-ignition internal combustion engines, excluding parts for aircraft engines**

This subcategory excludes:

- parts for aircraft spark-ignition engines, see 30.30.15
- parts of turbo-jets or turbo-propellers, see 30.30.16

**28.11.42 Parts for other engines n.e.c.****28.11.9 Sub-contracted operations as part of manufacturing of engines and turbines, except aircraft, vehicle and cycle engines**

This category excludes:

- sub-contracted operations as part of manufacturing of motor vehicles, see 29.10.9
- sub-contracted operations as part of manufacturing of air and spacecraft and related machinery, see 30.30.99
- sub-contracted operations as part of manufacturing of motorcycles, see 30.91.9

**28.11.99 Sub-contracted operations as part of manufacturing of engines and turbines, except aircraft, vehicle and cycle engines**

This subcategory excludes:

- sub-contracted operations as part of manufacturing of motor vehicles, see 29.10.99
- sub-contracted operations as part of manufacturing of air and spacecraft and related machinery, see 30.30.99
- sub-contracted operations as part of manufacturing of motorcycles, see 30.91.99

**28.12 Fluid power equipment****28.12.1 Fluid power equipment, except parts**

This category excludes:

- parts of fluid power equipment, see 28.12.20

**28.12.11 Linear acting hydraulic and pneumatic motors (cylinders)****28.12.12 Rotating hydraulic and pneumatic motors****28.12.13 Hydraulic pumps****28.12.14 Hydraulic and pneumatic valves****28.12.15 Hydraulic assemblies****28.12.16 Hydraulic systems****28.12.2 Parts of fluid power equipment****28.12.20 Parts of fluid power equipment****28.12.9 Sub-contracted operations as part of manufacturing of fluid power equipment****28.12.99 Sub-contracted operations as part of manufacturing of fluid power equipment****28.13 Other pumps and compressors****28.13.1 Pumps for liquids; liquid elevators****28.13.11 Pumps for fuel, lubricants, cooling-medium and concrete****28.13.12 Other reciprocating positive displacement pumps for liquids****28.13.13 Other rotary positive displacement pumps for liquids****28.13.14 Other centrifugal pumps for liquids; other pumps****28.13.2 Air or vacuum pumps; air or other gas compressors****28.13.21 Vacuum pumps****28.13.22 Hand or foot-operated air pumps****28.13.23 Compressors for refrigeration equipment****28.13.24 Air compressors mounted on a wheeled chassis for towing****28.13.25 Turbo-compressors**

- 28.13.26 Reciprocating displacement compressors**
- 28.13.27 Rotary displacement compressors, single-shaft or multi-shaft**
- 28.13.28 Other compressors**
- 28.13.3 Parts of pumps and compressors**
  - 28.13.31 Parts of pumps; parts of liquid elevators**
  - 28.13.32 Parts of air or vacuum pumps, of air or gas compressors, of fans, of hoods**
- 28.13.9 Sub-contracted operations as part of manufacturing of other pumps and compressors**
- 28.13.99 Sub-contracted operations as part of manufacturing of other pumps and compressors**
- 28.14 Other taps and valves**
  - 28.14.1 Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like**
    - 28.14.11 Pressure-reducing, control, check and safety valves**
    - 28.14.12 Taps, cocks, valves for sinks, wash basins, bidets, water cisterns bath and similar fixtures; central heating radiator valves**
    - 28.14.13 Process control valves, gate valves, globe valves and other valves**
  - 28.14.2 Parts of taps and valves and similar articles**
    - 28.14.20 Parts of taps and valves and similar articles**
  - 28.14.9 Sub-contracted operations as part of manufacturing of other taps and valves**
  - 28.14.99 Sub-contracted operations as part of manufacturing of other taps and valves**
- 28.15 Bearings, gears, gearing and driving elements**
  - 28.15.1 Ball or roller bearings**
    - 28.15.10 Ball or roller bearings**
  - 28.15.2 Other bearings, gears, gearing and driving elements**
    - 28.15.21 Articulated link chain, of iron or steel**
    - 28.15.22 Transmission shafts (including cam and crank shafts) and cranks**
      - This subcategory also includes:
        - cam and crank shafts
    - 28.15.23 Bearing housings and plain shaft bearings**
    - 28.15.24 Gears and gearing; ball or roller screws; gear boxes and other speed changers**
    - 28.15.25 Flywheels and pulleys including pulley blocks**
      - This subcategory also includes:
        - pulley blocks

**28.15.26 Clutches and shaft couplings including universal joints**

This subcategory also includes:  
- universal joints

**28.15.3 Parts of bearings, gearings and driving elements****28.15.31 Balls, needles and rollers; parts of ball or roller bearings****28.15.32 Parts of articulated link chain of iron or steel****28.15.39 Parts of bearing and driving elements n.e.c.****28.15.9 Sub-contracted operations as part of manufacturing of bearings, gears, gearing and driving elements****28.15.99 Sub-contracted operations as part of manufacturing of bearings, gears, gearing and driving elements****28.2 Other general-purpose machinery****28.21 Ovens, furnaces and furnace burners****28.21.1 Ovens and furnace burners and parts thereof****28.21.11 Furnace burners; mechanical stokers and grates; mechanical ash dischargers and the like****28.21.12 Industrial or laboratory furnaces and ovens, non-electric, including incinerators, but excluding bakery ovens**

This subcategory also includes:  
- incinerators

This subcategory excludes:  
- non-electric bakery ovens, see 28.93.15

**28.21.13 Industrial or laboratory electric furnaces and ovens; induction or dielectric heating equipment****28.21.14 Parts of furnace burners, furnaces and ovens****28.21.9 Sub-contracted operations as part of manufacturing of ovens, furnaces and furnace burners****28.21.99 Sub-contracted operations as part of manufacturing of ovens, furnaces and furnace burners****28.22 Lifting and handling equipment****28.22.1 Lifting and handling equipment and parts thereof****28.22.11 Pulley tackle and hoists n.e.c.****28.22.12 Pit-head winding gear; winches specially designed for underground use; other winches; capstans****28.22.13 Jacks; hoists of a kind used for raising vehicles**

**28.22.14 Derricks; cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane**

**28.22.15 Fork-lift trucks, other works trucks; tractors of the type used on railway station platforms**

**28.22.16 Lifts, skip hoists, escalators and moving walkways**

**28.22.17 Pneumatic and other continuous action elevators and conveyors, for goods or materials**

**28.22.18 Other lifting, handling, loading or unloading machinery**

**28.22.19 Parts of lifting and handling equipment**

**28.22.2 Buckets, shovels, grabs and grips for cranes, excavators and the like**

**28.22.20 Buckets, shovels, grabs and grips for cranes, excavators and the like**

**28.22.9 Sub-contracted operations as part of manufacturing of lifting and handling equipment**

**28.22.99 Sub-contracted operations as part of manufacturing of lifting and handling equipment**

**28.23 Office machinery and equipment (except computers and peripheral equipment)**

This class excludes:

- computers and peripheral equipment, see 26.20

**28.23.1 Accounting machines and similar machines incorporating a calculating device**

**28.23.10 Accounting machines and similar machines incorporating a calculating device**

This subcategory includes:

- typewriters and word-processing machines

- electronic calculators and pocket-size data recording, reproducing and displaying machines with calculating functions

- cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device

**28.23.2 Office machinery and parts thereof**

**28.23.21 Office machines**

This subcategory includes:

- photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus

- offset printing machinery, sheet fed, office type

**28.23.22 Parts and accessories of office machines**

**28.23.9 Office and accounting machinery manufacturing services; sub-contracted operations as part of manufacturing of office machinery and equipment (except computers and peripheral equipment)**

This category excludes:

- sub-contracted operations as part of manufacturing of computers and peripheral equipment, see 26.20.99

**28.23.91 Office and accounting machinery manufacturing services (except computers and peripheral equipment)**

This subcategory excludes:

- computers and peripheral equipment manufacturing services, see 26.20.91

**28.23.99 Sub-contracted operations as part of manufacturing of office machinery and equipment (except computers and peripheral equipment)**

This subcategory excludes:

- sub-contracted operations as part of manufacturing of computers and peripheral equipment, see 26.20.99

**28.24 Power-driven hand tools****28.24.1 Electromechanical tools for working in the hand; other portable hand held power tools****28.24.11 Electromechanical tools for working in the hand, with self-contained electric motor****28.24.12 Other portable hand held power tools****28.24.2 Parts of power-driven hand tools****28.24.21 Parts of electromechanical tools for working in the hand, with self-contained electric motor****28.24.22 Parts of other portable hand held power tools****28.24.9 Sub-contracted operations as part of manufacturing of power-driven hand tools****28.24.99 Sub-contracted operations as part of manufacturing of power-driven hand tools****28.25 Non-domestic cooling and ventilation equipment****28.25.1 Heat exchange units; non-domestic air conditioning machines, refrigeration and freezing equipment****28.25.11 Heat exchange units and machinery for liquefying air or other gases****28.25.12 Air conditioning machines****28.25.13 Refrigeration and freezing equipment and heat pumps, except household type equipment****28.25.14 Machinery and apparatus for filtering or purifying gases n.e.c.****28.25.2 Fans, other than table, floor, wall, window, ceiling or roof fans****28.25.20 Fans, other than table, floor, wall, window, ceiling or roof fans****28.25.3 Parts of refrigeration and freezing equipment and heat pumps****28.25.30 Parts of refrigeration and freezing equipment and heat pumps****28.25.9 Sub-contracted operations as part of manufacturing of non-domestic cooling and ventilation equipment****28.25.99 Sub-contracted operations as part of manufacturing of non-domestic cooling and ventilation equipment****28.29 Other general-purpose machinery n.e.c.****28.29.1 Gas generators, distilling and filtering apparatus**



- 28.29.11** Producer gas or water gas generators; acetylene gas generators and the like; distilling or rectifying plant
- 28.29.12** Filtering or purifying machinery and apparatus, for liquid
- 28.29.13** Oil filters, petrol filters and intake air filters for internal combustion engines
- 28.29.2** Machinery for cleaning, filling, packing or wrapping bottles or other containers; fire extinguishers, spray guns, steam or sand blasting machines; gaskets
- 28.29.21** Machinery for cleaning, filling, packing or wrapping bottles or other containers
- 28.29.22** Fire extinguishers, spray guns, steam or sand blasting machines and similar mechanical appliances, except for use in agriculture
- 28.29.23** Gaskets of metal sheeting; mechanical seals
- 28.29.3** Industrial, household and other weighing and measuring machinery
- 28.29.31** Weighing machines for industrial purposes; scales for continuous weighing of goods on conveyors; constant weight scales and scales for discharging a predetermined weight
- This subcategory also includes:
- machinists' precision tools
- 28.29.32** Personal and household weighing machines and scales
- 28.29.39** Other weighing and measuring machinery
- This subcategory also includes:
- levels, tape measures and similar hand tools
- 28.29.4** Centrifuges, calendaring and vending machines
- 28.29.41** Centrifuges n.e.c.
- 28.29.42** Calendaring or other rolling machines, excluding metal or glass
- 28.29.43** Automatic goods-vending machines
- 28.29.5** Dish washing machines, of the industrial type
- 28.29.50** Dish washing machines, of the industrial type
- 28.29.6** Machinery n.e.c. for the treatment of materials by a process involving a change of temperature
- 28.29.60** Machinery n.e.c. for the treatment of materials by a process involving a change of temperature
- 28.29.7** Non-electrical machinery and apparatus for soldering, brazing or welding and parts thereof; gas-operated surface tempering machines and appliances
- 28.29.70** Non-electrical machinery and apparatus for soldering, brazing or welding and parts thereof; gas-operated surface tempering machines and appliances
- 28.29.8** Parts of other general-purpose machinery n.e.c.

- 28.29.81 Parts of gas or water gas generators
- 28.29.82 Parts of centrifuges; parts of filtering or purifying machinery and apparatus for liquids or gases
- 28.29.83 Parts of calendaring or other rolling machines; parts of spraying machinery, weights for weighing machines
- 28.29.84 Machinery parts, not containing electrical connectors n.e.c.
- 28.29.85 Parts of dish washing machines and machines for cleaning, filling, packing or wrapping
- 28.29.86 Parts of non-electrical machinery and apparatus for soldering, brazing or welding; gas-operated surface tempering machines and appliances
- 28.29.9 Sub-contracted operations as part of manufacturing of other general-purpose machinery n.e.c.
- 28.29.99 Sub-contracted operations as part of manufacturing of other general-purpose machinery n.e.c.
- 28.3 Agricultural and forestry machinery
- 28.30 Agricultural and forestry machinery
- 28.30.1 Pedestrian-controlled tractors
- 28.30.10 Pedestrian-controlled tractors
- 28.30.2 Other agricultural tractors
- 28.30.21 Tractors, with an engine power  $\leq 37$  kW
- 28.30.22 Tractors, with an engine power  $> 37$  kW but  $\leq 59$  kW
- 28.30.23 Tractors, with an engine power  $> 59$  kW
- 28.30.3 Soil machinery
- 28.30.31 Ploughs
- 28.30.32 Harrows, scarifiers, cultivators, weeders and hoes
- 28.30.33 Seeders, planters and transplanters
- 28.30.34 Manure spreaders and fertiliser distributors
- 28.30.39 Other soil machinery
- 28.30.4 Mowers for lawns, parks or sports grounds
- 28.30.40 Mowers for lawns, parks or sports grounds
- 28.30.5 Harvesting machinery

**28.30.51 Mowers (including cutter bars for tractor mounting) n.e.c.**

This subcategory also includes:  
- cutter bars for tractor mounting

**28.30.52 Hay-making machinery****28.30.53 Straw or fodder balers, including pick-up balers**

This subcategory also includes:  
- pick-up balers

**28.30.54 Root or tuber harvesting machines****28.30.59 Harvesting and threshing machinery n.e.c.****28.30.6 Machinery for projecting, dispersing or spraying liquids or powders for agriculture or horticulture****28.30.60 Machinery for projecting, dispersing or spraying liquids or powders for agriculture or horticulture****28.30.7 Self-loading or unloading trailers and semi-trailers for agriculture****28.30.70 Self-loading or unloading trailers and semi-trailers for agriculture****28.30.8 Other agricultural machinery****28.30.81 Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, except seed, grain or dried leguminous vegetables**

This subcategory excludes:  
- machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables, see 28.93.20

**28.30.82 Milking machines****28.30.83 Machinery for preparing animal feeding stuffs****28.30.84 Poultry incubators and brooders****28.30.85 Poultry keeping machinery****28.30.86 Agricultural, horticultural, forestry, poultry- or bee-keeping machinery n.e.c.****28.30.9 Parts of agricultural machinery and equipment; sub-contracted operations as part of manufacturing of agricultural and forestry machinery****28.30.91 Parts of harvester and threshers n.e.c.****28.30.92 Parts of soil machinery****28.30.93 Parts of other agricultural machinery****28.30.94 Parts of milking and dairy machines n.e.c.****28.30.99 Sub-contracted operations as part of manufacturing of agricultural and forestry machinery****28.4 Metal forming machinery and machine tools**

**28.41 Metal forming machinery****28.41.1 Machine tools for working metal, operated by laser and the like; machining centres for working metal and the like****28.41.11 Machine tools for working metal by removal of material by laser, ultrasonic, water-jet and the like**

This subcategory also includes:  
- water-jet cutting machinery

**28.41.12 Machining centres, unit construction machines and multi-station transfer machines, for working metal****28.41.2 Lathes, boring and milling machine tools for working metal****28.41.21 Lathes for removing metal****28.41.22 Machine tools for drilling, boring or milling metal; machine tools for threading or tapping metal n.e.c.**

This subcategory excludes:  
- stationary rotary or rotary percussion drills, see 28.49.13

**28.41.23 Machine tools for deburring, sharpening, grinding or otherwise finishing metal****28.41.24 Machine tools for planing, sawing, cutting-off or otherwise cutting metal**

This subcategory excludes:  
- filing machines, see 28.49.13

**28.41.3 Other machine tools for working metal****28.41.31 Machines for bending, folding and straightening metal****28.41.32 Machines for punching and notching metal**

This subcategory excludes:  
- sheet metal cutters, see 28.49.13

**28.41.33 Forging or die-stamping machines and hammers; hydraulic presses and presses for working metal n.e.c.****28.41.34 Machine tools n.e.c. for working metal, sintered metal carbides or cermets, without removing material**

This subcategory excludes:  
- riveters, see 28.49.13

**28.41.4 Parts and accessories for metalworking machine tools****28.41.40 Parts and accessories for metalworking machine tools****28.41.9 Sub-contracted operations as part of manufacturing of metal forming machinery****28.41.99 Sub-contracted operations as part of manufacturing of metal forming machinery****28.49 Other machine tools****28.49.1 Machine tools for working stone, wood and similar hard materials**

- 28.49.11 Machine tools for working stone, ceramics, concrete or similar mineral materials or for cold working glass**
- 28.49.12 Machine tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials; electroplating machinery**
- 28.49.13 Stationary rotary or rotary percussion drills, filing machines, riveters, sheet metal cutters**
- 28.49.2 Tool holders**
- 28.49.21 Tool holders and self-opening dieheads, for machine tools**
- 28.49.22 Work holders for machine tools**
- 28.49.23 Dividing heads and other special attachments for machine tools**
- 28.49.24 Parts and accessories of machine tools for working wood, cork, stone, hard rubber and similar hard materials**
- 28.49.9 Sub-contracted operations as part of manufacturing of other machine tools**
- 28.49.99 Sub-contracted operations as part of manufacturing of other machine tools**
- 28.9 Other special-purpose machinery**
- 28.91 Machinery for metallurgy**
- 28.91.1 Machinery for metallurgy and parts thereof**
- 28.91.11 Converters, ladles, ingot moulds and casting machines; metal-rolling mills**
- 28.91.12 Parts of machines for metallurgy; parts of metal-rolling mills**
- 28.91.9 Sub-contracted operations as part of manufacturing of machinery for metallurgy**
- 28.91.99 Sub-contracted operations as part of manufacturing of machinery for metallurgy**
- 28.92 Machinery for mining, quarrying and construction**
- 28.92.1 Machinery for mining**
- 28.92.11 Continuous-action elevators and conveyors, for underground use**
- 28.92.12 Coal or rock cutters and tunnelling machinery; other boring and sinking machinery**
- 28.92.2 Other moving, grading, levelling, scraping, excavating, tamping, compacting or extracting machinery, self-propelled, for earth, minerals or ores (including bulldozers, mechanical shovels and road rollers)**
- This category also includes:
- bulldozers, mechanical shovels and road rollers
- 28.92.21 Self propelled bulldozers and angledozers**
- 28.92.22 Self-propelled graders and levellers; motor scrapers**
- 28.92.23 Self-propelled tamping machines and road-rollers**

**28.92.24 Self-propelled front-end shovel loaders****28.92.25 Self-propelled mechanical shovels, excavators and shovel loaders, with a 360 degree revolving superstructure, except front-end shovel loaders**

This subcategory excludes:

- front-end shovel loaders, see 28.92.24

**28.92.26 Other self-propelled mechanical shovels, excavators and shovel loaders; other self-propelled machinery for mining****28.92.27 Bulldozer or angledozer blades****28.92.28 Dumpers for off-highway use****28.92.3 Other excavating machinery****28.92.30 Other excavating machinery****28.92.4 Machinery for sorting, grinding, mixing and similar treatment of earth, stone, ores and other mineral substances****28.92.40 Machinery for sorting, grinding, mixing and similar treatment of earth, stone, ores and other mineral substances****28.92.5 Track-laying tractors****28.92.50 Track-laying tractors****28.92.6 Parts of machinery for mining, quarrying and construction****28.92.61 Parts for boring or sinking or excavating machinery; parts of cranes****28.92.62 Parts of machinery for sorting, grinding or other treatment of earth, stone and the like****28.92.9 Sub-contracted operations as part of manufacturing of machinery for mining, quarrying and construction****28.92.99 Sub-contracted operations as part of manufacturing of machinery for mining, quarrying and construction****28.93 Machinery for food, beverage and tobacco processing****28.93.1 Machinery for food, beverage and tobacco processing, except parts thereof**

This category excludes:

- parts of machinery for beverage processing, see 28.93.31
- parts of machinery for food processing, see 28.93.32
- parts of machinery for tobacco processing, see 28.93.33

**28.93.11 Centrifugal cream separators****28.93.12 Dairy machinery****28.93.13 Machinery for milling or working of cereals or dried vegetables n.e.c.****28.93.14 Machinery used in the manufacture of wine, cider, fruit juices and similar beverages****28.93.15 Non-electric bakery ovens; non-domestic equipment for cooking or heating**

**28.93.16 Dryers for agricultural products****28.93.17 Machinery for the industrial preparation or manufacture of food or drink, including fats or oils**

This subcategory also includes:

- machinery for the industrial preparation or manufacture of fats or oils

**28.93.18 Machinery for preparing or making up tobacco n.e.c.****28.93.2 Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables****28.93.20 Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables****28.93.3 Parts of machinery for food, beverage and tobacco processing****28.93.31 Parts of machinery for beverage processing****28.93.32 Parts of machinery for food processing****28.93.33 Parts of machinery for tobacco processing****28.93.34 Parts of machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables****28.93.9 Sub-contracted operations as part of manufacturing of machinery for food, beverage and tobacco processing****28.93.99 Sub-contracted operations as part of manufacturing of machinery for food, beverage and tobacco processing****28.94 Machinery for textile, apparel and leather production****28.94.1 Machinery for preparing, spinning, weaving and knitting textiles****28.94.11 Machines for extruding, drawing, texturing or cutting man-made textile materials; machines for preparing textile fibres****28.94.12 Textile spinning machines; textile doubling, twisting, winding or reeling machines****28.94.13 Weaving machines****28.94.14 Knitting machines; stitch-bonding machines and similar machines; machines for tufting****28.94.15 Auxiliary machinery for use with machines for working textiles; textile printing machinery****28.94.2 Other machinery for textile and apparel production, including sewing machines**

This category also includes:

- sewing machines

**28.94.21 Machinery for washing, cleaning, wringing, ironing, pressing, dyeing, reeling and the like of textile yarn and fabrics; machinery for finishing of felt****28.94.22 Laundry-type washing machines; dry-cleaning machines; drying machines, with a capacity > 10 kg****28.94.23 Centrifugal clothes dryers**

**28.94.24 Sewing machines, except book sewing machines and household sewing machines**

This subcategory excludes:

- sewing machines of the household type, see 28.94.40
- book-sewing machines, see 28.99.11

**28.94.3 Machinery for working hides, skins or leather or for making or repairing footwear and other articles****28.94.30 Machinery for working hides, skins or leather or for making or repairing footwear and other articles****28.94.4 Sewing machines of the household type****28.94.40 Sewing machines of the household type****28.94.5 Parts and accessories of machines for weaving and spinning and for machinery for other production of textiles and apparel and for the working of leather****28.94.51 Parts and accessories of machines for spinning and weaving****28.94.52 Parts of machinery for other production of textiles and apparel and for the working of leather****28.94.9 Sub-contracted operations as part of manufacturing of machinery for textile, apparel and leather production****28.94.99 Sub-contracted operations as part of manufacturing of machinery for textile, apparel and leather production****28.95 Machinery for paper and paperboard production****28.95.1 Machinery for paper and paperboard production and parts thereof****28.95.11 Machinery for paper and paperboard production, except parts thereof**

This subcategory excludes:

- parts of machinery for paper and paperboard production, see 28.95.12

**28.95.12 Parts of machinery for paper and paperboard production****28.95.9 Sub-contracted operations as part of manufacturing of machinery for paper and paperboard production****28.95.99 Sub-contracted operations as part of manufacturing of machinery for paper and paperboard production****28.96 Plastics and rubber machinery****28.96.1 Machinery n.e.c. for working plastics and rubber or for the manufacture of products from these materials****28.96.10 Machinery n.e.c. for working plastics and rubber or for the manufacture of products from these materials****28.96.2 Parts for machinery n.e.c. for working plastics and rubber or for the manufacture of products from these materials**



- 28.96.20 Parts for machinery n.e.c. for working plastics and rubber or for the manufacture of products from these materials**
- 28.96.9 Sub-contracted operations as part of manufacturing of plastics and rubber machinery**
- 28.96.99 Sub-contracted operations as part of manufacturing of plastics and rubber machinery**
- 28.99 Other special-purpose machinery n.e.c.**
- 28.99.1 Printing and bookbinding machinery**
- 28.99.11 Book-binding machinery, including book-sewing machines**
- This subcategory also includes:
- book-sewing machines
- 28.99.12 Machinery, apparatus and equipment, for type-setting, for preparing or making printing blocks, plates**
- 28.99.13 Offset printing machinery, excluding those of the office type**
- This subcategory excludes:
- offset printing machinery, sheet fed, office type, see 28.23.21
- 28.99.14 Other printing machinery, excluding those of the office type**
- This subcategory excludes:
- offset printing machinery, sheet fed, office type, see 28.23.21
- 28.99.2 Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays**
- 28.99.20 Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays**
- 28.99.3 Special-purpose machinery n.e.c.**
- 28.99.31 Dryers for wood, paper pulp, paper or paperboard; non-domestic dryers n.e.c.**
- 28.99.32 Roundabouts, swings, shooting galleries and other fairground amusements**
- 28.99.39 Aircraft launching gear; deck-arrestors or similar gear; tyre balancing equipment; special-purpose machinery n.e.c.**
- 28.99.4 Parts of printing and book-binding machinery**
- 28.99.40 Parts of printing and book-binding machinery**
- 28.99.5 Parts of machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; parts of other special-purpose machinery**
- 28.99.51 Parts of machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays**
- 28.99.52 Parts of other special-purpose machinery**

**28.99.9 Sub-contracted operations as part of manufacturing of other special-purpose machinery n.e.c.**

**28.99.99 Sub-contracted operations as part of manufacturing of other special-purpose machinery n.e.c.**

**29 Motor vehicles, trailers and semi-trailers**

**29.1 Motor vehicles**

**29.10 Motor vehicles**

**29.10.1 Internal combustion engines of a kind used for motor vehicles**

**29.10.11 Spark-ignition reciprocating internal combustion piston engines for vehicles, of a cylinder capacity  $\leq 1\,000\text{ cm}^3$**

**29.10.12 Spark-ignition reciprocating internal combustion piston engines for vehicles, of a cylinder capacity  $> 1\,000\text{ cm}^3$**

**29.10.13 Compression-ignition internal combustion piston engines for vehicles**

**29.10.2 Passenger cars**

**29.10.21 Vehicles with spark-ignition engine of a cylinder capacity  $\leq 1\,500\text{ cm}^3$**

**29.10.22 Vehicles with spark-ignition engine of a cylinder capacity  $> 1\,500\text{ cm}^3$**

**29.10.23 Vehicles with compression-ignition internal combustion piston engine (diesel or semi-diesel)**

**29.10.24 Other motor vehicles for the transport of persons**

**29.10.3 Motor vehicles for the transport of 10 or more persons**

**29.10.30 Motor vehicles for the transport of 10 or more persons**

**29.10.4 Motor vehicles for the transport of goods**

**29.10.41 Goods vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel)**

**29.10.42 Goods vehicles, with spark-ignition internal combustion piston engine; other goods vehicles**

**29.10.43 Road tractors for semi-trailers**

**29.10.44 Chassis fitted with engines, for motor vehicles**

**29.10.5 Special-purpose motor vehicles**

**29.10.51 Crane lorries**

**29.10.52 Vehicles for travelling on snow, golf cars and the like, with engines**

**29.10.59 Special-purpose motor vehicles n.e.c.**

- 29.10.9 Sub-contracted operations as part of manufacturing of motor vehicles**
- 29.10.99 Sub-contracted operations as part of manufacturing of motor vehicles**
- 29.2 Bodies (coachwork) for motor vehicles; trailers and semi-trailers**
- 29.20 Bodies (coachwork) for motor vehicles; trailers and semi-trailers**
- 29.20.1 Bodies for motor vehicles**
- 29.20.10 Bodies for motor vehicles**
- 29.20.2 Trailers and semi-trailers; containers**
- 29.20.21 Containers specially designed for carriage by one or more modes of transport**
- 29.20.22 Trailers and semi-trailers of the caravan type, for housing or camping**
- 29.20.23 Other trailers and semi-trailers**
- 29.20.3 Parts of trailers, semi-trailers and other vehicles, not mechanically propelled**
- 29.20.30 Parts of trailers, semi-trailers and other vehicles, not mechanically propelled**
- 29.20.4 Reconditioning, assembly, fitting out and bodywork services of motor vehicles**
- 29.20.40 Reconditioning, assembly, fitting out and bodywork services of motor vehicles**
  - This subcategory includes:
    - armouring of limousines for passenger protection purposes
    - tuning work on motor vehicles
    - motor vehicle customising services
  - This subcategory excludes:
    - repair and maintenance services of motor vehicles, see 45.20
- 29.20.5 Fitting out services of caravans and mobile homes**
- 29.20.50 Fitting out services of caravans and mobile homes**
- 29.20.9 Sub-contracted operations as part of manufacturing of bodies (coachwork) for motor vehicles, trailers and semi-trailers**
- 29.20.99 Sub-contracted operations as part of manufacturing of bodies (coachwork) for motor vehicles, trailers and semi-trailers**
- 29.3 Parts and accessories for motor vehicles**
- 29.31 Electrical and electronic equipment for motor vehicles**
- 29.31.1 Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships**
- 29.31.10 Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships**
- 29.31.2 Other electrical equipment for motor vehicles and parts thereof**
- 29.31.21 Sparking plugs; ignition magnetos; magneto-dynamos; magnetic flywheels; distributors; ignition coils**

**29.31.22 Starter motors and dual purpose starter-generators; other generators and other equipment**

**29.31.23 Electrical signalling equipment, windscreen wipers, defrosters and demisters for motor vehicles and motorcycles**

**29.31.3 Parts of other electrical equipment for motor vehicles and motorcycles**

**29.31.30 Parts of other electrical equipment for motor vehicles and motorcycles**

**29.31.9 Sub-contracted operations as part of manufacturing of electrical and electronic equipment for motor vehicles**

**29.31.99 Sub-contracted operations as part of manufacturing of electrical and electronic equipment for motor vehicles**

**29.32 Other parts and accessories for motor vehicles**

**29.32.1 Seats for motor vehicles**

**29.32.10 Seats for motor vehicles**

**29.32.2 Safety seat belts, airbags and parts and accessories of bodies**

**29.32.20 Safety seat belts, airbags and parts and accessories of bodies**

**29.32.3 Parts and accessories n.e.c., for motor vehicles**

**29.32.30 Parts and accessories n.e.c., for motor vehicles**

**29.32.9 Assembly services of parts and accessories for motor vehicles n.e.c.; assembly services of complete construction kits for motor vehicles within the manufacturing process; sub-contracted operations as part of manufacturing of other parts and accessories for motor vehicles**

**29.32.91 Sub-contracted assembly services for complete sets for motor vehicles**

This subcategory includes:

- assembly services of complete kits for the construction of motor vehicles

**29.32.92 Assembly services of parts and accessories for motor vehicles n.e.c.**

This subcategory includes:

- assembly of not self-manufactured (purchased or supplied) parts of subcategory 29.32.30 into assembly groups, e.g. assembly of exhaust equipment, wheels or bumpers

**29.32.99 Sub-contracted operations as part of manufacturing of other parts and accessories for motor vehicles**

**30 Other transport equipment**

**30.1 Ships and boats**

**30.11 Ships and floating structures**

**30.11.1 Naval ships**

**30.11.10 Naval ships**

**30.11.2 Ships and similar vessels for the transport of persons or goods**

**30.11.21 Cruise ships, excursion boats and similar vessels for the transport of persons; ferry-boats of all kinds****30.11.22 Tankers for the transport of crude oil, oil products, chemicals, liquefied gas****30.11.23 Refrigerated vessels, except tankers**

This subcategory excludes:

- tankers for the transport of crude oil, oil products, chemicals, liquefied gas, see 30.11.22

**30.11.24 Dry cargo ships****30.11.3 Fishing vessels and other special vessels****30.11.31 Fishing vessels; factory ships and other vessels for processing or preserving fishery products****30.11.32 Tugs and pusher craft****30.11.33 Dredgers; light-vessels, floating cranes; other vessels****30.11.4 Offshore vessels and infrastructure****30.11.40 Offshore vessels and infrastructure****30.11.5 Other floating structures (including rafts, tanks, coffer-dams, landing stages, buoys and beacons)**

This category also includes:

- rafts, tanks, coffer-dams, landing stages, buoys and beacons

**30.11.50 Other floating structures (including rafts, tanks, coffer-dams, landing stages, buoys and beacons)**

This subcategory also includes:

- seats for ships and floating structures
- rafts, tanks, coffer-dams, landing stages, buoys and beacons

**30.11.9 Conversion, reconstruction and fitting out services of ships, floating platforms and structures; sub-contracted operations as part of manufacturing of ships and floating structures****30.11.91 Conversion and reconstruction of ships, floating platforms and structures****30.11.92 Fitting out services of ships and floating platforms and structures**

This subcategory includes:

- specialised inboard fitting out services of ships, floating platforms and structures, e.g. shipwright installations, electrical installations, air-condition installations
- specialised painting services of ships and floating platforms and structures

**30.11.99 Sub-contracted operations as part of manufacturing of ships and floating structures****30.12 Pleasure and sporting boats****30.12.1 Pleasure and sporting boats****30.12.11 Sailboats (except inflatable) for pleasure or sports, with or without auxiliary motor**

This subcategory excludes:

- inflatable vessels for pleasure or sports, see 30.12.12

**30.12.12 Inflatable vessels for pleasure or sports**

**30.12.19 Other vessels for pleasure or sports; rowing boats and canoes****30.12.9 Sub-contracted operations as part of manufacturing of pleasure and sporting boats****30.12.99 Sub-contracted operations as part of manufacturing of pleasure and sporting boats****30.2 Railway locomotives and rolling stock****30.20 Railway locomotives and rolling stock****30.20.1 Rail locomotives and locomotive tenders****30.20.11 Rail locomotives powered from an external source of electricity****30.20.12 Diesel-electric locomotives****30.20.13 Other rail locomotives; locomotive tenders****30.20.2 Self-propelled railway or tramway coaches, vans and trucks, except maintenance or service vehicles**

This category excludes:

- railway or tramway maintenance or service vehicles, see 30.20.31

**30.20.20 Self-propelled railway or tramway coaches, vans and trucks, except maintenance or service vehicles**

This subcategory excludes:

- railway or tramway maintenance or service vehicles, see 30.20.31

**30.20.3 Other rolling-stock****30.20.31 Railway or tramway maintenance or service vehicles****30.20.32 Railway or tramway passenger coaches, not self-propelled; luggage vans and other specialised vans****30.20.33 Railway or tramway goods vans and wagons, not self-propelled****30.20.4 Parts of railway or tramway locomotives or rolling-stock; mechanical traffic control equipment****30.20.40 Parts of railway or tramway locomotives or rolling-stock; mechanical traffic control equipment**

This subcategory also includes:

- railway car seats

**30.20.9 Reconditioning and fitting out services ("completing") of railway and tramway locomotives and rolling-stock; sub-contracted operations as part of manufacturing of railway locomotives and rolling stock****30.20.91 Reconditioning and fitting out services ("completing") of railway and tramway locomotives and rolling-stock**

This subcategory includes:

- reconditioning services of railway and tramway locomotives and rolling-stock
- specialised fitting out services of railway and tramway locomotives and rolling-stock, e.g. installation of electrical equipment, air-conditioning, seats, inside panelling, windows
- specialised painting services of railway and tramway locomotives and rolling-stock

**30.20.99 Sub-contracted operations as part of manufacturing of railway locomotives and rolling stock**

**30.3 Air and spacecraft and related machinery**

**30.30 Air and spacecraft and related machinery**

**30.30.1 Motors and engines for aircraft or spacecraft; ground flying trainers, and parts thereof**

**30.30.11 Aircraft spark-ignition engines**

**30.30.12 Turbo-jets and turbo-propellers**

**30.30.13 Reaction engines, excluding turbo-jets**

This subcategory excludes:

- turbo-jets, see 30.30.12

**30.30.14 Ground flying trainers and parts thereof**

**30.30.15 Parts for aircraft spark-ignition engines**

**30.30.16 Parts of turbo-jets or turbo-propellers**

**30.30.2 Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft**

**30.30.20 Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft**

**30.30.3 Helicopters and aeroplanes**

**30.30.31 Helicopters**

**30.30.32 Aeroplanes and other aircraft, of an unladen weight  $\leq 2\,000$  kg**

**30.30.33 Aeroplanes and other aircraft, of an unladen weight  $> 2\,000$  kg but  $\leq 15\,000$  kg**

**30.30.34 Aeroplanes and other aircraft, of an unladen weight  $> 15\,000$  kg**

**30.30.4 Spacecraft (including satellites) and spacecraft launch vehicles**

This category also includes:

- satellites

**30.30.40 Spacecraft (including satellites) and spacecraft launch vehicles**

This subcategory also includes:

- intercontinental ballistic missiles (ICBM) and similar missiles

- satellites

**30.30.5 Other parts of aircraft and spacecraft**

**30.30.50 Other parts of aircraft and spacecraft**

**30.30.6 Overhaul and conversion services of aircraft and aircraft engines**

**30.30.60 Overhaul and conversion services of aircraft and aircraft engines**

**30.30.9 Sub-contracted operations as part of manufacturing of air and spacecraft and related machinery**

**30.30.99 Sub-contracted operations as part of manufacturing of air and spacecraft and related machinery**

**30.4 Military fighting vehicles**

**30.40 Military fighting vehicles**

**30.40.1 Motorised tanks and other armoured fighting vehicles and parts thereof**

**30.40.10 Motorised tanks and other armoured fighting vehicles and parts thereof**

**30.40.9 Sub-contracted operations as part of manufacturing of military fighting vehicles**

**30.40.99 Sub-contracted operations as part of manufacturing of military fighting vehicles**

**30.9 Transport equipment n.e.c.**

**30.91 Motorcycles**

**30.91.1 Motorcycles and side-cars**

**30.91.11 Motorcycles and cycles with an auxiliary motor with reciprocating internal combustion piston engine  $\leq 50 \text{ cm}^3$**

**30.91.12 Motorcycles with reciprocating internal combustion piston engine  $> 50 \text{ cm}^3$**

**30.91.13 Motorcycles n.e.c.; side-cars**

**30.91.2 Parts and accessories of motorcycles and side-cars**

**30.91.20 Parts and accessories of motorcycles and side-cars**

**30.91.3 Internal combustion engines of a kind used for motorcycles**

**30.91.31 Spark-ignition reciprocating internal combustion piston engines for motorcycles, of a cylinder capacity  $\leq 1\,000 \text{ cm}^3$**

**30.91.32 Spark-ignition reciprocating internal combustion piston engines for motorcycles, of a cylinder capacity  $> 1\,000 \text{ cm}^3$**

**30.91.9 Sub-contracted operations as part of manufacturing of motorcycles**

**30.91.99 Sub-contracted operations as part of manufacturing of motorcycles**

**30.92 Bicycles and invalid carriages**

**30.92.1 Bicycles and other cycles, not motorised**

**30.92.10 Bicycles and other cycles, not motorised**

**30.92.2 Invalid carriages, excluding parts and accessories**

This category excludes:

- parts and accessories of invalid carriages, see 30.92.30



**30.92.20 Invalid carriages, excluding parts and accessories**

This subcategory excludes:

- parts and accessories of invalid carriages, see 30.92.30

**30.92.3 Parts and accessories of bicycles and other cycles, not motorised, and of invalid carriages****30.92.30 Parts and accessories of bicycles and other cycles, not motorised, and of invalid carriages****30.92.4 Baby carriages and parts thereof****30.92.40 Baby carriages and parts thereof****30.92.9 Sub-contracted operations as part of manufacturing of bicycles and invalid carriages****30.92.99 Sub-contracted operations as part of manufacturing of bicycles and invalid carriages****30.99 Other transport equipment n.e.c.****30.99.1 Other transport equipment n.e.c.****30.99.10 Other transport equipment n.e.c.****30.99.9 Sub-contracted operations as part of manufacturing of other transport equipment n.e.c.****30.99.99 Sub-contracted operations as part of manufacturing of other transport equipment n.e.c.****31 Furniture****31.0 Furniture****31.00 Seats and parts thereof; parts of furniture****31.00.1 Seats and parts thereof****31.00.11 Seats, primarily with metal frames****31.00.12 Seats, primarily with wooden frames****31.00.13 Other seats****31.00.14 Parts of seats****31.00.2 Parts of furniture (except seats)**

This category excludes.

- parts of seats, see 31.00.14

**31.00.20 Parts of furniture (except seats)**

This subcategory excludes.

- parts of seats, see 31.00.14

**31.00.9 Upholstering services of chairs and seats; sub-contracted operations as part of manufacturing of seats, parts thereof and parts of furniture****31.00.91 Upholstering services of chairs and seats**

**31.00.99 Sub-contracted operations as part of manufacturing of seats, parts thereof and parts of furniture**

**31.01 Office and shop furniture**

**31.01.1 Office and shop furniture**

**31.01.11 Metal furniture of a kind used in offices**

**31.01.12 Wooden furniture of a kind used in offices**

**31.01.13 Wooden furniture for shops**

**31.01.9 Sub-contracted operations as part of manufacturing of office and shop furniture**

**31.01.99 Sub-contracted operations as part of manufacturing of office and shop furniture**

**31.02 Kitchen furniture**

**31.02.1 Kitchen furniture**

**31.02.10 Kitchen furniture**

**31.02.9 Sub-contracted operations as part of manufacturing of kitchen furniture**

**31.02.99 Sub-contracted operations as part of manufacturing of kitchen furniture**

**31.03 Mattresses**

**31.03.1 Mattresses**

**31.03.11 Mattress supports**

**31.03.12 Mattresses, excluding mattress supports**

This subcategory excludes:

- mattress supports, see 31.03.11

**31.03.9 Sub-contracted operations as part of manufacturing of mattresses**

**31.03.99 Sub-contracted operations as part of manufacturing of mattresses**

**31.09 Other furniture**

**31.09.1 Other furniture**

**31.09.11 Metal furniture n.e.c.**

**31.09.12 Wooden furniture of a kind used in the bedroom, in the dining room and in the living room**

**31.09.13 Wooden furniture n.e.c.**

**31.09.14 Furniture of plastics or other materials (e.g., cane, osier or bamboo)**

**31.09.9 Finishing services of new furniture; sub-contracted operations as part of manufacturing of other furniture**

**31.09.91 Finishing services of new furniture (except upholstering of chairs and seats)**

This subcategory also includes:

- lacquering, varnishing, gilding and painting services of furniture within the manufacturing process

This subcategory excludes:

- upholstering services of chairs and seats, see 31.00.91
- repair, maintenance and restoration services of furniture, see 95.24.10

**31.09.99 Sub-contracted operations as part of manufacturing of other furniture****32 Other manufactured goods****32.1 Jewellery, bijouterie and related articles****32.11 Coins****32.11.1 Coins****32.11.10 Coins****32.11.9 Sub-contracted operations as part of manufacturing of coins****32.11.99 Sub-contracted operations as part of manufacturing of coins****32.12 Jewellery and related articles****32.12.1 Jewellery and related articles****32.12.11 Cultured pearls, precious or semi-precious stones, including synthetic or reconstructed, worked but not set**

This subcategory also includes:

- cultured pearls, synthetic or reconstructed

**32.12.12 Industrial diamonds, worked; dust and powder of natural or synthetic precious or semi-precious stones****32.12.13 Articles of jewellery and parts thereof; articles of goldsmiths' or silversmiths' wares and parts thereof**

This subcategory also includes:

- remanufacturing of articles of jewellery

**32.12.14 Other articles of precious metal; articles of natural or cultured pearls, precious or semi-precious stones****32.12.9 Sub-contracted operations as part of manufacturing of jewellery and related articles****32.12.99 Sub-contracted operations as part of manufacturing of jewellery and related articles****32.13 Imitation jewellery and related articles****32.13.1 Imitation jewellery and related articles****32.13.10 Imitation jewellery and related articles****32.13.9 Sub-contracted operations as part of manufacturing of imitation jewellery and related articles**

**32.13.99 Sub-contracted operations as part of manufacturing of imitation jewellery and related articles**

**32.2 Musical instruments**

**32.20 Musical instruments**

**32.20.1 Pianos, organs and other string and wind musical instruments, keyboards; metronomes, tuning forks; mechanisms for musical boxes**

**32.20.11 Pianos and other keyboard stringed musical instruments**

**32.20.12 Other string musical instruments**

**32.20.13 Keyboard pipe organs, harmoniums and similar instruments; accordions and similar instruments; mouth organs; wind instruments**

**32.20.14 Musical or keyboard instruments, the sound of which is produced, or must be amplified, electrically**

**32.20.15 Other musical instruments**

**32.20.16 Metronomes, tuning forks and pitch pipes; mechanisms for musical boxes; musical instrument strings**

**32.20.2 Parts and accessories of musical instruments**

**32.20.20 Parts and accessories of musical instruments**

**32.20.9 Sub-contracted operations as part of manufacturing of musical instruments**

**32.20.99 Sub-contracted operations as part of manufacturing of musical instruments**

**32.3 Sports goods**

**32.30 Sports goods**

**32.30.1 Sports goods**

**32.30.11 Snow-skis and other snow-ski equipment, except footwear; ice skates and roller skates; parts thereof**

This subcategory excludes:

- snow-ski footwear, see 32.30.12

**32.30.12 Snow-ski footwear**

**32.30.13 Water-skis, surfboards, sailboards and other water-sport equipment**

**32.30.14 Gymnasium, fitness centre or athletics articles and equipment**

**32.30.15 Other articles and equipment for sports or outdoor games; swimming pools and paddling pools**

**32.30.16 Fishing rods, other line fishing tackle; articles for hunting or fishing n.e.c.**

**32.30.9 Sub-contracted operations as part of manufacturing of sports goods**

**32.30.99 Sub-contracted operations as part of manufacturing of sports goods****32.4 Games and toys****32.40 Games and toys****32.40.1 Dolls representing only human beings; toys representing animals or non-human creatures; parts thereof****32.40.11 Dolls representing only human beings****32.40.12 Toys representing animals or non-human creatures****32.40.13 Parts and accessories of dolls representing human beings****32.40.2 Toy trains and their accessories; other reduced-size models or construction sets and constructional toys****32.40.20 Toy trains and their accessories; other reduced-size models or construction sets and constructional toys****32.40.3 Other toys, including toy musical instruments**

This category also includes:  
- toy musical instruments

**32.40.31 Wheeled toys designed to be ridden by children; dolls' carriages****32.40.32 Puzzles****32.40.39 Games and toys n.e.c.****32.40.4 Other games****32.40.41 Playing cards****32.40.42 Articles for billiards, articles for funfair, table or parlour games; other games, coin- or disc-operated****32.40.9 Sub-contracted operations as part of manufacturing of games and toys****32.40.99 Sub-contracted operations as part of manufacturing of games and toys****32.5 Medical and dental instruments and supplies****32.50 Medical and dental instruments and supplies****32.50.1 Medical, surgical and dental instruments and appliances****32.50.11 Instruments and appliances used in dental treatment****32.50.12 Medical, surgical or laboratory sterilisers****32.50.13 Syringes, needles, catheters, cannulae and the like; ophthalmic and other instruments and appliances n.e.c.**

- 32.50.2 Therapeutic instruments and appliances; accessories, prostheses and orthopaedic appliances**
  - 32.50.21 Therapeutic instruments and appliances; breathing appliances**
  - 32.50.22 Artificial joints; orthopaedic appliances; artificial teeth; dental fittings; artificial parts of the body n.e.c.**
  - 32.50.23 Parts and accessories of prostheses and orthopaedic appliances**
  - 32.50.3 Medical, surgical, dental or veterinary furniture; barbers' chairs and similar chairs and parts thereof**
  - 32.50.30 Medical, surgical, dental or veterinary furniture; barbers' chairs and similar chairs and parts thereof**
  - 32.50.4 Spectacles, lenses and parts thereof**
    - 32.50.41 Contact lenses; spectacle lenses of any material**
    - 32.50.42 Spectacles, goggles and the like, corrective, protective or other**
    - 32.50.43 Frames and mountings for spectacles, goggles or the like**
    - 32.50.44 Parts of frames and mountings for spectacles, goggles or the like**
  - 32.50.5 Other articles for medical or surgical purposes**
  - 32.50.50 Other articles for medical or surgical purposes**
  - 32.50.9 Sub-contracted operations as part of manufacturing of medical and surgical equipment and orthopaedic appliances**
  - 32.50.99 Sub-contracted operations as part of manufacturing of medical and surgical equipment and orthopaedic appliances**
- 32.9 Manufactured goods n.e.c.**
  - 32.91 Brooms and brushes**
    - 32.91.1 Brooms and brushes**
      - 32.91.11 Brooms and brushes for household cleaning**
      - 32.91.12 Tooth brushes, hair brushes and other toilet brushes for use on the person; artists' brushes, writing brushes and brushes for cosmetics**
      - 32.91.19 Other brushes n.e.c.**
    - 32.91.9 Sub-contracted operations as part of manufacturing of brooms and brushes**
    - 32.91.99 Sub-contracted operations as part of manufacturing of brooms and brushes**
  - 32.99 Other manufactured goods n.e.c.**

**32.99.1 Safety headgear; pens and pencils, boards, date, sealing or numbering stamps; typewriter ribbons, ink-pads****32.99.11 Safety headgear and other safety products**

This subcategory also includes:

- gas masks
- fire resistant and protective safety clothing
- cork life preservers
- ear and noise plugs (e.g., for swimming and noise protection)
- metal safety headgear and other metal personal safety devices
- linemen's safety belts and other belts for occupational use

**32.99.12 Ball point pens; felt-tipped and other porous-tipped pens and markers; propelling or sliding pencils****32.99.13 Indian ink drawing pens; fountain pens, stylograph pens and other pens****32.99.14 Sets of writing implements, pen- and pencil-holders and similar holders; parts thereof****32.99.15 Pencils, crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks****32.99.16 Slates and boards; date, sealing or numbering stamps and the like; typewriter or similar ribbons; ink-pads****32.99.2 Umbrellas; walking-sticks; buttons; button-moulds; fasteners; parts thereof****32.99.21 Umbrellas and sun umbrellas; walking-sticks, seat-sticks and the like**

This subcategory excludes:

- whips, see 15.12.11

**32.99.22 Parts, trimmings and accessories of umbrellas, sun umbrellas, walking-sticks, seat-sticks and the like**

This subcategory excludes:

- parts, trimmings and accessories of whips, see 15.12.11

**32.99.23 Press-fasteners, snap-fasteners, press-studs and parts thereof; buttons; slide fasteners****32.99.24 Button moulds and other parts of buttons; button blanks; parts of slide fasteners****32.99.3 Products of human or animal hair; similar products of textile materials****32.99.30 Products of human or animal hair; similar products of textile materials****32.99.4 Lighters, pipes and parts thereof; articles of combustible material; liquid or liquefied gas fuels****32.99.41 Cigarette lighters and other lighters; smoking pipes and cigar or cigarette holders and parts thereof****32.99.42 Parts of lighters; pyrophoric alloys; articles of combustible materials****32.99.43 Liquid or liquefied-gas fuels for lighters, in containers of a capacity  $\leq 300 \text{ cm}^3$** **32.99.5 Other articles n.e.c.**

**32.99.51 Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes**

This subcategory also includes:  
- conjuring tricks and novelty jokes

**32.99.52 Scent sprays and mounts and heads therefor****32.99.53 Instruments, apparatus and models designed for demonstrational purposes****32.99.54 Candles, tapers and the like****32.99.55 Artificial flowers, foliage and fruit and parts thereof****32.99.59 Other miscellaneous articles n.e.c.**

This subcategory also includes:  
- burial coffins

**32.99.6 Taxidermy services****32.99.60 Taxidermy services****32.99.9 Sub-contracted operations as part of manufacturing of other manufactured goods n.e.c.****32.99.99 Sub-contracted operations as part of manufacturing of other manufactured goods n.e.c.****33 Repair and installation services of machinery and equipment****33.1 Repair services of fabricated metal products, machinery and equipment****33.11 Repair services of fabricated metal products****33.11.1 Repair and maintenance services of fabricated metal products****33.11.11 Repair and maintenance services of structural metal products****33.11.12 Repair and maintenance services of tanks, reservoirs and containers of metal****33.11.13 Repair and maintenance services of steam generators, except central heating hot water boilers**

This subcategory excludes:  
- repair and maintenance services of central heating hot water boilers, see 33.11.12

**33.11.14 Repair and maintenance services of weapons and ammunition****33.11.19 Repair and maintenance services of other fabricated metal products****33.12 Repair services of machinery****33.12.1 Repair and maintenance services of general-purpose machinery****33.12.11 Repair and maintenance services of engines and turbines, except aircraft, vehicle and cycle engines****33.12.12 Repair and maintenance services of fluid power equipment, other pumps, compressors, taps and valves**



- 33.12.13 Repair and maintenance services of bearings, gears, gearing and driving elements**
- 33.12.14 Repair and maintenance services of ovens, furnaces and furnace burners**
- 33.12.15 Repair and maintenance services of lifting and handling equipment**
  - This subcategory excludes:
    - repair and maintenance works of lifts and escalators, see 43.29.19
- 33.12.16 Repair and maintenance services of office machinery and equipment (except computers and peripheral equipment)**
  - This subcategory excludes:
    - repair services of computers and peripheral equipment, see 95.11.10
- 33.12.17 Repair and maintenance services of power-driven hand tools**
- 33.12.18 Repair and maintenance services of non-domestic cooling and ventilation equipment**
- 33.12.19 Repair and maintenance services of other general-purpose machinery n.e.c.**
- 33.12.2 Repair and maintenance services of special-purpose machinery**
- 33.12.21 Repair and maintenance services of agricultural and forestry machinery**
  - This subcategory excludes:
    - repair services of lawnmowers, edgers, trimmers and similar garden equipment, see 95.22.10
- 33.12.22 Repair and maintenance services of metal forming machinery and machine tools**
- 33.12.23 Repair and maintenance services of machinery for metallurgy**
- 33.12.24 Repair and maintenance services of machinery for mining, quarrying and construction**
- 33.12.25 Repair and maintenance services of machinery for food, beverage and tobacco processing**
- 33.12.26 Repair and maintenance services of machinery for textile, apparel and leather production**
- 33.12.27 Repair and maintenance services of machinery for paper and paperboard production**
- 33.12.28 Repair and maintenance services of machinery for plastics and rubber**
- 33.12.29 Repair and maintenance services of other special-purpose machinery**
- 33.13 Repair services of electronic and optical equipment**
- 33.13.1 Repair and maintenance services of electronic and optical equipment**
- 33.13.11 Repair and maintenance services of instruments and appliances for measuring, testing and navigation**
- 33.13.12 Repair and maintenance services of irradiation, electromedical and electrotherapeutic equipment**
- 33.13.13 Repair and maintenance services of professional optical instruments and photographic equipment**
- 33.13.19 Repair and maintenance services of other professional electronic equipment**

**33.14 Repair services of electrical equipment****33.14.1 Repair and maintenance services of electrical equipment****33.14.11 Repair and maintenance of electric motors, generators, transformers and electricity distribution and control apparatus****33.14.19 Repair and maintenance services of other professional electrical equipment****33.15 Repair and maintenance services of ships and boats****33.15.1 Repair and maintenance services of ships and boats****33.15.10 Repair and maintenance services of ships and boats****33.16 Repair and maintenance services of aircraft and spacecraft****33.16.1 Repair and maintenance services of aircraft and spacecraft****33.16.10 Repair and maintenance services of aircraft and spacecraft****33.17 Repair and maintenance services of other transport equipment****33.17.1 Repair and maintenance services of other transport equipment****33.17.11 Repair and maintenance services of railway locomotives and rolling-stock****33.17.19 Repair and maintenance services of other transport equipment n.e.c.****33.19 Repair services of other equipment****33.19.1 Repair services of other equipment****33.19.10 Repair services of other equipment**

This subcategory also includes:

- restoring, repair and maintenance services of organs and historical musical instruments

**33.2 Installation services of industrial machinery and equipment****33.20 Installation services of industrial machinery and equipment****33.20.1 Installation services of fabricated metal products, except machinery and equipment**

This category excludes:

- installation services of machinery and equipment, see 33.20.3

**33.20.11 Installation services of steam generators, except central heating hot water boilers, including installation services for metal pipe systems in industrial plants**

This subcategory also includes:

- installation services for metal pipe systems in industrial plants

**33.20.12 Installation services of other fabricated metal products, except machinery and equipment**

This subcategory excludes:

- installation services of machinery and equipment, see 33.20.2 and 33.20.3

**33.20.2 Installation services of general-purpose machinery**

- 33.20.21 Installation services of office and accounting machinery
- 33.20.29 Installation services of other general-purpose machinery n.e.c.
- 33.20.3 Installation services of special-purpose machinery
- 33.20.31 Installation services of industrial machinery and equipment for agriculture
- 33.20.32 Installation services of metal forming machinery
- 33.20.33 Installation services of industrial machinery and equipment for metallurgy
- 33.20.34 Installation services of industrial machinery and equipment for mining
- 33.20.35 Installation services of industrial machinery and equipment for food, beverages and tobacco processing
- 33.20.36 Installation services of industrial machinery and equipment for textiles, apparel and leather production
- 33.20.37 Installation services of industrial machinery and equipment for paper and paperboard production
- 33.20.38 Installation services of industrial machinery and equipment for plastic and rubber production
- 33.20.39 Installation services of other special-purpose machinery
- 33.20.4 Installation services of electronic and optical equipment
- 33.20.41 Installation services of professional medical machinery and precision and optical instruments
- 33.20.42 Installation services of professional electronic equipment
- 33.20.5 Installation services of electrical equipment
- 33.20.50 Installation services of electrical equipment
- 33.20.6 Installation services of industrial process control equipment
- 33.20.60 Installation services of industrial process control equipment
- 33.20.7 Installation services of other goods n.e.c.
- 33.20.70 Installation services of other goods n.e.c.

**SECTION D ELECTRICITY, GAS, STEAM AND AIR CONDITIONING****35 Electricity, gas, steam and air conditioning****35.1 Electricity, transmission and distribution services****35.11 Electricity****35.11.1 Electricity****35.11.10 Electricity**

This subcategory includes:

- electric energy, such as thermal, nuclear, gas turbine, diesel, hydroelectric and other renewable

**35.12 Transmission services of electricity****35.12.1 Transmission services of electricity****35.12.10 Transmission services of electricity**

This subcategory includes:

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

This subcategory excludes:

- distribution services of electricity, see 35.13.10
- installation works of electricity meters, see 43.21.10

**35.13 Distribution services of electricity****35.13.1 Distribution services of electricity****35.13.10 Distribution services of electricity**

This subcategory includes:

- operation services of distribution systems (i.e. consisting of lines, poles, meters, and wiring) that convey electric power received from the generation facility or the transmission system to the final consumer
- maintenance services of electric meters

This subcategory excludes:

- transmission services of electricity, see 35.12.10
- installation works of electricity meters, see 43.21.10
- reading of electric meters, see 82.99.19

**35.14 Trade services of electricity****35.14.1 Trade services of electricity****35.14.10 Trade services of electricity**

This subcategory includes:

- trade services of electricity to the user
- services provided by electric power brokers or agents that arrange the sale of electricity via power distribution systems operated by others
- operation services of electricity and transmission capacity exchanges for electric power

**35.2 Manufactured gas; distribution services of gaseous fuels through mains****35.21 Manufactured gas****35.21.1 Coal gas, water gas, producer gas and similar gases, other than petroleum gases**

**35.21.10 Coal gas, water gas, producer gas and similar gases, other than petroleum gases**

This subcategory includes:

- gas for the purpose of gas supply by carbonation of coal, from by-products of agriculture or from waste

This subcategory excludes:

- crude natural gas, see 06.20.10
- refined petroleum products, see 19.20.3
- industrial gases, see 20.11.1

**35.22 Distribution services of gaseous fuels through mains****35.22.1 Distribution services of gaseous fuels through mains****35.22.10 Distribution services of gaseous fuels through mains**

This subcategory includes:

- distribution and supply of gaseous fuels of all kinds through a system of mains
- maintenance services of gas meters

This subcategory excludes:

- installation services of gas meters, see 43.22.20
- transportation services of gases by pipelines, see 49.50.11
- reading of gas meters, see 82.99.19

**35.23 Trade services of gas through mains****35.23.1 Trade services of gas through mains****35.23.10 Trade services of gas through mains**

This subcategory includes:

- trade services of gas to the user through mains
- services by gas brokers or agents that arrange the sale of gas over gas distribution systems operated by others
- commodity and transport exchanges for gaseous fuels

This subcategory excludes:

- wholesale services for gaseous fuels, see 46.71.13
- retail trade services for bottled gas, see 47.00.85

**35.3 Steam and air conditioning supply services****35.30 Steam and air conditioning supply services****35.30.1 Steam and hot water; steam and hot water supply services****35.30.11 Steam and hot water****35.30.12 Steam and hot water supply services through mains**

This subcategory includes:

- steam and hot water supply services for heating, power and other purposes

This subcategory excludes:

- reading of household heating meters, see 82.99.19

**35.30.2 Ice; cooled air and chilled water supply services****35.30.21 Ice, including ice for cooling (i.e. non-food) purposes**

This subcategory also includes:

- Ice for cooling (i.e. non-food) purposes

### **35.30.22 Cooled air and chilled water supply services**

This subcategory includes:

- cooled air and chilled water supply services through mains
- ice supply services

## SECTION E WATER SUPPLY; SEWERAGE, WASTE MANAGEMENT AND REMEDIATION SERVICES

### 36 Natural water; water treatment and supply services

#### 36.0 Natural water; water treatment and supply services

##### 36.00 Natural water; water treatment and supply services

###### 36.00.1 Natural water

###### 36.00.11 Drinking water

###### 36.00.12 Non-drinking water

###### 36.00.2 Treatment and distribution services of water through mains

###### 36.00.20 Treatment and distribution services of water through mains

This subcategory includes:

- purification services of water for water supply purposes
- treatment services of water for industrial and other purposes
- distribution services of water through mains
- operation services of irrigation canals
- maintenance services of water meters

This subcategory also includes:

- distribution services of water by trucks or other means

This subcategory excludes:

- operation services of irrigation systems for agricultural purposes, see 01.61.10
- treatment services of wastewater in order to prevent pollution, see 37.00.11
- installation services of water meters, see 43.22.11
- (long-distance) transport services of water via pipelines, see 49.50.19
- reading of water meters, see 82.99.19

###### 36.00.3 Trade services of water through mains

###### 36.00.30 Trade services of water through mains

### 37 Sewerage services; sewage sludge

#### 37.0 Sewerage services; sewage sludge

##### 37.00 Sewerage services; sewage sludge

###### 37.00.1 Sewerage services

###### 37.00.11 Sewage removal and treatment services

This subcategory includes:

- sewage removal services usually provided using equipment such as waste pipes, sewers or drains
- sewage treatment services (including human and industrial wastewater, water from swimming pools etc.) by means of physical, chemical and biological processes like dilution, screening, filtering, sedimentation etc.
- maintenance and cleaning services of sewers and drains, including sewer rodding

This subcategory excludes:

- collection or purification of water, see 36.00
- distribution of water through mains, see 36.00.20
- construction, repair and alteration of sewers, see 42.21.2

**37.00.12 Treatment services of cesspools and septic tanks**

This subcategory includes:

- emptying and cleaning of cesspools and septic tanks
- servicing of chemical toilets

This subcategory excludes:

- decontamination services of groundwater and surface water at the place of pollution, see 39.00.11 and 39.00.12 respectively
- cleaning and deblocking of drainpipes in buildings, see 43.22.11

**37.00.2 Sewage sludge****37.00.20 Sewage sludge****38 Waste collection, treatment and disposal services; materials recovery services****38.1 Waste; waste collection services****38.11 Non-hazardous waste; collection services of non-hazardous waste**

This class also includes:

- collection services of construction and demolition waste
- collection and removal services of debris such as brush and rubble
- collection services of waste output of textile mills

**38.11.1 Collection services of non-hazardous recyclable waste****38.11.11 Collection services of non-hazardous recyclable waste, municipal**

This subcategory includes:

- waste collection specifically designed for the collection of non-hazardous recyclable materials:
  - whether pre-sorted or commingled waste, such as cardboard, paper, plastic, glass, aluminium, steel and organic yard waste from residential dwellings, including curbside collection, back door collection, or automated collection on a regular or flexible schedule

**38.11.19 Collection services of non-hazardous recyclable waste, other**

This subcategory includes:

- waste collection specifically designed for the collection of non-hazardous recyclable materials:
  - whether pre-sorted or commingled, such as cardboard, paper, plastic, glass, aluminium, steel, and other recyclable materials from non-residential locations, on a regular or flexible schedule

**38.11.2 Collection services of non-hazardous non-recyclable waste****38.11.21 Collection services of non-hazardous non-recyclable waste, municipal**

This subcategory includes:

- general collection of waste, garbage, rubbish, refuse, trash, and commingled materials from residential dwellings, including curbside collection, back door collection, or automated collection on a regular or flexible schedule

**38.11.29 Collection services of non-hazardous non-recyclable waste, other**

This subcategory includes:

- general collection of waste, garbage, rubbish, refuse, trash, and commingled materials from non-residential locations, on a regular or flexible schedule

**38.11.3 Non-recyclable non-hazardous waste, collected****38.11.31 Non-recyclable non-hazardous municipal waste**

This subcategory excludes:

- pellets and briquettes of metal or plastic, see 38.32.13



**38.11.39 Other non-recyclable non-hazardous waste****38.11.4 Wrecks, for dismantling****38.11.41 Vessels and other floating structures, for breaking up****38.11.49 Used automobiles, computers, televisions and other equipment for dismantling**

This subcategory also includes:

- used household appliances and consumer electronics

**38.11.5 Other recyclable non-hazardous waste, collected****38.11.51 Glass waste****38.11.52 Paper and paperboard waste****38.11.53 Used pneumatic tyres of rubber****38.11.54 Other rubber waste****38.11.55 Plastic waste****38.11.56 Textile waste****38.11.57 Leather waste****38.11.58 Non-hazardous metal waste****38.11.59 Other non-hazardous recyclable waste n.e.c.**

This subcategory also includes:

- mixed collected materials intended for recycling, for example mixed metal and plastic waste
- Non- agglomerated wood waste and scrap

This subcategory excludes:

- Pellets and briquettes, of pressed and agglomerated wood and vegetable waste and scrap, see 16.29.15
- agglomerated wood waste and scrap, in forms other than pellets, see 16.29.15
- pellets and briquettes of mixed industrial wastes, see 38.32.13

**38.11.6 Services of transfer facilities for non-hazardous waste****38.11.61 Services of transfer facilities for non-hazardous recyclable waste**

This subcategory excludes:

- operation services of facilities where commingled recoverable materials are sorted into distinct categories, see 38.32.1

**38.11.69 Services of transfer facilities for other non-hazardous waste**

This subcategory excludes:

- non-hazardous waste treatment services for final disposal, see 38.21.10

**38.12 Hazardous waste; collection services of hazardous waste****38.12.1 Collection services of hazardous waste**

This category excludes:

- remediation and clean up services of contaminated buildings, mine sites, soil, ground water, e.g. asbestos removal, see 39.00.1

**38.12.11 Collection services of hazardous medical and other biohazardous waste**

This subcategory includes:

- waste collection specifically designed for the collection of:
  - pathological wastes such as anatomical wastes, non-anatomical wastes, sharp wastes, such as needles and scalpels
  - other biological-infectious wastes from hospitals, medical practices, dental practices, medical laboratories
  - other biohazardous wastes from non-residential locations

**38.12.12 Collection services of other hazardous industrial waste**

This subcategory includes:

- waste collection specifically designed for the collection of:
  - hazardous wastes (except medical and biological) that may be hazardous to human health or the environment and that require special handling techniques specified by legislation or regulation e.g. nuclear waste, used oils from shipment or garages

**38.12.13 Collection services of hazardous municipal waste**

This subcategory includes:

- waste collection specifically designed for the collection of:
  - residential hazardous waste including materials that may be hazardous to human health or the environment that require special handling techniques specified by legislation or regulation, e.g. used batteries

**38.12.2 Hazardous waste, collected****38.12.21 Spent (irradiated) fuel elements (cartridges) of nuclear reactors****38.12.22 Pharmaceutical waste****38.12.23 Other medical hazardous waste****38.12.24 Hazardous chemical waste****38.12.25 Waste oils****38.12.26 Hazardous metal waste****38.12.27 Waste and scrap of primary cells, primary batteries and electric accumulators****38.12.29 Other hazardous waste****38.12.3 Services of transfer facilities for hazardous waste****38.12.30 Services of transfer facilities for hazardous waste**

This subcategory includes:

- services of drop-off centres, transfer stations and container stations

**38.2 Waste treatment and disposal services****38.21 Treatment and disposal services of non-hazardous waste****38.21.1 Non-hazardous waste treatment for final disposal services****38.21.10 Non-hazardous waste treatment for final disposal services****38.21.2 Non-hazardous waste disposal services**

**38.21.21 Sanitary landfill services**

This subcategory includes:

- disposal of non-hazardous waste on or in a sanitary landfill which meets the sanitary landfill criteria specified by legislation or regulation, i.e. designed to prevent leaking etc.

**38.21.22 Other landfill services**

This subcategory includes:

- disposal of non-hazardous waste on or in landfills other than a sanitary one

**38.21.23 Incineration services of non-hazardous waste**

This subcategory includes:

- incineration of non-hazardous waste in a facility that meets legal standard and requirements for incineration of non-hazardous waste

**38.21.29 Other non-hazardous waste disposal services**

This subcategory includes other non-hazardous waste disposal services, such as:

- services of chemical or biological reduction of agricultural waste, and similar treatment services
- composting services
- processing of agricultural and other waste in order to obtain biogas

**38.21.3 Waste organic solvents****38.21.30 Waste organic solvents****38.21.4 Ashes and residues from waste incineration****38.21.40 Ashes and residues from waste incineration****38.21.5 Pellets of municipal waste****38.21.50 Pellets of municipal waste**

This subcategory also includes:

- municipal waste, dried, released of extraneous material and pelletised

**38.22 Treatment and disposal services of hazardous waste****38.22.1 Nuclear and other hazardous waste treatment services****38.22.11 Nuclear waste treatment services****38.22.19 Other hazardous waste treatment services**

This subcategory includes:

- treatment to reduce, eliminate, or transform hazardous waste

Processes include biological, chemical, and/or physical procedures or incineration.

These procedures may lead to a disposable residual or result in the recovery of a recyclable material.

**38.22.2 Nuclear and other hazardous waste disposal services****38.22.21 Nuclear waste disposal services****38.22.29 Other hazardous waste disposal services**

This subcategory includes:

- disposal services for hazardous waste at a facility that meets legal standards for the disposal of hazardous waste, such as at approved controlled containment facilities or landfills

**38.3 Materials recovery services; secondary raw materials**

### **38.31 Dismantling services of wrecks**

#### **38.31.1 Dismantling services of wrecks**

##### **38.31.11 Shipbreaking services**

##### **38.31.12 Dismantling services of used automobiles, computers, televisions and other equipment**

This subcategory includes:

- dismantling services of wrecks, such as cars, computers etc., in order to obtain and separate recoverable materials

This subcategory excludes:

- dismantling services of vessels and other floating structures, see 38.31.11

### **38.32 Sorted materials recovery services; secondary raw materials**

#### **38.32.1 Sorted materials recovery services**

This category includes sorted materials recovery services on a fee or contract basis.

This category excludes:

- wholesale trade services in waste and scrap including collecting, sorting, packing, dealing etc. without an industrial process, see 46.77.10

##### **38.32.11 Sorted metal materials recovery services**

This subcategory includes:

- processing services of metal waste and scrap and of metal articles, whether or not used, into secondary raw material. Typical input consists of waste and scrap being sorted or unsorted but always unfit for further direct use in an industrial process, whereas the output is made fit for further processing and is to be considered then as an intermediate good. A process is required, either mechanical or chemical. Examples are:
  - mechanical crushing of metal waste such as used cars, washing machines, bikes etc., with subsequent sorting and separation
  - mechanical reduction of large iron pieces such as railway wagons
  - stripping of used goods such as cars in order to obtain reusable parts
  - stripping of used goods such as cars or refrigerators to strip them of harmful waste (oil, cooling liquid, fuel etc.)

##### **38.32.12 Sorted non-metal materials recovery services**

This subcategory includes:

- processing services of non-metal waste and scrap and of non-metal articles, whether or not used, into secondary raw material. Typical input consists of waste and scrap being sorted or unsorted but always unfit for further direct use in an industrial process, whereas the output is made fit for further processing and is to be considered then as an intermediate good. A process is required, either mechanical or chemical. Examples are:
  - reclaiming of rubber such as used tires to produce secondary raw material
  - sorting and pelleting of plastics to produce secondary raw material for tubes, flower pots, pallets and the like
  - reclaiming of chemicals from chemical waste
  - crushing, cleaning and sorting of glass
  - crushing, cleaning and sorting of other waste such as demolition waste to obtain secondary raw material

##### **38.32.13 Briquettes n.e.c. (produced from several different industrial wastes etc.)**

This subcategory also includes:

- pellets and briquettes of mixed metal or plastic waste

#### **38.32.2 Metal secondary raw materials**

##### **38.32.21 Secondary raw material of precious metals**

**38.32.22 Secondary raw material of ferrous metals****38.32.23 Secondary raw material of copper****38.32.24 Secondary raw material of nickel****38.32.25 Secondary raw material of aluminium****38.32.29 Other metal secondary raw materials****38.32.3 Non-metal secondary raw materials****38.32.31 Secondary raw material of glass****38.32.32 Secondary raw material of paper and paperboard****38.32.33 Secondary raw material of plastic****38.32.34 Secondary raw material of rubber****38.32.35 Secondary raw material of textile****38.32.39 Other non-metal secondary raw materials****39 Remediation services and other waste management services****39.0 Remediation services and other waste management services****39.00 Remediation services and other waste management services**

This class includes:

- remediation services, i.e. services dealing with the effects of contamination through operation of facilities or through accidents. These services aim to eliminate or contain existing contamination of soil, water or air and have to be performed on-site.

**39.00.1 Remediation and clean-up services****39.00.11 Remediation and clean-up services, soil and groundwater**

This subcategory includes:

- services involved in implementing approved plans for the remediation of soil and groundwater on a contaminated site, that meet requirements specified by legislation or regulation

This subcategory also includes:

- clearing of mines and the like (including detonation)

This subcategory excludes:

- purification of water for water supply purposes, see 36.00.20

**39.00.12 Remediation and clean-up services, surface water**

This subcategory includes:

- services involved in implementing approved plans for the remediation of surface water on a contaminated site, that meet requirements specified by legislation or regulation

**39.00.13 Remediation and clean-up services, air**

This subcategory includes:

- services involved in implementing approved plans for the remediation of air on a contaminated site, that meet requirements specified by legislation or regulation

**39.00.14 Building remediation services**

This subcategory includes:

- development and implementation of a remediation plan that removes, destroys, contains, or otherwise reduces contaminants, such as asbestos, lead, radon, or other contaminants in a building

**39.00.2 Other remediation and specialised pollution control services****39.00.21 Site remediation containment, control and monitoring services and other site remediation services**

This subcategory includes:

- services involved in preventing additional or wider contamination on the site
- preventing the movement of uncontrolled contaminants from the site
- monitoring the site to determine the effectiveness of remediation activities
- controlling access to the contaminated site
- other site remediation services n.e.c.

**39.00.22 Other remediation services**

This subcategory includes:

- other remediation services, such as:
  - environmental emergency response services
  - other remediation services n.e.c.

This subcategory excludes:

- pest control in agriculture, see 01.61.10
- outdoor sweeping and watering of streets etc., see 81.29.12

**39.00.23 Other specialised pollution control services**

This subcategory includes:

- acidifying deposition ("acid rain") monitoring, controlling and damage assessment services
- other specialised pollution control services n.e.c.

This subcategory excludes:

- environmental consulting services, see 74.90.13

**SECTION F CONSTRUCTIONS AND CONSTRUCTION WORKS****41 Buildings and building construction works****41.0 Buildings and building construction works****41.00 Buildings and building construction works****41.00.1 Residential buildings****41.00.11 One-dwelling buildings**

This subcategory includes:

- detached houses such as bungalows, villas, chalets, forest lodges, farmhouses, country houses, summer houses, weekend houses etc.

This subcategory also includes:

- semi-detached or terraced houses, with each dwelling having its own roof and its own entrance directly from ground surface

This subcategory excludes:

- non-residential farm buildings, see 41.00.22

**41.00.12 Two-dwelling buildings**

This subcategory includes:

- detached houses, semi-detached or terraced houses, with two dwellings

This subcategory excludes:

- semi-detached or terraced houses, with each dwelling having its own roof and its own entrance directly from ground surface, see 41.00.11

**41.00.13 Three and more dwelling buildings**

This subcategory includes:

- other residential buildings such as flat blocks, apartment houses, with three or more dwellings

This subcategory excludes:

- residences for communities, see 41.00.14
- hotels, see 41.00.27
- youth hostels, holiday camps and vacation bungalows, see 41.00.27

**41.00.14 Residences for communities**

This subcategory includes:

- residential buildings for communities, including residences and service residences for the elderly, students, children and other social groups, e.g. retirement homes, workers' hostels, fraternity homes, orphanages, hostels for the homeless etc.

This subcategory excludes:

- hospitals and clinics, see 41.00.28
- institutional buildings with nursing or medical care, see 41.00.28
- prisons, barracks, see 41.00.29

**41.00.2 Non-residential buildings****41.00.21 Industrial buildings**

This subcategory includes:

- covered buildings used for industrial production, e.g. factories, workshops, slaughterhouses, breweries, assembly plants etc.

This subcategory excludes:

- non-residential farm buildings, see 41.00.22
- reservoirs, silos and warehouses, see 41.00.26
- complex industrial installations (power stations, refineries etc.) which do not have the characteristics of a building, see 42.22.13, 42.99.11

**41.00.22 Farm buildings, non-residential**

This subcategory includes:

- farm buildings and storage buildings used for agriculture farming, e.g. cowsheds, stables, pig houses, sheep-folds, studs, kennels, industrial hen-houses, granaries, hangars and agricultural outhouses, cellars, wine making plant, wine vats, greenhouses, agricultural silos etc.

This subcategory excludes:

- installations of zoological and botanical gardens, see 42.99.12

**41.00.23 Office buildings**

This subcategory includes:

- buildings used as places of business, for clerical and administrative purposes, e.g. banks, post offices, municipal offices, government department offices etc.

This subcategory also includes:

- conference and congress centres, law courts, parliament buildings

**41.00.24 Wholesale and retail trade buildings**

This subcategory includes:

- shopping centres, shopping malls, department stores, detached shops and boutiques, halls used for fairs, auctions and exhibitions, indoor markets, service stations etc.

**41.00.25 Traffic and communication buildings**

This subcategory includes:

- buildings and installations of civil and military airports, rail stations, bus stations and harbour terminals, cablecar and chairlift stations
- radio and television broadcast buildings, telephone exchange buildings, telecommunication centres etc.
- garages (overground or underground) and roofed car parks

This subcategory also includes:

- airplane hangars, signal-box buildings and engine and wagon sheds
- telephone booths
- lighthouse buildings
- air traffic control buildings (towers)
- bicycle sheds

This subcategory excludes:

- service stations, see 41.00.24
- reservoirs, silos and warehouses, see 41.00.26
- railway tracks, see 42.12.10
- airfield runways, see 42.11.10
- telecommunication lines and masts, see 42.22.11, 42.22.12
- hydrocarbon terminals, see 42.99.11

**41.00.26 Reservoirs, silos and warehouses**

This subcategory includes:

- reservoirs and tanks
- reservoirs for oil and gas
- silos for cereals, cement or other dry aggregates
- cold stores and specialised warehouses

This subcategory also includes:

- storage areas

This subcategory excludes:

- agricultural silos and storage buildings used for agriculture, see 41.00.22
- water towers, see 42.21.13
- hydrocarbon terminals, see 42.99.11



**41.00.27 Hotels and similar buildings**

This subcategory includes:

- hotels, motels, inns, pensions and similar lodging buildings, with or without restaurants
- youth hostels, mountain refuges, children's or family holiday camps, vacation bungalows, holiday and rest homes and other lodging buildings for holiday makers, not elsewhere classified

This subcategory also includes:

- detached restaurants and bars

This subcategory excludes:

- restaurants in apartment buildings, see 41.00.13
- restaurants in shopping centres, see 41.00.24
- amusement and leisure parks, see 42.99.12

**41.00.28 Public entertainment, education, hospital, institutional care or religious buildings**

This subcategory includes:

- cinemas, concert halls, opera houses, theatres etc.
- meeting halls and multi-purpose halls mainly used for public entertainment
- casinos, circuses, music halls, dance-halls and discotheques, bandstands etc.
- museums, art galleries, libraries and resource centres
- buildings used for pre-primary, primary and secondary education (e.g. nursery schools, kindergartens, primary schools, secondary schools, colleges, grammar schools, technical schools etc.), formal education schools, vocational training schools
- buildings used for higher education and research; research laboratories; higher educational establishments
- institutions providing medical and surgical treatment and nursing care for ill or injured people
- sanatoria, long-stay hospitals and nursing homes, psychiatric hospitals, dispensaries, maternity facilities, maternal and child welfare centres
- buildings used for indoor sports (basketball and tennis courts, swimming pools, gymnastic halls, skating or ice-hockey rinks etc.) providing facilities for spectators (stands, terraces etc.) and for participants (shower and changing rooms etc.)
- churches, chapels, mosques, synagogues etc.

This subcategory also includes:

- archives buildings
- special schools for handicapped children
- further education colleges
- weather stations, observatory buildings
- university hospitals, hospitals of penitentiaries, prisons or armed forces
- buildings used for thermal treatment, thalassotherapy, functional rehabilitation, blood transfusion, breast milk collection, veterinary treatment etc.
- institutional buildings with combined residential/lodging services and nursing or medical care. for the elderly, for handicapped people etc.
- cemeteries and associated constructions, funeral parlours, crematoriums

This subcategory excludes:

- hostels which are detached buildings of boarding schools, see 41.00.14
- hostels for students, see 41.00.14
- residences and homes with social assistance (welfare) services for old or handicapped people etc., see 41.00.14
- amusement and leisure parks, see 42.99.12
- statues and commemorative, artistic or decorative constructions, see 41.00.29
- sports grounds used for open-air sports, e.g. open-air tennis courts, open-air swimming pools etc. see 42.99.12

**41.00.29 Other non-residential buildings**

This subcategory includes:

- historic or protected buildings, of any kind, not used for other purposes
- penitentiaries, prisons and remand centres, barracks for armed forces, police or fire services

This subcategory also includes:

- protected ruins, archeological excavations and prehistoric sites - statues and commemorative, artistic or decorative constructions
- structures such as bus shelters, public toilets, wash houses etc.

This subcategory excludes:

- telephone booths, see 41.00.25
- museums, see 41.00.28
- religious buildings, see 41.00.28
- hospitals of penitentiaries, prisons and armed forces, see 41.00.28
- military engineering works, see 42.99.19

**41.00.3 Construction works for residential buildings (new works, additions, alterations and renovation works)**

This category excludes:

- construction of special concrete or steel frameworks for buildings, see 43.99.40, 43.99.50

**41.00.31 Construction works in one-dwelling buildings**

This subcategory includes:

- construction works for detached houses such as bungalows, villas, chalets, forest lodges, farmhouses, country houses, summer houses, weekend houses etc.

This subcategory also includes:

- construction works for semi-detached or terraced houses, with each dwelling having its own roof and its own entrance directly from ground surface

This subcategory excludes:

- construction works for non-residential farm buildings, see 41.00.42

**41.00.32 Construction works in two-dwelling buildings**

This subcategory includes:

- construction works for detached houses, semi-detached or terraced houses, with two dwellings

This subcategory excludes:

- construction works for semi-detached or terraced houses, with each dwelling having its own roof and its own entrance directly from ground surface, see 41.00.31

**41.00.33 Construction works in three and more dwelling buildings**

This subcategory includes:

- construction works for other residential buildings such as flat blocks, apartment houses, with three or more dwellings

This subcategory excludes:

- construction works for residences for communities, see 41.00.34
- construction works for hotels, youth hostels, holiday camps and vacation bungalows, see 41.00.47

**41.00.34 Construction works in residences for communities**

This subcategory includes:

- construction works for residential buildings for communities, including residences and service residences for the elderly, students, children and other social groups, e.g. retirement homes, workers' hostels, fraternity homes, orphanages, hostels for the homeless etc.

This subcategory excludes:

- construction works for hospitals and clinics, institutional buildings with nursing or medical care, see 41.00.48
- construction works for prisons, barracks, see 41.00.49

**41.00.4 Construction works for non-residential buildings (new works, additions, alterations and renovation works)**

**41.00.41 Construction works in industrial buildings**

This subcategory includes:

- construction works for covered buildings used for industrial production, e.g. factories, workshops, slaughterhouses, breweries, assembly plants etc.

This subcategory excludes:

- construction works for reservoirs, silos and warehouses, see 41.00.46
- construction works for non-residential farm buildings, see 41.00.42
- construction works for complex industrial installations (power stations, refineries etc.) which do not have the characteristics of a building, see 42.22.23, 42.99.21

**41.00.42 Construction works in non-residential farm buildings**

This subcategory includes:

- construction works for farm buildings and storage buildings used for agriculture farming, e.g. cowsheds, stables, pig houses, sheep-folds, studs, kennels, industrial hen-houses, granaries, hangars and agricultural outhouses, cellars, wine making plant, wine vats, greenhouses, agricultural silos etc.

This subcategory excludes:

- construction works for installations of zoological and botanical gardens, see 42.99.22

**41.00.43 Construction works in office buildings**

This subcategory includes:

- construction works for buildings used as places of business, for clerical and administrative purposes, e.g. banks, post offices, municipal offices, government department offices etc.

This subcategory also includes:

- construction works for conference and congress centres, law courts, parliament buildings

**41.00.44 Construction works in wholesale and retail trade buildings**

This subcategory includes:

- construction works for shopping centres, shopping malls, department stores, detached shops and boutiques, halls used for fairs, auctions and exhibitions, indoor markets, service stations etc.

**41.00.45 Construction works in traffic and communication buildings**

This subcategory includes:

- construction works for buildings and installations of civil and military airports, rail stations, bus stations and harbour terminals, cablecar and chairlift stations
- construction works for radio and television broadcast buildings, telephone exchange buildings, telecommunication centres etc.
- construction works for garages (overground or underground) and roofed car parks

This subcategory also includes:

- construction works for airplane hangars, signal-box buildings and engine and wagon sheds
- construction works for telephone booths
- construction works for lighthouse buildings
- construction works for air traffic control buildings (towers)
- construction works for bicycle sheds

This subcategory excludes:

- construction works for carparks in buildings mainly used for other purposes
- construction works for service stations, see 41.00.44
- construction works for reservoirs, silos and warehouses, see 41.00.46
- construction works for railway tracks, see 42.12.20
- construction works for airfield runways, see 42.11.20
- construction works for telecommunication lines and masts, see 42.22.21, 42.22.22
- construction works for hydrocarbon terminals, see 42.99.21

**41.00.46 Construction works in reservoirs, silos and warehouses**

This subcategory includes:

- construction works for reservoirs and tanks
- construction works for reservoirs for oil and gas
- construction works for silos for cereals, cement or other dry aggregates
- construction works for cold stores and specialised warehouses

This subcategory also includes:

- construction works for storage areas

This subcategory excludes:

- construction works for agricultural silos and storage buildings used for agriculture, see 41.00.42
- construction works for water towers, see 42.21.22
- construction works for hydrocarbon terminals, see 42.99.21

**41.00.47 Construction works in hotels and similar buildings**

This subcategory includes:

- construction works for hotels, motels, inns, pensions and similar lodging buildings, with or without restaurants
- construction works for youth hostels, mountain refuges, children's or family holiday camps, vacation bungalows, holiday and rest homes and other lodging buildings for holiday makers, not elsewhere classified

This subcategory also includes:

- construction works for detached restaurants and bars

This subcategory excludes:

- construction works for restaurants in apartment buildings, see 41.00.33
- construction works for restaurants in shopping centres, see 41.00.44
- construction works for amusement and leisure parks, see 42.99.22

#### **41.00.48 Construction works in public entertainment, education, hospital, institutional care or religious buildings**

This subcategory includes:

- construction works for cinemas, concert halls, opera houses, theatres etc.
- construction works for meeting halls and multi-purpose halls mainly used for public entertainment
- construction works for casinos, circuses, music halls, dance-halls and discotheques, bandstands etc.
- construction works for museums, art galleries, libraries and resource centres
- construction works for buildings used for pre-primary, primary and secondary education (e.g. nursery schools, kindergartens, primary schools, secondary schools, colleges, grammar schools, technical schools etc.), formal education schools, vocational training schools
- construction works for buildings used for higher education and research; research laboratories; higher educational establishments
- construction works for institutions providing medical and surgical treatment and nursing care for ill or injured people
- construction works for sanatoria, long-stay hospitals and nursing homes, psychiatric hospitals, dispensaries, maternity facilities, maternal and child welfare centres
- construction works for buildings used for indoor sports (basketball and tennis courts, swimming pools, gymnastic halls, skating or ice-hockey rinks etc.) providing facilities for spectators (stands, terraces etc.) and for participants (shower and changing rooms etc.)
- construction works for churches, chapels, mosques, synagogues etc.

This subcategory also includes:

- construction works for archives buildings
- construction works for special schools for handicapped children
- construction works for further education colleges
- construction works for weather stations, observatory buildings
- construction works for university hospitals, hospitals of penitentiaries, prisons or armed forces
- buildings used for thermal treatment, thalassotherapy, functional rehabilitation, blood transfusion, breast milk collection, veterinary treatment etc.
- construction works for institutional buildings with combined residential/lodging services and nursing or medical care. for the elderly, for handicapped people etc.
- construction works for cemeteries and associated constructions, funeral parlours, crematoriums

This subcategory excludes:

- construction works for hostels which are detached buildings of boarding schools, see 41.00.34
- construction works for hostels for students, see 41.00.34
- construction works for residences and homes with social assistance (welfare) services for old or handicapped people etc., see 41.00.34
- construction works for amusement and leisure parks, see 42.99.22
- construction works for statues and commemorative, artistic or decorative constructions, see 41.00.49
- construction works for sports grounds used for open-air sports, e.g. open-air tennis courts, open-air swimming pools etc. see 42.99.22

#### **41.00.49 Construction works on other non-residential buildings**

This subcategory includes:

- construction works for penitentiaries, prisons and remand centres, barracks for armed forces, police or fire services

This subcategory also includes:

- construction works for statues and commemorative, artistic or decorative constructions
- construction works for structures such as bus shelters, public toilets, wash houses etc.

This subcategory excludes:

- construction works for telephone booths, see 41.00.45
- construction works for museums, see 41.00.48
- construction works for religious buildings, see 41.00.48
- construction works for hospitals of penitentiaries, prisons and armed forces, see 41.00.48
- construction works for military engineering works, see 42.99.29

## **42 Constructions and construction works for civil engineering**

This division also includes:

- development of civil engineering projects.

This division excludes:

- development of building projects, see 41.00

### **42.1 Roads and railways; construction works for roads and railways**

#### **42.11 Roads and motorways; construction works for roads and motorways**

##### **42.11.1 Motorways, roads, streets and other vehicular or pedestrian ways and airfield runways**

###### **42.11.10 Motorways, roads, streets and other vehicular or pedestrian ways and airfield runways**

This subcategory includes:

- motorways (except elevated motorways), roads, streets and other vehicular and pedestrian ways
- guard rails and surfaced parking areas, driveways, vehicular and pedestrian underpasses and overpasses, and bicycle paths
- airfield runways, including taxiways and related airport structures other than buildings

This subcategory excludes:

- elevated motorways, see 42.13.10
- highway tunnels, see 42.13.10

###### **42.11.2 Construction works for motorways, roads, streets and other vehicular or pedestrian ways and airfield runways**

###### **42.11.20 Construction works for motorways, roads, streets and other vehicular or pedestrian ways and airfield runways**

This subcategory includes:

- construction works for foundations for highways, roads, streets, other vehicular and pedestrian ways and open car parks
- construction or restoration of road surface and parking lots with asphalt, concrete etc.
- construction of footpaths, traffic-calming structures, cycle tracks etc.
- installation works for crash barriers, low separating walls, traffic signs etc.
- creation, maintenance and signposting of tracks and paths
- repair and maintenance works for roads
- construction works for airfield runways, including taxiways and aprons for aircraft
- painting works for markings on roads surfaces, parking lots and similar surfaces

This subcategory excludes:

- construction works for elevated highways, tunnels and bridges, see 42.13.20
- roadworks relating to pipelines and cables (water, drainage, gas, electricity, telephone etc.), see 42.21, 42.22
- construction works for electricity power lines for railways, see 42.22.21

### **42.12 Railways and underground railways; construction works for railways and underground railways**

#### **42.12.1 Railways and underground railways**

##### **42.12.10 Railways and underground railways**

This subcategory includes:

- railway roadbeds for long-line and commuter rails, street tramways, and underground or elevated urban rapid transit systems
- railway electrification structures

This subcategory excludes:

- tunnels for underground rail traffic, see 42.13.10

##### **42.12.2 Construction works for railways and underground railways**

#### **42.12.20 Construction works for railways and underground railways**

This subcategory includes:

- construction works for railways, including underground railways:
  - laying works of ballast and rails
  - installation works of switch gear, points and crossings
  - construction works of control and safety systems for railway tracks
  - construction works for funicular railways and cable car systems
- renovation or repair works for railway track

This subcategory excludes:

- construction works for tunnels for underground railways, see 42.13.20

#### **42.13 Bridges and tunnels; construction works for bridges and tunnels**

##### **42.13.1 Bridges and tunnels**

###### **42.13.10 Bridges and tunnels**

This subcategory includes:

- bridges and viaducts of metal, concrete or other materials, for all types of land transport and for pedestrians
- elevated highways for motor vehicle traffic
- tunnels

This subcategory also includes:

- tunnel constructions related to underground railway traffic

This subcategory excludes:

- vehicular and pedestrian underpasses, see 42.11.10
- mining constructions, see 42.99.11

###### **42.13.2 Construction works for bridges and tunnels**

###### **42.13.20 Construction works for bridges and tunnels**

This subcategory excludes:

- construction works for highways, roads, railways and airfield runways, see 42.11, 42.12
- water-associated works, see 42.91
- erection works of structural steel components, see 43.99.50
- shaft sinking, see 43.99.90

#### **42.2 Constructions and construction works for utility projects**

##### **42.21 Constructions and construction works for utility projects for fluids**

###### **42.21.1 Utility constructions for fluids**

###### **42.21.11 Long-distance pipelines for fluids**

This subcategory includes:

- long-distance overland and submarine pipelines for the conveyance of petroleum products and gas
- long-distance overland and submarine pipelines for the conveyance of water or other products

This subcategory excludes:

- urban gas or water distribution systems through mains, see 42.21.12

###### **42.21.12 Local pipelines for fluids**

This subcategory includes:

- local pipelines for water, sewerage and other fluids

###### **42.21.13 Irrigation systems (canals); water main and line constructions; water treatment plants, sewage disposal plants and pumping stations**

#### **42.21.2 Construction works for utility projects for fluids**

This category excludes:

- trenching works, see 43.12.12

##### **42.21.21 Construction works for long-distance pipelines**

This subcategory includes:

- construction works for long-distance overland, underground or submarine pipelines for:
  - oil and gas
  - water, sewage or rainwater
  - other fluids

##### **42.21.22 Construction works for local pipelines, including ancillary works**

This subcategory includes:

- construction works for local pipelines, including ancillary works, for:
  - water or sewage
  - hot-water
  - gas and steam
  - other fluids

##### **42.21.23 Construction works for irrigation systems (canals), water mains and lines, water treatment plants, sewage disposal plants and pumping stations**

This subcategory excludes:

- construction works on pipelines and on water and sewer mains, see 42.21.21 (long-distance) and 42.21.22 (local), respectively

##### **42.21.24 Water well drilling and septic system installation works**

This subcategory includes:

- special trade construction works involving drilling or digging water wells
- installation works of water well pumps and well piping systems
- septic system installation works

#### **42.22 Constructions and construction works for utility projects for electricity and telecommunications**

##### **42.22.1 Utility constructions for electricity and telecommunications**

###### **42.22.11 Long-distance electricity power lines and communication lines**

This subcategory includes:

- long-distance high tension electric power transmission lines (cables)
- long-distance overland or submarine telecommunication transmission lines

###### **42.22.12 Local electricity power lines and communication lines**

This subcategory includes:

- local electricity power lines
- communication transmission lines (cables)
- ancillary works such as transmission towers including antennas and transformer stations and substations for distribution within local boundaries

###### **42.22.13 Power plants**

This subcategory includes:

- heavy electrical generating plants and equipment, including plants and equipment for nuclear-powered generating stations

##### **42.22.2 Construction works for utility projects for electricity and telecommunications**



**42.22.21 Construction works for long-distance electricity power lines and communication lines**

This subcategory includes:

- construction and repair works for long-distance electricity power lines above ground, including for railways
- construction and repair works for long-distance submarine or underground electricity power lines
- construction and repair works for long-distance overland telecommunication transmission lines
- construction and repair works for long-distance submarine or underground telecommunication transmission lines

This subcategory excludes:

- construction works for local cables, see 42.22.22
- trenching works, see 43.12.12

**42.22.22 Construction works for local electricity power lines and communication lines**

This subcategory includes:

- construction and repair works for local electricity power lines, above ground and underground, including ancillary works such as construction works of transformer stations and substations for distribution within local boundaries
- construction and repair works for local communication transmission lines, above ground and underground, including ancillary works such as construction works of transmission towers
- construction works of antennas and transformer stations for distribution within local boundaries

This subcategory excludes:

- construction works for long-distance communication and power lines, see 42.22.21
- trenching works, see 43.12.12
- installation services of cable television lines within a building, see 43.21.10

**42.22.23 Construction works for power plants**

This subcategory includes:

- construction works for all kinds of power plants

**42.9 Constructions and construction works for other civil engineering projects****42.91 Constructions and construction works for water projects****42.91.1 Coastal and port constructions, dams, locks and related hydro-mechanical structures****42.91.10 Coastal and port constructions, dams, locks and related hydro-mechanical structures**

This subcategory includes:

- harbour bottoms and harbour channels, breakwaters, piers, wharves and similar structures, and riverworks and canal construction for water transport traffic
- dams and similar water-retaining structures and embankments for coastal and other waterside areas

**42.91.2 Construction works for coastal and port constructions, dams, locks and related hydro-mechanical structures**

#### **42.91.20 Construction works for coastal and port constructions, dams, locks and related hydro-mechanical structures**

This subcategory includes:

- construction works for harbour and river constructions, pleasure ports (marinas), quays, piers, jetties, docks and similar harbour installations, including repair
- construction works for dams and dykes, including repair
- construction and repair works for locks, floodgates, sluices, lifts, dry docks, slipways, barrages and other hydromechanical structures
- dredging works, rock and silt removal and other water-associated construction works
- underwater works (by divers, frogmen or other techniques) and various hydraulic engineering works
- construction and repair works for other waterworks and the repair of all the above

This subcategory excludes:

- laying of submarine cables, see 42.22.21
- construction works for power plants, see 42.22.23
- pile driving works, see 43.99.30

#### **42.99 Constructions and construction works for other civil engineering projects n.e.c.**

##### **42.99.1 Other civil engineering constructions**

###### **42.99.11 Mining and manufacturing constructions**

This subcategory includes:

- mining and related facilities, such as mine loading and discharging stations, winding-shafts and towers, tunnels and drifts associated with mining operations
- manufacturing facilities of basic chemicals, compounds, pharmaceuticals and other chemicals
- chemical and related manufacturing facilities such as blast furnaces and coke ovens
- specialised facilities for manufacturing, not elsewhere classified, e.g., iron foundries

This subcategory excludes:

- industrial buildings that are not specialised for the manufacture of particular products, see 41.00.21

###### **42.99.12 Sport and recreation constructions**

This subcategory includes:

- grounds for sport generally played in open air such as football, baseball, rugby, track and field, car or bicycle races and horse races
- recreation installations, e.g., golf courses, beach installations, mountain refuges, park grounds and recreational park facilities

This subcategory excludes:

- indoor sport installations and accommodations for spectators, see 41.00.28

###### **42.99.19 Other civil engineering constructions n.e.c.**

This subcategory includes:

- subdivided land (parcels) including the prepared access to roads, communications and/or similar preliminary land improvements
- other civil engineering constructions n.e.c.

##### **42.99.2 Construction works for other civil engineering constructions**

###### **42.99.21 Construction works for mining and manufacturing**

This subcategory includes:

- construction and repair works for mining, e.g. loading and discharging stations, winding-shafts, iron foundries, blast furnaces and coke ovens
- construction and repair works for chemical and related facilities
- construction and repair works for other manufacturing facilities

This subcategory excludes:

- construction works industrial buildings, see 41.00.41
- construction works for warehouses, see 41.00.46

#### **42.99.22 Construction works for structures of outdoor stadia and sport grounds**

This subcategory includes:

- construction works of structures and flatwork for stadiums and other grounds for sports played in the open air such as football, baseball, rugby, track and field sports, motor racing, cycle racing and horse racing
- construction works for recreation installations, e.g. golf courses, beach installations, mountain refuges, park grounds and recreational park facilities

This subcategory excludes:

- site preparation and preliminary earthmoving work, see 43.12.1

#### **42.99.29 Construction works for civil engineering constructions n.e.c.**

This subcategory includes:

- subdividing and improving the land (parcels), including preparation of access to roads, communications and/or similar preliminary land improvements
- construction of other civil engineering constructions n.e.c.

### **43 Specialised construction works**

#### **43.1 Demolition and site preparation works**

##### **43.11 Demolition works**

###### **43.11.1 Demolition works**

###### **43.11.10 Demolition works**

This subcategory includes:

- wrecking and demolition works for buildings and other structures
- wrecking and demolition works for streets and highways

#### **43.12 Site preparation works**

##### **43.12.1 Site preparation works**

###### **43.12.11 Soil and land preparation works; clearance works**

This subcategory includes:

- preparation works for agricultural land
- preparation works for making sites ready for subsequent construction works, including blasting and rock removal works
- preparation works for mining: overburden removal and other development and preparation works of mineral properties and sites, including tunnelling, except for oil and gas extraction
- site clearance, clearance of undergrowth
- soil stabilisation
- horizontal drillings for the passage of cables or drainpipes
- digging of trenches for site drainage

This subcategory excludes:

- drilling services incidental to petroleum and natural gas extraction, see 09.10.11
- water well drilling, see 42.21.24

###### **43.12.12 Excavating and earthmoving works**

This subcategory includes:

- digging of trenches, for utilities, urban drainage, various roadworks etc.
- digging of conventional ditches for various constructions
- contaminated top soil stripping works
- land re-creation works
- large-scale earthworks, excavations, sloping, earthmoving works in making embankments or cuttings, prior to highway construction (roads, motorways, railways etc.)
- other excavating and earthmoving works n.e.c.

## **43.13 Test drilling and boring works**

### **43.13.1 Test drilling and boring works**

#### **43.13.10 Test drilling and boring works**

This subcategory includes:

- test drilling and boring and core extraction works for construction, geophysical, geological or similar purposes

This subcategory excludes:

- drilling services incidental to petroleum and natural gas extraction, see 09.10.11
- test drilling and boring support services during mining activities, see 09.90.1
- water well drilling, see 42.21.24

## **43.2 Electrical, plumbing and other construction installation works**

### **43.21 Electrical installation works**

#### **43.21.1 Electrical installation works**

##### **43.21.10 Electrical installation works**

This subcategory includes:

- special trade installation works involving the installation of basic electrical wiring circuits or fittings in buildings and other construction projects
- electrical works arising from the installation of appliances
- electrical wiring and fitting works for emergency power supply systems
- installation works for fire alarm systems and burglar alarm systems at the construction site
- installation works of all types of residential antenna including satellite antenna
- installation works of cable television lines within a building
- electrical installation works of telecommunications wiring
- electrical installation works of other electrical equipment, including electric solar energy collectors and baseboard heaters, of buildings
- installation works of electricity meters
- installation works of illumination and signalling systems for roads, airports and harbours

This subcategory excludes:

- installation works of electric motors, generators and transformers in power stations, see 33.20.50
- installation works for control and safety systems for railway tracks, see 42.12.20
- sprinkler installation works, see 43.22.11
- installation works for heating equipment, see 43.22.12
- fireproofing works, see 43.29.11

### **43.22 Plumbing, heat and air-conditioning installation works**

#### **43.22.1 Water plumbing, drain laying, heating, ventilation and air conditioning installation works**

##### **43.22.11 Water plumbing and drain laying works**

This subcategory includes:

- installation works involving primary hot- and cold-water piping systems (i.e., plumbing), including sprinkler installation
- installation works of fixed sanitary ware
- associated plumbing works
- installation works of pressurised water supplies for fire fighting (including fire plugs with hose and spout)
- drain laying works

This subcategory excludes:

- installation works of space heating apparatus, including associated pipe work, see 43.22.12

#### **43.22.12 Heating, ventilation and air conditioning installation works**

This subcategory includes:

- installation works of heating equipment (electric, gas, oil, non-electric solar energy collectors). Pipe works, duct works and related sheet metal works performed as an integral part of such works is included.
- installation and maintenance of central heating control systems
- connection to the district heating system
- repair and maintenance works of domestic boilers and burners
- construction works involving ventilation, refrigeration or air conditioning equipment for dwellings, computer centres, offices and shops. Pipe works, duct works and related sheet metal works performed as an integral part of such works is included.

This subcategory excludes:

- repair and maintenance services of industrial boilers, see 33.12.14
- installation, repair and maintenance works of industrial air conditioning and refrigeration equipment, see 33.12.18, 33.20.29
- electrical installation works for electric solar energy collectors and baseboard heaters, see 43.21.10
- chimney cleaning, see 81.22.13

#### **43.22.2 Gas fitting installation works**

##### **43.22.20 Gas fitting installation works**

This subcategory includes:

- installation works for the supply of various gases (oxygen in hospitals, for example) and connection of other gas-operated equipment

This subcategory excludes:

- space heating installation works, see 43.22.12
- ventilating and air conditioning works, see 43.22.12

#### **43.29 Other construction installation works**

##### **43.29.1 Other construction installation works**

###### **43.29.11 Insulation works**

This subcategory includes:

- thermal insulation works involving weather-proofing insulating materials for exterior wall cavities
- thermal insulation works to hot and chilled water pipes, boilers and duct runs
- sound insulation works
- fireproofing works

This subcategory excludes:

- acoustical works, see 43.39.19
- waterproofing works, see 43.99.10

###### **43.29.12 Fencing and railing installation works**

This subcategory includes:

- installation works of fences, railings and similar enclosures. The fences may be of different materials (wire, wood, steel, fibreglass) and may be used at various sites (courts, playgrounds, residential properties or industrial premises).
- special trade installation works of (metal) fire escape staircases

#### **43.29.19 Other installation works n.e.c.**

This subcategory includes:

- special trade installation works of lifts, escalators, travelators (moving sidewalks), including repair and maintenance
- installation works of automated and revolving doors
- installation works of blinds and awnings
- installation works of signs (luminous or not)
- installation works of lightning conductors
- installation works, not elsewhere classified, involving goods not regarded as part of the basic building structure
- other installation works n.e.c.

### **43.3 Building completion and finishing works**

#### **43.31 Plastering works**

##### **43.31.1 Plastering works**

###### **43.31.10 Plastering works**

This subcategory includes:

- construction works of interior and exterior plaster or stucco and of lathing materials
- dry walling works involving the installation of wallboard, generally of gypsum

This subcategory excludes:

- sound insulation works, see 43.29.11

#### **43.32 Joinery installation works**

##### **43.32.1 Joinery installation works**

###### **43.32.10 Joinery installation works**

This subcategory includes:

- installation works of door and window frames and of doors (except of automated or revolving), windows, shutters, slatted shutters, garage doors etc., made of any kind of material
- armouring of outside doors and installation works of armoured doors
- installation works of fire doors
- installation works of interior staircases, construction of wall cupboards, installation works of fitted kitchen units
- installation works of clapboard, panelling etc.
- installation works of movable partitions and false ceilings on metallic structures
- installation works of verandas and conservatories for private houses

This subcategory excludes:

- installation works of fencing and railings, see 43.29.12
- installation works of automated and revolving doors, see 43.29.19
- ornamental iron work, see 43.39.11
- assembly services of self-standing furniture, see 95.24.10

#### **43.33 Floor and wall covering works**

##### **43.33.1 Tiling works**

###### **43.33.10 Tiling works**

This subcategory includes:

- construction works of laying or setting ceramic, concrete or stone wall tiles, floor tiles and flagstones inside or outside of buildings and other structures
- decorative covering of exterior walls of buildings with ceramic materials, stone, brick etc.

##### **43.33.2 Other floor laying and covering, wall covering and wallpapering works**

**43.33.21 Terrazzo, marble, granite and slate works**

This subcategory includes:

- construction works of poured-in-place terrazzo and interior marble, granite or slate works

This subcategory excludes:

- installation work of tiles, see 43.33.10

**43.33.29 Other floor laying and covering, wall covering and wallpapering works n.e.c.**

This subcategory includes:

- laying of carpeting, linoleum and other flexible floor coverings. Related finishing works are included.
- laying works of wood floors and wooden floor and wall coverings, including parquet and other wood flooring. Related finishing works such as sanding, wax polishing, sealing etc. are included.
- hanging works of paper and other flexible wall coverings
- wallpaper removal works

This subcategory excludes:

- installation works of stone, concrete and ceramic floor tiles, see 43.33.10
- installation works of concrete floors (except concrete tiles), see 43.99.40

**43.34 Painting and glazing works****43.34.1 Painting works****43.34.10 Painting works**

This subcategory includes:

- painting works (principally decorative) of building interiors and similar works (application of coatings, lacquer etc.)
- painting works of building exteriors (principally for protection)
- painting works of railings, gratings, doors and window frames of buildings etc.
- painting works of other engineering structures
- paint removal works

This subcategory excludes:

- painting works of markings on road surfaces, parking lots and similar surfaces, see 42.11.20
- waterproofing works, see 43.99.10

**43.34.2 Glazing works****43.34.20 Glazing works**

This subcategory includes:

- installation works of glass cladding, mirror walls and other glass products
- closed-in works such as window glass installation works

This subcategory excludes:

- installation of prefabricated window units, see 43.32.10

**43.39 Other building completion and finishing works****43.39.1 Other building completion and finishing works****43.39.11 Ornamentation fitting works**

This subcategory includes:

- installation works of standard or custom fabricated sheet metal components
- decorative iron or steel works and ornamental or architectural metal works
- installation works of grilles covering radiators

This subcategory excludes:

- installation work of sheet metal roofing, see 43.91.19

**43.39.19 Other building completion and finishing works n.e.c.**

This subcategory includes:

- acoustic works involving the application of acoustic panels, tiles and other materials to interior walls and ceilings
- cleaning of new buildings after construction
- building completion and finishing works n.e.c.

This subcategory excludes:

- sound insulation works, see 43.29.11

**43.9 Other specialised construction works****43.91 Roofing works****43.91.1 Roofing works****43.91.11 Roof framing works**

This subcategory includes:

- construction works involving the installation of roof frames

**43.91.19 Other roofing works**

This subcategory includes:

- construction works involving the installation of any kind of roof coverings
- construction works of guttering and spouting, roof shingling and metal roofing

This subcategory excludes:

- roof painting work, see 43.34.10

**43.99 Other specialised construction works n.e.c.****43.99.1 Waterproofing works****43.99.10 Waterproofing works**

This subcategory includes:

- waterproofing works on flat roofs and roof terraces
- waterproofing works on the outside of constructions and other subterranean structures
- damp proofing

This subcategory excludes:

- insulation works, see 43.29.11

**43.99.2 Scaffolding works****43.99.20 Scaffolding works**

This subcategory includes:

- scaffold and work-platform erecting and dismantling works, excluding rental of scaffolding and work platforms

This subcategory excludes:

- rental services of scaffolding without erection and dismantling, see 77.32.10

**43.99.3 Pile driving works; foundation works****43.99.30 Pile driving works; foundation works**

This subcategory excludes:

- excavation work, see 43.12.12
- concreting work, see 43.99.40

**43.99.4 Concreting works**



**43.99.40 Concreting works**

This subcategory includes:

- casting of concrete in form and other works generally making use of concrete, (general foundations, base courses, raft foundations, stanchions, floors etc.)
- works involving the construction of form and reinforcement
- consolidation of foundations
- erection works of reinforced concrete frame requiring specialised skills or equipment because of its size or the method used
- construction of domes and thin shells in concrete
- special trade construction works involving steel bending and welding for reinforced concreting on construction projects

This subcategory excludes:

- prefabrication of concrete members for construction, see 23.61.12
- ready-mixed concrete, see 23.63.10
- construction works involving the paving of streets, highways and public sidewalks, see 42.11.20
- construction works for bridges and elevated highways, see 42.13.20
- construction works for tunnels, see 42.13.20

**43.99.5 Structural steel components erection works****43.99.50 Structural steel components erection works**

This subcategory includes:

- special trade construction works on steel frameworks
- erection works of prefabricated, structural steel components for buildings and for other structures such as bridges, overhead cranes or electricity transmission towers
- erection of curtain walls
- associated welding works

**43.99.6 Masonry and bricklaying works****43.99.60 Masonry and bricklaying works**

This subcategory includes:

- bricklaying, block laying, stone setting and other masonry works

This subcategory excludes:

- floor and wall covering works, see 43.33
- concreting work, see 43.99.40

**43.99.7 Assembly and erection works of prefabricated constructions****43.99.70 Assembly and erection works of prefabricated constructions**

This subcategory includes:

- installation, assembly and erection services of prefabricated structures and constructions
- installation services of all types of street furniture (e.g. bus shelters, benches)

This subcategory excludes:

- assembly and erection of complete buildings, see 41.00.3, 41.00.4
- erection services of prefabricated steel components, see 43.99.50

**43.99.9 Specialised construction works n.e.c.**

**43.99.90 Specialised construction works n.e.c.**

This subcategory includes:

- construction works of factory chimneys
- construction works of refractory linings for furnaces etc.
- construction works for outdoor swimming pools
- construction works of ornamental fire places
- steam cleaning, sand blasting and similar specialised construction works for building exteriors
- rental of crane and other building equipment, which cannot be allocated to a specific construction service, with operator
- other specialised construction works n.e.c.

This subcategory excludes:

- rental of construction equipment with operator for a specific construction service, see the specific construction service in section F

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

### **45 Wholesale and retail trade and repair services of motor vehicles and motorcycles**

#### **45.1 Trade services of motor vehicles**

##### **45.11 Trade services of cars and light motor vehicles**

###### **45.11.1 Wholesale trade services of cars and light motor vehicles**

This category includes:

- wholesale trade services of both new and second-hand cars and light motor vehicles, except on a fee or contract basis

###### **45.11.11 Wholesale trade services of passenger motor vehicles**

This subcategory includes:

- wholesale trade services of both new and second-hand cars and light motor vehicles, except on a fee or contract basis

###### **45.11.12 Wholesale trade services of specialised passenger motor vehicles such as ambulances and minibuses etc. and off road motor vehicles (with a weight $\leq$ 3,5 tons)**

This subcategory includes:

- wholesale trade services of both new and second-hand cars and light motor vehicles, except on a fee or contract basis

##### **45.11.2 Specialised store retail trade services of cars and light motor vehicles**

###### **45.11.21 Specialised store retail trade services of new passenger motor vehicles**

###### **45.11.22 Specialised store retail trade services of used passenger motor vehicles**

###### **45.11.23 Specialised store retail trade services of new specialised passenger motor vehicles such as ambulances and minibuses etc. and off-road motor vehicles (with a weight $\leq$ 3,5 tons)**

###### **45.11.24 Specialised store retail trade services of used specialised passenger motor vehicles such as ambulances and minibuses etc. and off-road motor vehicles (with a weight $\leq$ 3,5 tons)**

##### **45.11.3 Other retail trade services of cars and light motor vehicles**

###### **45.11.31 Internet retail trade services of cars and light motor vehicles**

###### **45.11.39 Other retail trade services of cars and light motor vehicles n.e.c.**

##### **45.11.4 Wholesale trade services on a fee or contract basis of cars and light motor vehicles**

###### **45.11.41 Internet wholesale trade services on a fee or contract basis of cars and light motor vehicles**

###### **45.11.49 Other wholesale trade services on a fee or contract basis of cars and light motor vehicles**

#### **45.19 Trade services of other motor vehicles**

**45.19.1 Wholesale trade services of other motor vehicles**

This category includes:

- wholesale trade services of both new and second-hand lorries, trucks, buses and other heavy motor vehicles, including camping vehicles, except on a fee or contract basis

**45.19.11 Wholesale trade services of lorries, trucks, trailers, semi-trailers and buses**

This subcategory includes:

- wholesale trade services of both new and second-hand lorries, trucks, buses and other heavy motor vehicles except on a fee or contract basis

**45.19.12 Wholesale trade services of camping vehicles such as caravans and motor homes**

This subcategory includes:

- wholesale trade services of both new and second-hand camping vehicles, except on a fee or contract basis

**45.19.2 Specialised store retail trade services of other motor vehicles****45.19.21 Specialised store retail trade services of lorries, trucks, trailers, semi-trailers and buses****45.19.22 Specialised store retail trade services of camping vehicles such as caravans and motor homes****45.19.3 Other retail trade services of other motor vehicles****45.19.31 Internet retail trade services of other motor vehicles****45.19.39 Other retail trade services of motor vehicles n.e.c.****45.19.4 Wholesale trade services on a fee or contract basis of other motor vehicles****45.19.41 Internet wholesale trade services on a fee or contract basis of other motor vehicles****45.19.49 Other wholesale trade services on a fee or contract basis of other motor vehicles****45.2 Maintenance and repair services of motor vehicles****45.20 Maintenance and repair services of motor vehicles****45.20.1 Maintenance and repair services of cars and light goods motor vehicles****45.20.11 Ordinary maintenance and repair services (except electrical system, tyre and body repair services) of cars and light goods motor vehicles**

This subcategory excludes:

- electrical system repair services of cars and light goods motor vehicles, see 45.20.12
- tyre repair services, including wheel adjustment and balancing of cars and light goods motor vehicles, see 45.20.13
- body repair and similar services (door, lock, window, repainting, collision repair) of cars and light goods motor vehicles, see 45.20.14

**45.20.12 Electrical system repair services of cars and light goods motor vehicles****45.20.13 Tyre repair services, including wheel adjustment and balancing of cars and light goods motor vehicles**

This subcategory also includes:

- wheel adjustment and balancing of cars and light goods motor vehicles

**45.20.14 Body repair and similar services (door, lock, window, repainting, collision repair) of cars and light goods motor vehicles****45.20.2 Maintenance and repair services of other motor vehicles****45.20.21 Ordinary maintenance and repair services (except electrical system and body repair services) of other motor vehicles**

This subcategory excludes:

- electrical system repair services of other motor vehicles, see 45.20.22
- body repair and similar services (door, lock, window, repainting, collision repair) of other motor vehicles, see 45.20.23

**45.20.22 Electrical system repair services of other motor vehicles****45.20.23 Body repair and similar services (door, lock, window, repainting, collision repair) of other motor vehicles****45.20.3 Car-washing, polishing and similar services****45.20.30 Car-washing, polishing and similar services****45.3 Trade services of motor vehicle parts and accessories****45.31 Wholesale trade services of motor vehicle parts and accessories****45.31.1 Wholesale trade services of motor vehicle parts and accessories**

This category includes:

- wholesale trade services of motor vehicle parts and accessories, except on a fee or contract basis

**45.31.11 Wholesale trade services of rubber tyres and inner tubes for tyres**

This subcategory includes:

- wholesale trade services of rubber tyres and inner tubes for tyres, except on a fee or contract basis

**45.31.12 Wholesale trade services of other motor vehicle parts and accessories**

This subcategory includes:

- wholesale trade services of other motor vehicle parts and accessories, except on a fee or contract basis

**45.31.2 Wholesale trade services on a fee or contract basis of motor vehicle parts and accessories****45.31.20 Wholesale trade services on a fee or contract basis of motor vehicle parts and accessories****45.32 Retail trade services of motor vehicle parts and accessories****45.32.1 Specialised store retail trade services of motor vehicle parts and accessories****45.32.11 Specialised store retail trade services of tyres****45.32.12 Specialised store retail trade services of other motor vehicle parts and accessories****45.32.2 Other retail trade services of parts and accessories of motor vehicles****45.32.21 Internet retail trade services of parts and accessories of motor vehicles****45.32.22 Mail order retail trade services of parts and accessories of motor vehicles**

**45.32.29 Other retail trade services of parts and accessories of motor vehicles n.e.c.**

This subcategory includes:

- retail trade of parts and accessories of motor vehicles in:
  - non-specialised stores
  - stalls and markets
  - other n.e.c.

**45.4 Trade, maintenance and repair services of motorcycles and related parts and accessories****45.40 Trade, maintenance and repair services of motorcycles and related parts and accessories**

This class also includes:

- trade, maintenance and repair services of mopeds and related parts and accessories

This class excludes:

- trade, maintenance and repair services of bicycles and related parts and accessories

**45.40.1 Wholesale trade services of motorcycles and related parts and accessories****45.40.10 Wholesale trade services of motorcycles and related parts and accessories****45.40.2 Specialised store retail trade services of motorcycles and related parts and accessories****45.40.20 Specialised store retail trade services of motorcycles and related parts and accessories****45.40.3 Other retail trade services of motorcycles and related parts and accessories****45.40.30 Other retail trade services of motorcycles and related parts and accessories****45.40.4 Wholesale trade services on a fee or contract basis of motorcycles and related parts and accessories****45.40.40 Wholesale trade services on a fee or contract basis of motorcycles and related parts and accessories****45.40.5 Maintenance and repair services of motorcycles****45.40.50 Maintenance and repair services of motorcycles****46 Wholesale trade services, except of motor vehicles and motorcycles**

This division excludes:

- wholesale trade services of motor vehicles and motorcycles, see division 45

**46.1 Wholesale trade services on a fee or contract basis****46.11 Wholesale trade services on a fee or contract basis of agricultural raw materials, live animals, textile raw materials and semi-finished goods****46.11.1 Wholesale trade services on a fee or contract basis of agricultural raw materials, live animals, textile raw materials and semi-finished goods****46.11.11 Wholesale trade services on a fee or contract basis of live animals****46.11.12 Wholesale trade services on a fee or contract basis of flowers and plants****46.11.19 Wholesale trade services on a fee or contract basis of other agricultural raw materials, textile raw materials and semi-finished goods**

**46.12 Wholesale trade services on a fee or contract basis of fuels, ores, metals and industrial chemicals**

**46.12.1 Wholesale trade services on a fee or contract basis of fuels, ores, metals and industrial chemicals**

**46.12.11 Wholesale trade services on a fee or contract basis of solid, liquid and gaseous fuels and related products**

**46.12.12 Wholesale trade services on a fee or contract basis of metal ores and metal in primary forms**

**46.12.13 Wholesale trade services on a fee or contract basis of industrial chemicals, fertilisers and agrochemical products**

**46.13 Wholesale trade services on a fee or contract basis of timber and building materials**

**46.13.1 Wholesale trade services on a fee or contract basis of timber and building materials**

**46.13.11 Wholesale trade services on a fee or contract basis of timber and products of timber**

**46.13.12 Wholesale trade services on a fee or contract basis of building materials**

**46.14 Wholesale trade services on a fee or contract basis of machinery, industrial equipment, ships and aircraft**

**46.14.1 Wholesale trade services on a fee or contract basis of machinery, industrial equipment, ships and aircraft**

**46.14.11 Wholesale trade services on a fee or contract basis of computers, software, electronic and telecommunications equipment and other office equipment**

**46.14.12 Wholesale trade services on a fee or contract basis of ships, aircraft and other transport equipment n.e.c.**

**46.14.19 Wholesale trade services on a fee or contract basis of other machinery and industrial equipment n.e.c.**

**46.15 Wholesale trade services on a fee or contract basis of furniture, household goods, hardware and ironmongery**

**46.15.1 Wholesale trade services on a fee or contract basis of furniture, household goods, hardware and ironmongery**

**46.15.11 Wholesale trade services on a fee or contract basis of furniture**

**46.15.12 Wholesale trade services on a fee or contract basis of radio, television and video equipment**

**46.15.13 Wholesale trade services on a fee or contract basis of hardware and hand tools**

**46.15.19 Wholesale trade services on a fee or contract basis of cutlery and household goods n.e.c.**

**46.16 Wholesale trade services on a fee or contract basis of textiles, clothing, fur, footwear and leather goods**

**46.16.1 Wholesale trade services on a fee or contract basis of textiles, clothing, fur, footwear and leather goods****46.16.11 Wholesale trade services on a fee or contract basis of textiles**

This subcategory includes sales on a fee or contract basis of:

- yarn and fabrics
- household linens, curtains, net curtains and diverse household articles of textile materials

**46.16.12 Wholesale trade services on a fee or contract basis of clothing, fur and footwear****46.16.13 Wholesale trade services on a fee or contract basis of leather goods and travel accessories****46.17 Wholesale trade services on a fee or contract basis of food, beverages and tobacco****46.17.1 Wholesale trade services on a fee or contract basis of food, beverages and tobacco****46.17.11 Wholesale trade services on a fee or contract basis of food****46.17.12 Wholesale trade services on a fee or contract basis of beverages****46.17.13 Wholesale trade services on a fee or contract basis of tobacco****46.18 Wholesale trade services on a fee or contract basis of other particular products****46.18.1 Wholesale trade services on a fee or contract basis of other particular products****46.18.11 Wholesale trade services on a fee or contract basis of pharmaceutical and medical goods, perfumery and toilet articles and cleaning materials****46.18.12 Wholesale trade services on a fee or contract basis of games and toys, sports goods, bicycles, books, newspapers, magazines and stationary, musical instruments, watches, clocks and jewellery, photographic and optical equipment****46.18.19 Wholesale trade services on a fee or contract basis of other particular products n.e.c.**

This subcategory includes sales on a fee or contract basis of:

- paper and paperboard
- wood in the rough
- waste and scrap and materials for recycling
- particular ranges of products n.e.c.

**46.19 Wholesale trade services on a fee or contract basis of a variety of goods****46.19.1 Wholesale trade services on a fee or contract basis of a variety of goods****46.19.10 Wholesale trade services on a fee or contract basis of a variety of goods****46.2 Wholesale trade services of agricultural raw materials and live animals****46.21 Wholesale trade services of grain, unmanufactured tobacco, seeds and animal feeds****46.21.1 Wholesale trade services of grain, seeds and animal feeds****46.21.11 Wholesale trade services of grain****46.21.12 Wholesale trade services of seeds (other than oil seeds)**



**46.21.13 Wholesale trade services of oil seeds and oleaginous fruits**

**46.21.14 Wholesale trade services of animal feeds**

**46.21.19 Wholesale trade services of other agricultural raw materials n.e.c.**

**46.21.2 Wholesale trade services of unmanufactured tobacco**

**46.21.20 Wholesale trade services of unmanufactured tobacco**

**46.22 Wholesale trade services of flowers and plants**

**46.22.1 Wholesale trade services of flowers and plants**

**46.22.10 Wholesale trade services of flowers and plants**

**46.23 Wholesale trade services of live animals**

**46.23.1 Wholesale trade services of live animals**

**46.23.10 Wholesale trade services of live animals**

This subcategory also includes:

- wholesale trade services of pet animals

**46.24 Wholesale trade services of hides, skins and leather**

**46.24.1 Wholesale trade services of hides, skins and leather**

**46.24.10 Wholesale trade services of hides, skins and leather**

**46.3 Wholesale trade services of food, beverages and tobacco**

**46.31 Wholesale trade services of fruit and vegetables**

**46.31.1 Wholesale trade services of fruits and vegetables**

**46.31.11 Wholesale trade services of fresh fruit and vegetables**

**46.31.12 Wholesale trade services of processed fruit and vegetables**

**46.32 Wholesale trade services of meat and meat products**

**46.32.1 Wholesale trade services of meat and meat products**

**46.32.11 Wholesale trade services of meat (including poultry)**

This subcategory also includes:

- wholesale trade services of poultry

**46.32.12 Wholesale trade services of meat products (including poultry products)**

This subcategory also includes:

- wholesale trade services of poultry products

**46.33 Wholesale trade services of dairy products, eggs and edible oils and fats**

**46.33.1 Wholesale trade services of dairy products, eggs and edible oils and fats**

- 46.33.11 Wholesale trade services of dairy products**
- 46.33.12 Wholesale trade services of eggs**
- 46.33.13 Wholesale trade services of edible oils and fats**
- 46.34 Wholesale trade services of beverages**
  - 46.34.1 Wholesale trade services of beverages**
    - 46.34.11 Wholesale trade services of juices, mineral waters, soft drinks and other non-alcoholic beverages**
    - 46.34.12 Wholesale trade services of alcoholic beverages**
- 46.35 Wholesale trade services of tobacco products**
  - 46.35.1 Wholesale trade services of tobacco products**
    - 46.35.10 Wholesale trade services of tobacco products**
- 46.36 Wholesale trade services of sugar and chocolate and sugar confectionery**
  - 46.36.1 Wholesale trade services of sugar, chocolate and sugar confectionery**
    - 46.36.11 Wholesale trade services of sugar**
    - 46.36.12 Wholesale trade services of bakery products**
    - 46.36.13 Wholesale trade services of chocolate and sugar confectionery**
- 46.37 Wholesale trade services of coffee, tea, cocoa and spices**
  - 46.37.1 Wholesale trade services of coffee, tea, cocoa and spices**
    - 46.37.10 Wholesale trade services of coffee, tea, cocoa and spices**
- 46.38 Wholesale trade services of other food, including fish, crustaceans and molluscs**
  - This class also includes:
    - wholesale trade services of fish, crustaceans and molluscs
  - 46.38.1 Wholesale trade services of fish, crustaceans and molluscs**
    - 46.38.10 Wholesale trade services of fish, crustaceans and molluscs**
  - 46.38.2 Wholesale trade services of other food products**
    - 46.38.21 Wholesale trade services of homogenised food preparations and dietetic food**
    - 46.38.29 Wholesale trade services of other food products n.e.c.**
- 46.39 Non-specialised wholesale trade services of food, beverages and tobacco**
  - 46.39.1 Wholesale trade services of food, beverages and tobacco, non-specialised**
    - 46.39.11 Wholesale trade services of frozen food, non-specialised**

**46.39.12 Wholesale trade services of food, not frozen, beverages and tobacco, non-specialised****46.4 Wholesale trade services of household goods****46.41 Wholesale trade services of textiles****46.41.1 Wholesale trade services of textiles****46.41.11 Wholesale trade services of yarn****46.41.12 Wholesale trade services of fabrics****46.41.13 Wholesale trade services of household linens, curtains and diverse household articles of textile materials****46.41.14 Wholesale trade services of haberdashery****46.42 Wholesale trade services of clothing and footwear****46.42.1 Wholesale trade services of clothing and footwear****46.42.11 Wholesale trade services of clothing****46.42.12 Wholesale trade services of footwear****46.43 Wholesale trade services of electrical household appliances****46.43.1 Wholesale trade services of electrical household appliances****46.43.11 Wholesale trade services of electrical household appliances, except radio, television and photographic goods**

This subcategory excludes:

- wholesale trade services of radio, television, video and DVD equipment, see 46.43.12
- wholesale trade services of photographic and optical goods, see 46.43.14

**46.43.12 Wholesale trade services of radio, television, video and DVD equipment**

This subcategory also includes:

- wholesale trade services of car radio and television equipment

**46.43.13 Wholesale trade services of records, audio and video tapes, CDs and DVDs (except blank tapes)**

This subcategory excludes:

- wholesale trade services of blank tapes, see 46.52.13

**46.43.14 Wholesale trade services of photographic and optical goods****46.44 Wholesale trade services of china and glassware and cleaning materials****46.44.1 Wholesale trade services of china and glassware and cleaning materials****46.44.11 Wholesale trade services of glassware, china and pottery****46.44.12 Wholesale trade services of cleaning materials****46.45 Wholesale trade services of perfume and cosmetics**

**46.45.1 Wholesale trade services of perfume and cosmetics****46.45.10 Wholesale trade services of perfume and cosmetics**

This subcategory includes:

- wholesale trade services of perfumery, cosmetics and soaps

**46.46 Wholesale trade services of pharmaceutical goods****46.46.1 Wholesale trade services of pharmaceutical goods****46.46.11 Wholesale trade services of basic pharmaceutical products and pharmaceutical preparations****46.46.12 Wholesale trade services of surgical, medical and orthopaedic instruments and devices****46.47 Wholesale trade services of furniture, carpets and lighting equipment****46.47.1 Wholesale trade services of furniture, carpets and lighting equipment****46.47.11 Wholesale trade services of household furniture****46.47.12 Wholesale trade services of lighting equipment****46.47.13 Wholesale trade services of carpets and rugs****46.48 Wholesale trade services of watches and jewellery****46.48.1 Wholesale trade services of watches and jewellery****46.48.10 Wholesale trade services of watches and jewellery****46.49 Wholesale trade services of other household goods****46.49.1 Wholesale trade services of cutlery and domestic metal ware, wickerwork, cork goods and other household articles n.e.c.****46.49.11 Wholesale trade services of cutlery and domestic metal ware****46.49.12 Wholesale trade services of wickerwork, cork goods, cooper's ware and other wooden ware****46.49.19 Wholesale trade services of household articles and equipment n.e.c.****46.49.2 Wholesale trade services of books, magazines and stationery****46.49.21 Wholesale trade services of books****46.49.22 Wholesale trade services of magazines and newspapers****46.49.23 Wholesale trade services of stationery****46.49.3 Wholesale trade services of other consumer goods****46.49.31 Wholesale trade services of musical instruments****46.49.32 Wholesale trade services of games and toys**

- 46.49.33 Wholesale trade services of sports goods (incl. bicycles)**
- 46.49.34 Wholesale trade services of leather goods and travel accessories**
- 46.49.35 Wholesale trade services of stamps and coins**
- 46.49.36 Wholesale trade services of souvenirs and arts**
- 46.49.39 Wholesale trade services of other consumer goods n.e.c.**
- 46.5 Wholesale trade services of information and communication equipment**
- 46.51 Wholesale trade services of computers, computer peripheral equipment and software**
- 46.51.1 Wholesale trade services of computers, computer peripheral equipment and software**
- 46.51.10 Wholesale trade services of computers, computer peripheral equipment and software**
- 46.52 Wholesale trade services of electronic and telecommunications equipment and parts**
- 46.52.1 Wholesale trade services of electronic and telecommunications equipment and parts**
- 46.52.11 Wholesale trade services of telecommunications equipment and parts**
- 46.52.12 Wholesale trade services of electronic equipment and parts**
- 46.52.13 Wholesale trade services of blank audio and video tapes and diskettes, magnetic and optical disks CDs and DVDs**
- 46.6 Wholesale trade services of other machinery, equipment and supplies**
- 46.61 Wholesale trade services of agricultural machinery, equipment and supplies**
- 46.61.1 Wholesale trade services of agricultural machinery, equipment and supplies**
- 46.61.11 Wholesale trade services of agricultural and forestry machinery, equipment and supplies, including tractors**
  - This subcategory also includes:
    - wholesale trade services of tractors
- 46.61.12 Wholesale trade services of lawn and garden machinery, equipment and supplies**
- 46.62 Wholesale trade services of machine tools**
- 46.62.1 Wholesale trade services of machine tools**
- 46.62.11 Wholesale trade services of machine tools for working wood**
- 46.62.12 Wholesale trade services of machine tools for working metal**
- 46.62.19 Wholesale trade services of machine tools for working other materials**
- 46.63 Wholesale trade services of mining, construction and civil engineering machinery**
- 46.63.1 Wholesale trade services of mining, construction and civil engineering machinery**

- 46.63.10 Wholesale trade services of mining, construction and civil engineering machinery**
- 46.64 Wholesale trade services of machinery for the textile industry and of sewing and knitting machines**
  - 46.64.1 Wholesale trade services of machinery for the textile industry and of sewing and knitting machines**
    - 46.64.10 Wholesale trade services of machinery for the textile industry and of sewing and knitting machines**
- 46.65 Wholesale trade services of office furniture**
  - 46.65.1 Wholesale trade services of office furniture**
    - 46.65.10 Wholesale trade services of office furniture**
  - 46.66 Wholesale trade services of other office machinery and equipment**
    - 46.66.1 Wholesale trade services of other office machinery and equipment**
      - 46.66.10 Wholesale trade services of other office machinery and equipment**
  - 46.69 Wholesale trade services of other machinery and equipment**
    - 46.69.1 Wholesale trade services of other machinery and equipment**
      - 46.69.11 Wholesale trade services of transport equipment other than motor vehicles, motorcycles and bicycles**
      - 46.69.12 Wholesale trade services of machinery and equipment related supplies**
      - 46.69.13 Wholesale trade services of lifting and handling equipment**
      - 46.69.14 Wholesale trade services of machinery for the food, beverages and tobacco industry**
      - 46.69.15 Wholesale trade services of professional electrical machinery, apparatus and materials**
      - 46.69.16 Wholesale trade services of weapons and ammunitions**
      - 46.69.19 Wholesale trade services of other general and special-purpose machinery, apparatus and equipment**
- 46.7 Other specialised wholesale trade services**
  - 46.71 Wholesale trade services of solid, liquid and gaseous fuels and related products**
    - 46.71.1 Wholesale trade services of solid, liquid and gaseous fuels and related products**
      - 46.71.11 Wholesale trade services of solid fuels**
      - 46.71.12 Wholesale trade services of motor spirit, including aviation spirit**
        - This subcategory also includes:
          - wholesale trade services of aviation spirit
      - 46.71.13 Wholesale trade services of other liquid and gaseous fuels and related products**

**46.72 Wholesale trade services of metals and metal ores****46.72.1 Wholesale trade services of metals and metal ores****46.72.11 Wholesale trade services of iron ores****46.72.12 Wholesale trade services of non-iron ores****46.72.13 Wholesale trade services of iron and steel in primary forms****46.72.14 Wholesale trade services of non-iron metals in primary forms****46.73 Wholesale trade services of wood, construction materials and sanitary equipment****46.73.1 Wholesale trade services of wood, construction materials and sanitary equipment****46.73.11 Wholesale trade services of wood in the rough****46.73.12 Wholesale trade services of products of primary processing of wood****46.73.13 Wholesale trade services of sanitary equipment****46.73.14 Wholesale trade services of paints, varnishes and lacquers****46.73.15 Wholesale trade services of flat glass****46.73.16 Wholesale trade services of other construction materials****46.73.17 Wholesale trade services of wallpaper****46.73.18 Wholesale trade services of floor coverings (except carpets)**

This subcategory excludes:

- wholesale trade services of carpets, see 46.47.13

**46.74 Wholesale trade services of hardware, plumbing and heating equipment and supplies****46.74.1 Wholesale trade services of hardware, plumbing and heating equipment and supplies****46.74.11 Wholesale trade services of hardware****46.74.12 Wholesale trade services of plumbing and heating equipment and supplies****46.74.13 Wholesale trade services of hand tools****46.75 Wholesale trade services of chemical products****46.75.1 Wholesale trade services of chemical products****46.75.11 Wholesale trade services of fertilisers and agro-chemical products****46.75.12 Wholesale trade services of industrial chemicals****46.76 Wholesale trade services of other intermediate products****46.76.1 Wholesale trade services of other intermediate products**

**46.76.11 Wholesale trade services of paper and paperboard**

**46.76.12 Wholesale trade services of textile fibres**

**46.76.13 Wholesale trade services of plastics and rubber in primary forms**

**46.76.19 Wholesale trade services of intermediate products, other than agricultural, n.e.c.**

**46.77 Wholesale trade services of waste and scrap**

**46.77.1 Wholesale trade services of waste and scrap**

**46.77.10 Wholesale trade services of waste and scrap**

**46.9 Non-specialised wholesale trade services**

**46.90 Non-specialised wholesale trade services**

**46.90.1 Non-specialised wholesale trade services**

**46.90.10 Non-specialised wholesale trade services**

**47 Retail trade services, except of motor vehicles and motorcycles**

This division excludes:

- retail trade services of motor vehicles and motorcycles, see division 45

**47.0 Retail trade services, except of motor vehicles and motorcycles**

This group excludes:

- retail trade services of motor vehicles and motorcycles, see 45

**47.00 Retail trade services, except of motor vehicles and motorcycles**

This class excludes:

- retail trade services of motor vehicles and motorcycles, see 45

**47.00.1 Retail trade services of fruit, vegetables, meat, fish, bakery and dairy products and eggs**

**47.00.11 Retail trade services of fresh fruit and vegetables**

**47.00.12 Retail trade services of processed fruit and vegetables**

**47.00.13 Retail trade services of meat**

**47.00.14 Retail trade services of meat products**

**47.00.15 Retail trade services of fish, crustaceans and molluscs**

**47.00.16 Retail trade services of bakery products**

**47.00.17 Retail trade services of sugar confectionery**

**47.00.18 Retail trade services of dairy products**

**47.00.19 Retail trade services of eggs**

**47.00.2 Retail trade services of other food products, beverages and tobacco**



- 47.00.21 Retail trade services of coffee, tea, cocoa and spices**
- 47.00.22 Retail trade services of edible oils and fats**
- 47.00.23 Retail trade services of homogenised food preparations and dietetic food**
- 47.00.24 Retail trade services of other food products n.e.c.**
- 47.00.25 Retail trade services of alcoholic beverages**
- 47.00.26 Retail trade services of other beverages**
- 47.00.27 Retail trade services of tobacco products**
- 47.00.3 Retail trade services of information and communication equipment**
- 47.00.31 Retail trade services of computers, peripheral units and software**
  - This subcategory excludes:
    - retail trade services of blank disks and tapes, see 47.00.64
- 47.00.32 Retail trade services of telecommunications equipment**
- 47.00.33 Retail trade services of audio and video equipment**
- 47.00.4 Retail trade services of construction materials and hardware**
- 47.00.41 Retail trade services of hardware**
- 47.00.42 Retail trade services of paints, varnishes and lacquers**
- 47.00.43 Retail trade services of flat glass**
- 47.00.44 Retail trade services lawn and garden equipment**
- 47.00.45 Retail trade services of plumbing and heating equipment and supplies**
- 47.00.46 Retail trade services of sanitary equipment**
- 47.00.47 Retail trade services of hand tools**
- 47.00.49 Retail trade services of construction materials n.e.c.**
- 47.00.5 Retail trade services of household articles**
- 47.00.51 Retail trade services of textiles**
  - This subcategory includes retail trade services in specialised stores of:
    - fabrics
    - knitting yarn
    - basic materials for rug, tapestry and embroidery making
    - household linens, tablecloths, towels and diverse household articles of textile materials
    - needles, knitting needles and similar articles
- 47.00.52 Retail trade services of curtains and net curtains**
- 47.00.53 Retail trade services of wallpaper and floor coverings, carpets and rugs**
- 47.00.54 Retail trade services of electrical household appliances**

**47.00.55 Retail trade services of furniture**

**47.00.56 Retail trade services of articles for lighting**

**47.00.57 Retail trade services of wooden ware, cork goods and wickerwork goods**

**47.00.58 Retail trade services of musical instruments and music scores**

**47.00.59 Retail trade services of crockery, glassware, china, pottery, cutlery and non-electrical household appliances, articles and equipment n.e.c.**

This subcategory includes:

- retail trade services of crockery, glassware, china, pottery and cutlery
- retail trade services of security systems, such as locking devices, safes, and vaults, without installation or maintenance services

**47.00.6 Retail trade services of cultural and recreational goods**

**47.00.61 Retail trade services of books**

**47.00.62 Retail trade services of newspapers and magazines**

**47.00.63 Retail trade services of stationery**

**47.00.64 Retail trade services of music and video recordings**

This subcategory also includes:

- retail trade services of blank disks and tapes

**47.00.65 Retail trade services of sporting equipment**

**47.00.66 Retail trade services of camping equipment**

**47.00.67 Retail trade services of games and toys**

**47.00.68 Retail trade services of stamps and coins**

**47.00.69 Retail trade services of souvenirs and arts**

This subcategory excludes:

- retail trade services of antiques, see 47.00.91

**47.00.7 Retail trade services of clothing, pharmaceutical and medical goods, toilet articles, flowers, plants, pet animals and pet food**

**47.00.71 Retail trade services of clothing**

**47.00.72 Retail trade services of footwear**

**47.00.73 Retail trade services of leather goods and travel accessories**

**47.00.74 Retail trade services of pharmaceutical goods**

**47.00.75 Retail trade services of medical and orthopaedic goods**

**47.00.76 Retail trade services of cosmetic and toilet articles**

**47.00.77 Retail trade services of flowers, plants and seeds**

**47.00.78 Retail trade services of fertilisers and agro-chemical products**

**47.00.79 Retail trade services of pet animals and pet food****47.00.8 Retail trade services of automotive fuel and other new goods n.e.c.****47.00.81 Retail trade services of automotive fuel****47.00.82 Retail trade services of watches and jewellery****47.00.83 Retail trade services of photographic, optical and precision equipment, services of opticians****47.00.84 Retail trade services of cleaning materials****47.00.85 Retail trade services of household fuel oil, bottled gas, coal and wood****47.00.86 Retail trade services of other non-food consumer products n.e.c.****47.00.87 Retail trade services of agricultural raw materials n.e.c.**

- This subcategory includes specialised store retail trade services of:
- grains, oilseeds, other agricultural seeds and agricultural animal feed
  - live agricultural animals
  - other agricultural raw materials n.e.c.

**47.00.88 Retail trade services of machinery and equipment n.e.c.**

- This subcategory includes retail trade services of:
- office machinery and equipment
  - industry-specific machinery and equipment and related operating supplies
  - other machinery and equipment n.e.c.

**47.00.89 Retail trade services of non-food non-consumer products n.e.c.**

- This subcategory includes retail trade services of:
- paper and paperboard
  - minerals and other non-food non-consumer products n.e.c.

**47.00.9 Retail trade services of second-hand goods**

- This category also includes:
- retail trade services via auctioning houses (retail)

**47.00.91 Retail trade services of antiques****47.00.92 Retail trade services of second-hand books****47.00.99 Retail trade services of other second-hand goods**

## SECTION H TRANSPORTATION AND STORAGE SERVICES

### 49 Land transport services and transport services via pipelines

#### 49.1 Passenger rail transport services, interurban

##### 49.10 Passenger rail transport services, interurban

###### 49.10.1 Passenger rail transport services, interurban

###### 49.10.11 Passenger rail transport services for sightseeing

###### 49.10.19 Other passenger rail transport services, interurban

This subcategory includes:

- interurban passenger transport services provided by railway, regardless of the distance covered and the class used
- transport services for accompanying vehicles, luggage, animals and other items

This subcategory excludes:

- passenger transport services by urban and suburban railways, see 49.31.10
- services incidental to railway transport such as switching and shunting services, railroad infrastructure operation services and passenger terminal services, see 52.21.1
- sleeping car services, see 55.90.13
- dining car services, see 56.10.12

#### 49.2 Freight rail transport services

##### 49.20 Freight rail transport services

###### 49.20.1 Freight rail transport services

This category includes:

- freight transport services on mainline rail networks as well as shortline freight railroads

This category excludes:

- warehousing and storage services, see 52.10.1
- services incidental to railway transport such as switching and shunting services, railroad infrastructure operation services and freight terminal services, see 52.21.1
- cargo handling services, see 52.24.1

###### 49.20.11 Railway transport services of freight by refrigerator cars

This subcategory includes:

- railway transport services of frozen or refrigerated goods, in special refrigerator cars

###### 49.20.12 Railway transport services of freight by tanker cars, petroleum products

This subcategory includes:

- railway transport services of petroleum products (crude oil, natural gas and refined petroleum products) in special tank cars

###### 49.20.13 Railway transport services of freight by tanker cars, bulk liquids and gases

This subcategory includes:

- railway transport services of other bulk liquids or gases in special tank cars

###### 49.20.14 Railway transport services of intermodal containers

This subcategory includes:

- railway transport services of individual articles and packages assembled and shipped in specially constructed shipping containers designed for ease of handling in transport

#### **49.20.15 Railway transport services of letters and parcels**

This subcategory includes:

- railway transport services of mail on behalf of national and foreign postal authorities
- railway transport services of letters and parcels on behalf of postal and courier services

#### **49.20.16 Railway transport services of dry bulk goods**

This subcategory includes:

- railway transport services of dry bulk goods such as cereals, flours, cement, sand, coal etc.

#### **49.20.19 Other railway transport services of freight**

This subcategory includes:

- railway transport services of cars, trucks and truck trailers
- railway transport services of live animals
- transport services by railway of other freight n.e.c.

This subcategory excludes:

- transport services by railway of passengers and their accompanying vehicles, see 49.10.19

### **49.3 Other passenger land transport services**

#### **49.31 Urban and suburban passenger land transport services**

##### **49.31.1 Urban and suburban railway transport services of passengers**

##### **49.31.10 Urban and suburban railway transport services of passengers**

This subcategory includes:

- urban and suburban passenger transport services by railway

Urban traffic is defined as traffic, the origin and destination of which are within the borders of the same urban unit; and suburban commuter traffic as traffic within a greater metropolitan area including contiguous cities.

- services provided by urban mass transit railways (underground or elevated railway)
- transport services of accompanying vehicles, luggage, animals and other items

This subcategory excludes:

- passenger transport services by inter-urban railways, see 49.10.1
- services provided by tramways, see 49.31.21

##### **49.31.2 Other urban and suburban passenger land transport services**

##### **49.31.21 Urban and suburban scheduled road transport services of passengers**

This subcategory includes:

- passenger transport services over predetermined routes on a predetermined schedule open to any user by motor-bus, tramway, trolley bus and similar, rendered within the confines of a single city or group of contiguous cities
- transport services of accompanying luggage, animals and other items that may be carried at no extra cost

This subcategory also includes:

- operation services of funicular railways, aerial cableways etc. if part of urban, suburban or metropolitan transit systems, rendered on a scheduled basis

This subcategory excludes:

- urban and suburban passenger transport services by railway, see 49.31.10

##### **49.31.22 Mixed mode urban and suburban scheduled transport services of passengers**

This subcategory includes:

- provision of services of urban and suburban passenger transport, using more than one mode of transport over regular routes and on regular schedules

#### **49.32 Taxi operation services**

### **49.32.1 Taxi operation services**

#### **49.32.11 Taxi services**

This subcategory includes:

- motorised taxi services, including urban, suburban and interurban
- non-scheduled airport shuttle services

These services are generally rendered on a distance-travelled basis and to a specific destination.

This subcategory also includes:

- connected reservation services

This subcategory excludes:

- man or animal-drawn taxi services, see 49.39.35
- water and air taxi services, see 50.30.19 and 51.10.12, respectively
- ambulance services, see 86.90.14

#### **49.32.12 Rental services of passenger cars with driver**

This subcategory includes:

- chauffeur-driven rental car services, wherever delivered, except taxi services

These services are generally supplied on a time basis to a limited number of passengers and frequently involve transportation to more than one destination.

### **49.39 Other passenger land transport services n.e.c.**

#### **49.39.1 Interurban and special-purpose scheduled passenger land transport services**

##### **49.39.11 Interurban scheduled road transport services of passengers**

This subcategory includes:

- interurban passenger transport services over predetermined routes on a predetermined schedule open to any user by motor bus, tramway, trolley bus and similar transport vehicles
- transport services of accompanying luggage, animals and other items that may be carried at no extra cost

##### **49.39.12 Interurban special-purpose scheduled road transport services of passengers**

This subcategory includes:

- interurban road passenger transport services over predetermined routes on a predetermined schedule for a specific segment of users
- scheduled interurban shuttle services, e.g. airport shuttles

##### **49.39.13 Other special-purpose scheduled road transport services of passengers**

This subcategory includes:

- urban and suburban passenger transport services over predetermined routes on a predetermined schedule for a specific segment of users, e.g. colleges or enterprises
- scheduled urban and suburban shuttle services, e.g. airport shuttles
- all passenger school bus services to carry pupils between their homes and school and between schools, including in rural areas

This subcategory excludes:

- taxi services, see 49.32.11
- non-scheduled airport shuttle services, see 49.32.11
- chauffeur-driven car rental services, see 49.32.12
- operation services of funiculars, aerial cableways etc., if not part of urban, suburban or metropolitan transit systems, see 49.39.20
- sightseeing road transportation, see 49.39.32

#### **49.39.2 Passenger transport services by funiculars, teleferics and ski-lifts**

**49.39.20 Passenger transport services by funiculars, teleferics and ski-lifts**

This subcategory includes:

- operation services of funiculars, teleferics, ski and cable lifts and similar services, if not part of urban, suburban or metropolitan transit systems

This subcategory excludes:

- operation services of funicular railways, aerial cableways etc. if part of urban, suburban or metropolitan transit systems, see 49.31.21

**49.39.3 Non-scheduled passenger land transport services****49.39.31 Rental services of buses and coaches with driver**

This subcategory includes:

- rental services of buses or coaches with operators for a period of time, not generally dependent on distance. The renter defines how and when the vehicles will be operated, determining schedules, routes, and other operational considerations.

This subcategory excludes:

- non-scheduled local bus or coach charter services, see 49.39.33
- non-scheduled long distance bus or coach charter services, see 49.39.34

**49.39.32 Road transport services of passengers for sightseeing**

This subcategory includes:

- sightseeing-bus services, including city tours

**49.39.33 Non-scheduled local bus and coach charter services**

This subcategory includes:

- non-scheduled chauffeur-driven hired bus and motor coach services within urban and suburban areas, generally rendered on a time and distance basis, frequently involving transportation to more than one destination

Unlike rental of a bus, which gives the client full control, this service is typically provided on a pre-determined route and time-table.

This subcategory excludes:

- rental services of buses with driver, see 49.39.31

**49.39.34 Non-scheduled long distance bus and coach charter services**

This subcategory includes:

- chauffeur-driven hired bus and motor coach services interurban and long distance, generally rendered on a time and distance basis, frequently involving transportation to more than one destination.

Unlike rental of a bus, which gives the client full control, this service is typically provided on a pre-determined route and time-table.

This subcategory excludes:

- rental services of buses with driver, see 49.39.31

**49.39.35 Road transport services of passengers by man- or animal-drawn vehicles**

This subcategory includes:

- passenger transport services by man- or animal-drawn vehicles or conveyances such as rickshaws and by pack animals, provided that the services of an operator are provided with the vehicle or animals

This subcategory excludes:

- man- or animal-drawn passenger vehicle rental services without the services of a driver, see 77.12.19

**49.39.39 Passenger land transport services n.e.c.**

This subcategory includes:

- passenger transport services by vehicles with driver n.e.c.
- transport services of accompanying luggage, animals and other items that may be carried at no extra cost

This subcategory excludes:

- ambulance services, see 86.90.14

## **49.4 Freight transport services by road and removal services**

### **49.41 Freight transport services by road**

#### **49.41.1 Freight transport services by road**

This category excludes:

- crating and packing services for transport, see 52.29.20

##### **49.41.11 Road transport services of freight by refrigerator vehicles**

This subcategory includes:

- road transport services of frozen or refrigerated goods in special refrigerator trucks and cars

##### **49.41.12 Road transport services of freight by tank trucks or semi-trailers, petroleum products**

This subcategory includes:

- road transport services of petroleum products (crude oil, natural gas and refined petroleum products) in special tank trucks

##### **49.41.13 Road transport services of freight by tank trucks or semi-trailers, other bulk liquids or gases**

This subcategory includes:

- road transport services of other bulk liquids or gases in special tank trucks

This subcategory excludes:

- distribution services of water by trucks, see 36.00.20

##### **49.41.14 Road transport services of intermodal containers**

This subcategory includes:

- road transport services of individual articles and packages assembled and shipped in specially constructed shipping containers designed for ease of handling in transport

##### **49.41.15 Road transport services of dry bulk goods**

This subcategory includes:

- road transport services of dry bulk goods such as cereals, flours, cement, sand, coal etc.

##### **49.41.16 Road transport services of live animals**

This subcategory includes:

- road transport services by specialised vehicles of live animals

##### **49.41.17 Road transport services of freight by man- or animal-drawn vehicles**

This subcategory includes:

- road transport services of freight by man- or animal-drawn vehicles

##### **49.41.18 Road transport services of letters and parcels**

This subcategory includes:

- transport services of letters and parcels by any mode of land transport, other than railway, on behalf of postal and courier services

This subcategory excludes:

- postal and courier services, see 53.10.1 and 53.20.1

##### **49.41.19 Other road transport services of freight**

This subcategory includes:

- road transport services by other specialised vehicles n.e.c.

Included here are transport of waste and waste materials (without collection or disposal), concrete and tarred macadam, cars etc. by specialised vehicles.

- transportation by road of freight not elsewhere classified, by non-specialised vehicles



## **49.41.2 Rental services of trucks with operator**

### **49.41.20 Rental services of trucks with operator**

This subcategory includes:

- truck and other motorised freight vehicle rental services, with driver

This subcategory excludes:

- road transport services of freight, see 49.41.1
- rental of trucks without driver, see 77.12.11

## **49.42 Removal services**

### **49.42.1 Removal services**

#### **49.42.11 Removal services for households**

This subcategory includes:

- household goods and furniture removal (relocation) services, including ancillary services of packing and carrying and in-house moving

#### **49.42.19 Other removal services**

This subcategory includes:

- office equipment, machinery and furniture removal (relocation) services, including ancillary services of packing and carrying and in-house moving

## **49.5 Transport services via pipeline**

### **49.50 Transport services via pipeline**

#### **49.50.1 Transport services via pipeline**

This category also includes:

- operation services of pump stations

#### **49.50.11 Transport services via pipeline of crude or refined petroleum and petroleum products**

#### **49.50.12 Transport services via pipeline of natural gas**

This subcategory excludes:

- liquefaction and regasification services of natural gas, rendered at the mine site, see 09.10.13
- liquefaction and regasification of natural gas for purpose of transport, done off the mine site, see 52.21

#### **49.50.19 Transport services via pipeline of other goods**

This subcategory includes:

- transport services via pipeline of other chemical products, of coal slurry and of other products, n.e.c.

This subcategory excludes:

- distribution services of steam and of water through mains, see 35.30.12, 36.00.20

## **50 Water transport services**

### **50.1 Sea and coastal passenger water transport services**

#### **50.10 Sea and coastal passenger water transport services**

##### **50.10.1 Sea and coastal passenger water transport services**

**50.10.11 Sea and coastal passenger water transport services by ferries**

This subcategory includes:

- sea and coastal passenger water transport services by ferries, including hydrofoils and hovercraft, on a scheduled or non-scheduled basis
- transport services of accompanying luggage, animals and other items that may be carried at no extra cost

**50.10.12 Sea and coastal passenger water transport services on cruise ships**

This subcategory includes:

- services provided by sea cruises, including transportation, accommodation, food services, recreational and other entertainment services in an all inclusive fare

**50.10.19 Other sea and coastal passenger water transport services**

This subcategory includes:

- sea and coastal passenger water transport services on scheduled or non-scheduled basis, regardless of the class of service, except by ferries and cruise ships
- transport services of passengers from port to port, including on freight ships
- transport services of accompanying luggage, animals and other items that may be carried at no additional cost

**50.10.2 Rental services of sea and coastal water vessels for passengers with operator****50.10.20 Rental services of sea and coastal water vessels for passengers with operator**

This subcategory also includes:

- rental services of pleasure boats with operator (e.g. for fishing cruises)

This subcategory excludes:

- rental services of sea and coastal water vessels for freight with operator, see 50.20.21
- leasing or rental services of pleasure boats and yachts without operator, see 77.21.10
- leasing or rental services of commercial vessels without operator, see 77.34.10

**50.2 Sea and coastal freight water transport services****50.20 Sea and coastal freight water transport services****50.20.1 Sea and coastal freight water transport services**

This category excludes:

- cargo handling services, see 52.24.1

**50.20.11 Sea and coastal water transport services of frozen or refrigerated goods by refrigerator vessels**

This subcategory includes:

- sea and coastal water transport services of frozen or refrigerated goods in special refrigerator compartments

This subcategory excludes:

- sea and coastal water transportation of liquid gas, see 50.20.13

**50.20.12 Sea and coastal water transport services of crude oil by tankers****50.20.13 Sea and coastal water transport services of other bulk liquids or gases by tankers**

This subcategory includes:

- sea and coastal water transport services of other bulk liquids or gases such as natural gas, methane and refined petroleum products in special tankers

**50.20.14 Sea and coastal water transport services of intermodal containers by container ships**

This subcategory includes:

- sea and coastal water transport services of individual articles and packages assembled and shipped in specially constructed shipping containers designed for ease of handling in transport

**50.20.15 Sea and coastal water transport services of dry bulk good**

This subcategory includes:

- sea and coastal water transport services of dry bulk goods such as cereals, flours, cement, sand, coal etc.

**50.20.19 Other sea and coastal freight water transport services**

This subcategory includes:

- sea and coastal water transport services of letters and parcels on behalf of postal and courier services
- sea and coastal water transport services of freight n.e.c.

**50.20.2 Rental services of sea and coastal water vessels for freight with operator; towing and pushing services****50.20.21 Rental services of sea and coastal water vessels for freight with operator**

This subcategory includes:

- rental and leasing services of all types of self-propelled vessels with crew, such as tankers, bulk dry cargo vessels, cargo and freight vessels, tugboats and fishing vessels for sea and coastal water transport

This subcategory excludes:

- rental services of sea and coastal water vessels for passengers with operator, see 50.10.20
- leasing or rental services of commercial vessels without operator, see 77.34.10

**50.20.22 Towing and pushing services on sea and coastal waters**

This subcategory includes:

- towing and pushing services on sea and on coastal waters

These services are generally provided by vessels that do not themselves carry freight or passengers.

- towing services for oil rigs, floating cranes, dredging vessels and buoys, and for hulls and incomplete vessels

**50.3 Inland passenger water transport services****50.30 Inland passenger water transport services****50.30.1 Inland passenger water transport services****50.30.11 Inland passenger water transport services by ferries**

This subcategory includes:

- passenger transport services on rivers, canals, lakes and other inland waterways by ferries, including hydrofoils and hovercraft, whether on a scheduled or non-scheduled basis
- transport services of accompanying vehicles, luggage, animals and other items

**50.30.12 Inland passenger water transport services on cruises**

This subcategory includes:

- inland water cruises, including transportation, accommodation, food services and other incidental services in an all inclusive fare

**50.30.13 Sightseeing and excursion boat services****50.30.19 Other inland passenger water transport services**

This subcategory includes:

- passenger transport services on rivers, canals and other inland waters on a scheduled or non-scheduled basis by vessels other than ferries, cruise ships, sightseeing and excursion boats
- water taxis

**50.30.2 Rental services of inland water vessels for passengers with operator**

### **50.30.20 Rental services of inland water vessels for passengers with operator**

This subcategory also includes:

- rental services of inland water pleasure boats with operator

This subcategory excludes:

- rental services of inland water vessels for freight with operator, see 50.40.21
- leasing or rental services of pleasure boats without operator, see 77.21.10
- leasing or rental services of commercial vessels without operator, see 77.34.10

## **50.4 Inland freight water transport services**

### **50.40 Inland freight water transport services**

#### **50.40.1 Inland freight water transport services**

This category excludes:

- cargo handling services, see 52.24.1

#### **50.40.11 Inland water transport services of frozen and refrigerated goods by refrigerator vessels**

This subcategory includes:

- inland water transport services of frozen or refrigerated goods in special refrigerator compartments

#### **50.40.12 Inland water transport services of crude oil by tankers**

#### **50.40.13 Inland water transport services of other bulk liquids and gases by tankers**

This subcategory includes:

- inland water transport services of other bulk liquids or gases such as natural gas, methane and refined petroleum products in special tankers

#### **50.40.14 Inland water transport services of intermodal containers by container ships**

This subcategory includes:

- inland water transport services of individual articles and packages assembled and shipped in specially constructed containers designed for ease of handling in transport

#### **50.40.19 Other inland freight water transport services**

This subcategory includes:

- inland water transport services of freight n.e.c.

### **50.40.2 Rental services of inland water vessels for freight with operator; towing and pushing services**

#### **50.40.21 Rental services of inland water vessels for freight with operator**

This subcategory includes:

- rental and leasing services of all types of self-propelled, inland water vessels with operator, such as tankers, bulk dry cargo vessels, cargo and freight vessels, tugboats and fishing vessels

This subcategory excludes:

- rental services of inland water vessels for passengers with operator, see 50.30.20
- leasing or rental services of commercial vessels without operator, see 77.34.10

#### **50.40.22 Towing and pushing services on inland waters**

This subcategory includes:

- barge towing services on inland waterways and on canals, when provided by tugboats
- towing services of oil rigs, floating cranes, dredging vessels and buoys, and of hulls and incomplete vessels

This subcategory excludes:

- tugboat-assisted docking and undocking services, see 52.22.14

## **51 Air transport services**

## **51.1 Passenger air transport services**

### **51.10 Passenger air transport services**

#### **51.10.1 Passenger air transport services**

##### **51.10.11 Domestic scheduled air transport services of passengers**

This subcategory includes:

- passenger air transport services on regular domestic routes and on regular schedules supplied in aircraft (including helicopters) of any type
- associated transport services of passenger baggage and other items that may be carried at no extra cost

##### **51.10.12 Domestic non-scheduled air transport services of passengers, except for sightseeing**

This subcategory includes:

- passenger air transport services on a non-scheduled basis on domestic routes, supplied in aircraft (including helicopters) of any type
- associated transport services of passenger baggage and other items that may be carried at no extra cost

This subcategory excludes:

- sightseeing passenger air transport services, see 51.10.15
- rental services of passenger air transport equipment with operator, see 51.10.20
- cargo handling services, see 52.24.1

##### **51.10.13 International scheduled air transport services of passengers**

This subcategory includes:

- passenger air transport services on regular international routes and on regular schedules supplied in aircraft (including helicopters) of any type
- associated transport services of passenger baggage and other items that may be carried at no extra cost

##### **51.10.14 International non-scheduled air transport services of passengers**

This subcategory includes:

- passenger air transport services on a non-scheduled basis on international routes, supplied in aircraft (including helicopters) of any type
- associated transport services of passenger baggage and other items that may be carried at no extra cost

This subcategory excludes:

- sightseeing passenger air transport services, see 51.10.15
- rental services of passenger air transport equipment with operator, see 51.10.20

##### **51.10.15 Non-scheduled passenger air transport services for sightseeing**

#### **51.10.2 Rental services of passenger air transport equipment with operator**

##### **51.10.20 Rental services of passenger air transport equipment with operator**

This subcategory includes:

- rental and leasing services of passenger air transport equipment or air transport equipment suitable for passenger and freight (including helicopters) with operator

These services are generally supplied on a time basis and several different destinations are frequently involved.

This subcategory excludes:

- rental services of air transport equipment without operator, see 77.35.10

## **51.2 Freight air transport and space transport services**

### **51.21 Freight air transport services**

### **51.21.1 Freight air transport services**

This category excludes:

- rental services of freight air transport equipment with operator, see 51.21.20

#### **51.21.11 Scheduled air transport services of intermodal containers**

This subcategory includes:

- scheduled air transport services of individual articles and packages assembled and shipped in specially constructed shipping containers designed for ease of handling in transport

#### **51.21.12 Air transport services of letters and parcels**

This subcategory includes:

- transport services of letters and parcels by air, scheduled or non-scheduled, on behalf of postal and courier services

#### **51.21.13 Scheduled air transport services of other freight**

This subcategory includes:

- scheduled air transport services of freight n.e.c.

#### **51.21.14 Non-scheduled air transport services of other freight**

This subcategory includes:

- non-scheduled air transport services of individual articles and packages assembled and shipped in specially constructed shipping containers designed for ease of handling in transport
- non-scheduled air transport services of freight n.e.c.

### **51.21.2 Rental services of freight air transport equipment with operator**

#### **51.21.20 Rental services of freight air transport equipment with operator**

This subcategory includes:

- rental and leasing services of freight-carrying aircraft (including helicopters) with operator

These services are generally supplied on a time basis and several different destinations are frequently involved.

This subcategory excludes:

- rental services of air transport equipment without operator, see 77.35.10

### **51.22 Space transport services**

#### **51.22.1 Space transport services**

##### **51.22.11 Space transport services of passengers**

##### **51.22.12 Space transport services of freight**

This subcategory includes:

- space transport services of freight
- launching and placing of satellites in space

This subcategory also includes:

- services provided by space laboratories

### **52 Warehousing and support services for transportation**

#### **52.1 Warehousing and storage services**

##### **52.10 Warehousing and storage services**

###### **52.10.1 Warehousing and storage services**

This category also includes:

- storage services of goods in foreign trade zones

**52.10.11 Refrigerated storage services**

This subcategory includes:

- storage and warehousing services for frozen or refrigerated goods, including perishable food products

This subcategory excludes:

- freezing of food on a fee or contract basis, see sub-contracted operations as part of manufacturing in division 10

**52.10.12 Bulk liquid or gas storage services**

This subcategory includes:

- bulk storage and warehousing services for liquids and gases, including oil and oil products, wine and the like

**52.10.13 Grain storage services**

This subcategory includes:

- storage services of grains
- operation services of grain silos

**52.10.19 Other warehousing and storage services**

This subcategory excludes:

- parking facilities for motor vehicles, see 52.21.24
- self-storage facility services, see 68.20.12
- rental services of vacant space, see 68.20.12

**52.2 Support services for transportation****52.21 Services incidental to land transportation**

This class also includes:

- liquefaction of gas for transportation purposes done off the mine site

**52.21.1 Services incidental to railway transportation****52.21.11 Railway pushing or towing services**

This subcategory includes:

- railway pushing or towing services, e.g., the movement of wagons between terminal yards, industrial sidings and the like

**52.21.19 Other services incidental to railway transportation**

This subcategory includes:

- railway passenger terminal services (sale of tickets, reservations, luggage office, left-luggage office)
- operation services of railroad infrastructure
- other supporting services for railway transport n.e.c.

This subcategory excludes:

- switching and shunting services, see 52.21.11
- railway freight cargo handling services for containerised freight, see 52.24.12
- railway freight cargo handling services for non-containerised freight or passenger baggage, see 52.24.19

**52.21.2 Services incidental to road transportation****52.21.21 Bus station services**

This subcategory includes:

- passenger terminal services in connection with urban, suburban and interurban bus passenger transport (sale of tickets, reservations, luggage office, left-luggage office)

This subcategory excludes:

- baggage and freight handling services, see 52.24.19

**52.21.22 Highway operation services**

This subcategory includes:

- operation services of highways, roads, streets and causeways

This subcategory excludes:

- services of vehicle parking facilities, see 52.21.24

**52.21.23 Bridges and tunnel operation services****52.21.24 Parking lot services**

This subcategory includes:

- parking services for motor vehicles, motorcycles and bicycles provided by car parks, parking lots and parking garages, whether or not roofed
- collection services of fees for parking on streets, roads and public places

This subcategory excludes:

- rental services of lock-up garages or garage premises for vehicles by the month or year, see 68.20.12
- valet car parking services, see 96.09.19

**52.21.25 Towing services for private and commercial vehicles**

This subcategory includes:

- towing services for distressed commercial and private vehicles
- towing services for other vehicles, e.g. for parking violations

**52.21.29 Other services incidental to road transportation**

This subcategory excludes:

- cleaning services for buses and other land transport vehicles, see 81.29.19

**52.21.3 Services incidental to transportation via pipelines****52.21.30 Services incidental to transportation via pipelines**

This subcategory also includes:

- liquefaction of gas for transportation purposes done off the mine site

**52.22 Services incidental to water transportation****52.22.1 Services incidental to water transportation****52.22.11 Port and waterway operation services (except cargo handling) on sea and coastal waters**

This subcategory includes:

- port operation services such as wharves, docks, piers, quays and other services connected with marine terminal facilities, including passenger terminal services in connection with sea and coastal waters
- services of locks, boat lifts, weirs, sluices
- services provided by lighthouses, lightships and light vessels, buoys, channel markers and similar navigation aids

This subcategory excludes:

- port storage and warehousing services, see 52.10.1
- pilotage services in connection with docking and undocking of vessels on sea and coastal waters, see 52.22.13
- tugboat-assisted docking and undocking services on sea and coastal waters, see 52.22.13
- cargo handling services, see 52.24.1
- stevedoring services:
  - for containerised freight, see 52.24.11
  - for non-containerised freight, see 52.24.13
- operation services of marinas, see 93.29.19



**52.22.12 Inland waterway operation services (except cargo handling)**

This subcategory includes:

- operating and maintenance services of boat, barge and ship canals, of canalised rivers and of other artificial or non artificial inland waterways
- services of locks, boat lifts, weirs, sluices
- services provided by lighthouses, lightships and light vessels, buoys, channel markers and similar navigation aids
- towing services on canals other than by tugboat, e.g., by tractors or locomotives on the tow-path

This subcategory excludes:

- port storage and warehousing services, see 52.10.1
- pilotage services in connection with docking and undocking of vessels on inland waters, see 52.22.14
- tugboat-assisted docking and undocking services on inland waters, see 52.22.14
- cargo handling services, see 52.24.1
- stevedoring services:
  - for containerised freight, see 52.24.11
  - for non-containerised freight, see 52.24.13

**52.22.13 Pilotage and berthing services on sea and coastal waters**

This subcategory includes:

- pilotage services, including the services of pilot vessels, on sea and coastal waters, whether supplied to conduct a vessel in or out of harbours or around navigational dangers
- tugboat services in connection with the docking and undocking of vessels of all types, on sea and coastal waters

This subcategory excludes:

- towing and pushing services on coastal waters or on open sea, see 50.20.22

**52.22.14 Pilotage and berthing services on inland waters**

This subcategory includes:

- pilotage services, including the services of pilot vessels, whether supplied to conduct a vessel in or out of harbours or around navigational dangers, in inland waters
- tugboat services in connection with the docking and undocking of vessels of all types, in inland waters

This subcategory excludes:

- towing and pushing services on inland waters, see 50.40.22

**52.22.15 Vessel salvage and refloating services on sea and coastal waters**

This subcategory includes:

- vessel salvage services, provided on sea and coastal waters
- towing services for vessels on sea and coastal waters

Such services consist of recovering distressed and sunken vessels and their cargoes, including the raising of sunken vessels, the righting of capsized vessels and the refloating of stranded vessels.

This subcategory excludes:

- towing services supplied to vessels on coastal waters or on open sea, see 50.20.22
- lifeboat services, marine fireboat services and other marine search and rescue services:
  - police services, see 84.24.11
  - other public order and safety affairs related services, see 84.24.19
  - marine fireboat services, see 84.25.11

#### **52.22.16 Vessel salvage and refloating services in inland waters**

This subcategory includes:

- vessel salvage services, provided on inland waters
- towing services for distressed vessels in inland waters

Such services consist of recovering distressed and sunken vessels and their cargoes, including the raising of sunken vessels, the righting of capsized vessels and the refloating of stranded vessels.

This subcategory excludes:

- towing services supplied to vessels on inland waters, see 50.40.22
- lifeboat services, marine fireboat services and other marine search and rescue services:
  - police services, see 84.24.11
  - other public order and safety affairs related services, see 84.24.19
  - marine fireboat services, see 84.25.11

#### **52.22.19 Other services incidental to water transportation**

This subcategory includes:

- water transport supporting services directly connected with vessel operations n.e.c., and not directly connected with vessel operations such as ice breaking, vessel registration, vessel laying-up and storage services etc.

This subcategory also includes:

- lighterage (transshipping part of the freight in order to reduce draught of a vessel)

This subcategory excludes:

- disinfecting and exterminating services for vessels, see 81.29.11
- cleaning services for vessels, including removal of contamination by fuel and oil, see 81.29.19
- lifeboat services, marine fireboat services and other marine search and rescue services:
  - oil spill fighting services, see 39.00
  - police services, see 84.24.11
  - other public order and safety affairs related services, see 84.24.19
  - marine fireboat services, see 84.25.11

#### **52.23 Services incidental to air transportation**

##### **52.23.1 Airport operation services (excluding cargo handling), air traffic control services and other services incidental to air transportation**

This category excludes:

- cargo handling services, see 52.24.1

##### **52.23.11 Airport operation services, excluding cargo handling**

This subcategory includes:

- passenger air terminal services and ground services on air fields, including runway operating services

This subcategory excludes:

- cargo handling services, see 52.24.1
- air terminal cargo-handling services:
  - for containerised freight, see 52.24.12
  - for non-containerised freight or for passenger baggage, see 52.24.19

##### **52.23.12 Air traffic control services**

This subcategory includes:

- flight control tower operation services, including approach, landing and take-off control services

This subcategory also includes:

- services provided by airport-located radar stations

This subcategory excludes:

- radio navigational aid services, see 84.13.14

### **52.23.19 Other service activities incidental to air transportation**

This subcategory includes other supporting services for air transport, such as:

- aircraft fire fighting and fire prevention services
- aircraft maintenance and upkeep services (excluding repair)
- hangar services
- aircraft towing

This subcategory excludes:

- disinfecting and exterminating services for aircraft, see 81.29.11
- runway cleaning and snow removal services, see 81.29.12
- cleaning services for aircraft, see 81.29.19
- air-sea rescue services, see 84.24.11, 84.25.19
- non-commercial flying school services, see 85.53.12

### **52.23.2 Services incidental to space transportation**

#### **52.23.20 Services incidental to space transportation**

#### **52.24 Cargo handling services**

##### **52.24.1 Cargo handling services**

###### **52.24.11 Container handling services at ports**

This subcategory includes:

- cargo handling services provided for freight in special containers at ports
- services of container freight terminal facilities at ports, i.e. stevedoring services (i.e. loading, unloading and discharging of vessels' containerised freight, at ports)

###### **52.24.12 Other container handling services**

This subcategory includes:

- cargo handling services provided for freight in special containers, except in ports
- services of container freight terminal facilities (not located in ports) for all modes of transport, including loading and unloading services for freight railway cars

###### **52.24.13 Other cargo handling services at ports**

This subcategory includes:

- services of freight terminal facilities, for stevedoring services (i.e. loading, unloading and discharging of vessels' non-containerised freight, at ports)

###### **52.24.19 Other cargo handling services**

This subcategory includes:

- cargo handling services provided for non-containerised freight or for passenger baggage
- cargo handling services incidental to freight transport n.e.c.

This subcategory also includes:

- baggage handling services at airports and at bus, rail or highway vehicle terminals

#### **52.29 Other transportation support services**

##### **52.29.1 Freight transport agency services**

###### **52.29.11 Ship-broker services**

###### **52.29.12 Other freight brokerage services**

This subcategory includes:

- aircraft space brokerage services
- other freight brokerage services n.e.c.

**52.29.19 Other freight transport agency services**

This subcategory includes:

- freight forwarding services (primarily transport organisation or arrangement services on behalf of the shipper or consignee)
- freight consolidation and break-bulk services

**52.29.2 Other transportation support services n.e.c.****52.29.20 Other transportation support services n.e.c.**

This subcategory includes:

- type rating services (aircraft-specific permits for flying a particular type of plane)
- goods-handling services, e.g. temporary crating for the sole purpose of protecting the goods during transit, uncrating, sampling, weighing of goods

**53 Postal and courier services****53.1 Postal services under universal service obligation****53.10 Postal services under universal service obligation****53.10.1 Postal services under universal service obligation**

This category excludes:

- services provided by private courier services, see 53.20.1
- financial intermediation services provided by post office saving banks and postal giro, see 64.19

**53.10.11 Postal services under universal service obligation related to newspapers and periodicals**

This subcategory includes:

- collection, transport and delivery services for newspapers, journals and periodicals, whether for domestic or foreign destinations, as rendered under a universal service obligation

**53.10.12 Postal services under universal service obligation related to letters**

This subcategory includes:

- collection, transport and delivery services for letters, brochures, leaflets and similar printed matter, whether for domestic or foreign destinations, as rendered a universal service obligation

**53.10.13 Postal services under universal service obligation related to parcels**

This subcategory includes:

- collection, transport and delivery services for parcels and packages, whether for domestic or foreign destinations, as rendered by the national postal administration

**53.10.14 Post office counter services**

This subcategory includes:

- services rendered at post office counters, e.g. sale of postage stamps, handling of certified or registered letters and parcels, and other post office counter services

**53.10.19 Other postal services under universal service obligation**

This subcategory includes:

- mailbox rental services, "poste restante" services, and public postal services n.e.c.

This subcategory excludes:

- telecommunications services, see division 61

**53.2 Other postal and courier services****53.20 Other postal and courier services****53.20.1 Other postal and courier services**

**53.20.11 Multi-modal courier services**

This subcategory includes:

- collection, transport and delivery services, whether for domestic or foreign destinations, for letters, parcels and packages, as rendered by courier and using one or more modes of transport, other than those rendered under a universal service obligation.

These services can be provided using either self-owned or public transport media. Included are the messenger services of bicycle couriers.

This subcategory excludes:

- messenger delivery services other than those by bicycle couriers, see 53.20.19

**53.20.12 Food home delivery services****53.20.19 Other postal and courier services n.e.c.**

This subcategory includes:

- local delivery services of purchases, except food
- local delivery services by freight taxis

This subcategory excludes:

- courier services including messenger services of bicycle couriers, see 53.20.11

## SECTION I ACCOMMODATION AND FOOD SERVICES

### 55 Accommodation services

#### 55.1 Hotel and similar accommodation services

##### 55.10 Hotel and similar accommodation services

###### 55.10.1 Room or unit accommodation services for visitors, with daily housekeeping (except time-share)

This category excludes:

- accommodation services in time-share properties for visitors away from their usual place of residence, see 55.20.12

###### 55.10.10 Room or unit accommodation services for visitors, with daily housekeeping (except time-share)

This subcategory includes:

- accommodation services consisting of rooms or units with daily housekeeping and other services, for persons away from their place of residence, in for example hotels, resort hotels, motels, apartment hotels, spa or conference hotels and similar establishments, typically provided on a daily or weekly basis

This subcategory excludes:

- accommodation services in time-share properties for visitors away from their usual place of residence, see 55.20.12

#### 55.2 Holiday and other short stay accommodation services

##### 55.20 Holiday and other short stay accommodation services

###### 55.20.1 Holiday and other short stay accommodation services

###### 55.20.11 Room or unit accommodation services for visitors in youth hostels and holiday cabins

This subcategory includes:

- accommodation services in youth hostels, mountain refuges and holiday cabins consisting of rooms or units with very limited or no housekeeping services provided

###### 55.20.12 Room or unit accommodation services for visitors in time-share properties

This subcategory includes:

- accommodation services in time-share properties for visitors away from their usual place of residence

###### 55.20.19 Other room or unit accommodation services for visitors, without daily housekeeping

This subcategory includes:

- accommodation services consisting of rooms or units with housekeeping services provided less than daily in for example holiday homes, visitor flats, bungalows and cottages, for persons away from their usual place of residence, typically provided on a daily or weekly basis

#### 55.3 Camping ground, recreational and vacation camp services

##### 55.30 Camping ground, recreational and vacation camp services

###### 55.30.1 Camping ground, recreational and vacation camp services

**55.30.11 Camping ground services**

This subcategory includes:

- provision of space for a recreational vehicle or tent, for persons away from their place of residence, typically provided on a daily or weekly basis

This subcategory also includes:

- provision of space under protective shelters or plain bivouac facilities for placing tents and/or sleeping bags

This subcategory excludes:

- mountain refuges, cabins and youth hostels, see 55.20.11

**55.30.12 Recreational and vacation camp services**

This subcategory includes:

- provision of overnight accommodation, combined with food and recreational or training services in a combined package at a camp for adults, youth or children for which an all-inclusive fee is charged

**55.9 Other accommodation services****55.90 Other accommodation services****55.90.1 Other accommodation services****55.90.11 Room or unit accommodation services for students in student residences and school dormitories**

This subcategory includes:

- room or unit accommodation services for students in student residences and dormitories attached to schools and universities

This subcategory excludes:

- provision of rooms or units in student residences to conference participants or visitors during holidays, see 55.20.19

**55.90.12 Room or unit accommodation services for workers in workers hostels or camps**

This subcategory includes:

- accommodation services for workers in workers hostels or camps usually on a short term or seasonal basis

**55.90.13 Sleeping car and similar services in other transport media****55.90.19 Other accommodation services n.e.c.**

This subcategory includes:

- room or unit accommodation services for semi-permanent residents in rooming or boarding houses and residential clubs

This subcategory excludes:

- youth hostels, see 55.20.11
- student residences, school dormitories, see 55.90.11

**56 Food and beverage serving services****56.1 Restaurant and mobile food serving services****56.10 Restaurant and mobile food serving services****56.10.1 Restaurant and mobile food serving services**

This category excludes:

- serving services of beverages without prepared foods, see 56.30.10

#### **56.10.11 Meal serving services with full restaurant service**

This subcategory includes:

- food preparation and related beverage services furnished by restaurants, cafes and similar eating facilities providing full service consisting of waiter service to individual customers seated at tables (including counters or booths) with or without entertainment
- food preparation and related beverage services furnished in hotels or other accommodation places

Normally a full service consisting of waiter service to individual customers seated at tables (including counters or booths) is provided.

#### **56.10.12 Meal serving services in railway dining cars and on ships**

This subcategory includes:

- food preparation and related beverage services furnished in transport facilities, e.g., in trains or aboard ships

Normally a full service consisting of waiter service to individual customers seated at tables (including counters or booths) is provided.

- dining car services

#### **56.10.13 Meal serving services in self-service establishments**

This subcategory includes:

- meals serving services in limited- and self-service establishments, providing seating but not waiter service, such as:
  - fast-food outlets with seating
  - canteens

This subcategory excludes:

- the provision of food by facilities without waiter service and not normally offering seating, see 56.10.19
- factory, office or school canteen services on concession basis, see 56.29.20

#### **56.10.19 Other meal serving services**

This subcategory includes:

- other food preparation and related beverages services provided by refreshment stands, fish-and-chips stands, fast-food outlets without seating, take-away facilities etc.
- services of ice-cream parlours and cake serving places
- services of meals and snacks prepared on the premises dispensed through vending machines
- mobile food services, preparing and serving food and beverages for immediate consumption from motorised vehicle or non-motorised carts

These services are provided without seating and waiter services.

This subcategory excludes:

- services of meals and snacks not prepared on the premises dispensed through vending machines, see 47.00.1, 47.00.2

### **56.2 Event catering services and other food serving services**

#### **56.21 Event catering services**

##### **56.21.1 Event catering services**

###### **56.21.11 Event catering services for private households**

This subcategory includes:

- food preparation and supply services based on contractual arrangements where the service is provided to a private person/household, at a location specified by the customer, for a specific event



### **56.21.19 Other event catering services**

This subcategory includes:

- other food preparation and supply services based on contractual arrangements with the customer, at institutional, governmental, commercial, industrial or residential premises or location/s specified by the customer, for a specific event

### **56.29 Other food serving services**

#### **56.29.1 Contract food services**

##### **56.29.11 Contract food services for transportation operators**

This subcategory includes:

- food preparation and supply services based on contractual arrangements for airline companies and other transportation companies

##### **56.29.19 Other contract food services**

This subcategory includes:

- food preparation and supply services based on contractual arrangements with the customer for a specific period of time; for example food concessions at sports events and similar facilities

This subcategory excludes:

- canteen services, see 56.29.20

#### **56.29.2 Canteen services**

##### **56.29.20 Canteen services**

This subcategory includes:

- food service concession services, i.e. the provision of operating services by operators of eating facilities such as canteens and cafeterias

Provision services of meals and drinks, usually at reduced prices to groups of clearly defined persons who are mostly linked by ties of a professional nature such as sport, factory or office canteens, schools canteens and kitchens, services of university dining halls, messes and canteens for members of the armed forces etc.

### **56.3 Beverage serving services**

#### **56.30 Beverage serving services**

##### **56.30.1 Beverage serving services**

###### **56.30.10 Beverage serving services**

This subcategory includes:

- beverage-serving services, of mostly alcoholic beverages, delivered by bars, beer halls, nightclubs, discotheques and similar facilities, with or without entertainment

Included are such services provided by bars operated in hotels or other accommodation places or in transport facilities, e.g. in trains or aboard ships.

This subcategory also includes:

- preparation and serving services of beverages in mobile facilities
- preparation and serving services of fruit juice by bars
- preparation and serving services of beverages by cafes

This subcategory excludes:

- reselling packaged/prepared beverages, see 47.00.25, 47.00.26
- retail trade services of beverages through vending machines, see 47.00.26
- meals services for food and related beverages, see 56.10.1
- services of meals, snacks and beverages not prepared on the premises dispensed through vending machines, see 47.00.1, 47.00.2
- operation of discotheques and dance floors without beverage serving, see 93.29.19

## SECTION J INFORMATION AND COMMUNICATION SERVICES

### 58 Publishing services

#### 58.1 Publishing services of books, periodicals and other publishing services

##### 58.11 Book publishing services

###### 58.11.1 Printed books

###### 58.11.11 Printed educational textbooks

This subcategory includes:

- titles published to be primarily used as educational material for students and teachers in formal study programs

These books generally contain knowledge summaries and/or practice questions with the text. Includes workbooks, teachers manuals and resource materials, as well as interactive materials.

###### 58.11.12 Printed professional, technical and scholarly books

This subcategory includes:

- specialised titles containing research, advanced knowledge, and/or information aimed at the academic and research community, or used by individuals in the practice of specific occupations or professions, e.g. lawyers, doctors, electricians, accountants, business or computer professionals

###### 58.11.13 Printed children books

This subcategory includes:

- titles published for children, including picture books and books not intended as text books, such as
  - fiction and non-fiction
  - reference books
  - bundled book-and- toy kits
  - talking books
  - colouring books

This subcategory excludes:

- sticker books, see 58.19.19

###### 58.11.14 Printed dictionaries and encyclopaedias

This subcategory includes:

- titles published for general reference purposes and aimed at the public at large, e.g.:
  - dictionaries
  - encyclopaedias
  - thesauruses
- serial instalments of such titles

This subcategory excludes:

- atlases and other books with maps, see 58.11.15

###### 58.11.15 Printed atlases and other books with maps

This subcategory excludes:

- printed maps, other than in book form, see 58.11.16

###### 58.11.16 Printed maps and hydrographic or similar charts, other than in book form

This subcategory excludes:

- globes, see 32.99.59

**58.11.19 Other printed books, brochures, leaflets and the like**

This subcategory includes:

- books of general interest published for consumption by the public at large

Includes literary fiction and non-fiction; poetry and drama; religious books, bibles and hymnals; non-fiction such as history, political, biographies, home and garden, how-to books, cook books, travel guides etc.

This subcategory excludes:

- audio books, see 58.11.20

**58.11.2 Books on disk, tape or other physical media****58.11.20 Books on disk, tape or other physical media**

This subcategory includes:

- physical media (CD-ROM, tape etc.) containing audio books, i.e. audio recordings of someone reading the text of a book

- physical media (CD-ROM, diskette, microfilm, microfiche etc.) containing non-audio recordings of text material from periodicals, textbooks, reference books and other sources

**58.11.3 On-line books****58.11.30 On-line books**

This subcategory includes:

- on-line books, including school textbooks, general reference books, such as atlases and other books of maps or charts, dictionaries and encyclopaedias

**58.11.4 Advertising space in books****58.11.41 Advertising space in books, printed**

This subcategory excludes:

- advertising space in newspapers, printed, see 58.13.31
- advertising space in journals and periodicals, printed, see 58.14.31

**58.11.42 Advertising space in books, electronic**

This subcategory excludes:

- advertising space in newspapers, electronic, see 58.13.32
- advertising space in journals and periodicals, electronic, see 58.14.32

**58.11.5 Publishing of books on a fee or contract basis****58.11.50 Publishing of books on a fee or contract basis****58.11.6 Licensing services for books****58.11.60 Licensing services for books**

This subcategory includes:

- licensing services for the right to reproduce, distribute or incorporate literary originals such as books, brochures, leaflets, maps and the like

This subcategory excludes:

- rental of books, see 77.29.19

**58.12 Publishing services of directories and mailing lists****58.12.1 Directories and mailing lists printed or on physical media**

### **58.12.10 Directories and mailing lists printed or on physical media**

This subcategory includes:

- publications of collections of systematically organised contact information. Descriptive information on persons, organisations, publications, or other entities is often included. Some examples are:

- telephone directories
- business and trade directories
- municipal and city directories

This subcategory excludes:

- original compilations of mailing lists, see 63.99.20

### **58.12.2 On-line directories and mailing lists**

#### **58.12.20 On-line directories and mailing lists**

This subcategory includes:

- on-line provision services of collections of systematically organised contact information. Descriptive information on persons, organisations, publications, or other entities is often included. Some examples are:

- telephone directories
- business and trade directories
- municipal and city directories

### **58.12.3 Licensing services for the right to use directories and mailing lists**

#### **58.12.30 Licensing services for the right to use directories and mailing lists**

This subcategory includes:

- licensing services for the right to use directories and mailing lists, such as telephone directories, business and trade directories, municipal and city directories etc.

### **58.12.4 Sale of advertising space in directories and mailing lists**

#### **58.12.40 Sale of advertising space in directories and mailing lists**

This subcategory excludes:

- advertising space in books, see 58.11.41 and 58.11.42
- advertising space in newspapers, see 58.13.31 and 58.13.32
- advertising space in journals and periodicals, see 58.14.31 and 58.14.32

### **58.13 Publishing services of newspapers**

#### **58.13.1 Printed newspapers**

##### **58.13.10 Printed newspapers**

This subcategory includes:

- newspapers published at least four times a week covering multiple topics with the intent of appealing to a broad audience

This subcategory also includes:

- advertising newspapers published at least four times a week

##### **58.13.2 On-line newspapers**

###### **58.13.20 On-line newspapers**

This subcategory includes:

- on-line newspapers issued on the Internet where the main content is updated at least four times a week at fixed intervals, usually on a daily basis; whether on subscription or not
- portions of newspapers such as headlines E-mailed daily or more frequently

This subcategory excludes:

- digital archives, see 91.01.12

### **58.13.3 Advertising space in newspapers**

#### **58.13.31 Advertising space in newspapers, printed**

This subcategory excludes:

- advertising space in books, printed, see 58.11.41
- advertising space in journals and periodicals, printed, see 58.14.31

#### **58.13.32 Advertising space in newspapers, electronic**

This subcategory excludes:

- advertising space in books electronic, see 58.11.42
- advertising space in journals and periodicals, electronic, see 58.14.32

### **58.14 Publishing services of journals and periodicals**

This class includes:

- newspapers, journals and periodicals published less than four times a week

This class excludes:

- newspapers and periodicals published at least four times a week, see 58.13

#### **58.14.1 Printed journals and periodicals**

This category excludes:

- on-line periodicals, see 58.14.20

#### **58.14.11 Printed general interest journals and periodicals**

This subcategory includes:

- periodicals covering multiple topics of general interest intended to appeal to a broad audience

Examples include general news, business news, personal finance, general interest (including articles, pictures etc.)

#### **58.14.12 Printed business, professional and academic journals and periodicals**

#### **58.14.19 Other printed journals and periodicals**

#### **58.14.2 On-line journals and periodicals**

#### **58.14.20 On-line journals and periodicals**

This subcategory includes:

- on-line provision services of journals and other periodicals issued on the Internet where the main content is updated less than four times a week at fixed intervals, usually on weekly or monthly basis; whether on subscription or not
- portions of the periodicals such as headlines E-mailed on regular basis

This subcategory excludes:

- digital archives, see 91.01.12

#### **58.14.3 Advertising space in journals and periodicals**

#### **58.14.31 Advertising space in journals and periodicals, printed**

This subcategory excludes:

- advertising space in books, printed, see 58.11.41
- advertising space in newspapers, printed, see 58.13.31

#### **58.14.32 Advertising space in journals and periodicals, electronic**

This subcategory excludes:

- advertising space in books, electronic, see 58.11.42
- advertising space in newspapers, electronic, see 58.13.32

#### **58.14.4 Licensing services for journals and periodicals**

**58.14.40 Licensing services for journals and periodicals****58.19 Other publishing services****58.19.1 Other printed matter publishing services****58.19.11 Printed postcards, cards bearing greetings and the like****58.19.12 Printed pictures, designs and photographs****58.19.13 Printed transfers (decalcomanias), calendars****58.19.14 Printed unused postage, revenue or similar stamps; stamp-impressed paper; cheque forms; banknotes, stock, share or bond certificates and similar documents of title****58.19.15 Printed trade advertising material, commercial catalogues and the like**

This subcategory excludes:

- printed advertising newspapers, see 58.13.10

**58.19.19 Other printed matter****58.19.2 Other on-line content****58.19.21 On-line adult content**

This subcategory includes provision services of:

- mature theme, sexually explicit content published or broadcast over the Internet including graphics, live feeds, interactive performances and virtual activities

Payment may be by methods such as subscription, membership fee or pay-per-view.

This subcategory excludes:

- adult content in on-line newspapers, periodicals and books, see 58.11.30, 58.13.20, 58.14.20
- adult content in digital archives, see 91.01.12

**58.19.29 Other on-line content n.e.c.**

This subcategory includes:

- other on-line content not included above such as greeting cards, calendars, reproduction of works of art
- statistics and similar information published on-line

This subcategory excludes:

- application hosting and application service provisioning, see 63.11

**58.19.3 Licensing services for other printed matter****58.19.30 Licensing services for other printed matter**

This subcategory includes:

- licensing services for the right to reproduce, distribute or incorporate artistic originals such as reproduction and reprints of original works of arts
- licensing services for other copyrighted printed matter such as calendars, greeting cards, photos etc.

**58.2 Software publishing services****58.21 Publishing services of computer games****58.21.1 Computer games, packaged****58.21.10 Computer games, packaged****58.21.2 Computer games downloads**

### **58.21.20 Computer games downloads**

This subcategory includes:

- electronic files containing computer games that can be downloaded and stored on a local device

### **58.21.3 On-line games**

#### **58.21.30 On-line games**

This subcategory includes:

- provision of games that are intended to be played on the Internet such as provision of:
  - role-playing games (RPGs)
  - strategy games
  - action games
  - card games
  - children's games

Payment may be by methods such as subscription or pay-per-play.

This subcategory excludes:

- on-line gambling services, see 92.00.14

### **58.21.4 Licensing services for the right to use computer games**

#### **58.21.40 Licensing services for the right to use computer games**

This subcategory includes:

- licensing services for the right to reproduce, distribute or incorporate computer programs, program descriptions and supporting materials for computer games

This subcategory excludes:

- acquisition of rights and publishing services, see division 58
- off the shelf (packaged) software, see 58.2
- limited end-user licenses as part of packaged software, see 58.2

### **58.29 Other software publishing services**

#### **58.29.1 Systems software, packaged**

##### **58.29.11 Operating systems, packaged**

This subcategory includes:

- low-level software which handles the interface to peripheral hardware, schedules tasks, allocates storage, and presents a default interface to the user when no application program is running

Includes all client and network operating systems.

##### **58.29.12 Network software, packaged**

This subcategory includes:

- software that is used to control, monitor, manage and communicate with operating systems, networks, network services, databases, storage and networked applications in an integrated and cooperative fashion across a network from a central location

Includes all network management software, server software, security and encryption software, middleware etc.

##### **58.29.13 Database management software, packaged**

This subcategory includes:

- collection/suite of software programs that enables storage, modification and extraction information from a database

There are many different types of DBMSs ranging from small systems that run on computers to huge systems that run on mainframes.

#### **58.29.14 Development tools and programming languages software, packaged**

This subcategory includes:

- software used to assist in the development and/or authoring of computer programs
- Software products that support the professional developer in the design, development and implementation of a variety of software systems and solutions

#### **58.29.2 Application software, packaged**

##### **58.29.21 General business productivity and home use applications, packaged**

This subcategory includes:

- software used for general business purposes to improve productivity, or at home for entertainment, reference or educational purposes

Includes office suite applications such as word processors, spreadsheets, simple databases; graphics applications; project management software, computer-based training software, reference, home education etc.

##### **58.29.29 Other application software, packaged**

This subcategory includes:

- cross-industry application software, i.e. software that is designed to perform and/or manage a specific business function or process that is not unique to a particular industry.

Includes professional accounting software, human resource management, customer relations management software, Geographic Information System software, web page/website design software etc.

- vertical market application software, i.e. software that performs a wide range of business functions for a specific industry such as manufacturing, retail, health care, engineering, restaurants etc.
- utilities software, i.e. a small computer program that performs a very specific task, such as compression programs, anti-virus, search engines, font, file viewers, and voice recognition software (utilities differ from other applications software in terms of size, cost and complexity)
- application software n.e.c.

#### **58.29.3 Software downloads**

This category includes:

- electronic files containing software that can be downloaded and stored on a local device for a later execution/installation

##### **58.29.31 System software downloads**

This subcategory includes:

- electronic files containing system software that can be downloaded and stored on a local device for a later execution/installation

##### **58.29.32 Application software downloads**

This subcategory includes:

- electronic files containing application software that can be downloaded and stored on a local device for a later execution/installation

#### **58.29.4 On-line software**

##### **58.29.40 On-line software**

This subcategory includes:

- software that is intended to be executed on-line

This subcategory excludes:

- on-line games, see 58.21.30
- software downloads, see 58.29.3
- on-line gambling services, see 92.00.14

#### **58.29.5 Licensing services for the right to use computer software**



### **58.29.50 Licensing services for the right to use computer software**

This subcategory includes:

- licensing services for the right to reproduce, distribute or incorporate computer programs, program descriptions and supporting materials for both systems and applications software. This applies to various levels of licensing rights:
  - rights to reproduce and distribute the software
  - rights to use software components for the creation of and inclusion in other software products

This subcategory excludes:

- limited end-user licenses as part of software, see 58.29.1-58.29.4

## **59 Motion picture, video and television programme production services, sound recording and music publishing**

### **59.1 Motion picture, video and television programme services**

#### **59.11 Motion picture, video and television programme production services**

##### **59.11.1 Production services of motion picture, video and television programmes**

###### **59.11.11 Motion picture production services**

This subcategory includes:

- production and realisation of motion pictures including animated cartoons primarily designed for showing in movie theatres
- production and realisation of motion pictures of all types (series, telefilms, including animated cartoons) primarily designed for showing on television

This subcategory excludes:

- production services of still and slide films, see 74.20

###### **59.11.12 Promotional or advertisement motion picture and video production services**

###### **59.11.13 Other television programme production services**

This subcategory includes:

- other television programme production services, live or recorded, such as talk shows, entertainment, sports etc.

This subcategory excludes:

- television programming and broadcasting services, see 60.20.1

##### **59.11.2 Motion picture, video and television programme products**

###### **59.11.21 Motion picture, video and television programme originals**

This subcategory includes:

- copyrighted motion picture, videotape and television programmes produced without contract for outright sale (i.e., with all-attendant property rights)

These originals are produced for sale that is implicitly or explicitly protected by copyright.

###### **59.11.22 Cinematographic film**

###### **59.11.23 Films and other video content on disk, tape or other physical media**

This subcategory includes:

- physical media (CDs, cassette tapes, and records etc., excluding cinematographic film) containing video recordings

This subcategory excludes:

- retailing of DVDs produced by others, see 47.00.64
- original recordings produced for outright sale (i.e., with all property rights), see 59.11.21
- audio disks and tapes, see 59.20.3

**59.11.24 Films and other video downloads**

This subcategory includes:

- electronic files containing films and other video recordings that can be downloaded and stored on a local device

**59.11.25 Streamed video content**

This subcategory includes:

- streamed video data sent over the Internet

**59.11.3 Sale of advertising space or time in motion picture, video and television products****59.11.30 Sale of advertising space or time in motion picture, video and television products****59.12 Motion picture, video and television programme post-production services****59.12.1 Motion picture, video and television programme post-production services****59.12.11 Audio-visual editing services**

This subcategory includes:

- organising and arranging the visual and audio aspects of an audiovisual work (film, video, digital media etc.) by analysing, evaluating, and selecting scenes in terms of story continuity and dramatic and entertainment value, using equipment such as viewers, projectors, and digital video editing devices and techniques

Processing includes incorporating stock shots selected from film and video libraries into film or video.

**59.12.12 Transfers and duplication of masters services**

This subcategory includes:

- transfers services, i.e. transferring an audiovisual work (motion picture film, video, digital media etc.) from one format to another with the purpose of adapting the production to a format selected for its presentation or preservation characteristics (e.g., creating backup masters or copies because the original is deteriorating). Examples include transfer of film to tape, tape to film, digital media to film, digital media to tape, diapositive to video, photo to video etc.
- duplication and copying services for audiovisual works, except film, i.e. creating large-run and small-run reproductions of audiovisual works (video, digital media etc.) for a variety of uses

The reproductions may be produced in a variety of formats, including VHS, DVD, streamed video etc.

**59.12.13 Colour correction and digital restoration services**

This subcategory includes:

- colour correction services, i.e. adding, modifying, or excluding colour from an audiovisual work (film, video, or digital media etc.) electronically, using digital techniques
- digital restoration services for audiovisual works, i.e. removing scratches from audiovisual works (film, video, or digital media etc.) by using digital techniques to get the film ready for the transfer process

**59.12.14 Visual effects services**

This subcategory includes:

- introducing visual effects to audiovisual works (film, video, or digital media etc.) by applying photographic or digital technology to the work after the principal photography or main shooting has occurred, such as miniatures, optical and digital effects, matte paintings, double printing, fades, and vignetting

**59.12.15 Animation services**

This subcategory includes:

- creating pictures, abstract designs, and similar original compositions using various techniques, including computerised animation or by sequences of drawings
- claymation (animation of personages and objects created with clay)

#### **59.12.16 Captioning, titling and subtitling services**

This subcategory includes:

- captioning services for audiovisual works, i.e. adding text to an audiovisual work (film, video, or digital media etc.), using a character generator or a captioning data generation system, including:
  - open captioning services, which create text always visible on screen
  - closed captioning services, which create text made visible on screen at the option of the user
- titling services for audiovisual works, i.e. adding typesetter and graphical elements that serve to identify and enhance the audiovisual work (film, video, or digital media etc.) through texts, including beginning titles, credits, and words
- subtitling services for audiovisual works, i.e. inserting text in the screen that translates the dialogues and titles of the original audiovisual work (film, video, or digital media etc.) to the language of the country in which the films or video is exhibited

#### **59.12.17 Sound editing and design services**

This subcategory includes:

- creating, adding, and recording the sound elements (dialogue, music, sounds, and silences) of an audiovisual work (film, video, digital media etc.) for a soundtrack that synchronises the audio with the visual portion of the work:
  - composing, recording, mixing, and integrating original music and sound into the soundtrack of an audiovisual work
  - recording of music that is timed to the sequence of an audiovisual work
  - mixing and recording licensed and client-supplied music and sound for integration into the soundtrack of an audiovisual work
  - integrating licensed and client-supplied music and sound into the soundtrack of an audiovisual work and synchronising the sound elements with visual elements of the work
  - licensing and/or agent services for licensing of music and sound bundled with mixing or integration services

#### **59.12.19 Other motion picture, video and television programme post-production services**

This subcategory includes:

- other postproduction services for audiovisual works (film, video, digital media etc.), including format conversion services, compression services etc.

#### **59.13 Motion picture, video and television programme distribution services**

##### **59.13.1 Motion picture, video and television programme licensing and distribution services**

###### **59.13.11 Licensing services for film rights and their revenues**

This subcategory includes:

- licensing services for the right to reproduce, distribute or incorporate entertainment originals such as the broadcasting and showing of original films, television programmes, pre-recorded tapes, videos

This subcategory excludes:

- rental of video tapes and disks, see 77.22.10

###### **59.13.12 Other motion picture, video and television programme distribution services**

This subcategory includes:

- granting permission to exhibit, broadcast, and rent audiovisual works that are implicitly or explicitly protected by copyright owned or controlled by the licensor, including live action or animated films, videos, digital media etc. usually intended for theatres, television, home video market etc.
- distribution of motion picture, video and television programme revenues to motion picture theatres, television networks and stations and exhibitors

#### **59.14 Motion picture projection services**

##### **59.14.1 Motion picture projection services**

**59.14.10 Motion picture projection services**

This subcategory includes:

- motion picture projection services in movie theatres, in open air or in cine-clubs, in private screening rooms or other projection facilities

**59.2 Sound recording and music publishing services****59.20 Sound recording and music publishing services****59.20.1 Sound recording and live recording services; sound recording originals****59.20.11 Sound recording services**

This subcategory includes:

- services rendered in the process of converting sounds, words, and music to a permanent physical format using the specialised technical equipment of a sound recording studio

This subcategory excludes:

- live recordings done outside a studio, such as at a concert hall, stadium, outdoor stage, or conference centre, see 59.20.12
- providing a sound recording studio or sound recording equipment where the client provides the primary technicians and operators of the equipment, see rental of recording studio facilities 77.39.19

**59.20.12 Live recording services**

This subcategory includes:

- all recording services performed on location of a live, public event, such as a conference, seminar, meeting, or concert etc.
- recording of live radio broadcasts done within a sound recording studio

This subcategory excludes:

- further recording services performed in a studio, see 59.20.11

**59.20.13 Sound recording originals**

This subcategory includes:

- the original recordings of sounds, words, and music converted to a digital or analog format

This subcategory excludes:

- radio programme originals, see 59.20.22

**59.20.2 Radio programme production services; radio programme originals****59.20.21 Radio programme production services****59.20.22 Radio programme originals**

This subcategory includes:

- copyrighted radio programmes produced without contract for outright sale (i.e., with all-attendant property rights)

These originals are produced for sale that is implicitly or explicitly protected by copyright.

**59.20.3 Music publishing services**

This category excludes:

- retailing of print music produced by others, see 47.00.58
- licensing of the rights to print or copy a musical composition, see 59.20.40

**59.20.31 Printed music**

This subcategory includes:

- musical compositions in printed form. Includes prints of owned compositions and of those for which the publisher has obtained rights to the composition copyright

Printed compositions are distributed as sheet music, folios, or books in printed form to wholesalers and retailers for ultimate consumption by consumers.

**59.20.32 Electronic scores**

This subcategory includes:

- musical compositions in electronic form

**59.20.33 Musical audio disks, tapes or other physical media****59.20.34 Other audio disks and tapes**

This subcategory excludes:

- audio books and tapes, see 58.11.20

**59.20.35 Music downloads**

This subcategory includes:

- electronic files containing musical audio recordings that can be downloaded and stored on a local device

**59.20.36 Streamed audio content**

This subcategory includes:

- streamed audio data sent over the Internet

**59.20.4 Licensing services for the right to use acoustic originals****59.20.40 Licensing services for the right to use acoustic originals**

This subcategory includes:

- licensing services for the right to reproduce, distribute or incorporate musical originals such as sound recordings, pre-recorded tapes and reprints

This subcategory excludes:

- rental of musical CDs, DVDs and tapes, see 77.22.10

**60 Programming and broadcasting services****60.1 Radio broadcasting services****60.10 Radio broadcasting services****60.10.1 Radio broadcasting services; broadcast originals****60.10.11 Radio programming and broadcasting services**

This subcategory includes:

- programme selection, scheduling and broadcasting of radio programmes
- combined programme production and broadcasting services

This subcategory excludes:

- radio programme production, see 59.20.21

**60.10.12 Radio broadcasting originals**

This subcategory includes:

- original radio content protectable as intellectual property, produced for transmission

**60.10.2 Radio channel programmes**

**60.10.20 Radio channel programmes**

This subcategory includes:

- assemblies of radio programmes and broadcasts as the daily line-up of a station for distribution by others

**60.10.3 Radio advertising time****60.10.30 Radio advertising time****60.2 Television programming and broadcasting services; broadcasting originals****60.20 Television programming and broadcasting services; broadcasting originals****60.20.1 Television programming and broadcasting services**

This category excludes:

- program elements production services, not associated with broadcasting, see 59.11.1
- distribution services of television programs, without programming, see division 61

**60.20.11 Linear television programming and broadcasting services**

This subcategory includes:

- programme selection, scheduling (with editorial responsibility) and broadcasting of linear audio-visual media services to be delivered by electronic communications networks
- combined programme production, programme selection, scheduling (with editorial responsibility) of linear audio-visual media services to be delivered by electronic communications networks
- assemblies of television programmes and broadcasts as the daily line-up of a channel for distribution by others

This subcategory excludes:

- distribution services of television programs, without programming, see division 61

**60.20.12 On-line video-on-demand services**

This subcategory includes:

- selection, scheduling (with editorial responsibility) and broadcasting of video-on-demand services delivered on-line (open Internet)

**60.20.13 Other video-on-demand services**

This subcategory includes:

- selection, scheduling (with editorial responsibility) and broadcasting of video-on-demand services delivered through other means than open internet

**60.20.2 Television broadcasting originals****60.20.20 Television broadcasting originals**

This subcategory includes:

- original television content protectable as intellectual property, produced for transmission

**60.20.3 Television advertising time****60.20.30 Television advertising time****61 Telecommunications services****61.1 Wired telecommunications services****61.10 Wired telecommunications services****61.10.1 Data and message transmitting services**

**61.10.11 Fixed telephony services - access and use**

This subcategory includes:

- provision of access to and use of the public switched telephone network for the transmission and switching of voice, data, and video from a fixed customer location or from public and semi-public coin and card operated phones
- inbound and outbound telephony to and from national and international destinations
- calling features bundled with the access service

This subcategory excludes:

- provision of fixed telephony calling features for a separate fee, see 61.10.12
- provision of fixed telephony private line services, see 61.10.13
- provision of a local loop to other wired telecommunications service providers, see 61.10.20
- rental of terminal equipment, see 77.39.14

**61.10.12 Fixed telephony services - calling features**

This subcategory includes:

- provision of call management services for use from a fixed customer location for a fee, separate from the access fee

This service is made possible by specialised software and database applications linked to telecommunications networks. It includes features such as:

- call waiting, call forwarding, caller identification, three-way calling, call display, call return, call screen, call blocking, automatic call-back, call answer, voice mail and voice menus

**61.10.13 Private network services for wired telecommunications systems**

This subcategory includes:

- provision of wired telecommunication link(s) between specified points for the exclusive use of the client

This subcategory excludes:

- provision of private links by a telecommunication carrier to a wired telecommunication service provider, see 61.10.20

**61.10.2 Carrier services for wired telecommunications****61.10.20 Carrier services for wired telecommunications**

This subcategory includes:

- provision by a telecommunication carrier of wired facilities to originate, terminate, or transit calls for another telecommunications service provider
- charging for interconnection, settlement or termination of domestic or international calls
- charging long-distance carriers for calls originating at a pay phone or within another carriers local network
- charging for jointly used facilities such as pole attachment
- charging for the exclusive use of circuits

This subcategory excludes:

- carriage of wired Internet traffic by one ISP for another ISP, see 61.10.41

**61.10.3 Data transmission services over wired telecommunications networks****61.10.30 Data transmission services over wired telecommunications networks**

This subcategory includes:

- provision of access to wired facilities and services specifically designed for the efficient transmission of data on a pay-as-you-use basis

This subcategory excludes:

- provision of wired telecommunication link(s) between specified points for the exclusive use of the client, see 61.10.13

**61.10.4 Wired Internet telecommunications services**

#### **61.10.41 Internet backbone services**

This subcategory includes:

- carrier services of Internet traffic by one ISP for another ISP (generally known in the industry as peering and transit charges)

#### **61.10.42 Narrow-band Internet access services over wired networks**

This subcategory includes:

- provision of a direct wired connection to the Internet at speeds below 256 Kbps. The Internet Service Provider (ISP) may also provide free services along with Internet access such as E-mail, space for the customer's web page, tools for simple web page design, chat, and technical support

This service may also include remote access or other types of Internet access and package upgrades such as international roaming and extra E-mail boxes, usually for additional costs to customers.

#### **61.10.43 Broad-band Internet access services over wired networks**

This subcategory includes:

- provision of a direct wired connection to the Internet at speeds 256 Kbps and higher. The Internet Service Provider (ISP) may also provide free services along with Internet access such as E-mail, space for the customer's web page, tools for simple web page design, chat, and technical support.

This service may also include remote access or other types of Internet access and package upgrades such as international roaming and extra E-mail boxes, usually for additional costs to customers.

#### **61.10.49 Other wired Internet telecommunications services**

This subcategory includes:

- provision of wired telecommunications services over the Internet other than Internet access

This includes services such as fax, telephony, audio conferencing and video conferencing over the Internet.

#### **61.10.5 Home programme distribution services over wired infrastructure**

##### **61.10.51 Home programme distribution services over wired infrastructure, basic programming package**

This subcategory includes:

- providing subscriber access to a basic range of programming services via wired infrastructure generally for a monthly fee

This package contains the minimum number of channels available to subscribers, as defined by each cable operator, and must be purchased to obtain any higher-level programming package. Charges for initial connection to the network, or for reconnection to the network, are included here.

##### **61.10.52 Home programme distribution services over wired infrastructure, discretionary programming package**

This subcategory includes:

- providing subscriber programming services via wired infrastructure in addition to those included in the basic package for a fee separate from, and in addition to, the basic monthly fee

This programming service can be provided in bundles determined by the cable operator or by the subscriber.

##### **61.10.53 Home programme distribution services over wired infrastructure, pay-per-view**

This subcategory includes:

- providing subscribers the ability to view a specific program (movie or event) via wired infrastructure from his home for a fee separate from, and in addition to, the monthly fee for basic or discretionary programming packages

#### **61.2 Wireless telecommunications services**

##### **61.20 Wireless telecommunications services**



## **61.20.1 Mobile telecommunications services and private network services for wireless telecommunications systems**

### **61.20.11 Private network services for wireless telecommunications systems**

This subcategory includes:

- provision of wireless telecommunication link(s) between specified points for the exclusive use of the client

This subcategory excludes:

- provision of private links by a wireless telecommunication carrier to a telecommunication service provider, see 61.20.20

### **61.20.12 Mobile voice services**

This subcategory includes:

- provision of access to, and use of, switched or non-switched networks for the transmission of voice telephony using portable handsets or devices such as cellular phones, mobile phones, satellite phones, smart phones, and similar devices

This subcategory excludes:

- provision of wireless telecommunication link(s) between specified points for the exclusive use of the client, see 61.20.11
- provision by a telecommunication carrier of wireless facilities to originate, terminate, or transit calls for another telecommunications service provider, see 61.20.20
- provision of access to wireless facilities and services specifically designed for the efficient transmission of data on a pay-as-you-use basis, see 61.20.30
- provision of wireless Internet telecommunications services compatible with portable handsets or similar devices, see 61.20.4

### **61.20.13 Mobile text services**

This subcategory includes:

- provision of access to SMS (short message service) to send and receive text messages on cellular phones, mobile phones, smart phones and similar devices

This subcategory excludes:

- provision of MMS (multimedia message service) services, see 61.20.14

### **61.20.14 Mobile data services, except text services**

This subcategory includes:

- provision of access to mobile data networks for mobile phones, smart phones, tablets, and similar devices to send and receive data (other than voice or text)

This subcategory also includes:

- provision of MMS (multimedia message service) services

This subcategory excludes:

- provision of mobile voice communications services, see 61.20.12
- provision of SMS (short message service) services, see 61.20.13

## **61.20.2 Carrier services for wireless telecommunications**

### **61.20.20 Carrier services for wireless telecommunications**

This subcategory includes:

- provision by a telecommunication carrier of wireless facilities to originate, terminate, or transit calls for another telecommunications service provider
- charging for interconnection, settlement or termination of domestic or international calls
- charging long-distance carriers for calls originating at a pay phone or within another carriers local network
- charging for jointly used facilities such as pole attachments
- charging for the exclusive use of circuits

This subcategory excludes:

- carriage of wireless Internet traffic by one ISP for another ISP, see 61.20.4

### **61.20.3 Data transmission services over wireless telecommunications networks**

**61.20.30 Data transmission services over wireless telecommunications networks**

This subcategory includes:

- provision of access to wireless facilities and services specifically designed for the efficient transmission of data on a pay-as-you-use basis

This subcategory excludes:

- provision of wireless telecommunication link(s) between specified points for the exclusive use of the client, see 61.20.11

**61.20.4 Wireless Internet telecommunications services****61.20.41 Narrow-band Internet access services over wireless networks**

This subcategory includes:

- provision of a direct wireless connection to the Internet at speeds below 256 Kbps. The Internet Service Provider (ISP) may also provide free services along with Internet access such as E-mail, space for the customer's web page, tools for simple web page design, chat, and technical support.

This service may also include remote access or other types of Internet access and package upgrades such as international roaming and extra E-mail boxes, usually for additional costs to customers.

**61.20.42 Broad-band Internet access services over wireless networks**

This subcategory includes:

- provision of a direct wireless connection to the Internet at speeds 256 Kbps and higher. The Internet Service Provider (ISP) may also provide free services along with Internet access such as E-mail, space for the customer's web page, tools for simple web page design, chat, and technical support.

This service may also include remote access or other types of Internet access and package upgrades such as international roaming and extra E-mail boxes, usually for additional costs to customers.

**61.20.49 Other wireless Internet telecommunications services**

This subcategory includes:

- provision of wireless telecommunications services over the Internet other than Internet access

This includes services such as fax, telephony, audio conferencing and video conferencing over the Internet.

**61.20.5 Home programme distribution services over wireless networks****61.20.50 Home programme distribution services over wireless networks****61.3 Satellite telecommunications services****61.30 Satellite telecommunications services****61.30.1 Satellite telecommunications services, except home programme distribution services via satellite**

This category excludes:

- home programme distribution services via satellite, see 61.30.20

**61.30.10 Satellite telecommunications services, except home programme distribution services via satellite**

This subcategory includes:

- operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound and video using satellite telecommunications infrastructure

This subcategory also includes:

- provision of Internet access by the operator of the satellite infrastructure

This subcategory excludes:

- home programme distribution services via satellite, see 61.30.20

**61.30.2 Home programme distribution services via satellite**

### **61.30.20 Home programme distribution services via satellite**

This subcategory includes:

- providing subscriber access to a basic range of programming services via satellite generally for a monthly fee. This package contains the minimum number of channels available to subscribers, as defined by each satellite operator, and must be purchased to obtain any higher-level programming package. Charges for initial connection or for reconnection are included here.
- providing subscriber programming services via satellite in addition to those included in the basic package for a fee separate from, and in addition to, the basic monthly fee. This programming service can be provided in bundles determined by the cable, satellite or MDS operator, in bundles determined by the subscriber, or a la carte.
- providing subscribers the ability to view a specific program (movie or event) via satellite from his home for a fee separate from, and in addition to, the monthly fee for basic or discretionary programming packages

### **61.9 Other telecommunications services**

#### **61.90 Other telecommunications services**

##### **61.90.1 Other telecommunications services**

###### **61.90.10 Other telecommunications services**

This subcategory includes:

- provision of specialised telecommunications applications, such as satellite tracking, communications telemetry, and radar station operations
- operation of satellite terminal stations and associated facilities operationally connected with one or more terrestrial communications systems and capable of transmitting telecommunications to or receiving telecommunications from satellite systems
- provision of Internet access over networks between the client and the ISP not owned or controlled by the ISP, such as dial-up Internet access etc.
- provision of telephone and Internet access in facilities open to the public
- provision of telecommunications services over existing telecom connections:
  - VOIP (Voice Over Internet Protocol) provision
- provision of network capacity without providing additional services
- provision of telecommunications services n.e.c., such as telegraph, telex and audio conferencing bridging services

### **62 Computer programming, consultancy and related services**

#### **62.0 Computer programming, consultancy and related services**

##### **62.01 Computer programming services**

###### **62.01.1 IT design and development services**

#### 62.01.11 IT design and development services for applications

This subcategory includes:

- services of designing the structure and/or writing the computer code, including updates and patches, necessary to create and/or implement a software application, such as:
  - designing the structure and content of a web page and/or of writing the computer code necessary to create and implement a web page
  - designing the structure and content of a database and/or of writing the computer code necessary to create and implement a database (data warehouse)
  - designing the structure and writing the computer code as necessary to design and develop a custom software application, other than programming for websites, databases, or packaged software integration
  - customisation and integration, adapting (modifying, configuring etc.) and installing an existing application so that it is functional within the clients' information system environment

This subcategory excludes:

- service contracts where the design and development of a web page is bundled with the hosting of the web page, see 63.11.13
- service contracts where the design and development of the application is bundled with the hosting and management of the application on an on-going basis, see 63.11.19
- service contracts where the design and development of a database is bundled with the on-going management of the data holdings, see 63.11.19

#### 62.01.12 IT design and development services for networks and systems

This subcategory includes:

- designing, developing and implementing customer's networks such as intranets, extranets and virtual private networks
- network security design and development services, i.e. designing, developing and implementing software, hardware and procedures to control access to data and programs and to allow for the safe exchange of information over a network

This subcategory excludes:

- service contracts where this service is bundled with the day-to-day management of the client's network, see 62.03.12

#### 62.01.2 Software originals

This category includes:

- copyrighted intellectual property produced without contract for outright sale (i.e. with all-attendant property rights)
- intellectual properties for sale that are implicitly or explicitly protected by copyright (e.g. computer software)

This category excludes:

- software produced under contract for others, see 62.01.11
- wholesale and retail trade services of software, see 46.14.11, 46.51.10, 47.00.31

#### 62.01.21 Computer games software originals

This subcategory includes:

- copyrighted intellectual property produced without contract for outright sale (i.e. with all-attendant property rights)
- intellectual properties for sale that are implicitly or explicitly protected by copyright (e.g. computer games software)

#### 62.01.29 Other software originals

This subcategory includes:

- copyrighted intellectual property produced without contract for outright sale (i.e. with all-attendant property rights)
- intellectual properties for sale that are implicitly or explicitly protected by copyright (e.g. other computer software)

## 62.02 Computer consultancy services

This class excludes:

- service contracts where advice is bundled with the design and development of an IT solution (website, database, specific application, network etc.), see to the appropriate information technology (IT) design and development services under 62.01.1
- advice on issues related to business strategy, such as advising on developing an e-commerce strategy, see 70.22.11

### 62.02.1 Hardware consultancy services

#### 62.02.10 Hardware consultancy services

This subcategory includes:

- provision of advice or expert opinion on IT matters related to the hardware, such as advice on matters such as hardware requirements and procurement
- provision of expert testimony on hardware related issues
- the combined service of assessing an organisation's computer requirements, advising on hardware and software acquisitions, developing system specification and putting the new system in place
- computer systems integration services, i.e. an analysis of the client's current computer system, present and future computing requirements, the purchase of new equipment and software, and the integration of the new and old systems components to create a new integrated system

### 62.02.2 Systems and software consultancy services

#### 62.02.20 Systems and software consultancy services

This subcategory includes:

- provision of advice or expert opinion on IT matters related to the IT systems and software, such as:
  - advice on matters such as software requirements and procurement
  - systems security

### 62.02.3 IT technical support services

#### 62.02.30 IT technical support services

This subcategory includes the provision of technical expertise to solve problems for the client in using software, hardware, or entire computer system, such as:

- the provision of customer support in using or troubleshooting the software
- upgrade services
- the provision of customer support in using or troubleshooting the computer hardware, including testing and cleaning on a routine basis and repair of IT equipment
- technical assistance in moving a client's computer system to a new location
- the provision of customer support in using or troubleshooting the computer hardware and software in combination
- the provision of technical expertise to solve specialised problems for the client in using a computer system, such as services of auditing or assessing computer operations without providing advice or other follow-up action including auditing, assessing and documenting a server, network or process for components, capabilities, performance, or security

This subcategory excludes:

- computer disaster recovery services, see 62.09.20

## 62.03 Computer facilities management services

### 62.03.1 Computer facilities management services

This category includes the services of managing and monitoring client's IT infrastructure including hardware, software and networks.

**62.03.11 Network management services**

This subcategory includes:

- services of managing and monitoring communication networks and connected hardware to diagnose networking problems and gather capacity and usage statistics for the administration and fine-tuning of network traffic

These services also remotely manage security systems or provide security related services.

**62.03.12 Computer systems management services**

This subcategory includes:

- provision of day-to-day management and operation of a client's computer system

**62.09 Other information technology and computer services****62.09.1 Installation services of computers and peripheral equipment****62.09.10 Installation services of computers and peripheral equipment**

This subcategory excludes:

- installation services of mainframe computers, see 33.20.39

**62.09.2 Other information technology and computer services n.e.c.****62.09.20 Other information technology and computer services n.e.c.**

This subcategory includes:

- data recovery services, i.e. retrieving a client's data from a damaged or unstable hard drive or other storage medium, or providing standby computer equipment and duplicate software in a separate location to enable a client to relocate regular staff to resume and maintain routine computerised operations in event of a disaster such as a fire or flood
- software installation services
- other IT technical support services n.e.c.

This subcategory excludes:

- computer programming services, see 62.01.1
- IT consultancy services, see 62.02
- data processing and hosting services, see 63.11.1

**63 Information services****63.1 Data processing, hosting and related services; web portals****63.11 Data processing, hosting and related services****63.11.1 Data processing, hosting, application services and other IT infrastructure provisioning services****63.11.11 Data processing services**

This subcategory includes:

- complete processing services and specialised reports from data supplied by clients or providing automatised data processing and data entry services, including database running services

### 63.11.12 Web hosting services

This subcategory includes:

- provision of the infrastructure to host a customer's website and related files in a location that provides fast, reliable connection to the Internet, which may be:
  - limited to storage on a single server, in either shared or dedicated capacity, without the service provider managing or integrating software applications (Software hosted on the server is the client's responsibility and service level guarantees are standardised and limited in scope)
  - a bundled service package that consists of the hosting and management of the website and related applications

An important characteristic of this service is the promise of a secure and reliable site and Internet connections that can be quickly scaled to accommodate variations in traffic use. Frequently, consulting, customisation and systems integration are part of the package. Applications are frequently e-commerce related and enable on-line storefronts, shopping carts and catalogues with advanced and complex features such as order processing, fulfilment, procurement, invoicing, transaction processing, customer relational management and back-end database and data warehouse integration and migration services.

### 63.11.13 Application service provisioning

This subcategory includes:

- provision of leased software applications from a centralised, hosted, and managed computing environment:
  - with integration to the systems and infrastructure of the client (Frequently, consulting, customisation and systems integration services are bundled with the hosting and management of the application)
  - where the leased application is not customised and not integrated with other applications of the client (the application is usually accessed over the World Wide Web. A common example is office suite software applications).

### 63.11.19 Other hosting and IT infrastructure provisioning services

This subcategory includes:

- collocation services, i.e. the provision of rack space within a secured facility for the placement of servers and enterprise platforms. The service includes the space for the client's hardware and software, connection to the Internet or other communication networks, and routine monitoring of servers. Clients are responsible for the management of the operating system, hardware, and software.
- data storage services, i.e. managing or administrating the storage and back-up management of data such as remote back-up services, storage, or hierarchical storage management (migration)
- data management services, i.e. on-going management and administration of data as an organisational resource (Services may include performing data modelling, data mobilisation, data mapping/rationalisation, data mining and system architecture.)
- video and audio streaming services, i.e. sending audio and video data over the Internet or providing services associated with the storage, production (including encoding), and support of video and audio streaming over the Internet
- other IT hosting or infrastructure provisioning services such as hosting client's application, processing client's data and computer time-share

### 63.11.2 Advertising space or time in Internet

### 63.11.20 Advertising space or time in Internet

This subcategory excludes:

- advertising space in Internet books, newspapers, journals and periodicals, see 58.11.42, 58.13.32, 58.14.32
- Internet advertising space in web portals, see 63.12.20

### 63.12 Web portal services

#### 63.12.1 Web portal content

**63.12.10 Web portal content**

This subcategory includes:

- content provided on web search portals, i.e. extensive databases of Internet addresses and content in an easily searchable format

This subcategory excludes:

- published on-line directories and mailing lists, see 58.12.20

**63.12.2 Internet advertising space in web portals****63.12.20 Internet advertising space in web portals**

This subcategory excludes:

- advertising space or time in Internet, see 63.11.20

**63.9 Other information services****63.91 News agency services****63.91.1 News agency services**

This category excludes:

- services of independent photojournalists, see 74.20.2
- services of independent journalists, see 90.03.11

**63.91.11 News agency services to newspapers and periodicals**

This subcategory includes:

- gathering, investigating and supply services of news in the form of manuscripts or of news pictures to printed media businesses such as newspapers, periodicals and books

**63.91.12 News agency services to audio-visual media**

This subcategory includes:

- gathering, investigating and supply services of news (manuscripts, photos, images) to radio or television stations and movie companies

**63.99 Other information services n.e.c.****63.99.1 Information services n.e.c.****63.99.10 Information services n.e.c.**

This subcategory includes:

- information search services on a fee or contract basis
- news clipping services, press clipping services etc.
- compilation services of facts and information, other than mailing lists
- automatised computer-based information services n.e.c.

This subcategory excludes:

- mailing list compilation as part of office support services, see 82.19.12
- call centre services, see 82.20.10

**63.99.2 Original compilations of facts/information**



**63.99.20 Original compilations of facts/information**

This subcategory includes:

- original compilations of facts or information organised for retrieval and consultation, including mailing lists

These compilations are typically protected in their presentation, but not their content.

This subcategory excludes:

- publishing of directories and mailing lists, see 58.12.10
- compilation services of facts and information, see 63.99.10
- mailing list compilation as part of office support services, see 82.19.12

## SECTION K FINANCIAL AND INSURANCE SERVICES

### 64 Financial services, except insurance and pension funding

This division excludes:

- insurance, reinsurance and pension funding services, see division 65

#### 64.1 Monetary intermediation services

##### 64.11 Central banking services

###### 64.11.1 Central banking services

###### 64.11.10 Central banking services

This subcategory includes:

- services which support the country's systems for clearing and settling payments and other financial transactions
- services of maintaining deposit accounts for major financial institutions and for the central government
- services of implementing monetary policy
- services of managing the government's foreign exchange reserves
- services of influencing the value of currency
- currency issue services under the authority of the central bank, including designing, arranging production, distributing and replacing of the currency
- fiscal agent services including advisory services for the government on matters relating to the public debt, issuing debt, maintaining bondholder records and making payments on behalf of the government for interest and debt redemption
- supervisory activities with regard to banks and/or non-banks if undertaken by the central bank
- other central banking services n.e.c.

###### 64.19 Other monetary intermediation services

###### 64.19.1 Deposit services

###### 64.19.11 Deposit services to corporate and institutional depositors

This subcategory includes:

- deposit services, including demand, notice and term deposit services, to large business and institutional customers, including governments

###### 64.19.12 Deposit services to other depositors

This subcategory includes:

- deposit services, including demand, notice and term deposit services to depositors, other than corporate and institutional
- chequing services
- services of cheque certification
- stop payment services

This subcategory excludes:

- collection services of drafts, cheques and other bills of exchange received on a collection basis cashed or taken on deposit, see 82.91.12
- collection services of accounts or monies receivable under assignment of accounts or contracts, see 82.91.12
- wrapping, rolling, mailing or otherwise handling currency and coin on behalf of customers, see 82.92.10

###### 64.19.2 Credit granting services by monetary institutions

**64.19.21 Inter-industry credit granting services by monetary institutions**

This subcategory includes:

- loans granted to financial intermediaries by monetary institutions

It covers the issuing and management of loans and advances linked to the business carried out between financial intermediaries (as wholesale credit granting services, i.e. between enterprises allocated at NACE groups 64.1 and 64.9). It includes the granting of loans and advances to domestic and foreign financial intermediaries which are usually of short maturity, repayable on demand or after a short period of notice.

**64.19.22 Consumer credit granting services by monetary institutions**

This subcategory includes:

- personal non-mortgage instalment loan services by monetary institutions consisting of granting loans with scheduled repayment plans
- line-of-credit loan services, that is, loan services based on a commitment to lend funds to a borrower up to a specified amount
- consumer loan services, that is, loan services extended for financing consumer purchases of goods or services where the purchased good is generally used as collateral

**64.19.23 Residential mortgage credit granting services by monetary institutions**

This subcategory includes:

- services of granting loans by monetary institutions for the purpose of acquiring residential land or buildings and for which the land or buildings are used as security
- home equity loans

This subcategory excludes:

- appraisal services, see 68.31.16

**64.19.24 Non-residential mortgage credit granting services by monetary institutions**

This subcategory includes:

- services of granting loans by monetary institutions for the purpose of acquiring non-residential land or buildings and for which the land or buildings are used as security

This subcategory excludes:

- appraisal services, see 68.31.16

**64.19.25 Commercial non-mortgage credit granting services by monetary institutions**

This subcategory includes:

- loan services by monetary institutions to investment dealers and brokers, regulated financial institutions, federal, regional and local governments or school corporations, foreign governments, and other businesses
- loan services to individuals for business purposes
- standby, commitment and other loan services including overdraft services
- services of guaranteeing and providing letters of credit
- acceptance services, that is, agreements by a bank or other financial institution to pay a draft or a credit instrument issued by an institution

**64.19.26 Credit card services by monetary institutions**

This subcategory includes:

- granting credit by monetary institutions when the holder of a credit card uses it to buy a good or a service, regardless of whether the balance is paid in full at the end of the grace period

**64.19.29 Other credit granting services by monetary institutions**

This subcategory includes:

- other credit-granting services by monetary institutions n.e.c.
- sales financing services

**64.19.3 Other monetary intermediation services n.e.c.**

**64.19.30 Other monetary intermediation services n.e.c.**

This subcategory includes:

- all other monetary intermediation services (except credit granting and deposit taking services) provided by credit granting and deposit taking institutions other than central banks

These services are mainly linked to investments in transferable securities (UCIT services), including debt instruments, shares and participations etc., and comprise also financial derivative services.

**64.2 Services of holding companies****64.20 Services of holding companies****64.20.1 Services of holding companies****64.20.10 Services of holding companies**

This subcategory includes:

- services of holding companies primarily engaged in holding the securities of (or other equity interests in) companies and enterprises for the purpose of owning a controlling interest

**64.3 Services of trusts, funds and similar financial entities****64.30 Services of trusts, funds and similar financial entities****64.30.1 Services of trusts, funds and similar financial entities****64.30.10 Services of trusts, funds and similar financial entities**

This subcategory includes:

- services provided by legal entities that are organised to pool securities or other financial assets, without managing, on behalf of shareholders or beneficiaries

The portfolios are customised to achieve specific investment characteristics, such as diversification, risk, rate of return, and price volatility. These entities earn interest, dividends, and other property income, but have little or no employment and no revenue from the sale of services.

**64.9 Other financial services, except insurance and pension funding**

This group excludes:

- insurance, reinsurance and pension funding services, see 65

**64.91 Financial leasing services****64.91.1 Financial leasing services****64.91.10 Financial leasing services**

This subcategory includes:

- services of making equipment and other assets available to a customer without capital investment on the customer's part, whereby the lessor pays for and takes title to the equipment or facilities and leases it to the lessee while retaining few of the normal responsibilities of ownership

This subcategory excludes:

- operating leasing services, see division 77

**64.92 Other credit granting services****64.92.1 Other credit granting services, other than by monetary institutions**

**64.92.11 Inter-industry credit granting services, other than by monetary institutions**

This subcategory includes:

- loans granted to financial intermediaries other than by monetary institutions

It covers the issuing and management of loans and advances linked to the business carried out between financial intermediaries (as wholesale credit granting services, i.e. between enterprises allocated at NACE groups 64.1 and 64.9). It includes the granting of loans and advances to domestic and foreign financial intermediaries which are usually of short maturity, repayable on demand or after a short period of notice.

**64.92.12 Consumer credit granting services, other than by monetary institutions**

This subcategory includes:

- personal non-mortgage instalment loan services other than by monetary institutions consisting of granting loans with scheduled repayment plans
- line-of-credit loan services, that is, loan services based on a commitment to lend funds to a borrower up to a specified amount
- consumer loan services, that is, loan services extended for financing consumer purchases of goods or services where the purchased good is generally used as collateral

**64.92.13 Residential mortgage credit granting services, other than by monetary institutions**

This subcategory includes:

- services of granting loans other than by monetary institutions for the purpose of acquiring residential land or buildings and for which the land or buildings are used as security
- home equity loans

This subcategory excludes:

- appraisal services, see 68.31.16

**64.92.14 Non-residential mortgage credit granting services, other than by monetary institutions**

This subcategory includes:

- services of granting loans for the purpose of acquiring non-residential land or buildings and for which the land or buildings are used as security

This subcategory excludes:

- appraisal services, see 68.31.16

**64.92.15 Commercial non-mortgage credit granting services, other than by monetary institutions**

This subcategory includes:

- loan services other than by monetary institutions to investment dealers and brokers, regulated financial institutions, federal, regional and local governments or school corporations, foreign governments, and other businesses
- loan services to individuals for business purposes
- standby, commitment and other loan services including overdraft services
- services of guaranteeing and providing letters of credit
- acceptance services, that is, agreements by a bank or other financial institution to pay a draft or a credit instrument issued by an institution

**64.92.16 Credit card services, other than by monetary institutions**

This subcategory includes:

- granting credit other than by monetary institutions when the holder of a credit card uses it to buy a good or a service, regardless of whether the balance is paid in full at the end of the grace period

**64.92.19 Other credit granting services, other than by monetary institutions, n.e.c.**

This subcategory includes:

- other credit-granting services, other than by monetary institutions, n.e.c.
- sales financing services

**64.99 Other financial services, except insurance and pension funding, n.e.c.**

This class excludes:

- insurance, reinsurance and pension funding services, see 65

**64.99.1 Other financial services, except insurance and pension funding, n.e.c.**

This category excludes:

- insurance, reinsurance and pension funding services, see 65

**64.99.11 Investment banking services**

This subcategory includes:

- securities underwriting services
- services of guaranteeing the sale of an issue of securities at a stated price by the issuing corporation or government and reselling it to investors
- engaging to sell as much of an issue of securities as possible without making a guarantee to purchase the entire offering from the issuer

**64.99.19 Financial services, except insurance and pension funding, n.e.c.**

This subcategory covers other financial intermediation services n.e.c., e.g. guarantee and commitment services, including those generating contingent liabilities, engaging to buy or sell securities or financial derivatives on own account from securities dealers etc.

This subcategory excludes:

- insurance, reinsurance and pension funding services, see 65

**65 Insurance, reinsurance and pension funding services, except compulsory social security**

This division excludes:

- compulsory social security services, see division 84

**65.1 Insurance services****65.11 Life insurance services****65.11.1 Life insurance services****65.11.10 Life insurance services**

This subcategory includes:

- underwriting services of insurance policies which provide for the payment of claims to beneficiaries contingent upon the death of the insured individual or upon survival to the maturity of the policy

Policies may provide pure protection or may also contain a savings component. Policies may cover individuals or members of groups.

**65.12 Non-life insurance services****65.12.1 Accident and health insurance services****65.12.11 Accident insurance services**

This subcategory includes:

- underwriting services of insurance policies which provide accidental death and dismemberment insurance, that is, payment in the event that an accident results in death or loss of one or more bodily members (such as hands or feet) or the sight of one or both eyes
- underwriting services of insurance policies which provide periodic payments when the insured is unable to work as a result of an accident

This subcategory excludes:

- travel insurance services, see 65.12.71

#### **65.12.12 Health insurance services**

This subcategory includes:

- underwriting services of insurance policies which provide protection for hospital and medical expenses not covered by government programs and, usually, other health-care expenses such as prescribed drugs, medical appliances, ambulance, private duty nursing etc.
- underwriting services of insurance policies which provide protection for dental expenses
- underwriting services of insurance policies which provide periodic payments when the insured is unable to work as a result of an illness

#### **65.12.2 Motor vehicle insurance services**

##### **65.12.21 Motor vehicle insurance services, third party liability**

This subcategory includes:

- underwriting services of insurance policies which cover all liability arising out of the use of motor vehicles operating on land, including those used to transport paying passengers or freight

This subcategory excludes:

- third party liability concerning railway rolling stock, see 65.12.31

##### **65.12.29 Other motor vehicle insurance services**

This subcategory includes:

- insurance services covering expenses arising from the loss of or damage to motor vehicles operating on land

This subcategory excludes:

- insurance services covering expenses arising from the loss or damage to railway rolling stock, see 65.12.31

#### **65.12.3 Marine, aviation and other transport insurance services**

##### **65.12.31 Railway rolling stock insurance services**

This subcategory includes:

- underwriting services of insurance policies which cover risks relating to the use of:
  - railway rolling stock

Risks covered include liability and loss of or damage to railway rolling stock.

##### **65.12.32 Aircraft liability insurance services**

This subcategory includes:

- underwriting services of insurance policies of third party liability which cover risks relating to the use of:
  - aircraft
- satellite launching liability insurance services

##### **65.12.33 Other aircraft insurance services**

This subcategory includes:

- underwriting services of insurance policies, other than for third party liability, which cover risks relating to the use of:
  - aircraft
- satellite launching insurance (except liability) services

##### **65.12.34 Ships liability insurance services**

This subcategory includes:

- underwriting services of insurance policies of third party liability which cover risks relating to the use of:
  - passenger and freight vessels, whether operating on oceans, coastal waterways or inland waterways

##### **65.12.35 Other ships insurance services**

This subcategory includes:

- underwriting services of insurance policies, other than for third party liability, which cover risks relating to the use of:
  - passenger and freight vessels, whether operating on oceans, coastal waterways or inland waterways

**65.12.36 Freight insurance services**

This subcategory includes:

- underwriting services of insurance policies which provide coverage, additional to that provided by transport companies, for risks of damage to or loss of freight

**65.12.4 Fire and other damage to property insurance services**

This category includes:

- underwriting services of insurance policies which cover risks of damage to or loss of property excluding that covered in subcategory 65.12.2 (Motor vehicle insurance services), 65.12.3 (Marine, aviation, and other transport insurance services; Freight insurance services).

**65.12.41 Fire damage to property insurance services**

This subcategory includes:

- underwriting services of insurance policies which cover risks of damage to or loss of property

This subcategory excludes:

- services covered in subcategory 65.12.2 (Motor vehicle insurance services), 65.12.3 (Marine, aviation, and other transport insurance services; Freight insurance services)

**65.12.49 Other damage to property insurance services**

This subcategory includes:

- underwriting services of insurance policies which cover risks of damage to or loss of property such as theft, explosion, storm, hail, frost, other natural forces, radioactive contamination and land subsidence
- boiler and machinery insurance, which covers property spoilage from lack of power, light, heat, steam or refrigeration

**65.12.5 General liability insurance services****65.12.50 General liability insurance services**

This subcategory includes:

- underwriting services of insurance policies which cover risks of all types of liability including liability for defective products, bodily injury, property damage, pollution, malpractice etc.

This subcategory excludes:

- liability covered in subcategory 65.12.21 (motor vehicle liability insurance services), 65.12.3 (marine, aviation and other transport liability insurance services) and 65.12.4 (property liability insurance services)

**65.12.6 Credit and suretyship insurance services****65.12.61 Credit insurance services**

This subcategory includes:

- underwriting services of insurance policies which cover risks of excessive credit losses because of debtor insolvency

Included are export credits, instalment credits, mortgages, agricultural credits etc.

**65.12.62 Suretyship insurance services**

This subcategory includes:

- underwriting services of insurance policies which cover risks of non-performance or failure to satisfy a contractual financial obligation by a party to a contract or agreement

**65.12.7 Travelling and assistance, legal expenses and miscellaneous financial loss insurance services**



**65.12.71 Travelling and assistance insurance services**

This subcategory includes:

- underwriting services of insurance policies which provide protection for travel related expenses (typically provided in a package), such as:
  - trip cancellation, interruption or delay
  - lost, delayed or damaged luggage
  - accident and health medical expenses
  - repatriation of remains

This subcategory excludes:

- motor vehicle insurance services, see 65.12.2

**65.12.72 Legal expenses insurance services**

This subcategory includes:

- underwriting services of policies covering legal expenses and litigation costs

**65.12.73 Miscellaneous financial loss insurance services**

This subcategory includes:

- underwriting services of insurance policies which cover risks of miscellaneous financial loss, that is, expenses arising from the following risks: loss of employment, insufficiency of income (general), bad weather, loss of benefits, continuing general expenses, unforeseen trading expenses, loss of market value, loss of rent or revenue, indirect trading losses (other than those mentioned above), other financial loss (non-trading) and other forms of loss

**65.12.9 Other non-life insurance services****65.12.90 Other non-life insurance services**

This subcategory includes:

- underwriting services of insurance policies which cover other non-life risks n.e.c.

**65.2 Reinsurance services****65.20 Reinsurance services****65.20.1 Life, accident and health reinsurance services****65.20.11 Life reinsurance services**

This subcategory includes:

- providing reinsurance services for life insurance
- reinsurance of annuities

**65.20.12 Accident reinsurance services**

This subcategory includes:

- providing reinsurance services for accident insurance
- reinsurance of annuities

**65.20.13 Health reinsurance services**

This subcategory includes:

- providing reinsurance services for health insurance
- reinsurance of annuities

**65.20.2 Transport and property reinsurance services****65.20.21 Motor vehicle reinsurance services, third party liability**

This subcategory includes:

- providing reinsurance services for motor vehicle insurance policies, third party liability

**65.20.22 Other motor vehicle reinsurance services**

This subcategory includes:

- providing reinsurance services for motor vehicle insurance policies, other than third party liability

**65.20.23 Marine, aviation and other transport reinsurance services**

This subcategory includes:

- providing reinsurance services for marine, aviation and other transport insurance policies

**65.20.24 Freight reinsurance services**

This subcategory includes:

- providing reinsurance services for freight insurance policies

**65.20.25 Fire and other damage to property reinsurance services****65.20.3 General liability and credit and surety reinsurance services****65.20.31 General liability reinsurance services****65.20.32 Credit and surety reinsurance services****65.20.4 Legal expenses and miscellaneous financial loss reinsurance services****65.20.41 Legal expenses reinsurance services****65.20.42 Miscellaneous financial loss reinsurance services****65.20.5 Reinsurance services related to pension funding****65.20.50 Reinsurance services related to pension funding****65.20.6 Other non-life reinsurance services****65.20.60 Other non-life reinsurance services****65.3 Pension funding services****65.30 Pension funding services****65.30.1 Pension funding services**

This category excludes:

- trust services, see 66.19.31
- pension fund administration, see 66.29.19
- pension fund management services, see 66.30.12
- portfolio management services, see 66.30.11

**65.30.11 Individual pension funding services**

This subcategory includes:

- underwriting services of annuities, i.e. plans which provide income payments at regular intervals to individuals

Plans may require a single contribution or a series of contributions; may be compulsory or optional; may have nominal benefits determined in advance or dependent on the market value of assets supporting the plan; and, if related to employment, may or may not be portable with a change in employment. The duration of the period during which benefits are paid may be fixed in terms of a minimum or maximum; there may or may not be survivors' benefits.

**65.30.12 Group pension funding services**

This subcategory includes:

- underwriting services of plans which provide income payments at regular intervals to members of groups

Plans may require a single contribution or a series of contributions; may be compulsory or optional; may have nominal benefits determined in advance or dependent on the market value of assets supporting the plan; and, if related to employment, may or may not be portable with a change in employment. The duration of the period during which benefits are paid may be fixed in terms of a minimum or maximum; there may or may not be survivors' benefits.

**66 Services auxiliary to financial services and insurance services****66.1 Services auxiliary to financial services, except insurance and pension funding**

This group excludes:

- insurance, reinsurance and pension funding services, see 65

**66.11 Services related to the administration of financial markets****66.11.1 Services related to the administration of financial markets****66.11.11 Financial market operational services**

This subcategory includes:

- administrative services consisting in furnishing space and other facilities necessary for the operation of security and commodity exchanges

**66.11.12 Financial market regulatory services**

This subcategory includes:

- services of regulating and monitoring financial markets and participants in those markets

**66.11.19 Other services related to the administration of financial markets**

This subcategory excludes:

- supply of financial news to the news media, see 63.91.1
- security custody services, see 66.19.32

**66.12 Security and commodity contracts brokerage services****66.12.1 Security and commodity contracts brokerage services**

This category excludes:

- portfolio management services, on a fee or contract basis, see 66.30.11

**66.12.11 Securities brokerage services**

This subcategory includes:

- brokerage services (that is bringing together purchasers and sellers of the same instrument) for securities
- services of acting as a selling agent of units, shares or other interests in a mutual (investment) fund
- sales, delivery and redemption services of government bonds
- brokerage options

**66.12.12 Commodity brokerage services**

This subcategory includes:

- brokerage services for commodities and commodity futures including financial futures
- brokerage financial derivatives, other than options

This subcategory excludes:

- brokerage of options, see 66.12.11

**66.12.13 Foreign exchange services**

This subcategory includes:

- foreign currency exchange services provided by bureaux de change etc.

**66.19 Other services auxiliary to financial services, except insurance and pension funding**

This class excludes:

- insurance, reinsurance and pension funding services, see 65

**66.19.1 Processing and clearing services of securities transactions****66.19.10 Processing and clearing services of securities transactions**

This subcategory includes:

- computer-based clearing and settlement for interchange of debits, credits and transfer of ownership of securities

**66.19.2 Auxiliary services related to investment banking****66.19.21 Mergers and acquisition services**

This subcategory includes:

- services of counsellors and negotiators in arranging mergers and acquisitions

**66.19.22 Corporate finance and venture capital services**

This subcategory includes:

- services of arranging corporate financing including debt, equity and venture capital financing
- venture capital financing services

**66.19.29 Other auxiliary services related to investment banking**

This subcategory excludes:

- stock price quotation services made available through an information server, see 58.19.29
- supply of financial news to the news media, see 63.91.1
- trust and custody services, see 66.19.3
- portfolio management services, see 66.30.11

**66.19.3 Trust and custody services****66.19.31 Trust services**

This subcategory includes:

- estate and trust management and administration services
- services of acting as a trustee of investment funds or pension funds
- services of acting as trustee for securities (administrative services related to the issue and registration of securities, and payment of interest and dividends)

This subcategory excludes:

- fund management services, see 66.30.1

**66.19.32 Custody services**

This subcategory includes:

- under instructions, provides the services of the safekeeping of and accounting for valuable and usually income-bearing personal property, including securities
- safekeeping services
- safe deposit services
- security custody services
- audit confirmation services with respect to customers' securities held for safekeeping

**66.19.9 Other services auxiliary to financial services, except insurance and pension funding, n.e.c.**

This category excludes:

- insurance, reinsurance and pension funding services, see 65

**66.19.91 Financial consultancy services**

This subcategory includes:

- financial advisory services
- market analysis and intelligence

This subcategory excludes:

- mergers and acquisitions services, see 66.19.21
- corporate finance and venture capital services, see 66.19.22
- trust and custody services, see 66.19.3
- insurance and pension consultancy services, see 66.29.19
- portfolio management services, see 66.30.11
- advisory services on taxation matters, see 69.20.3
- financial management consulting services (except business tax), see 70.22.12

**66.19.92 Financial transactions processing and clearinghouse services**

This subcategory includes:

- services of processing financial transactions such as verification of financial balances, authorisation of transactions, transfer of funds to and from transactors' accounts, notification of banks (or credit card issuers) of individual transactions and provision of daily summaries
- services of clearing cheques, drafts and other payment orders
- debit card merchant services

This subcategory excludes:

- services of processing securities transactions, see 66.19.10

**66.19.99 Other services auxiliary to financial services n.e.c., except insurance and pension funding**

This subcategory includes:

- mortgage and loan brokerage services

This subcategory excludes:

- insurance, reinsurance and pension funding services, see 65
- coin and currency packing services, see 82.92.10

**66.2 Services auxiliary to insurance and pension funding****66.21 Risk and damage evaluation services****66.21.1 Risk and damage evaluation services****66.21.10 Risk and damage evaluation services**

This subcategory includes:

- services of investigating insurance claims, determining the amount of loss or damages covered by insurance policies and negotiating settlement
- services of examining claims which have been investigated and authorisation of payments
- damage assessment services

**66.22 Services of insurance agents and brokers****66.22.1 Services of insurance agents and brokers****66.22.10 Services of insurance agents and brokers**

This subcategory includes:

- services of selling, negotiating or soliciting of annuities and reinsurance policies

**66.29 Other services auxiliary to insurance and pension funding****66.29.1 Other services auxiliary to insurance and pension funding**

**66.29.11 Actuarial services**

This subcategory includes:

- services of calculating insurance risks and premiums

**66.29.19 Other services auxiliary to insurance and pension funding n.e.c.**

This subcategory includes:

- administration of insurance and pension funds
- salvage administration services
- insurance and pension consultancy services

**66.3 Fund management services****66.30 Fund management services****66.30.1 Fund management services****66.30.11 Portfolio management services, except pension funds**

This subcategory includes:

- managing portfolio assets of individuals, businesses and others, on a fee or commission basis, except for pension funds

Managers make decisions on which investments to purchase or sell. Examples of the portfolios managed are the portfolios of mutual and other investment funds or trusts.

This subcategory excludes:

- the buying and selling of securities on a transaction fee basis, see 66.12.11
- advisory services on personal financial planning not involving decision-making on behalf of clients, see 66.19.91
- pension fund management services, see 66.30.12

**66.30.12 Pension fund management services**

## SECTION L REAL ESTATE SERVICES

### 68 Real estate services

#### 68.1 Buying and selling services of own real estate

##### 68.10 Buying and selling services of own real estate

###### 68.10.1 Buying and selling services of own real estate

###### 68.10.11 Residential buildings and associated land sales or purchases services

This subcategory includes:

- sales on own account of residential buildings and associated land in cases where the sales are treated as sales of trading stock by the seller, but not sales of property where the sales are disposals of the fixed assets of the selling unit
- sales of houses with associated land, multiple-dwelling buildings with associated land and individual dwelling units within such buildings, such as individual apartments or condominiums. Such property can be either leasehold or freehold.

This subcategory excludes:

- sales of residential property constructed by the selling unit, see 41.00.1
- sales of residential vacant land, see 68.10.13

###### 68.10.12 Time-share properties sales or purchases services

This subcategory includes:

- sales on own account of time-share properties

###### 68.10.13 Residential vacant land sales or purchases services

This subcategory includes:

- sales on own account of vacant residential land in cases where the sales are treated as sales of trading stock by the seller. Such vacant land can include subdivided vacant land.

This subcategory also includes:

- subdividing real estate into lots, without land improvement

This subcategory excludes:

- subdividing and improving of land, see 42.99.29

###### 68.10.14 Non-residential buildings and associated land sales or purchases services

This subcategory includes:

- sales on own account of non-residential buildings and associated land in cases where the sales are treated as sales of trading stock by the seller, but not sales of property where the sales are disposals of the fixed assets of the selling unit.

Examples of non-residential properties include:

- factories, office buildings, warehouses
- theatres, multiple-use buildings that are primarily non-residential
- agriculture, forestry properties
- similar properties

This subcategory excludes:

- sales of non-residential property constructed by the selling unit, see 41.00.2
- sales of non-residential vacant land, see 68.10.15

**68.10.15 Non-residential vacant land sales or purchases services**

This subcategory includes:

- sales on own account of vacant non-residential land in cases where the sales are treated as sales of trading stock by the seller. Such vacant land can include subdivided vacant land.

This subcategory also includes:

- subdividing real estate into lots, without land improvement

This subcategory excludes:

- subdividing and improving of land, see 42.99.29

**68.2 Rental and operating services of own or leased real estate****68.20 Rental and operating services of own or leased real estate****68.20.1 Rental and operating services of own or leased real estate****68.20.11 Rental and operating services of own or leased residential real estate**

This subcategory includes:

- rental and operating services concerning residential real estate by owners or leaseholders:
  - houses, flats, apartment buildings
  - multiple-use buildings that are primarily residential
  - residential mobile home sites
  - space owned by time-share owners

This subcategory excludes:

- accommodation services provided by operating hotels, motels, rooming houses, school dormitories, camp sites and other lodging places, see division 55

**68.20.12 Rental and operating services of own or leased non-residential real estate**

This subcategory includes:

- rental and operating services concerning industrial, commercial or other non-residential buildings or property by owners or leaseholders:
  - factories, office buildings, warehouses
  - theatres, convention centres, exhibition halls and multiple-use buildings that are primarily non-residential
  - agricultural, forestry and similar properties
- rental or leasing by the month or year of caravan sites, lock-up garages or other places for parking vehicles

**68.3 Real estate services on a fee or contract basis****68.31 Real estate agency services on a fee or contract basis****68.31.1 Real estate agency services on a fee or contract basis****68.31.11 Residential buildings and associated land sale services on a fee or contract basis, except of time-share ownership properties**

This subcategory includes:

- real estate agency and brokerage house services related to the sale of houses, flats, apartment buildings and other residential properties, and similar intermediation services involving buying, selling and rental of residential buildings and associated land, on a fee or contract basis

This subcategory excludes:

- sale services of time-share ownership properties on a fee or contract basis, see 68.31.12

**68.31.12 Time-share properties sale services on a fee or contract basis**

This subcategory includes:

- real estate agency and brokerage house services related to the sale of time-share properties



**68.31.13 Residential vacant land sale services on a fee or contract basis**

This subcategory includes:

- real estate agency and brokerage house services related to the sale of residential vacant land, and similar intermediation services involving buying, selling and rental, on a fee or contract basis

**68.31.14 Non-residential buildings and associated land sale services on a fee or contract basis**

This subcategory includes:

- real estate agency and brokerage house services related to the sale of non-residential buildings and land, such as offices, factories, shops etc., and similar intermediation services involving buying, selling and rental of non-residential buildings and associated land, on a fee or contract basis

**68.31.15 Non-residential vacant land sale services on a fee or contract basis**

This subcategory includes:

- real estate agency and brokerage house services related to the sale of non-residential vacant land, and similar intermediation services involving buying, selling and rental, on a fee or contract basis

**68.31.16 Real estate appraisal services on a fee or contract basis**

This subcategory includes:

- appraisal of residential buildings and land, non-residential buildings and land, and residential and non-residential vacant land on a fee or contract basis

**68.32 Management services of real estate on a fee or contract basis****68.32.1 Management services of real estate on a fee or contract basis****68.32.11 Residential property management services on a fee or contract basis, except of time-share ownership properties**

This subcategory includes:

- management services concerning houses and other residential properties, on a fee or contract basis
- management services concerning multi-unit apartment buildings (or multiple-use buildings that are primarily residential)
- management services concerning residential mobile home sites
- rent collection services
- management services concerning dwellings in joint ownership

This subcategory excludes:

- sale services of time-share ownership properties on a fee or contract basis, see 68.31.12

**68.32.12 Time-share property management services on a fee or contract basis****68.32.13 Non-residential property management services on a fee or contract basis**

This subcategory includes:

- management services concerning industrial and commercial properties, multiple-use buildings that are primarily non-residential etc.
- management services concerning agricultural, forestry and similar properties

This subcategory excludes:

- facilities support services (combination of services such as general interior cleaning, maintenance and making minor repairs, trash disposal, guard and security), see 81.10.10
- management of facilities, such as military bases, prisons, and other facilities (except computer facilities management), see 81.10.10
- sports and recreational sports facility operation services, see 93.11.10
- recreation and amusement facility operation services, see 93.29.1

**SECTION M PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES****69 Legal and accounting services****69.1 Legal services****69.10 Legal services****69.10.1 Legal services**

This category excludes:

- law courts related administrative services, see 84.23.11

**69.10.11 Legal advisory and representation services concerning criminal law**

This subcategory includes:

- advice, representation and related services (defence, search for evidence, witnesses, experts etc.) concerning criminal law

**69.10.12 Legal advisory and representation services in judicial procedures concerning business and commercial law**

This subcategory includes:

- advice, representation and related services in judicial and quasi-judicial procedures concerning business and commercial law

**69.10.13 Legal advisory and representation services in judicial procedures concerning labour law**

This subcategory includes:

- advice, representation and related services in judicial and quasi-judicial procedures concerning labour law

**69.10.14 Legal advisory and representation services in judicial procedures concerning civil law**

This subcategory includes:

- advice, representation and related services in judicial and quasi-judicial procedures concerning civil law

**69.10.15 Legal services concerning patents, copyrights and other intellectual property rights**

This subcategory includes:

- drafting and certification of documents and related services concerning patents, copyrights and other intellectual property rights

This subcategory excludes:

- licensing services for the right to use intellectual property and similar products, see 77.40.1

**69.10.16 Notarial services**

This subcategory includes:

- drawing up and conservation of authentic instruments with enforceability and probative value

These services concern fields such as family law (marriage contracts), law of succession and wills, the transfer of real estate, company law etc.

**69.10.17 Arbitration and conciliation services**

This subcategory includes:

- assistance services involving arbitration or mediation for the settlement of a dispute between labour and management, between businesses or between individuals

This subcategory excludes:

- representation services on behalf of one of the parties in the dispute, see 69.10.11-69.10.14

**69.10.18 Auction legal services**

This subcategory includes:

- legal services connected to the disposal of assets by auctioning

This subcategory excludes:

- auctioning services other than in connection with legal procedures, see 82.99.19

**69.10.19 Other legal services**

This subcategory includes:

- escrow services and estate settlement services
- advisory services to clients related to their legal rights and obligations and other legal services n.e.c.

**69.2 Accounting, bookkeeping and auditing services; tax consulting services****69.20 Accounting, bookkeeping and auditing services; tax consulting services****69.20.1 Financial auditing services****69.20.10 Financial auditing services**

This subcategory includes:

- examination services of accounting records and other supporting evidence of an organisation for the purpose of expressing an opinion as to whether financial statements of the organisation present fairly its position as at a given date and results of its operations for the period ending on that date, in accordance with generally accepted accounting principles

This subcategory excludes:

- accounting review services, see 69.20.21
- managements audits, see 70.22.11

**69.20.2 Accounting services**

This category excludes:

- data processing services, see 63.11.11

**69.20.21 Accounting review services**

This subcategory includes:

- reviewing services of annual and interim financial statements and other accounting information. The scope of a review is less than that of an audit, and the level of assurance provided is thus lower.
- analysis of balance sheets etc.

**69.20.22 Compilation services of financial statements**

This subcategory includes:

- compilation services for financial statements from information provided by the client. No assurances regarding the accuracy of the resulting statements are provided.
- preparation services for business tax returns, when provided as a package with the preparation of financial statements for a single fee
- compilation of income statements, balance sheets etc.

This subcategory excludes:

- business tax preparation services, when provided as separate services, see 69.20.3

**69.20.23 Bookkeeping services**

This subcategory includes:

- bookkeeping services consisting in classifying and recording business transactions in terms of money or some unit of measurement in the books of account

This subcategory excludes:

- payroll services, including payroll computation and ledgers, see 69.20.24
- bookkeeping services related to tax returns, see 69.20.3
- bill collection services, see 82.91.12

**69.20.24 Payroll services**

This subcategory includes:

- payroll services, including payroll computation and ledgers

**69.20.29 Other accounting services**

This subcategory includes:

- other accounting services such as attestations, valuations, preparation services for pro forma statements etc.

**69.20.3 Tax consulting services****69.20.31 Corporate tax consulting and preparation services**

This subcategory includes:

- corporate tax consulting and preparation of returns for all kinds of taxes (e.g., VAT)

**69.20.32 Individual tax preparation and planning services**

This subcategory includes:

- tax preparation and planning services for unincorporated business
- tax preparation and planning services for individuals

**69.20.4 Insolvency and receivership services****69.20.40 Insolvency and receivership services**

This subcategory includes:

- providing advice and assistance to the management and/or creditors of insolvent businesses and/or to act as receiver or trustee in bankruptcy

**70 Services of head offices; management consulting services****70.1 Services of head offices****70.10 Services of head offices****70.10.1 Services of head offices****70.10.10 Services of head offices**

This subcategory includes:

- management services provided by head offices to other units of the same company or enterprise

This subcategory excludes:

- services of holding companies, not engaged in managing, see 64.20.10

**70.2 Management consulting services****70.21 Public relations and communication services****70.21.1 Public relations and communication services****70.21.10 Public relations and communication services**

This subcategory includes:

- advisory, guidance and operational assistance services, including lobbying, concerning methods to improve the image and relations of an organisation or individual with the general public, government, voters, shareholders and others

This subcategory excludes:

- planning and creating services of advertising, see 73.11.11
- market research and public opinion polling services, see 73.20

**70.22 Business and other management consulting services**

## 70.22.1 Business management consulting services

### 70.22.11 Strategic management consulting services

This subcategory includes:

- advisory, guidance and operational assistance services concerning business policy and strategy and the overall planning, structuring and control of an organisation. More specifically, general management consulting assignments may deal with one or a combination of the following:

- policy formulation
- determination of the organisational structure (decision-making system) that will most effectively meet the objectives of the organisation
- legal organisation
- strategic business plans
- corporate development and restructuring consulting services, such as on mergers, acquisitions, joint ventures, strategic alliances, diversification, privatisation
- defining a management information system
- development of management reports and controls
- business turnaround plans
- management audits
- development of profit improvement programmes
- and other matters that are of particular interest to the higher management of an organisation

This subcategory excludes:

- legal advisory and representation services, see 69.10.1
- services of counsellors and negotiators arranging mergers and acquisitions, see 66.19.21

### 70.22.12 Financial management consulting services (except corporate tax)

This subcategory includes:

- advisory, guidance and operational assistance services concerning decision areas that are financial in nature, such as:

- working capital and liquidity management, determination of an appropriate capital structure
- analysis of capital investment proposals
- asset management
- development of accounting systems and budgeting and budgetary controls
- financial consulting services related to mergers, acquisitions etc. such as advice on methods of valuations, methods of payment, methods of control, international finance

This subcategory excludes:

- design and development services for computer software for accounting systems, see 62.01.1
- security brokerage services, see 66.12.11
- portfolio and fund management services, see 66.30.11
- accounting, bookkeeping and financial auditing services, see 69.20
- corporate tax consulting and preparation services, see 69.20.31

### 70.22.13 Marketing management consulting services

This subcategory includes:

- advisory, guidance and operational assistance services concerning the marketing strategy and marketing operation of an organisation. Marketing management consulting assignments may deal with one or a combination of the following:

- analysis and formulation of a marketing strategy
- formulation of customer service programmes, pricing, advertising and distribution channels
- sales management and sales staff training
- organisation of marketing channels (sale to wholesalers or directly to retailers, direct mail, franchise etc.), package design and other matters related to the marketing strategy and operations of an organisation

This subcategory excludes:

- public relations and communication services, see 70.21.10
- advertising services, see 73.11

#### 70.22.14 Human resources management consulting services

This subcategory includes:

- advisory, guidance and operational assistance services concerning the human resources strategies, policies, practices and procedures of an organisation. Human resources consulting assignments may deal with one or more of the following:
  - recruitment, compensation, benefits, performance measurement and appraisal
  - organisational development (improving functioning within and between groups)
  - employee training and development needs
  - outplacement procedures and plans for assistance to employees
  - succession planning
  - compliance with government regulations in areas such as health, safety, workers' compensation and employment equity
    - labour-management relations
    - human resources audits

This subcategory excludes:

- executive placement or search consulting services, see 78.10.1
- educational consulting services, see 85.60.10

#### 70.22.15 Production management consulting services

This subcategory includes operations management consulting services, such as:

- consulting on systems and procedures improvements
- office and service operations improvements such as:
  - office layout
  - workflow planning and work standards
- office automation, such as the selection and installation of automated systems
- product development, quality assurance and quality management
- plant safety, security and protection

This subcategory excludes:

- supply chain consulting services, see 70.22.16
- engineering advisory and design services for industrial and manufacturing facilities and processes, see 71.12.17
- services provided by agronomists and agricultural economists, see 74.90.19

#### 70.22.16 Supply chain and other management consulting services

This subcategory includes:

- integrated supply chain management consulting services. Integrated supply chain management consulting is a bundled product that includes inventory management, warehousing and storage and distribution services.
- logistic management consulting services, such as:
  - inventory management logistic consulting, that is keeping track of the existing inventory, determining the most effective inventory requirements for a client
  - distribution and transportation logistic consulting, including the processes used by a client to store, handle and move goods within an organisation, to ship goods from the client to the customers
  - warehousing and storage logistic consulting including the processes of receiving, storing and issuing an item
  - maintenance logistic consulting
- other management consulting services n.e.c.

This subcategory excludes:

- architectural advisory services, see 71.11.24
- engineering advisory services, see 71.12.11
- environmental consulting services, see 74.90.13
- other scientific and technical consulting services n.e.c., see 74.90.19

### **70.22.17 Business process management services**

This subcategory includes the provision of a bundled service package that combines information technology-intensive services with labour (manual or professional depending on the solution), machinery, and facilities to support, host and manage a business process for a client:

- financial business process such as financial transaction processing, credit card processing, payment services, lending services
- human resource business process such as benefits administration, payroll processing, personnel administration
- supply chain management business process such as inventory management, procurement services, logistics services, production scheduling and order processing
- customer relations management business process such as help desk, call centre, customer service
- vertical market business process, conducted by specific industries such as electric, chemical, petroleum
- other business processes for a client

### **70.22.2 Other project management services, except construction project management services**

This category excludes:

- construction project management services, see 71.12.20

#### **70.22.20 Other project management services, except construction project management services**

This subcategory includes:

- co-ordination and supervision services for resources in preparing, running and completing a project on behalf of the client
- project management services, which can involve budgeting, accounting and cost control, procurement, planning of time scales and other operating conditions, co-ordination of sub-contractors' work, inspection and quality control etc.
- project management services that include management and office management services, with or without the provision of their own staff

This subcategory excludes:

- construction project management services, see 71.12.20

### **70.22.3 Other business consulting services**

#### **70.22.30 Other business consulting services**

This subcategory includes:

- regional, industrial or tourism development services

## **71 Architectural and engineering services; technical testing and analysis services**

### **71.1 Architectural and engineering services and related technical consulting services**

This group includes:

- drafting services (detailed layouts, drawings, plans and illustrations of buildings, structures, systems or components from engineering and architectural specifications, done by architectural draftsmen or engineering technicians)

#### **71.11 Architectural services**

##### **71.11.1 Plans and drawings for architectural purposes**

###### **71.11.10 Plans and drawings for architectural purposes**

##### **71.11.2 Architectural services for buildings**

This category excludes:

- interior design services, see 74.10.11

###### **71.11.21 Architectural services for residential building projects**

This subcategory includes architectural services for:

- single-family residential projects
- multi-family residential projects

#### **71.11.22 Architectural services for non-residential building projects**

This subcategory includes architectural services for:

- office building projects
- retail and restaurant projects
- hotels and convention centres
- health care projects
- entertainment, recreational and cultural building projects
- educational building projects
- industrial building projects
- transportation and distribution facility projects
- other non-residential building projects

#### **71.11.23 Historical restoration architectural services**

This subcategory includes:

- architectural services that incorporate legal requirements to preserve or restore the historic character of a building

#### **71.11.24 Building project architectural advisory services**

This subcategory includes:

- expert witness services in the field of architecture consisting in the provision of testimony before a court or administrative body, by a witness who, by virtue of experience, training, skill or knowledge of architecture, is recognised as being qualified to render an informed opinion on matters relating to that field or subject
- the provision of advice, studies and reports on architectural matters

This subcategory excludes:

- the provision of advice, studies and reports on architectural matters done in a bundle with other architectural services for a specific project, see according to the type of project in 71.11.21, 71.11.22, 71.11.23

#### **71.11.3 Urban and land planning services**

##### **71.11.31 Urban planning services**

This subcategory includes:

- development services for plans concerning land use, site selection, control and utilisation, road systems and servicing of land with a view to creating and maintaining systematic, coordinated urban development, such as:
  - comprehensive urban plans
  - community urban plans
  - element urban plans for specific amenities or objectives such as transportation, utilities etc.
  - studies and plans related to urban rehabilitation and renewal process
  - studies and plans related to urban public and private transports and accessibilities
  - studies and plans related to urban economic and social spatial sustainability
- feasibility studies
- urban planning advisory services, such as expert witness, policy and program evaluation and other urban planning advisory services

This subcategory also includes:

- studies of environmental impact and economic assessments of urban development plans are also included

This subcategory excludes:

- development services for non-residential building projects, see 41.00.2

##### **71.11.32 Rural land planning services**

This subcategory includes:

- development of plans that describe the long-term objectives of rural areas for the development of infrastructure, housing, industry, commercial, recreational and other facilities
- comprehensive plans covering a large geographical area, for a lengthy time period



### **71.11.33 Project site master planning services**

This subcategory includes services that provide plans for a construction site, showing the proposed location of buildings, roads, parking lots and other features, for:

- residential building projects
- non-residential building projects
- recreational and open-space projects

### **71.11.4 Landscape architectural services and architectural advisory services**

#### **71.11.41 Landscape architectural services**

This subcategory includes landscape architecture services for:

- residential building projects:
  - single-family residential projects
  - multi-family residential projects
  - residential subdivision projects
- non-residential building projects:
  - corporate building projects
  - hotels, convention centres, stadiums and arenas
  - educational building projects
  - health care, penal institutions
  - other non-residential building projects
- recreational and open-space projects:
  - city centres and public squares
  - non-building recreational facilities, parks and natural areas
  - transportation corridors
  - resorts
  - other recreational and open space projects

This subcategory also includes landscape architecture services related to:

- preparing and modifying terrain such as land clearing and grading plans, drainage designs, erosion and sediment control designs, retaining wall designs, outdoor sprinkler system plans
- facilitating access to a site such as lighting plans, signage plans, trail and path plans, accessibility designs
- structures with specialised uses

#### **71.11.42 Landscape architectural advisory services**

This subcategory includes:

- expert witness services in the field of landscape architecture consisting in the provision of testimony before a court or administrative body, by a witness who, by virtue of experience, training, skill or knowledge of landscape architecture, is recognised as being qualified to render an informed opinion on matters relating to that field or subject
- the provision of advice, studies and reports on landscape architecture matters

This subcategory excludes:

- the provision of advice, studies and reports on landscape architecture matters done in a bundle with other landscape architectural services for a specific project, see 71.11.41

### **71.12 Engineering services and related technical consulting services**

#### **71.12.1 Engineering services**

This category excludes:

- research and experimental development services in engineering, see 72.19.3

#### 71.12.11 Engineering advisory services

This subcategory includes:

- provision of advice to clients concerning engineering principles and methods, when performed independently of an engineering project, including policy analysis, regulatory studies and audits
- provision of testimony by a witness who, by virtue of experience, training, skill or knowledge of engineering, is recognised as being qualified to render an informed opinion on such matters
- engineering investigation of a failed engineered system or structure to determine causal factors

This subcategory excludes:

- advice, studies, and reports performed in conjunction with a project, see based on the project type under 71.12.12-71.12.19

#### 71.12.12 Engineering services for building projects

This subcategory includes:

- provision of designs, plans, and studies related to residential building projects, such as:
  - new and existing homes
  - row housing, apartments etc.
  - mixed-use buildings that are predominantly used for residential housing
- provision of designs, plans, and studies related to new and existing commercial, public and institutional building projects, including mixed-use buildings that are predominantly used for commercial, public, or institutional purposes, such as:
  - office buildings
  - shopping centres
  - hotels and restaurants
  - service stations and warehouses
  - bus and truck terminals
  - hospitals, schools, churches
  - prisons, stadiums and arenas
  - libraries and museums

This subcategory also includes:

- engineering advisory services that are related to a specific residential, commercial, public or institutional building project

This subcategory excludes:

- engineering advisory services not related to a specific project, see 71.12.11

#### 71.12.13 Engineering services for power projects

This subcategory includes:

- engineering services related to facilities that generate electrical power from:
  - coal and other fossil-fuel energy such as oil and gas
  - nuclear energy
  - the energy in falling water
  - other energy, such as solar power, wind power, geothermal power including cogeneration facilities
- engineering services related to overhead or underground electrical power transmission and distribution lines

**71.12.14 Engineering services for transportation projects**

This subcategory includes all engineering services (including provision of designs, plans, and studies) related to:

- highways, roads and streets, including elevated highways used for motor vehicle traffic
- bridges and tunnels
- ancillary road transport facilities such as rest stops, weigh stations, toll booths
- mass transit systems, such as light rail or subway systems
- railways and related structures
- railway bridges and tunnels
- marine and inland ports
- harbours, locks, canals, and dams primarily used for transportation purposes
- airports, runways, hangars
- other aviation facilities
- space transportation projects
- oil and gas transportation projects
- other transportation projects n.e.c.

**71.12.15 Engineering services for waste management projects (hazardous and non-hazardous)**

This subcategory includes:

- engineering services related to household garbage collection and disposal systems, such as:
  - recycling facilities
  - composting facilities
  - transfer stations
  - resource recovery facilities
  - landfill sites
- engineering services related to programs for the collection, treatment, recycling, and disposal of industrial air, water and solid wastes, generally to a level such that the remaining waste stream can be safely released to the natural environment or ordinary municipal systems
- engineering services related to programs for hazardous waste remediation, such as:
  - management of nuclear waste
  - chemical agent destruction
  - brownfield redevelopment
  - ground water modelling
  - contaminated site remediation

**71.12.16 Engineering services for water, sewerage and drainage projects**

This subcategory includes:

- engineering services related to systems for the collection, distribution, treatment, and disposal of water such as:
  - drinking water distribution systems, pumping stations, reservoirs, water storage facilities, water transmission and distribution mains including dams used primarily for local drinking water distribution and desalination plants
  - systems for storm water management, drainage and detention systems including dams used primarily for flood control
  - systems for the collection, treatment, and disposal of wastewater
  - irrigation systems and water pipelines including dams primarily used for irrigation

### 71.12.17 Engineering services for industrial and manufacturing projects

This subcategory includes the application of physical laws and principles of engineering in the design, development and utilisation of machines, materials, instruments, structures, processes and systems.

This subcategory includes:

- engineering services related to industrial facilities and processes:
  - mining and metallurgical facilities such as mines, smelters, mills, mineral refineries, including integrated facility and process engineering projects
  - mining and metallurgical processes, such as mineral extraction, smelting, refining, metal forming
  - petroleum and petrochemical facilities such as oil and gas platforms, refineries, pipelines, petrochemical plants, including integrated facility and process engineering projects
  - processes for the production of petroleum and petrochemicals, such as extraction, refining, formulation, mixing
  - microelectronics facilities and processes, such as those that produce microprocessors, silicon chips and wafers, microcircuits, and semiconductors
  - textile and clothing facilities and processes
  - iron and steel facilities and processes
  - other industrial and manufacturing facilities and processes n.e.c.
- engineering services related to the design of industrial and manufactured products:
  - industrial machinery such as agricultural, construction, mining, metalworking, commercial and service industry, heating, ventilating and air-conditioning, power transmission machinery
  - electronic equipment such as computers and peripheral equipment, communications equipment, audio and video equipment, semiconductors and other electronic components
  - electrical equipment such as lighting, major and minor appliances and components thereof
  - transportation equipment such as motor vehicles, aircraft, trains, marine vessels, space vehicles
  - industrial and manufactured products not elsewhere classified

This subcategory excludes:

- industrial design services, see 74.10.12

### 71.12.18 Engineering services for telecommunications and broadcasting projects

This subcategory includes:

- engineering services related to systems for the transmission of voice and data between network termination points by copper wire, fibre-optic cable, co-axial cable, and hybrid fibre-coax cable
- engineering services related to systems for the transmission of voice, data and programming between network termination points by short-wave or microwave, such as:
  - wireless telephony systems
  - satellite radio systems
  - direct-broadcast satellite systems
- engineering services related to systems for the transmission of radio and television signals
- engineering services related to systems for the transmission or distribution of voice, data or programming, not elsewhere classified

### 71.12.19 Engineering services for other projects

This subcategory includes:

- engineering services related to:
  - natural gas and steam distribution projects
  - other utility projects n.e.c.
- engineering services related to systems, processes, facilities or products n.e.c., including the provision of designs, plans and studies related to them

### 71.12.2 Project management services for construction projects

### **71.12.20 Project management services for construction projects**

This subcategory includes:

- services of assuming overall responsibility for the successful completion of a construction project on behalf of a client, including organising the financing and the design, requesting tenders, and performing management and control functions
- project management services provided by engineers or architects

This subcategory excludes:

- general construction works, see divisions 41, 42

### **71.12.3 Geological, geophysical and related prospecting and consulting services**

#### **71.12.31 Geological and geophysical consulting services**

This subcategory includes:

- geological consulting services relating to mineral deposits, oil and gas fields and groundwater by studying the properties of the earth and rock formation and structures
- provide advice with regard to exploration and development of mineral, oil and natural gas properties
- consultation services on evaluation of geological, geophysical and geochemical anomalies
- consultation services on geological mapping or surveying at surface or subsurface

#### **71.12.32 Geophysical services**

This subcategory includes:

- services providing information on subsurface earth formations by different methods:
  - seismographic, gravimetric, magnetometric methods
  - other subsurface surveying methods

This subcategory excludes:

- test drilling and boring work, see 43.13.10

#### **71.12.33 Mineral exploration and evaluation services**

This subcategory excludes:

- test drilling in connection with petroleum and natural gas extraction, see 09.10.11
- test drilling and boring work, see 43.13.10

#### **71.12.34 Surface surveying services**

This subcategory includes:

- gathering services of information on the shape, position and/or boundaries of a portion of the earth's surface by different methods, including transit, photogrammetric and hydrographic surveying, for the purpose of preparing maps
- collection of data by satellite
- land surveying services (e.g., marking of property, boundary marking)

This subcategory excludes:

- aerial photography services, see 74.20.24

#### **71.12.35 Map-making services**

This subcategory includes:

- map-making services consisting in the preparation and revision of maps of all kinds (e.g. road, cadastral, topographic, planimetric, hydrographic), using the results of survey activities, other maps and other information sources

This subcategory excludes:

- publishing of maps and atlases, see 58.11.15 and 58.11.16

## **71.2 Technical testing and analysis services**

### **71.20 Technical testing and analysis services**

#### **71.20.1 Technical testing and analysis services**

#### **71.20.11 Composition and purity testing and analysis services**

This subcategory includes:

- testing and analysis services for the chemical and biological properties of materials such as air, water, waste (municipal and industrial), fuels, metal, soil, minerals, food and chemicals
- testing and analysis services in related scientific fields such as microbiology, biochemistry, bacteriology etc.

This subcategory excludes:

- testing services related to animal health care and control, see 75.00.1
- medical and dental testing services, see 86.90.15

#### **71.20.12 Testing and analysis services of physical properties**

This subcategory includes:

- testing and analysis services of physical properties such as strength, ductility, electrical conductivity and radioactivity of materials such as metals, plastics, textiles, woods, glass, concrete and other materials
- tests for tension, hardness, impact resistance, fatigue resistance and high-temperature effects

#### **71.20.13 Testing and analysis services of integrated mechanical and electrical systems**

This subcategory includes:

- testing and analysis services for the mechanical and electrical characteristics of complete machinery, motors, automobiles, tools, appliances, communication equipment and other equipment incorporating mechanical and electrical components

The results of the testing and analysis generally take the form of an assessment of the performance and behavioural characteristics of the object tested. Tests may be performed using models or mock-ups of ships, aircraft, dams etc.

#### **71.20.14 Technical inspection services of road transport vehicles**

This subcategory includes:

- periodical technical inspection services for automobiles, motorcycles, buses, lorries, trucks and other road transport vehicles

This subcategory excludes:

- maintenance and repair services for motor vehicles and motorcycles, see 45.20
- damage assessment services, see 66.21.10

#### **71.20.19 Other technical testing and analysis services**

This subcategory includes:

- testing and analysis services of a technical or scientific nature that do not alter the object being tested
- radiographic, magnetic and ultrasonic testing of machine parts and structures in order to identify defects. These tests are often conducted on site.
- certification of ships, aircraft, dams etc.
- certification and authentication of works of art
- radiological inspection of welds
- analysis services of police laboratories
- all other technical testing and analysis services not elsewhere classified

This subcategory excludes:

- assessment of damages services on behalf of insurance companies, see 66.21.10
- technical inspection services for automobiles, see 71.20.14
- medical analyses and testing services, see 86.90.15

### **72 Scientific research and development services**

This division excludes:

- market research services, see 73.20.11

#### **72.0 Interdisciplinary research and experimental development services**

#### **72.00 Interdisciplinary research and experimental development services**

## **72.00.1 Interdisciplinary research and experimental development services, except originals**

### **72.00.11 Interdisciplinary basic research services**

This subcategory includes:

- basic research services related to both natural sciences/engineering and social sciences/humanities

### **72.00.12 Interdisciplinary applied research services**

This subcategory includes:

- applied research services related to both natural sciences/engineering and social sciences/humanities

### **72.00.13 Interdisciplinary experimental development services**

This subcategory includes:

- experimental development services related to both natural sciences/engineering and social sciences/humanities

## **72.00.2 Interdisciplinary research and development originals**

### **72.00.20 Interdisciplinary research and development originals**

This subcategory includes:

- scientific originals, i.e. ideas, plans, blueprints, formulas for inventions, products and processes, which can be protected and licensed as industrial property, trade secrets, patents, etc.

The creation of these original works is done on own account, i.e. their production is intended for sale that is undertaken without a contract or known buyer

## **72.1 Research and experimental development services in natural sciences and engineering**

### **72.11 Research and experimental development services in biotechnology**

#### **72.11.1 Research and experimental development services in health biotechnology**

This category includes research and experimental development services in the application of science and technology to living organisms as well as parts, products or models thereof, to alter living or non-living materials for the production of knowledge, goods and services.

This includes:

- research and experimental development services on DNA (the coding):
  - genomics, pharmaco-genetics, geneprobos, DNA sequencing/synthesis/amplification, genetic engineering
- research and experimental development on proteins and molecules (the functional blocks):
  - protein/peptide sequencing/synthesis, lipid/protein/glyco engineering, proteomics, hormones and growth factors, cell receptors/signalling/pheromones
- research and experimental development on cell and tissue culture and engineering:
  - cell/tissue culture, tissue engineering, hybridisation, cellular fusion, vaccine/immune stimulants, embryo manipulation
- research and experimental development on process biotechnologies:
  - bioreactors, fermentation, bio processing, bioleaching, bio desulphurisation, bio pulping, bio filtration, bioremediation
- research and experimental development on sub-cellular organisms:
  - gene therapy, viral vectors

#### **72.11.11 Basic research services in health biotechnology**

#### **72.11.12 Applied research services in health biotechnology**

#### **72.11.13 Experimental development services in health biotechnology**

#### **72.11.2 Research and experimental development services in environmental and industrial biotechnology**

- 72.11.21 Basic research services in environmental and industrial biotechnology**
- 72.11.22 Applied research services in environmental and industrial biotechnology**
- 72.11.23 Experimental development services in environmental and industrial biotechnology**
- 72.11.3 Research and experimental development services in agricultural biotechnology**
- 72.11.31 Basic research services in agricultural biotechnology**
- 72.11.32 Applied research services in agricultural biotechnology**
- 72.11.33 Experimental development services in agricultural biotechnology**
- 72.11.4 Research and development originals in biotechnology**
- 72.11.40 Research and development originals in biotechnology**
- 72.19 Research and experimental development services in other natural sciences and engineering**
- 72.19.1 Research and experimental development services in physical sciences**
  - This category includes:
    - research and experimental development services on heat, light, electromagnetism, astronomy etc.
- 72.19.11 Basic research services in physical sciences**
  - This subcategory includes:
    - research and experimental development services on heat, light, electromagnetism, astronomy etc.
- 72.19.12 Applied research services in physical sciences**
- 72.19.13 Experimental development services in physical sciences**
- 72.19.2 Research and experimental development services in chemistry and biology**
- 72.19.21 Basic research services in chemistry and biology**
- 72.19.22 Applied research services in chemistry and biology**
- 72.19.23 Experimental development services in chemistry and biology**
- 72.19.3 Research and experimental development services in engineering and technology, except biotechnology**
- 72.19.31 Basic research services in engineering and technology, except biotechnology**
- 72.19.32 Applied research services in engineering and technology, except biotechnology**
- 72.19.33 Experimental development services in engineering and technology, except biotechnology**
- 72.19.4 Research and experimental development services in medical sciences and pharmacy**
- 72.19.41 Basic research services in medical sciences and pharmacy**
- 72.19.42 Applied research services in medical sciences and pharmacy**



- 72.19.43 Experimental development services in medical sciences and pharmacy**
- 72.19.5 Research and experimental development services in agricultural sciences**
- 72.19.51 Basic research services in agricultural sciences**
- 72.19.52 Applied research services in agricultural sciences**
- 72.19.53 Experimental development services in agricultural sciences**
- 72.19.6 Research and experimental development services in other natural sciences**
- 72.19.61 Basic research services in other natural sciences**
- 72.19.62 Applied research services in other natural sciences**
- 72.19.63 Experimental development services in other natural sciences**
- 72.19.7 Research and development originals in other natural sciences and engineering**
- 72.19.70 Research and development originals in other natural sciences and engineering**
- 72.2 Research and experimental development services in social sciences and humanities**
- 72.20 Research and experimental development services in social sciences and humanities**
- 72.20.1 Research and experimental development services in psychology**
- 72.20.11 Basic research services in psychology**
- 72.20.12 Applied research services in psychology**
- 72.20.13 Experimental development services in psychology**
- 72.20.2 Research and experimental development services in law**
  - This category includes:
    - research and experimental development services in public law, civil law etc.
- 72.20.21 Basic research services in law**
- 72.20.22 Applied research services in law**
- 72.20.23 Experimental development services in law**
- 72.20.3 Research and experimental development services in languages and literature**
  - This category includes:
    - research and experimental development services in ancient and modern languages and literature
- 72.20.31 Basic research services in languages and literature**
- 72.20.32 Applied research services in languages and literature**
- 72.20.33 Experimental development services in languages and literature**
- 72.20.4 Research and experimental development services in other social sciences and humanities**

**72.20.41 Basic research services in other social sciences and humanities****72.20.42 Applied research services in other social sciences and humanities****72.20.43 Experimental development services in other social sciences and humanities****72.20.5 Research and experimental development services in economics**

This category includes:

- research and experimental development services in theories of economics, business management, finance, statistics etc.

This category excludes:

- market research services, see 73.20.11

**72.20.51 Basic research services in economics****72.20.52 Applied research services in economics****72.20.53 Experimental development services in economics****72.20.6 Research and development originals in social sciences and humanities****72.20.60 Research and development originals in social sciences and humanities**

This subcategory includes:

- scientific originals in social sciences and humanities, i.e. ideas, plans, blueprints, formulas for inventions, products and processes, which can be protected and licensed as industrial property, trade secrets, patents etc.

The creation of these original works is done on own account, i.e. their production is intended for sale that is undertaken without either a contract or known buyer in mind.

**73 Advertising and market research services****73.1 Advertising services****73.11 Services provided by advertising agencies****73.11.1 Services provided by advertising agencies****73.11.11 Full service advertising services**

This subcategory includes:

- provision of the full range of advertising services, including planning, creation and execution services, such as:

- selection of media to be used
- design of advertisements, illustrations, posters etc.
- writing of scenarios for advertising movies, placement in media, planning (without production) of advertising objects or films
- organisation of direct marketing or direct mail advertising campaigns

This subcategory excludes:

- production and realisation of promotional or advertising motion pictures, see 59.11.12
- public relations services, see 70.21.10
- market research services, see 73.20.11
- photography services related to advertising, see 74.20.22

### **73.11.12 Direct marketing and direct mailing services**

This subcategory includes:

- the developing and organisation of direct marketing advertising campaigns, that is, organising sending of advertising and promotional messages directly to consumers, rather than via mass media

Includes methods such as direct mail and telemarketing.

This subcategory excludes:

- mailing services, see 82.19.12

### **73.11.13 Advertising concept development services**

This subcategory includes:

- creating the basic idea for an advertisement, drafting the words
- writing of scenarios for advertising movies

This subcategory excludes:

- graphic design for advertising purposes, see 74.10.19

### **73.11.19 Other advertising services**

This subcategory includes:

- aerial advertising services
- delivery services of free samples and other advertising material
- demonstration and presentation advertising services at point of sale
- sales promotion services (if no orders are received)

This subcategory excludes:

- publishing of trade advertising material, see 58.19.15
- modelling agency services, see 78.10.12
- advertising mailing services, see 82.19.12
- telemarketing services, see 82.20.10
- convention and trade show organisation services, see 82.30.1

## **73.12 Media representation services**

### **73.12.1 Sale of advertising space or time on a fee or contract basis**

This category includes:

- sale or leasing services of advertising space or time on a fee or contract basis
- services of media buying agencies, which buy media space or time on behalf of advertisers or advertising agencies

This category excludes:

- public relations and communication services, see 70.21.10

### **73.12.11 Sale of advertising space on a fee or contract basis in print media**

This subcategory includes:

- sale or leasing services of advertising space on a fee or contract basis in print media
- services of media buying agencies, which buy media space in print media on behalf of advertisers or advertising agencies

This subcategory excludes:

- sale of advertising space in print media by publishers, see division 58

### **73.12.12 Sale of television/radio advertising space or time on a fee or contract basis**

This subcategory includes:

- sale or leasing services of television/radio advertising space or time on a fee or contract basis
- services of media buying agencies, which buy media space or time on behalf of advertisers or advertising agencies

This subcategory excludes:

- sale of advertising space in television/radio by broadcasting companies, see 60.10.30, 60.20.30

**73.12.13 Sale of Internet advertising space or time on a fee or contract basis**

This subcategory includes:

- sale or leasing services of Internet advertising space or time on a fee or contract basis
- services of media buying agencies, which buy media space or time in Internet on behalf of advertisers or advertising agencies

**73.12.14 Sale of events related advertising**

This subcategory includes:

- sale or leasing services of events related advertising space or time on a fee or contract basis
- services of media buying agencies, which buy media space or time on behalf of advertisers or advertising agencies
- sale of naming rights for tournaments, stadiums etc.

**73.12.19 Other sale of advertising space or time on a fee or contract basis**

This subcategory includes:

- other sale or leasing services of advertising space or time on a fee or contract basis
- services of media buying agencies, which buy media space or time on behalf of advertisers or advertising agencies
- sale of advertising space or time on billboards, buildings, vehicles etc.
- sale of advertising space or time in electronic media other than on-line
- sale of advertising time in video and motion pictures (product placement)

**73.12.2 Re-sale of advertising space or time on a fee or contract basis****73.12.20 Re-sale of advertising space or time on a fee or contract basis****73.2 Market research and public opinion polling services****73.20 Market research and public opinion polling services****73.20.1 Market research and similar services**

This category includes:

- market analysis, analysis of competition and behaviour of consumers
- use of research monographs, statistics, econometric models, surveys etc.

This category excludes:

- advertising services, see 73.1
- public opinion polling services, see 73.20.20

**73.20.11 Market research services: qualitative surveys**

This subcategory includes:

- market analysis, analysis of competition and behaviour of consumers
- use of research monographs, statistics, econometric models, surveys etc.
- (in-depth) interviews with one or several persons with open answers not to be quantified in intervals – often based on case studies

**73.20.12 Market research services: quantitative ad-hoc surveys**

This subcategory includes:

- market analysis, analysis of competition and behaviour of consumers
- use of research monographs, statistics, econometric models, surveys etc.
- surveys that are carried out only once and the answers can be grouped by intervals

**73.20.13 Market research services: quantitative continuous and regular surveys**

This subcategory includes:

- market analysis, analysis of competition and behaviour of consumers
- use of research monographs, statistics, econometric models, surveys etc.
- surveys that are carried out on a regular basis and the answers can be grouped by intervals

**73.20.14 Market research services other than surveys**

This subcategory includes:

- market analysis, analysis of competition and behaviour of consumers
- use of research monographs, statistics, econometric models, surveys etc.
- market research without carrying out surveys using already existing information from different sources

**73.20.19 Other market research services**

This subcategory includes:

- market analysis, analysis of competition and behaviour of consumers
- use of research monographs, statistics, econometric models, surveys etc.

**73.20.2 Public opinion polling services****73.20.20 Public opinion polling services**

This subcategory includes:

- investigation services designed to secure information on public opinions regarding social, economic, political and other issues

This subcategory excludes:

- similar investigation services designed to gather intelligence on consumer attitudes and preferences, see 73.20.1

**74 Other professional, scientific and technical services****74.1 Specialised design services****74.10 Specialised design services****74.10.1 Interior, industrial and other specialised design services****74.10.11 Interior design services**

This subcategory includes:

- interior design services such as the planning and designing of interior spaces to meet the physical, aesthetic and functional needs of people
- drawing up of designs for interior decorating
- interior decorating

This subcategory excludes:

- architectural design services, see 71.11

**74.10.12 Industrial design services**

This subcategory includes:

- design services for industrial products, i.e. creating and developing designs and specifications that optimise the use, value and appearance of products, including the determination of the materials, construction, mechanism, shape, colour and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal and efficiency in distribution, use and maintenance

This subcategory excludes:

- engineering services for the design of industrial products, see 71.12.17

**74.10.19 Other specialised design services**

This subcategory includes:

- services consisting of creating designs and preparing patterns for a variety of products by harmonising aesthetic considerations with technical and other requirements, such as:
  - furniture designs
  - wearing apparel, shoes and jewellery design
  - aesthetic design for various other customer products
- package design services
- production of three-dimensional models
- graphic design services including design for advertising purposes

## **74.10.2 Design originals**

### **74.10.20 Design originals**

This subcategory includes:

- original design concepts, produced on own account:
  - industrial product designs
  - aesthetic designs
  - graphic designs

This intellectual property product is typically produced with the intent to sell or license the information to others.

## **74.2 Photographic services**

### **74.20 Photographic services**

#### **74.20.1 Photographic plates and film, other than cinematographic, exposed**

##### **74.20.11 Photographic plates and film, exposed but not developed**

##### **74.20.12 Photographic plates and film, exposed and developed, for offset reproduction**

##### **74.20.19 Other photographic plates and film, exposed and developed**

#### **74.20.2 Specialised photography services**

This category also includes:

- photojournalists services

##### **74.20.21 Portrait photography services**

This subcategory includes:

- services consisting of photographing persons or other subjects in studios or other locations such as clients' offices or homes. Generally included with these services is the development and printing of such pictures according to customer specifications:
  - passport or identification photographs
  - infant and child portraits
  - family or military portraits
  - studio fashion photos
  - corporate pictures

##### **74.20.22 Advertising and related photography services**

This subcategory includes:

- services consisting of photographing:
  - merchandise, industrial products
  - fashion clothes and other apparel
  - machinery, buildings
  - persons and other subjects for use in public relations
- photographic services for:
  - advertising displays, brochures, newspaper advertisements
  - catalogues

##### **74.20.23 Event photography and event videography services**

This subcategory includes:

- services consisting of photographing or videotaping live events, such as weddings, graduations, conventions, receptions, fashion shows, sports and news events, and any other events of current interest

This subcategory excludes:

- motion picture, video and television programme production services, see 59.11.1
- news agency services, see 63.91.1

#### **74.20.24 Aerial photography services**

This subcategory includes:

- services consisting of photographing landscapes, structures and other surfaces from aircraft or helicopters

This subcategory excludes:

- photogrammetric recordings and collection of data by satellites, see 71.12.34

#### **74.20.29 Other specialised photography services**

This subcategory includes:

- services consisting of photographing persons, objects or scenery using special apparatus and techniques. Examples of such services are:

- underwater photography
- medical and biological photography
- photomicrography

This subcategory excludes:

- provision of photographs intended for the press, see 63.91.1

#### **74.20.3 Other photographic services**

##### **74.20.31 Photography processing services**

This subcategory includes:

- services consisting primarily of the development of negatives and the printing of pictures for others according to customer specifications:
  - enlargement of negatives or slides
  - black and white processing
  - colour printing
  - slide and negative duplicates, reprints etc.
- services consisting of the development of film for both amateur photographers and commercial clients
- preparation services for photographic slides
- copying services for films
- converting of photographs and films to other media

This subcategory excludes:

- processing services of motion picture film and post-production services, see 59.12.1

##### **74.20.32 Restoration and retouching services of photography**

This subcategory includes:

- services consisting of old photograph restoration
- retouching and other special photographic effects

##### **74.20.39 Other photographic services n.e.c.**

This subcategory includes:

- microfilming services

This subcategory excludes:

- photocopying services, see 82.19.11

#### **74.3 Translation and interpretation services**

##### **74.30 Translation and interpretation services**

###### **74.30.1 Translation and interpretation services**

###### **74.30.11 Translation services**

This subcategory includes:

- services generally related to the translation of texts from one language to another, resulting in a written document

**74.30.12 Interpretation services**

This subcategory includes:

- interpretation services are generally concerned with stating orally in one language what has been stated orally in another language

**74.9 Other professional, scientific and technical services n.e.c.****74.90 Other professional, scientific and technical services n.e.c.****74.90.1 Professional and technical support and consulting services n.e.c.****74.90.11 Bill auditing and freight rate information services****74.90.12 Business brokerage and appraisal services other than for real estate and insurance**

This subcategory includes:

- services of arranging for the purchase and sale of small and medium-sized businesses, including professional practices
- appraisal services for antiques, jewellery etc.

This subcategory excludes:

- appraisal services for insurance, see 66.21.10
- services provided by real estate brokers, see 68.31.1
- real estate appraisal services, see 68.31.16

**74.90.13 Environmental consulting services**

This subcategory includes:

- environmental assessments, i.e. objective studies undertaken for any one or more of the following purposes: identify whether or not environmental contamination exists at a particular site, and if so the source, nature, and extent of the contamination; assess the risk to public safety and health from environmental contamination associated with a project that is proposed or in place; evaluate the impact on the ecology or economy of environmental changes resulting from human or natural activities
- environmental audits, i.e. independent assessment of the current status of a party's compliance with applicable environmental requirements or of a party's environmental compliance policies, practices and controls
- site remediation planning services, i.e. preparation of plans for the abatement of environmental contamination, usually at a specific site, that incorporate such technical or other requirements as may be prescribed by law or regulation
- evaluation of environmental studies, i.e. provision of analysis that explains the strengths or weaknesses of an environmental study and provides the basis for alternative judgments. The evaluation of environmental studies may also include an analysis of future responses to environmental regulators
- natural resource management consulting, i.e. provision of objective information, advice, or guidance concerning the best practices for ecologically sustainable development and use of: land; forests; bodies of water; gas, oil, and mineral deposits; wildlife populations and other natural resources
- waste management consulting, i.e. provision of objective information, advice, or guidance concerning the best practices for the minimisation, transport, handling, disposal and/or recycling of waste
- environmental policy development consulting, i.e. advising public or private institutions on the design, development and implementation of environmental statutes, regulations, standards, or practices
- other environmental consulting services n.e.c.

**74.90.14 Weather forecasting and meteorological services**

This subcategory includes:

- providing meteorological analysis of the atmosphere and predicting weather processes and weather conditions



**74.90.15 Security consulting services**

This subcategory includes:

- services consisting of determining clients' needs and of providing advice and suggestions as to the type of security that is best suited for the client or as to improvements in existing systems

This subcategory excludes:

- consulting services for computer security, see 62.02
- monitoring and maintaining services for security systems devices, see 80.20.10

**74.90.19 Other scientific and technical consulting services n.e.c.**

This subcategory includes:

- scientific consulting services from mathematicians, statisticians etc.
- services provided by agronomists and agricultural economists
- services provided by quantity surveyors
- services provided by other scientific and technical consultants n.e.c.

This subcategory excludes:

- services provided by management consultants, see 70.22.1
- services provided by architecture and engineering consultants, see 71.11.24, 71.12.11
- services provided by marketing consultants, see 73.11.1

**74.90.2 Other professional, technical and business services n.e.c.****74.90.20 Other professional, technical and business services n.e.c.**

This subcategory includes:

- specialist advisory services other than for real estate, insurance and engineering, e.g. specialist advisory services in art, specialist services for courts of law etc.
- management services for copyrights and their revenues, except for motion picture and artistic rights
- management services for rights to industrial property (patents, licences, trademarks, franchises etc.)

This subcategory also includes:

- services provided by agencies and agents on behalf of individuals seeking engagements in motion pictures, theatrical productions or other entertainment or sports attractions
- placement of books, plays, artworks, photographs etc. with publishers, producers etc.

This subcategory excludes:

- management services of motion picture rights, see 59.13.12
- management services of artistic rights, see 90.02.19
- arts facilities operation services, see 90.04.10
- sports event organisation services, see 93.11.10, 93.12.10

**75 Veterinary services****75.0 Veterinary services****75.00 Veterinary services****75.00.1 Veterinary services**

This category excludes:

- services related to animal husbandry such as artificial insemination, see 01.62.10
- veterinary testing and control services in relation to food production, see 71.20.11

**75.00.11 Veterinary services for pet animals**

This subcategory includes:

- animal and veterinary hospital and non-hospital medical, surgical and dental services delivered to pet animals. The services are aimed at curing, restoring and/or maintaining the health of the animal.
- hospital, laboratory and technical services, foods (including special diets) and other facilities and resources

This subcategory excludes:

- pet animal boarding services without health care services, see 96.09.11

**75.00.12 Veterinary services for livestock**

This subcategory includes:

- animal and veterinary hospital and non-hospital medical, surgical and dental services delivered to livestock. The services are aimed at curing, restoring and/or maintaining the health of the animal.
- hospital, laboratory and technical services, foods (including special diets) and other facilities and resources

This subcategory excludes:

- herd testing services, droving services, agistment services, poultry caponising services, see 01.62.10
- sheep shearing services, see 01.62.10
- farm animal boarding services without health care services, see 01.62.10

**75.00.19 Other veterinary services**

This subcategory includes:

- animal and veterinary hospital and non-hospital medical, surgical and dental services delivered to animals other than pets or livestock (including zoo animals and animals raised for their fur production or other products). The services are aimed at curing, restoring and/or maintaining the health of the animal.
- hospital, laboratory and technical services, foods (including special diets) and other facilities and resources

**SECTION N ADMINISTRATIVE AND SUPPORT SERVICES****77 Rental and leasing services**

This division excludes:

- financial leasing services, see 64.91.10

**77.1 Rental and leasing services of motor vehicles****77.11 Rental and leasing services of cars and light motor vehicles****77.11.1 Rental and leasing services of cars and light motor vehicles****77.11.10 Rental and leasing services of cars and light motor vehicles**

This subcategory includes:

- rental and leasing services of passenger cars and other light motor vehicles, with a weight  $\leq$  3,5 tons, without driver

This subcategory excludes:

- rental, leasing or hiring services of passenger cars with driver, see 49.32.12

**77.12 Rental and leasing services of trucks****77.12.1 Rental and leasing services of trucks****77.12.11 Rental and leasing services of goods transport vehicles without driver**

This subcategory includes:

- rental, leasing or hiring services of motor vehicles, with a weight  $>$  3,5 tons, without driver, principally designed for the transport of goods (e.g. semi-trailers, tractors, lorries, freight vans and other utility vehicles)

This subcategory excludes:

- rental or hiring services concerning commercial freight vehicles with driver, see 49.41.20

**77.12.19 Rental and leasing services of other land transport equipment without driver**

This subcategory includes:

- rental, leasing or hiring services of other public-transport-type passenger vehicles such as buses without driver
- rental, leasing or hiring services concerning other land transport equipment without operator
- man- or animal-drawn passenger vehicle rental services without the services of a driver

This subcategory excludes:

- rental, leasing or hiring services of public-transport-type passenger vehicles with operator, see 49.39.31
- rental, leasing or hiring services of bicycles, skis, see 77.21.10
- rental, leasing or hiring services concerning motorcycles, caravans and campers without drivers, see 77.39.13

**77.2 Rental and leasing services of personal and household goods****77.21 Rental and leasing services of recreational and sports goods****77.21.1 Rental and leasing services of recreational and sports goods**

**77.21.10 Rental and leasing services of recreational and sports goods**

This subcategory includes:

- rental, leasing or hiring services concerning pleasure and leisure equipment, such as:
  - bicycles, snow skis, ice skates
  - gliders, hang gliders
  - water-sport equipment (e.g., surfboards, water-skis)
  - pleasure boats (canoes, sailboat and other pleasure boats)
  - other sports equipment (e.g., golf clubs, equipment for playing field games, racquet games etc.), saddle-horses, camping equipment etc.

This subcategory excludes:

- rental services of video tapes and disks, see 77.22.10
- rental services of other personal and household goods, see 77.29.1
- rental services of leisure and pleasure equipment as an integral part of recreational facilities, see 93.29.1

**77.22 Rental services of video tapes and disks****77.22.1 Rental services of video tapes and disks****77.22.10 Rental services of video tapes and disks**

This subcategory includes:

- rental, leasing or hiring services concerning pre-recorded video tapes, CD's and DVDs for use in home entertainment equipment
- rental, leasing or hiring services of pre-recorded records, sound cassettes and compact discs
- rental, leasing or hiring services concerning video games

**77.29 Rental and leasing services of other personal and household goods****77.29.1 Rental and leasing services of other personal and household goods****77.29.11 Rental and leasing services of televisions, radios, video cassette recorders and related equipment and accessories**

This subcategory includes:

- rental, leasing or hiring services of all kinds of electrical and electronic home entertainment equipment, such as:
  - stereo systems, tape decks, televisions, radios
  - video cassette recorders and similar equipment

**77.29.12 Rental and leasing services of furniture and other household appliances**

This subcategory includes:

- rental, leasing or hiring services of furniture (incl. mattresses and mattress supports), household appliances, whether or not electrical, such as refrigerators, washing machines, room air conditioners, fans, toasters, mixers etc.
- rental, leasing or hiring services of pottery and glass, kitchen and table ware

This subcategory excludes:

- rental and leasing services of office furniture, see 77.33.11

**77.29.13 Rental and leasing services of musical instruments****77.29.14 Rental and leasing services of household linen**

This subcategory excludes:

- provision services of linen by laundries, see 96.01.19

**77.29.15 Rental and leasing services of textiles, clothing and footwear**

This subcategory also includes:

- rental services of costumes

This subcategory excludes:

- provision services of work uniforms and related items by laundries, see 96.01.1

**77.29.16 Rental and leasing services of do-it-yourself machinery and equipment**

This subcategory includes:

- rental, leasing or hiring services of lawnmowers, tools for repairs etc., without operator

**77.29.19 Rental and leasing services of other personal and household goods n.e.c.**

This subcategory includes:

- rental and leasing services of:
  - books, journals and magazines
  - cameras, photo equipment, binoculars and other optical goods
  - flowers and plants
  - jewellery
  - watches and clocks etc.
- rental, leasing or hiring services of medical equipment (crutches) and paramedical equipment

This subcategory excludes:

- rental and leasing services of cars, trucks, trailers and recreational vehicles without driver, see 77.1
- rental and leasing services of recreational and sports goods, see 77.21.10
- rental and leasing services of video tapes and disks, see 77.22.10
- rental and leasing services of musical instruments, see 77.29.13
- rental and leasing services of household linen, see 77.29.14
- rental and leasing services of textiles, clothing and footwear, see 77.29.15
- rental and leasing services of do-it-yourself machinery and equipment, see 77.29.16
- rental and leasing services of motorcycles, caravans and campers without driver, see 77.39.13

**77.3 Rental and leasing services of other machinery, equipment and tangible goods****77.31 Rental and leasing services of agricultural machinery and equipment****77.31.1 Rental and leasing services of agricultural machinery and equipment****77.31.10 Rental and leasing services of agricultural machinery and equipment**

This subcategory includes:

- rental, leasing or hiring services of agricultural and forestry machinery and equipment without operator, i.e. products produced by class 28.30, such as tractors and implements, seed and seedling planters, harvesting, cropping and sorting machinery etc.

This subcategory excludes:

- rental, leasing or hiring services concerning agricultural and forestry machinery and equipment with operator, see 01.61.10, 01.62.10, 02.40.10
- rental, leasing or hiring services of lawnmowers, see 77.29.16

**77.32 Rental and leasing services of construction and civil engineering machinery and equipment****77.32.1 Rental and leasing services of construction and civil engineering machinery and equipment****77.32.10 Rental and leasing services of construction and civil engineering machinery and equipment**

This subcategory includes:

- rental, leasing or hiring services of construction and civil engineering machinery and equipment without operator
- rental, leasing or hiring services concerning tractors for construction and earth moving purposes, road graders, steamrollers, bulldozers, excavating machinery, front-end loaders, scaffolding without erection and dismantling, site huts etc.

This subcategory excludes:

- rental, leasing or hiring services of construction machinery and equipment with operator, see section F

**77.33 Rental and leasing services of office machinery and equipment (including computers)**

This class also includes:

- rental and leasing services of computers

**77.33.1 Rental and leasing services of office machinery and equipment (including computers)**

This category also includes:

- rental and leasing services of computers

**77.33.11 Rental and leasing services of office machinery and equipment (excluding computers)**

This subcategory includes:

- rental, leasing or hiring services of all kinds of office machinery and equipment without operator, such as:

- photocopiers
- typewriters and word processors
- accounting machinery and equipment such as electronic calculators, cash registers and other machines incorporating a calculating device
- rental, leasing or hiring services of office furniture, safes and the like

This subcategory excludes:

- rental and leasing services of computers without operator, see 77.33.12
- rental, leasing or hiring services of telephone and fax equipment, see 77.39.14

**77.33.12 Rental and leasing services of computers**

This subcategory includes:

- rental, leasing or hiring services of computers and peripheral equipment without operator, such as electronic data processors, central processing units, peripheral units and magnetic or optical readers

This subcategory excludes:

- rental and leasing services of computers with operator, see 63.11

**77.34 Rental and leasing services of water transport equipment****77.34.1 Rental and leasing services of water transport equipment****77.34.10 Rental and leasing services of water transport equipment**

This subcategory includes:

- rental, leasing or hiring services of boats, ships and hovercraft without operator, primarily designed for the conveyance of passengers and freight

This subcategory excludes:

- rental, leasing or hiring services of vessels for sea and coastal water transport with operator, see 50.10.20 for passenger vessels and 50.20.21 for freight vessels
- rental, leasing or hiring services of inland water vessels with operator, see 50.30.20 for passenger vessels and 50.40.21 for freight vessels
- rental, leasing or hiring services of pleasure boats, see 77.21.10

**77.35 Rental and leasing services of air transport equipment****77.35.1 Rental and leasing services of air transport equipment****77.35.10 Rental and leasing services of air transport equipment**

This subcategory includes:

- rental, leasing or hiring services of air transport equipment (e.g., helicopters, airplanes, hot air balloons) without operator

This subcategory excludes:

- rental, leasing or hiring services of air transport equipment with operator, see 51.10.20
- rental, leasing or hiring services of gliders and hang gliders, see 77.21.10

**77.39 Rental and leasing services of other machinery, equipment and tangible goods n.e.c.****77.39.1 Rental and leasing services of other machinery, equipment and tangible goods n.e.c.**

**77.39.11 Rental and leasing services of railroad vehicles**

This subcategory includes:

- rental and non-financial leasing services of commercial rail transportation equipment, without operator, such as:
  - locomotives and other rolling stock, subway cars, light rail equipment and streetcars

The leases in this product are those which are not structured to provide financing to the lessee. The rental and leasing service may include maintenance and repair services and insurance, damage waivers and warranties.

This subcategory excludes:

- providing loans to vendors and dealers to finance their inventories, see 64.19.25, 64.92.15
- providing leases which are structured to provide financing to the lessee, see 64.91.10
- insurance and damage waiver services sold separately, see 65.12.31
- maintenance and repair services of railroad transport equipment sold separately, see 33.17.11

**77.39.12 Rental and leasing services of containers**

This subcategory includes:

- rental and leasing of intermodal containers

**77.39.13 Rental and leasing services of motorcycles, caravans and campers**

This subcategory includes:

- rental, leasing or hiring services concerning motorcycles, caravans and campers without drivers

This subcategory excludes:

- rental, leasing or hiring services of public-transport-type passenger vehicles with operator, see 49.39.31
- rental, leasing or hiring services of bicycles, skis, see 77.21.10

**77.39.14 Rental and leasing services of telecommunications equipment**

This subcategory includes:

- rental, leasing or hiring services of telecommunications equipment without operator:
  - commercial radio, television and telecommunications equipment
  - telephones, fax machines, pagers and cellular telephones

**77.39.19 Rental and leasing services of other machinery and equipment without operator and tangible goods n.e.c.**

This subcategory includes:

- rental, leasing or hiring services concerning all kinds of machinery, whether or not electrical, except personal or household goods, generally used as capital goods by industry, without operator, such as:
  - engines and turbines
  - machine tools
  - mining and oil field equipment
  - coin-operated gambling machines
  - exhibition material
  - motion picture production equipment
  - professional, scientific measuring and control apparatus
  - other commercial and industrial machinery

This subcategory also includes:

- rental services of accommodation or office containers
- rental services of animals (e.g. herds, race horses)
- rental services of pallets

This subcategory excludes:

- rental, leasing or hiring services concerning agricultural and forestry machinery and equipment without operator, see 77.31.10
- rental, leasing or hiring services concerning construction and civil engineering machinery and equipment without operator, see 77.32.10
- rental, leasing or hiring services concerning office machinery, furniture and equipment without operator, see 77.33.11
- rental, leasing or hiring services concerning computers, without operator, see 77.33.12

## **77.4 Licensing services for the right to use intellectual property and similar products, except copyrighted works**

### **77.40 Licensing services for the right to use intellectual property and similar products, except copyrighted works**

#### **77.40.1 Licensing services for the right to use intellectual property and similar products, except copyrighted works**

This category includes

- permitting, granting or otherwise authorising the use of intellectual property products and similar products

This covers rights to exploit these products, such as licensing to third parties; using patented designs in production processes to produce new goods and so on.

Limited end user licenses, which are sold as part of a product (e.g. packaged software, books) are not included here.

This category excludes:

- licensing services for the copyrighted works (books, films, music, software, computer games), see corresponding subcategories in 58, 59
- drafting, certification and legal services concerning intellectual property products, see 69.10.15
- management services for rights to industrial property (patents, licences, trademarks, franchises etc.), see 74.90.20
- management services for copyrights and their revenues, except for motion picture and artistic rights, see 74.90.20

#### **77.40.11 Licensing services for the right to use research and development products**

This subcategory includes:

- licensing services for the right to use the outcome of research and development activities, i.e. inventions, such as constitutions of matter, processes, mechanisms, electrical and electronic circuits and devices, pharmaceutical formulations and new varieties of living things produced by artifice

#### **77.40.12 Licensing services for the right to use trademarks and franchises**

This subcategory includes:

- licensing services for the right to use trademarks and to operate franchises in respect of other non-produced assets

#### **77.40.13 Licensing services for the right to use mineral exploration and evaluation**

This subcategory includes:

- licensing services for the right to use mineral exploration and evaluation information, such as mineral exploration for petroleum, natural gas and non-petroleum deposits

#### **77.40.14 Trademarks and franchises**

This subcategory includes:

- original trademarks and franchises, i.e. the legally registered ownership of a certain brand name

These products are produced on own account with the intent of deriving benefits from allowing others to use these trademarks or franchises.

This subcategory excludes:

- advisory services for the organisation of marketing channels (including franchises), see 70.22.13
- research and development work leading to a product or concept that is being trademarked, see division 72
- management services for rights to trademarks and franchises, see 74.90.20
- licensing services for the right to use trademarks and franchises, see 77.40.12



**77.40.19 Licensing services for the right to use other intellectual property and similar products, except copyrighted works**

This subcategory includes:

- licensing services for the right to use other kinds of intellectual property products such as architectural and engineering plans, industrial designs etc.

This subcategory excludes:

- licensing services for the right to use compilations of facts/information (databases), see 58.12.30

**78 Employment services****78.1 Services provided by employment placement agencies****78.10 Services provided by employment placement agencies****78.10.1 Services provided by employment placement agencies****78.10.11 Executive search services**

This subcategory includes:

- specialised search and recruitment services limited to filling highly paid executive, senior manager, and professional positions, according to client specifications. Included are the services of:
  - conducting detailed interviews with the client organisation's management team
  - developing job profiles, conducting original research and advertising to locate potential job candidates
  - screening possible candidates, preparing, presenting, and discussing a confidential list of highly qualified applicants with the client
  - making interview arrangements, negotiating compensation, and providing post-hire follow-up

The prospective employee/client makes the decision as to which candidate to hire. The fee for the services provided is charged whether or not the candidate is hired. This service is also known as retained search.

This subcategory also includes:

- on-line executive search services

**78.10.12 Permanent placement services, other than executive search services**

This subcategory includes:

- testing, interviewing, reference checking, evaluation and counselling of prospective employees
- recruiting, selecting and referring candidates to the client to fill positions on a permanent (indeterminate) basis

The services may be procured by the potential employer or by the prospective employee. The candidate is selected and hired by the prospective employee. The placement firm is paid on a contingency basis, i.e. only for successful placement of a candidate. This subcategory includes permanent placement services for a complete range of occupations from low-level employees to management employees, including executives, except those recruited through executive/retained search, and for domestic or international job placements.

This subcategory also includes:

- on-line permanent employment placement agency services
- services of casting agencies and bureaus, such as theatrical casting agencies

This subcategory excludes:

- services of personal theatrical or artistic agents or agencies, see 74.90.20

**78.2 Temporary employment agency services****78.20 Temporary employment agency services**

### **78.20.1 Temporary employment agency services**

This category includes:

- staffing services for the supply of personnel for temporary work assignments

The temporary staffing firm hires its own employees and assigns/supplies them to clients to support or supplement the client's workforce in work situations such as employee absences, temporary skill shortages, seasonal workloads, and special assignments and projects. The employees are on the payroll of the temporary staffing firm which is legally responsible for their actions, but when working they are under the direct supervision of the client. The temporary staffing firm specifies the pay, benefits etc. of the employee.

#### **78.20.11 Temporary employment agency services for the supply of computer and telecommunications personnel**

This subcategory includes:

- temporary staffing services for the supply of computer and telecommunications personnel such as IT and telecommunications systems support personnel, software developers, data processing personnel etc.

#### **78.20.12 Temporary employment agency services for the supply of other office support personnel**

This subcategory includes:

- temporary staffing services for the supply of other office support personnel such as secretaries, clerks, book-keepers, typists etc.

#### **78.20.13 Temporary employment agency services for the supply of commercial and trade personnel**

This subcategory includes:

- temporary staffing services for the supply of commercial and trade personnel

#### **78.20.14 Temporary employment agency services for the supply of transport, warehousing, logistics or industrial workers**

This subcategory includes:

- temporary staffing services for the supply of transport, warehousing, logistics or industrial workers such as construction workers, maintenance workers, drivers, machinists, assemblers, machine operators, labourers, movers, shippers etc.

#### **78.20.15 Temporary employment agency services for the supply of hotels and restaurants personnel**

This subcategory includes:

- temporary staffing services for the supply of hotels and restaurants personnel such as cooks, waiters, hotel receptionists

#### **78.20.16 Temporary employment agency services for the supply of medical personnel**

#### **78.20.19 Temporary employment agency services for the supply of other personnel**

This subcategory includes:

- temporary staffing services for the supply of teachers, executives and other personnel n.e.c.

### **78.3 Other human resources provision services**

#### **78.30 Other human resources provision services**

This class excludes:

- provision services of human resources functions together with supervision or running of the business, see the class in the respective economic activity of that business
- provision services of only one of human resources functions, see the class in the respective economic activity of that function

### **78.30.1 Other human resources provision services**

This category includes:

- services for the supply of personnel for extended work assignments

Under the terms of this arrangement, the client may recruit the person or persons hired by the staffing firm and assigned to their place of work, or transfer a portion of their existing workforce to the staffing firm. Long-term employees are placed on the payroll of the staffing firm, which is legally responsible for their actions, but when working they are supervised by the client. This service includes labour leasing, staff leasing, employee leasing, extended employee staffing and payrolling.

#### **78.30.11 Other human resources provision services for computer and telecommunications personnel**

This subcategory includes:

- staffing and management services for the supply of computer and telecommunications personnel such as IT and telecommunications systems support personnel, software developers, data processing personnel etc.

#### **78.30.12 Other human resources provision services for other office support personnel**

This subcategory includes:

- staffing and management services for the supply of other office support personnel such as secretaries, clerks, book-keepers, typists etc.

#### **78.30.13 Other human resources provision services for commercial and trade personnel**

This subcategory includes:

- staffing and management services for the supply of commercial and trade personnel

#### **78.30.14 Other human resources provision services for transport, warehousing, logistics or industrial personnel**

This subcategory includes:

- staffing and management services for the supply of transport, warehousing, logistics or industrial workers such as construction workers, maintenance workers, drivers, machinists, assemblers, machine operators, labourers, movers, shippers etc.

#### **78.30.15 Other human resources provision services for hotels and restaurants personnel**

This subcategory includes:

- staffing and management services for the supply of hotels and restaurants personnel such as cooks, waiters, hotel receptionists etc.

#### **78.30.16 Other human resources provision services for medical personnel**

#### **78.30.19 Other human resources provision services for personnel n.e.c.**

This subcategory includes:

- staffing and management services for the supply of teachers, executives and other personnel n.e.c.

### **79 Travel agency, tour operator and other reservation services and related services**

#### **79.1 Travel agency and tour operator services**

##### **79.11 Travel agency services**

###### **79.11.1 Travel agency services for transport reservations**

This category includes:

- services related to sales of transportation and related services

These services include obtaining a client's requirements, advising on alternatives, assisting in the client's choice and may include issuance of tickets on behalf of the service provider. They are often provided in person, by telephone or over the Internet. Respective reselling services are also included. The reservations can be for domestic and international transport.

**79.11.11 Reservation services for airlines**

This subcategory includes:

- arranging reservations for airline tickets

These services include obtaining a client's requirements, advising on alternatives, assisting in the client's choice and may include issuance of airline tickets on behalf of the service provider. They are often provided in person, by telephone or over the Internet. Respective reselling services are also included. The reservations can be for domestic and international transport.

**79.11.12 Reservation services for railways**

This subcategory includes:

- arranging reservations for rail seats

These services include obtaining a client's requirements, advising on alternatives, assisting in the client's choice and may include issuance of railway tickets on behalf of the service provider. They are often provided in person, by telephone or over the Internet. Respective reselling services are also included. The reservations can be for domestic and international transport.

**79.11.13 Reservation services for buses**

This subcategory includes:

- reservation services for bus transportation

These services include obtaining a client's requirements, advising on alternatives, assisting in the client's choice and may include issuance of bus tickets on behalf of the service provider. They are often provided in person, by telephone or over the Internet. Respective reselling services are also included. The reservations can be for domestic and international transport.

**79.11.14 Reservation services for vehicle rental**

This subcategory includes:

- arranging reservations for rental cars

These services include obtaining a client's requirements, advising on alternatives, assisting in the client's choice. They are often provided in person, by telephone or over the Internet. Respective reselling services are also included. The reservations can be for domestic and international transport.

**79.11.19 Other travel agency services for transport reservations**

This subcategory includes arranging reservations for other services n.e.c., such as:

- reservation services for ferry transportation
- reservation services for airport shuttle transportation
- other transportation reservation services n.e.c.

These services include obtaining a client's requirements, advising on alternatives, assisting in the client's choice and may include issuance of tickets on behalf of the service provider. They are often provided in person, by telephone or over the Internet. Respective reselling services are also included. The reservations can be for domestic and international transport.

**79.11.2 Travel agency services for reservation of accommodation, cruises and package tours****79.11.21 Reservation services for accommodation**

This subcategory includes:

- arranging reservations for accommodation services for:
  - domestic accommodation reservation services
  - international accommodation reservation services
- direct exchange services for other owners of residential property such as homes or apartments/flats

**79.11.22 Reservation services for cruises**

This subcategory includes:

- arranging reservations for cruise bookings for:
  - cruises of one day or less
  - cruises of more than one day

**79.11.23 Reservation services for package tours**

This subcategory includes:

- arranging reservations for package tours:
  - domestic package tours
  - international package tours

**79.12 Tour operator services****79.12.1 Tour operator services****79.12.11 Tour operator services for arranging and assembling tours**

This subcategory includes:

- arranging, assembling, and marketing package tours:
  - pre-packaged tours, domestic and international
  - custom packaged tours for groups, domestic and international

Such a package usually includes buying and reselling passenger and baggage transportation, accommodation, food and sightseeing services. The resulting package tours may be sold to individuals or at wholesale to travel agents or other tour operators.

**79.12.12 Tour managers services**

This subcategory includes:

- services of own account tour managers

**79.9 Other reservation services and related services****79.90 Other reservation services and related services**

This class excludes:

- travel agency services, see 79.11
- tour operator and tour manager services, see 79.12.1

**79.90.1 Tourism promotion and visitor information services****79.90.11 Tourism promotion services**

This subcategory includes:

- promotion of tourism for countries, regions or communities

**79.90.12 Visitor information services**

This subcategory includes:

- provision of information to visitors or potential visitors regarding destinations, preparing brochures etc.

**79.90.2 Tourist guide services****79.90.20 Tourist guide services**

This subcategory includes:

- tourist guide services by tourist guide agencies and own-account tourist guides

This subcategory excludes:

- services of interpreters, see 74.30.12
- services of fishing, hunting and mountain guides, see 93.19.13

**79.90.3 Other reservation services n.e.c.**

**79.90.31 Time-share exchange services**

This subcategory includes:

- exchange and reservation services (often based on points) for time-share owners

**79.90.32 Reservation services for convention centres, congress centres and exhibit halls**

This subcategory excludes:

- organisation and management of conventions and conferences, see 82.30.11

**79.90.39 Reservation services for event tickets, entertainment and recreational services and other reservation services n.e.c.**

This subcategory includes:

- arranging reservations for attendance at events, such as theatre performances, concerts or sporting events

**80 Security and investigation services****80.1 Private security services****80.10 Private security services****80.10.1 Private security services****80.10.11 Armoured car services**

This subcategory includes:

- services consisting of providing an armoured car to pick up and deliver money, receipts or other valuable items with hired personnel to directly protect property while in transit:
  - bank collection and deposit services
  - securities transfers services

**80.10.12 Guard services**

This subcategory includes:

- services consisting of providing protective services through hired personnel to ensure the safety of people or private, industrial and commercial properties by guarding them against fire, theft, vandalism or illegal entry:
  - security patrol services
  - security guard services
  - bodyguard services
  - watchdog services
  - parking control services
  - access control services

This subcategory excludes:

- public order and safety services, see 84.24.1

**80.10.19 Other security services**

This subcategory includes:

- training of guard dogs
- polygraph services
- fingerprinting services
- security shredding of information on any media

**80.2 Security systems services****80.20 Security systems services****80.20.1 Security systems services**

### **80.20.10 Security systems services**

This subcategory includes:

- services consisting of monitoring and maintaining security systems devices, such as burglar and fire alarms, by receiving alarm signals, confirming or checking that all systems are properly functioning, and dispatching police officers, fire department or other designated parties

This subcategory also includes:

- remote monitoring services

This subcategory excludes:

- installation services of security systems, such as burglar and fire alarms, without later monitoring, see 43.21.10
- selling security systems, mechanical or electronic locking devices, safes and security vaults, without monitoring, installation or maintenance services, see 47.00.59
- security consulting as a stand-alone service, see 74.90.15
- providing key duplication services, see 95.29.19

## **80.3 Investigation services**

### **80.30 Investigation services**

#### **80.30.1 Investigation services**

##### **80.30.10 Investigation services**

This subcategory includes investigation and detective services such as:

- services consisting of investigating cases submitted by the client, relating to crimes, theft, fraud, shoplifting, dishonesty, missing persons, domestic relations and other lawful or unlawful practices
- internal and undercover investigation
- shoplifting protection services

This subcategory excludes:

- credit investigation services, see 82.91.11

## **81 Services to buildings and landscape**

### **81.1 Combined facilities support services**

#### **81.10 Combined facilities support services**

##### **81.10.1 Combined facilities support services**

###### **81.10.10 Combined facilities support services**

This subcategory includes:

- performing a combination of support services within a client's facilities, such as general interior cleaning, maintenance, trash disposal, guard and security, mail routing, reception, laundry etc.

This subcategory excludes:

- provision services of only one of the support services (e.g. general interior cleaning services), see the appropriate class according to the service provided
- provision services of management and operating staff for the complete operation of a client's establishment, such as a hotel, restaurant, mine, or hospital, see the class of the unit operated

### **81.2 Cleaning services**

#### **81.21 General cleaning services of buildings**

##### **81.21.1 General cleaning services of buildings**

**81.21.11 General home cleaning services**

This subcategory includes:

- housework for households

This subcategory also includes:

- "handyman" services such as fixing leaking toilets, changing a light fixtures etc. at home

This subcategory excludes:

- specialised interior cleaning services, such as chimney cleaning, cleaning of fireplaces, stoves, furnaces, incinerators, boilers, ventilation ducts, exhaust units, see 81.22.1

**81.21.12 Other general cleaning services of buildings**

This subcategory includes:

- services consisting of cleaning and maintaining dwellings or commercial, administrative and industrial buildings:

- floor cleaning and waxing
- interior wall cleaning
- furniture polishing
- other janitorial maintenance services, including minor repairs

This subcategory excludes:

- everyday housework for households, see 81.21.11
- specialised interior cleaning services, such as chimney cleaning, cleaning of fireplaces, stoves, furnaces, incinerators, boilers, ventilation ducts, exhaust units, see 81.22.1

**81.22 Other building and industrial cleaning services****81.22.1 Industrial cleaning services****81.22.11 Window cleaning services**

This subcategory includes:

- services consisting of cleaning windows in dwellings and other buildings. Included here are cleaning services for exterior windows using swing stages.

**81.22.12 Specialised cleaning services**

This subcategory includes:

- cleaning services for computer rooms and the like
- cleaning services for industrial machinery
- specialised cleaning services for reservoirs and tanks, these being parts of industrial sites
- sterilisation services of objects or premises (operating rooms)
- exterior cleaning services of buildings of all types, including offices, factories, shops, institutions and other business and professional premises and multiunit residential buildings
- other building and industrial cleaning services n.e.c.

This subcategory excludes:

- cleaning services for agricultural premises (hen houses, piggeries etc.), see 01.62.10
- maintenance services for central heating installations, see 43.22.12
- building exterior cleaning services when associated with building completion, see 43.39.19
- furnace and chimney cleaning services, see 81.22.13
- cleaning of carpets, upholstery, fabric, wall hangings etc., see 96.01.19

**81.22.13 Furnace and chimney cleaning services**

This subcategory excludes:

- maintenance services for central heating installations, see 43.22.12

**81.29 Other cleaning services****81.29.1 Other cleaning services**



**81.29.11 Disinfecting and exterminating services**

This subcategory includes:

- disinfecting dwellings and other buildings
- disinfecting vehicles, e.g., buses, trains, boats, planes
- exterminating insects, rodents and other pests
- fumigation services and pest control services

This subcategory excludes:

- pest control services (including rabbits) in connection with agriculture, see 01.61.10
- cleaning of agricultural premises (hen houses, piggeries etc.), see 01.62.10
- impregnation of timber services, see 16.10.91
- asbestos, lead etc. abatement in buildings, see 39.00.14

**81.29.12 Sweeping and snow removal services**

This subcategory includes:

- runway vacuuming services
- street sweeping and cleaning services
- gritting and salting of roads
- snow ploughing and removal

**81.29.13 Other sanitation services**

This subcategory includes:

- beach cleaning services

This subcategory excludes:

- pest control services (including rabbits) in connection with agriculture, see 01.61.10
- cleaning services of oil spills and other pollutions in coastal areas, see 39.00
- disinfection and extermination services for buildings and other non-agricultural structures, see 81.29.11

**81.29.19 Other cleaning services n.e.c.**

This subcategory includes:

- non-specialised cleaning services of: buses, underground and other trains, planes, ships and other transport equipment
- bottle cleaning services
- swimming pool cleaning and maintenance services
- cleaning services of the inside of road and sea tankers
- other cleaning services n.e.c.

This subcategory excludes:

- cleaning of agricultural premises (hen houses, piggeries etc.), see 01.62.10
- remediation and clean-up services, see 39.00
- building exterior cleaning services when associated with building completion, see 43.39.19
- car cleaning services, see 45.20.30
- cleaning of carpets, upholstery, fabric, wall hangings etc., see 96.01.19

**81.3 Landscape services****81.30 Landscape services****81.30.1 Landscape services**

### 81.30.11 Home garden maintenance

This subcategory includes:

- planting, care and maintenance services of parks and gardens for households

This subcategory also includes:

- minor incidental design and construction services (ground modelling, erection of retaining walls, walkways etc.)

This subcategory excludes:

- commercial production and planting services for commercial production of plants, trees, see divisions 01, 02
- tree nursery and forest tree nursery services, see 01.30.10, 02.10.20
- construction works for landscaping purposes, see section F
- landscape design and architecture services, see 71.11.4

### 81.30.12 Other landscape services

This subcategory includes:

- planting, care and maintenance services of:
  - parks and gardens for:
    - private and public housing
    - public and semi-public buildings (schools, hospitals, administrative buildings, church buildings etc.)
    - municipal grounds (parks, green areas, cemeteries etc.)
    - highway greenery (roads, train lines and tramlines, waterways, ports)
    - industrial and commercial buildings
  - greenery for:
    - buildings (roof gardens, façade greenery, indoor gardens etc.)
    - sports grounds (football fields, golf courses etc.), play grounds, lawns for sunbathing and other recreational parks
    - stationary and flowing water (basins, alternating wet areas, ponds, swimming pools, ditches, watercourses, plant sewage systems)
- replanting services of trees, arboriculture and tree surgery for non-agricultural plants
- planting and landscaping services for protection against noise, wind, erosion, visibility and dazzling
- other landscaping services for non-agricultural or non-forestry land: renaturalisation, recultivation, retention areas, melioration, anti-flood basins etc.

This subcategory also includes:

- minor incidental design and construction services (ground modelling, erection of retaining walls, walkways etc.)

This subcategory excludes:

- commercial production and planting services for commercial production of plants, trees, see divisions 01, 02
- tree nursery and forest tree nursery services, see 01.30.10, 02.10.20
- maintenance services of agricultural land in order to keep it in good agricultural and ecological condition, see 01.61.10
- construction works for landscaping purposes, see section F
- landscape design and architecture services, see 71.11.4
- planting, care and maintenance services of home gardens, see 81.30.11

## 82 Office administrative, office support and other business support services

### 82.1 Office administrative and support services

#### 82.11 Combined office administrative services

##### 82.11.1 Combined office administrative services

### **82.11.10 Combined office administrative services**

This subcategory includes:

- the provision of a combination of day to day office administrative services, such as reception, financial planning, billing and record keeping, personnel and mail services etc. for others on a contract or fee basis

This subcategory excludes:

- the provision of operating staff to carry out the complete operations of a business, see the appropriate class according to the business they perform
- the provision of only one particular service mentioned here, see the appropriate class according to the service provided

### **82.19 Photocopying, document preparation and other specialised office support services**

#### **82.19.1 Photocopying, document preparation and other specialised office support services**

##### **82.19.11 Duplicating services**

This subcategory includes:

- blue-printing, photocopying, mimeographing, photostatting and other duplication services other than printing

This subcategory excludes:

- printing services of documents (offset printing, quick printing etc.), see 18.12.19

##### **82.19.12 Mailing list compilation and mailing services**

This subcategory includes:

- services consisting of compiling and selling the use of lists of names and addresses from telephone directories and other sources
- services consisting of sending materials (e.g. advertising material, information material or any other material) by envelope addressing, stuffing, sealing, metering and mailing

This subcategory excludes:

- courier services, see 53.20.1
- database services, see 63.11.1
- compilation services of facts and information, see 63.99.10
- original compilations of mailing lists, see 63.99.20
- delivery services of advertising material, see 73.11.19

##### **82.19.13 Document preparation and other specialised office support services**

This subcategory includes:

- document preparation
- document editing or proofreading
- typing, word processing, or desktop publishing
- secretarial support services
- transcription of documents, and other secretarial services
- letter or resume writing
- provision of mailbox rental
- word processing services
- other document copying services without also providing printing services (i.e. offset printing, quick printing, digital printing, prepress services)

This subcategory excludes:

- pre-press services, see 18.13.10
- specialised stenotype services such as court reporting, see 82.99.11
- public stenography services, see 82.99.11

### **82.2 Call centre services**

#### **82.20 Call centre services**

##### **82.20.1 Call centre services**

#### 82.20.10 Call centre services

This subcategory includes:

- taking orders for clients by telephone
- soliciting contribution or providing information for clients by telephone
- telemarketing

This subcategory excludes:

- sales promotion services, if no orders are received, see 73.11.19
- market research services, see 73.20.1
- public opinion polling services, see 73.20.20

### 82.3 Convention and trade show organisation services

#### 82.30 Convention and trade show organisation services

##### 82.30.1 Convention and trade show organisation services

###### 82.30.11 Convention organisation services

This subcategory includes:

- organisation and management of conventions and congresses and provision of convention assistance and support services, with or without own staff, including components such as:
  - advice and consultancy services with respect to all aspects of the organisation of conventions, including defining objectives, financing, e.g. through sponsorship, exhibitions, loans and registration fees, estimating income and expenditure budgets and other financial matters
  - assistance in choosing and locating space, venue research, feasibility and negotiation
  - marketing and public relations for the convention or congress, speaker liaison
  - organisation or provision of secretariat and office facilities and staff for conference registration, conference administration, conference documentation and abstract handling, translation of documents etc.
  - organisation or supply of simultaneous interpretation and other on-site services
  - supply of registration processing systems, electronic information and design
  - supply and setting up of equipment such as audiovisual equipment associated with the organisation of the event
  - organisation or provision of accommodation booking service including negotiating group discounts, delegate transfers and on-site transportation services, food and beverage arrangements, and tour programmes

Payment for these services can be through fees assessed to organisers and exhibitors, as well as entry fees for visitors.

###### 82.30.12 Trade show organisation services

This subcategory includes:

- organisation and management services of trade shows and trade fairs and provision of assistance and support services, including components such as:
  - advice and consultancy services with respect to all aspects of the organisation of trade shows and trade fairs, including defining objectives, financing, e.g. through sponsorship, exhibitions, loans and registration fees, estimating income and expenditure budgets and other financial matters
  - assistance in choosing and locating space, venue research, feasibility and negotiation
  - marketing and public relations for the trade show or trade fair
  - organisation or provision of secretariat and office facilities and staff for trade show or trade fair registration, administration, documentation, translation of documents etc.
  - organisation or supply of other on-site services
  - supply of registration processing systems, electronic information and design
  - supply and setting up of equipment such as audiovisual equipment associated with the organisation of the event
  - organisation or provision of accommodation booking service including negotiating group discounts, on-site transportation services, food and beverage arrangements

### 82.9 Business support services n.e.c.

## **82.91 Collection agency and credit bureau services**

### **82.91.1 Collection agency and credit bureau services**

#### **82.91.11 Credit reporting services**

This subcategory includes:

- services consisting in the reporting of credit ratings of persons and businesses
- evaluation services of the financial status and credit experience of prospective customers, loan applicants etc.
- credit investigation services

#### **82.91.12 Collection agency services**

This subcategory includes:

- services consisting in the collection of accounts, cheques, contracts or notes and the remittance of the money to the client
- collection services of regular accounts (e.g. utility bills) and recovery services of delinquent accounts
- outright purchase of delinquent accounts and debts and subsequent recovery

## **82.92 Packaging services**

### **82.92.1 Packaging services**

#### **82.92.10 Packaging services**

This subcategory includes:

- services consisting of packaging goods for others, such as food products, pharmaceuticals, household cleaners, toilet preparations and hardware, using a variety of automated or manual packaging techniques, including blister forming and packaging, shrink or skin wrapping, form filling and sealing, pouch filling, bottling and aerosol packaging. This service may also include the labelling or imprinting of the package.
- parcel packing and gift wrapping
- coin and currency packing services
- bottling services of liquids, including beverages and food

This subcategory excludes:

- solely printing information on packaging materials, see 18.12.16, 18.12.19
- packing and crating services incidental to transport, see 52.29.20
- package design services, see 74.10.19
- packaging services that include processing of client owned materials into a different product (e.g., mixing water and concentrate to produce soft drinks, cooking fish prior to canning, blending creams and colouring materials into cosmetics), see sub-contracted operations as part of manufacturing in section C

## **82.99 Other business support services n.e.c.**

### **82.99.1 Other business support services n.e.c.**

#### **82.99.11 Verbatim reporting and stenotype recording services**

This subcategory includes:

- specialised stenotype services such as court reporting
- public stenography services

#### **82.99.12 Telephone based support services**

This subcategory includes:

- telephone answering services
- telephone wake-up services

This subcategory excludes:

- automatised computer-based information services, see 63.99.10
- call centre services, see 82.20.10

**82.99.19 Other miscellaneous business support services n.e.c.**

This subcategory includes:

- real-time (i.e. simultaneous) closed captioning of live television performances of meetings, conferences
- address bar coding services
- bar code imprinting services
- fundraising organisation services on a contract or fee basis
- repossession services
- parking meter coin collection services
- issue of reduced-price coupons and gift stamps
- auctioning services other than in connection with legal procedures
- reading of heating, electric, gas and water meters
- data preparation services
- other business services n.e.c.

This subcategory excludes:

- captioning services other than simultaneous closed captioning, see 59.12.16
- services related to advertising and sales promotion, see 73.1
- document transcription services, see 82.19.13

## SECTION O PUBLIC ADMINISTRATION AND DEFENCE SERVICES; COMPULSORY SOCIAL SECURITY SERVICES

### 84 Public administration and defence services; compulsory social security services

#### 84.1 Administration services of the State and the economic and social policy of the community

##### 84.11 General public administration services

###### 84.11.1 General (overall) public services

###### 84.11.11 Executive and legislative services

This subcategory includes:

- executive and legislative administration services of central, regional and local bodies

###### 84.11.12 Financial and fiscal services

This subcategory includes:

- administrative and supervisory services related to financial and fiscal affairs, such as:
  - operational services for taxation schemes
  - duty and tax collection on goods
  - tax violation investigation services
- budget implementation and management services of public funds and public debt services

###### 84.11.13 Overall economic and social planning and statistical services

This subcategory includes:

- administrative and operational services related to overall economic and social planning
- services provided by planning and statistical offices undertaken at the different levels of government
- services by the other offices, bureaux or programme units which formulate, co-ordinate and frequently monitor the implementation of overall economic and social plans and programmes

###### 84.11.14 Government services to fundamental research

This subcategory includes:

- administrative services provided by offices, bureaux, programme units etc., for governmental activities in the funding or conduction of fundamental research into the natural sciences, the social sciences and humanities and fundamental multidisciplinary research

This subcategory excludes:

- administrative services for research and development policies intended to increase personal well-being and of associated funds, see 84.12.12
- administrative services for research and development policies intended to improve economic performance and competitiveness, see 84.13.1
- administrative services for defence-related research and development policies and of associated funds, see 84.22.1

###### 84.11.19 Other general (overall) public services

This subcategory includes:

- administrative, operational and support services related to government (public) affairs that cannot be assigned to one of the four previous categories
- services provided by programme units dealing with non-self-governing and trust territory affairs
- services provided by programme units administering elections

###### 84.11.2 Supporting services for the government

**84.11.21 General personnel services for the government**

This subcategory includes:

- public administrative and operational services for general personnel affairs, whether or not connected with a specific function
- services related to the development and implementation of general personnel policies and procedures, covering selection and promotion, rating methods, job descriptions, evaluation and classification, administration of civil service regulations and similar matters

**84.11.29 Other supporting services for the government**

This subcategory includes:

- centralised public procurement and supply services

This subcategory excludes:

- operation services of government owned or occupied buildings, see 68.20.12, 68.32.13
- operation services of government archives, see 91.01.12

**84.12 Administrative services for the regulation of health care, education, cultural services and other social services, excluding social security**

This class excludes:

- compulsory social security services, see 84.30.1

**84.12.1 Administrative services for the regulation of health care, education, cultural services and other social services excluding social security**

This category includes:

- public administrative services of research and development policies and associated funds for these areas

This category excludes:

- compulsory social security services, see 84.30.1

**84.12.11 Administrative educational services**

This subcategory includes:

- public administrative services for different educational institutions
- management, operation, inspection and support services for all types of schools and other educational institutions
- public information services concerning the educational system in general, provided by government departments or special programme units

This subcategory excludes:

- educational support services, see 85.60.10

**84.12.12 Administrative health care services**

This subcategory includes:

- public administration services for all kinds of health and social services
- management, operation, inspection and support services for general and specialised medical or dental hospitals and clinics, plus nursing and convalescent home services
- administration, management, operation and support services in public health matters, such as blood bank operation services, disease detection services, prevention services, management of drug quality programmes, birth control services etc.

These services are frequently provided by special teams or individual health professionals not connected with a hospital, clinic or practitioner.

This subcategory excludes:

- administration services for sickness, maternity or temporary disablement benefit schemes, see 84.30.11
- human health-related services, see division 86
- social work services, see 87.90



**84.12.13 Administrative housing and community amenity services**

This subcategory includes:

- public administrative services for housing and overall community development, water supply, sanitation and street lighting
- services related to the development, monitoring and evaluation of housing and housing standards (other than construction standards)
- administrative services for rent control and eligibility standards for state-subsidised housing
- administrative housing services for the general public or for people with special needs
- dissemination of public information about housing
- services provided by offices, bureaux, departments and programme units involved in developing and administering regulations concerning water supply
- public administrative services related to refuse collection and disposal, sewage system operation and street cleaning
- pollution standards, dissemination of information on pollution
- administrative services of environmental protection programmes

This subcategory excludes:

- sewage, refuse disposal and remediation, see divisions 37, 38, 39

**84.12.14 Administrative recreational, cultural and religious services**

This subcategory includes:

- support services for cultural facilities and individual artists as well as organisations engaged in promoting cultural activities, including distribution services of public grants to artists
- support services for national, regional or local festivities and for the maintenance and running of religious institutions
- sponsoring services of recreation and cultural activities

This subcategory excludes:

- museums and other cultural services, see division 91
- government operated library and archive services, see 91.01.1
- other recreational services, see 92.00, 93.21, 93.29
- sports facilities operation services, see 93.11.10
- sports events promotion and organisation services, see 93.12.10, 93.19.11

**84.13 Administrative services for more efficient operation of businesses****84.13.1 Administrative services for more efficient operation of businesses**

This category includes:

- administrative services of research and development policies and associated funds in these sectors
- support and information services for the below-mentioned affairs

This category excludes:

- research and experimental development services, see division 72

**84.13.11 Administrative agriculture-, forestry-, fishing- and hunting-related services**

This subcategory includes:

- public administrative services related to:
  - agricultural land management
  - agrarian reform and land settlement
  - stabilisation of agrarian markets
  - veterinary affairs
  - pest control
  - forestry
  - fishing and hunting affairs
- administrative services provided by offices, bureaux and programme units concerning:
  - conservation of farmland
  - land reclamation
  - land improvement and expansion
  - supply of veterinary services to farms
  - eradication or control of pests, vermin, plant diseases or other destructive agents
  - crop inspection and grading
- administrative services concerning:
  - regulations governing forest operations
  - issuing of tree-felling licences
  - rationalisation of forest resources, exploitation
  - reforestation work
  - administrative services concerning the operation and support of game preserves and fish hatcheries
  - development and monitoring of regulations, including the licensing of fishing and hunting

**84.13.12 Administrative fuel- and energy-related services**

This subcategory includes:

- administrative services provided by offices, bureaux and programme units concerning:
  - solid fuel, including regulations concerning their exploitation or conservation
  - petroleum and natural gas
  - mineral fuel
  - nuclear and non-commercial fuel, including such fuels as alcohol, wood and wood waste etc.

**84.13.13 Administrative mining- and mineral resources-, manufacturing- and construction-related services**

This subcategory includes:

- administrative services provided by offices, bureaux and programme units concerning:
  - discovery, exploitation, conservation, marketing and other aspects of mineral production, including the development and monitoring of regulations concerning prospecting
  - mining and safety standards
  - services designed to develop, expand and improve the position of manufacturing establishments
  - services related to development and administration of regulations concerning building standards, issuing of occupation certificates, development and monitoring of regulations concerning safety on construction sites

This subcategory excludes:

- administrative services related to mineral fuel, see 84.13.12

**84.13.14 Administrative transport- and communications-related services**

This subcategory includes:

- public administrative services for road and water transport, railway and air transport and communications
- administrative services provided by offices, bureaux and programme units concerning:
  - planning, design, construction, maintenance and improvement of roads, highways and associated structures
  - road-beds and associated structures
  - water transport facilities; railways; airport runways, terminals, hangars, air navigation aids; other fixed structures and equipment associated with air transport
  - pipelines and other facilities
- supervision and regulation of such work and development and administration of operational regulations for all the above-mentioned means of transport and related equipment
- administrative services related to communications, i.e., postal, telephone, telegraph, cable and wireless communications systems and communications satellites
- services related to planning, development, functioning and improvement of communications systems
- services concerning the development and administration of regulations for these systems

This subcategory excludes:

- police traffic-control services on roads and waterways, see 84.24.11

**84.13.15 Administrative services related to the distributive and catering trades, hotels and restaurants**

This subcategory includes:

- public administrative services related to the distributive trades, storage and warehousing and hotels and restaurants
- administrative services provided by offices, bureaux and programme units concerning:
  - development and monitoring of regulations concerning wholesale and retail trade, consumer protection, price control and rationing schemes operating through retailers or wholesalers, storage and warehousing, hotel and restaurant operation
- administrative services concerning the design and construction of hotel and restaurant accommodation

**84.13.16 Administrative services related to tourism affairs**

This subcategory includes:

- public administration services related to tourism and tourism promotion
- administrative services provided by offices, bureaux and programme units concerning:
  - advertising campaigns
  - dissemination of tourism information
  - other tourist support services

This subcategory excludes:

- operational services of tourist offices, see 79.90.12

**84.13.17 Administrative multipurpose development project services**

This subcategory includes:

- administrative services provided by offices, bureaux and programme units concerning: planning, design, construction, improvement and operation of multipurpose projects. Such projects typically consist of integrated facilities for power generation, flood control, irrigation, navigation and recreation.

**84.13.18 General administrative economic, commercial and labour affairs-related services**

This subcategory includes:

- administrative services provided by offices, bureaux and programme units involving:
  - formulation of general economic policies
  - regulation or support of general economic activities, such as export and import trade as a whole, commodity and equity markets
  - overall income controls
  - general trade promotion activities
  - general regulation of monopolies and other restraints on trade and market entry
  - regulation, licensing and inspection of miscellaneous commercial sectors
- administrative services concerning the operation of such institutions as the patent, trademark and copyright offices, weather forecasting institutions, standardisation institutions
- administrative services concerning the formulation and implementation of general labour policies and regulations, such as labour conditions; the operation of labour exchanges; the implementation of national and regional development policy measures to reduce unemployment and to stimulate labour mobility

**84.2 Provision of services to the community as a whole****84.21 Foreign affairs services****84.21.1 Foreign affairs services**

This category also includes:

- management services of foreign trade, international financial and foreign technical affairs

This category excludes:

- international disaster or conflict refugee services, see 88.99.19

**84.21.11 Administrative external affairs-related services, diplomatic and consular services abroad**

This subcategory includes:

- public administrative and operational services for ministries of foreign affairs and diplomatic and consular missions stationed abroad or at offices of international organisations
- administrative, operational and support services for information and cultural services intended for distribution beyond national boundaries, including libraries, reading rooms and reference services located abroad

**84.21.12 Foreign economic aid-related services**

This subcategory includes:

- public administrative services for economic aid to developing countries, whether or not routed through international organisations
- administrative services provided by offices, bureaux and programme units for non-military aid programmes to developing countries
- provision of or support for technical assistance and training
- economic aid missions accredited to foreign governments

**84.21.13 Foreign military aid-related services**

This subcategory includes:

- administrative services by offices, bureaux and programme units concerning military aid missions accredited to foreign governments or attached to international military organisations or alliances
- grants and loans for military aid
- contributions to international peacekeeping forces, including assignment of manpower

**84.22 Defence services****84.22.1 Defence services**

This category includes:

- administrative services of defence-related research and development policies and related funds

#### **84.22.11 Military defence services**

This subcategory includes:

- public administrative services related to military defence
- administrative, operational and supervisory services for:
  - military defence and forces: land, sea, air and space defence forces
  - engineering, transport, communications
  - intelligence
  - material, personnel, and other non-combat forces and commands
  - reserve and auxiliary forces attached to the department of defence
- services related to the provision of equipment, structures, supplies etc., plus health services for military personnel in the field

This subcategory excludes:

- foreign military aid-related services, see 84.21.13
- administrative services for military tribunals, see 84.23.11
- educational services provided by military schools, colleges and academies, see the appropriate categories of 85.3, 85.4
- military hospital services, see 86.10.1

#### **84.22.12 Civil defence services**

This subcategory includes:

- administrative, operational and support services related to civil defence forces
- support services related to drawing up of contingency plans
- carrying out exercises involving civilian institutions and populations

This subcategory excludes:

- services related to the provision of supplies for domestic emergency use in case of peacetime disasters, see 84.24.19

#### **84.23 Justice and judicial services**

##### **84.23.1 Justice and judicial services**

###### **84.23.11 Law courts-related administrative services**

This subcategory includes:

- public administrative services for civil and criminal law courts, military tribunals and the judicial system
- legal representation and advisory services on behalf of the government or on behalf of others when provided by the government
- services related to sentencing and the interpretation of the law, including arbitration of civil suits
- legal rehabilitation services for prisoners wrongly convicted, e.g. restoration of one's good opinion/name/or rights that were lost on the basis of judgement of the court

This subcategory excludes:

- services related to advice and representation in civil, criminal and other cases, see 69.10.1

###### **84.23.12 Administrative services related to detention or rehabilitation of criminals**

This subcategory includes:

- public correctional services
- administrative and operational services related to prisons and other places for the incarceration and rehabilitation of criminals, such as prison farms, workhouses, reformatories and asylums

This subcategory excludes:

- education services provided by prison schools, see division 85
- prison hospital services, see 86.10.1

#### **84.24 Public order and safety services**

### 84.24.1 Public order and safety services

This category excludes:

- operation of police laboratories, see 71.20.19
- administrative and operation services of military armed forces, see 84.22.11
- administrative and operational services for fire fighting and fire prevention by regular and auxiliary fire brigades financed by public authorities, see 84.25.11
- combat of floods and other natural disasters, beach surveillance and rescue operations on open water and in mountains and similar activities carried out by fire brigades, see 84.25.19

#### 84.24.11 Police services

This subcategory includes:

- administrative and operational services provided by regular and auxiliary police forces financed by public authorities, plus harbour police, border police, coast guards and other special police forces
- police services related to traffic regulation, registration of aliens and maintenance of police records

#### 84.24.19 Other public order and safety affairs-related services

This subcategory includes:

- services related to overall administration, regulation and support of activities for the promotion of public order and safety and the development of related overall policy
- services related to the provision of supplies for domestic emergency use in the event of peacetime disasters and information dissemination services for the above-mentioned affairs

### 84.25 Fire brigade services

#### 84.25.1 Fire brigade services

##### 84.25.11 Fire fighting and fire prevention services

This subcategory includes:

- administrative and operational services for fire fighting and fire prevention by regular and auxiliary fire brigades
- marine fireboat services

This subcategory excludes:

- forestry fire protection and fire fighting services, see 02.40.10
- oil and gas field fire fighting services, see 09.10.11
- fire fighting and fire prevention services at airports provided by non-specialised units, see 52.23.19

##### 84.25.19 Other fire brigade services

This subcategory includes:

- other services provided by fire brigades:
  - combat of floods and other natural disasters
  - beach surveillance and rescue operations on open water and in mountains
  - civil protection services provided by army or police forces

This subcategory excludes:

- combat of floods and other natural disasters, beach surveillance and rescue operations on open water and in mountains and similar activities carried out by police forces, see 84.24.11

### 84.3 Compulsory social security services

#### 84.30 Compulsory social security services

##### 84.30.1 Compulsory social security services

This category excludes:

- non-compulsory social security services, see division 65
- welfare and social work services (without accommodation), see 88.10, 88.9

**84.30.11 Compulsory social security services concerning sickness, maternity or temporary disablement benefits**

This subcategory includes:

- administrative and operational services related to social security, involving provision of benefits for loss of income due to sickness, childbirth or temporary disablement

This subcategory excludes:

- administration of health-care services, see 84.12.12

**84.30.12 Compulsory social security services concerning government employee pension schemes; old-age, disability or survivors' benefits other than for government employees**

This subcategory includes:

- public administrative services for government employee pension schemes and for old-age, disability or survivors' benefits other than for government employees
- administrative and operational services related to retirement, pension and disability schemes for government employees and their survivors, including government social assistance schemes to compensate for permanent loss of income due to partial or full disablement

**84.30.13 Compulsory social security services concerning unemployment compensation benefits**

This subcategory includes:

- public administrative, operational and support services related to unemployment compensation schemes. Included are payments under social insurance or other government schemes to compensate individuals for loss of income due to unemployment

**84.30.14 Compulsory social security services concerning family and child allowances**

This subcategory includes:

- public administrative, operational and support services related to income assistance for households and families with dependent children
- payments to families with dependent children whether or not an income recipient is part of the household
- payment to households on a per-child basis, regardless of needs

This subcategory excludes:

- maternity benefit services, see 84.30.11

## SECTION P EDUCATION SERVICES

### 85 Education services

#### 85.1 Pre-primary education services

##### 85.10 Pre-primary education services

###### 85.10.1 Pre-primary education services

###### 85.10.10 Pre-primary education services

This subcategory includes:

- education services usually provided by nursery schools, kindergartens, pre-schools, centres for early childhood education, centres for infant education or special sections attached to primary schools.

Pre-primary education (ISCED Level 0) is defined as the initial stage of organised instruction designed primarily to introduce very young children to a school-type environment, that is, to provide a bridge between the home and a school-based atmosphere.

This subcategory also includes:

- services related to the provision of special education programmes at this educational level

This subcategory excludes:

- day camps for children, see 55.30.12
- child day-care services, see 88.91.1

#### 85.2 Primary education services

##### 85.20 Primary education services

###### 85.20.1 Primary education services

This category includes:

- educational services provided at ISCED Level 1, which includes programmes designed to provide students with an initial basic education in reading, writing and mathematics along with an elementary understanding of other subjects such as history, geography, natural science, social science, art and music

This category also includes:

- services related to the provision of special education programmes at this educational level
- services related to the provision of literacy programmes for adults at this educational level

###### 85.20.11 On-line primary education services

###### 85.20.12 Other primary education services

#### 85.3 Secondary education services

This group includes:

- educational services for secondary programmes that become increasingly specialised as a student moves from one level to the next. These programmes can be general or technical/vocational according to the following definitions:

- general programmes: Covers education which is not designed explicitly to prepare participants for a specific class of occupations or trades or for entry into further vocational or technical education programmes.
- technical/vocational: Covers education that prepares participants for direct entry, without further training, into specific occupations. Successful completion of such programmes leads to a labour-market relevant vocational qualification.

##### 85.31 General secondary education services



### **85.31.1 General lower secondary education services**

This category includes:

- educational services at ISCED Level 2 generally aiming to complete the provision of basic skills and knowledge of the primary level, although teaching is typically more subject-focused, often employing more specialised teachers who conduct classes in their field of specialisation.

These services cover education which is not designed explicitly to prepare participants for a specific class of occupations or trades or for entry into further vocational or technical education programmes.

This category also includes:

- services related to the provision of special education programmes at this educational level
- services related to the provision of literacy programmes for adults at this educational level

#### **85.31.11 On-line general lower secondary education services**

#### **85.31.12 Other general lower secondary education services**

### **85.31.2 General upper secondary education services**

This category includes:

- educational services for programmes (ISCED Level 3), with a higher degree of specialisation and where teachers are more qualified and specialised in their subjects when compared to Level 2. Often different streams and types of programmes are available at this level. Generally speaking, completion of Level 3 education is the minimum requirement for entry into tertiary education programmes.

Services in this category cover education which is not designed explicitly to prepare participants for a specific class of occupations or trades or for entry into further vocational or technical education programmes.

#### **85.31.21 On-line general upper secondary education services**

#### **85.31.22 Other general upper secondary education services**

### **85.32 Technical and vocational secondary education services**

#### **85.32.1 Technical and vocational lower secondary education services**

This category includes:

- educational services at ISCED Level 2 generally aiming to complete the provision of basic skills and knowledge of the primary level, although teaching is typically more subject-focused, often employing more specialised teachers who conduct classes in their field of specialisation.

These services cover education that prepares participants for direct entry, without further training, into specific occupations. Successful completion of such programmes leads to a labour-market relevant vocational qualification.

This category also includes:

- services related to the provision of special education programmes at this educational level

#### **85.32.11 On-line technical and vocational lower secondary education services**

#### **85.32.12 Other technical and vocational lower secondary education services**

### **85.32.2 Technical and vocational upper secondary education services**

This category includes:

- educational services for programmes (ISCED Level 3), with a higher degree of specialisation and where teachers are more qualified and specialised in their subjects when compared to Level 2. Often different streams and types of programmes are available at this level. Generally speaking, completion of Level 3 education is the minimum requirement for entry into tertiary education programmes.

Services in this category cover education that prepares participants for direct entry, without further training, into specific occupations. Successful completion of such programmes leads to a labour-market relevant vocational qualification.

#### **85.32.21 On-line technical and vocational upper secondary education services**

#### **85.32.22 Other technical and vocational upper secondary education services**

### **85.4 Higher education services**

#### **85.41 Post-secondary non-tertiary education services**

##### **85.41.1 Post-secondary non-tertiary education services**

###### **85.41.11 On-line post-secondary non-tertiary general education services**

This subcategory includes:

- on-line educational services for programmes (ISCED Level 4) which, while happening after students finish upper secondary education, they cannot be considered tertiary education because content-wise these programmes are not significantly more advanced than those from upper secondary. They are either short vocational programmes that lead students to the labour market or programmes with substantial theoretical background instruction specifically designed to prepare students for entry to tertiary education in cases where they had previously followed a curriculum (in Level 3 above) that lacked elements needed to entitle them to enter tertiary education programmes.

Services in this subcategory cover education which is not designed explicitly to prepare participants for a specific class of occupations or trades or for entry into further vocational or technical education programmes.

###### **85.41.12 Other post-secondary non-tertiary general education services**

This subcategory includes:

- other educational services for programmes (ISCED Level 4) which, while happening after students finish upper secondary education, they cannot be considered tertiary education because content-wise these programmes are not significantly more advanced than those from upper secondary. They are either short vocational programmes that lead students to the labour market or programmes with substantial theoretical background instruction specifically designed to prepare students for entry to tertiary education in cases where they had previously followed a curriculum (in Level 3 above) that lacked elements needed to entitle them to enter tertiary education programmes.

Services in this subcategory cover education which is not designed explicitly to prepare participants for a specific class of occupations or trades or for entry into further vocational or technical education programmes.

#### **85.41.13 On-line post-secondary non-tertiary technical and vocational education services**

This subcategory includes:

- on-line educational services for programmes (ISCED Level 4) which, while happening after students finish upper secondary education, they cannot be considered tertiary education because content-wise these programmes are not significantly more advanced than those from upper secondary. They are either short vocational programmes that lead students to the labour market or programmes with substantial theoretical background instruction specifically designed to prepare students for entry to tertiary education in cases where they had previously followed a curriculum (in Level 3 above) that lacked elements needed to entitle them to enter tertiary education programmes.

Services in this subcategory cover education that prepares participants for direct entry, without further training, into specific occupations. Successful completion of such programmes leads to a labour-market relevant vocational qualification.

#### **85.41.14 Other post-secondary non-tertiary technical and vocational education services**

This subcategory includes:

- other educational services for programmes (ISCED Level 4) which, while happening after students finish upper secondary education, they cannot be considered tertiary education because content-wise these programmes are not significantly more advanced than those from upper secondary. They are either short vocational programmes that lead students to the labour market or programmes with substantial theoretical background instruction specifically designed to prepare students for entry to tertiary education in cases where they had previously followed a curriculum (in Level 3 above) that lacked elements needed to entitle them to enter tertiary education programmes.

Services in this subcategory cover education that prepares participants for direct entry, without further training, into specific occupations. Successful completion of such programmes leads to a labour-market relevant vocational qualification.

### **85.42 Tertiary education services**

#### **85.42.1 Short-cycle tertiary education services**

##### **85.42.11 On-line short-cycle tertiary education services**

##### **85.42.12 Other short-cycle tertiary education services**

#### **85.42.2 Bachelor's or equivalent level tertiary education services**

This category includes:

- education services leading to a bachelor's degree or equivalent. Such education services are offered in universities, colleges and similar institutions of higher education.

##### **85.42.21 On-line bachelor's or equivalent level tertiary education services**

##### **85.42.22 Other bachelor's or equivalent level tertiary education services**

#### **85.42.3 Master's or equivalent level tertiary education services**

This category includes:

- education services leading to a master's degree or equivalent. Such education services are offered in universities, colleges and similar institutions of higher education.

##### **85.42.31 On-line master's or equivalent level tertiary education services**

##### **85.42.32 Other master's or equivalent level tertiary education services**

#### **85.42.4 Doctoral or equivalent level tertiary education services**

This category includes:

- education services for tertiary programmes which lead directly to an advanced research qualification, such as a doctoral degree.

**85.42.41 On-line doctoral or equivalent level tertiary education services****85.42.42 Other doctoral or equivalent level tertiary education services****85.5 Other education services****85.51 Sports and recreation education services****85.51.1 Sports and recreation education services****85.51.10 Sports and recreation education services**

This subcategory includes sports instruction services by sports camps and schools or by professional sports instructors, teachers or coaches to groups of individuals. It does not include the provision of such services by academic schools, colleges and universities.

This subcategory includes:

- sports instruction (baseball, basketball, cricket, football, hockey, tennis, figure skating, etc.)
- camps, sports instruction
- gymnastics instruction
- riding instruction
- swimming instruction
- martial arts instruction
- card game instruction (such as bridge)
- yoga instruction

This subcategory excludes:

- recreational or vacation camps that include sports training or instruction, see 55.30.12
- incidental sports and recreation instruction by academic schools, colleges or universities, see 85.10-85.42
- cultural education services, see 85.52

**85.52 Cultural education services****85.52.1 Cultural education services**

This category excludes:

- formal instruction as outlined in groups 85.1-85.4 which leads to a professional diploma or degree, see according to level of education 85.2-85.4.

**85.52.11 Dancing schools and dance instructors services**

This subcategory includes:

- services provided by dance instructors and dance studios

**85.52.12 Music schools and music instructors services**

This subcategory includes:

- piano and other music instruction services

**85.52.13 Fine arts schools and arts instruction services****85.52.19 Other cultural education services**

This subcategory includes:

- drama instruction services (except academic)
- photography instruction services (except commercial)

**85.53 Driving school services****85.53.1 Driving school services**

**85.53.11 Car driving school services**

This subcategory includes:

- tuition services for car, bus, lorry and motorcycle driving licences

This subcategory excludes:

- driving school services for occupational drivers, see 85.32.1 and 85.32.2

**85.53.12 Flying and sailing school services**

This subcategory includes:

- tuition services for non-commercial flying and shipmaster certificates

This subcategory excludes:

- flying school services for occupational pilots, see 85.32.21 and 85.32.22

**85.59 Other education services n.e.c.****85.59.1 Other education services n.e.c.**

This category excludes:

- services provided by academic schools, colleges and universities or establishments issuing comparable diplomas, see according to level of education 85.2-85.4

**85.59.11 Language school services**

This subcategory includes:

- language and conversational skills instruction services

**85.59.12 IT school services**

This subcategory includes:

- computer training services

**85.59.13 Vocational education services n.e.c.**

This subcategory includes:

- continuous adult vocational education services that are not definable by level

This subcategory excludes:

- technical and vocational secondary education services, see 85.32.1 and 85.32.2
- post-secondary non-tertiary and tertiary education services comparable to the regular education system, see 85.41.1, 85.42
- education services provided by instructors, coaches, etc., as part of sporting activities, see 85.51.10
- cultural education services other than academic, see 85.52.1
- language and conversational skills instruction services, see 85.59.11

**85.59.14 Home school support courses**

This subcategory includes:

- school support courses provided at home by organisations or independent teachers

**85.59.19 Education services n.e.c.**

This subcategory includes:

- academic tutoring services
- remedial courses offered by learning centres
- professional examination review courses
- speed reading instruction services
- religious instruction services
- lifeguard training services
- survival training services
- public speaker training services
- education services that are not definable by level

This subcategory excludes:

- services related to literacy programmes for adults, see 85.20.1
- general secondary education services, see 85.31
- technical and vocational secondary education services, see 85.32
- post-secondary non-tertiary and tertiary education services comparable to the regular education system, see 85.41.1, 85.42
- education services provided by instructors, coaches, etc., as part of sporting activities, see 85.51.10
- cultural education services other than academic, see 85.52.1
- language and conversational skills instruction services, see 85.59.11

**85.6 Educational support services****85.60 Educational support services****85.60.1 Educational support services****85.60.10 Educational support services**

This subcategory includes the provision of non-instructional services that support educational processes or systems, such as:

- educational consulting
- educational guidance counselling services
- educational testing evaluation services
- educational testing services
- organisation of student exchange programmes

This subcategory excludes:

- research and experimental development services in social sciences and humanities, see 72.20

## SECTION Q HUMAN HEALTH AND SOCIAL WORK SERVICES

### 86 Human health services

#### 86.1 Hospital services

##### 86.10 Hospital services

###### 86.10.1 Hospital services

This category includes:

- short- or long-term hospital services, i.e. medical, diagnostic and treatment services, of general hospitals (e.g. community and regional hospitals, hospitals of non-profit organisations, university hospitals, military-base and prison hospitals) and specialised hospitals (e.g. mental health and substance abuse hospitals, hospitals for infectious diseases, maternity hospitals, specialised sanatoriums)

The services are chiefly directed to inpatients and are carried out under the direct supervision of medical doctors:

- medical and paramedical services
- laboratory and technical services
- emergency room, operating room etc. services

This category excludes:

- services delivered by hospital outpatient clinics, see 86.21.10, 86.22.1

###### 86.10.11 Hospital surgical services

This subcategory includes:

- surgical services delivered under the direction of medical doctors to inpatients, aimed at curing, restoring and/or maintaining the health of a patient

This subcategory excludes:

- dental surgery in hospitals, see 86.23.11

###### 86.10.12 Hospital gynaecological and obstetrical services

This subcategory includes:

- gynaecological and obstetrical services delivered under the direction of medical doctors to inpatients, aimed at curing, restoring and/or maintaining the health of a patient

This subcategory also includes:

- family planning services, including medical treatment such as sterilisation and termination of pregnancy, with accommodation

###### 86.10.13 Hospital rehabilitation services

This subcategory includes:

- rehabilitation services delivered under the direction of medical doctors to inpatients, aimed at curing, restoring and/or maintaining the health of a patient

###### 86.10.14 Hospital psychiatric services

This subcategory includes:

- psychiatric services delivered under the direction of medical doctors to inpatients, aimed at curing, restoring and/or maintaining the health of a patient

###### 86.10.15 Other hospital services provided by medical doctors

This subcategory includes:

- other hospital services delivered under the direction of medical doctors to inpatients, aimed at curing, restoring and/or maintaining the health of a patient

This subcategory excludes:

- health services for military personnel in the field, see 84.22.11
- private consultants' services to inpatients, see 86.2
- dental services, see 86.23.1

### **86.10.19 Other hospital services**

This subcategory includes:

- other hospital services (pharmaceutical services, nursing services and laboratory and technical services, including radiological and anaesthesiological services etc.)

This subcategory excludes:

- laboratory testing and inspection services for all types of materials and products, except medical, see 71.20.1
- veterinary services, see 75.00.1
- ambulance services, see 86.90.14
- medical laboratory testing services, see 86.90.15

## **86.2 Medical and dental practice services**

### **86.21 General medical practice services**

#### **86.21.1 General medical practice services**

##### **86.21.10 General medical practice services**

This subcategory includes:

- general medical services consisting in the prevention, diagnosis and treatment by medical doctors of physical and/or mental diseases, such as:
  - consultations
  - physical check-ups etc.

These services are not limited to specified or particular conditions, diseases or anatomical regions. They can be provided in general practitioners' practices and also delivered by outpatient clinics, at home, in firms, schools etc. or by phone, Internet or other means.

#### **86.22 Specialist medical practice services**

##### **86.22.1 Specialist medical practice services**

This category includes:

- the specialist medical practice services that can be provided in specialised practitioners' practices and also delivered by outpatient clinics, at home, in firms, schools etc. or by phone, Internet or other means

##### **86.22.11 Analysis and interpretation services of medical images**

This subcategory includes:

- analysis and interpretation of medical images (x-ray, electrocardiograms, endoscopies and the like)

This subcategory excludes:

- inpatient hospital services, see 86.10.1
- services of medical laboratories, see 86.90.15

##### **86.22.19 Other specialist medical practice services**

This subcategory includes:

- consultation services in paediatrics, gynaecology-obstetrics, neurology and psychiatry, and various medical services
- pre-surgical consultation services
- treatment services in outpatients clinics, such as dialysis, chemotherapy, insulin therapy, respiratory treatment, radiation treatment and the like

This subcategory excludes:

- inpatient hospital services, see 86.10.1
- dental services, see 86.23.1
- services provided by midwives, see 86.90.11
- services provided by nurses, see 86.90.12
- physiotherapeutic services, see 86.90.13
- services of medical laboratories, see 86.90.15
- family planning advice without medical treatment, see 88.99.19



## 86.23 Dental practice services

### 86.23.1 Dental practice services

#### 86.23.11 Orthodontic services

This subcategory includes:

- orthodontic services, e.g., treatment of protruding teeth, crossbite, overbite etc., including dental surgery even when given in hospitals to inpatients
- services in the field of oral surgery
- other specialised dental services, e.g., in the field of periodontics, paedodontics, endodontics and reconstruction

This subcategory excludes:

- artificial teeth, denture and prosthetic appliances, see 32.50.22
- inpatient hospital services, see 86.10
- paramedical and dental hygienist services, see 86.90.19

#### 86.23.19 Other dental practice services

This subcategory includes:

- diagnosis and treatment services of diseases affecting the patient or aberrations in the cavity of the mouth, and services aimed at the prevention of dental diseases

These dental services can be delivered in health clinics, such as those attached to schools, firms, homes for the aged etc., as well as in own consulting rooms.

They cover services in the field of general dentistry, such as routine dental examinations, preventive dental care, treatment of caries etc.

This subcategory excludes:

- artificial teeth, denture and prosthetic appliances, see 32.50.22
- inpatient hospital services, see 86.10
- paramedical and dental hygienist services, see 86.90.19

## 86.9 Other human health services

### 86.90 Other human health services

#### 86.90.1 Other human health services

##### 86.90.11 Pregnancy related services

This subcategory includes services provided by authorised persons, other than medical doctors:

- supervision services during pregnancy and childbirth
- supervision of the mother after birth
- family planning services involving medical treatment

##### 86.90.12 Nursing services

This subcategory includes services provided by authorised persons, other than medical doctors:

- services in the field of nursing care (without admission), advice and prevention for patients at home, the provision of maternity care, children's hygiene etc.

This subcategory excludes:

- residential nursing care facility services, see 87.10.10

##### 86.90.13 Physiotherapeutic services

This subcategory includes services provided by authorised persons, other than medical doctors:

- services in the field of physiotherapy, ergotherapy etc.

##### 86.90.14 Ambulance services

This subcategory includes:

- services involving transport of patients by ambulance, with resuscitation equipment or medical or paramedical personnel

**86.90.15 Medical laboratory services**

This subcategory excludes:

- non-medical laboratory testing services, see 71.20.1
- testing services in the field of food hygiene, see 71.20.11

**86.90.16 Blood, sperm and transplant organ bank services**

This subcategory includes:

- services provided by blood, semen, embryo, tissue and transplant organ banks, including storing and cataloguing of available specimen, matching of donated specimen and potential recipients etc.

**86.90.17 Diagnostic imaging services without interpretation**

This subcategory includes:

- diagnostic imaging services without analysis or interpretation, e.g., x-ray, ultrasound, magnetic resonance imaging (MRI) etc.

**86.90.18 Mental health services**

This subcategory includes services provided by authorised persons, other than medical doctors:

- mental health services provided by psychoanalysts, psychologists and psychotherapists

**86.90.19 Other human health services n.e.c.**

This subcategory includes:

- other paramedical human health services n.e.c., such as occupational therapy, acupuncture, aroma therapy, speech therapy, homeopathy, nutrition therapy etc.

These services are provided by authorised persons, other than medical doctors.

This subcategory excludes:

- services such as physiotherapy and ergotherapy, see 86.90.13

**87 Residential care services****87.1 Residential nursing care services****87.10 Residential nursing care services****87.10.1 Residential nursing care services****87.10.10 Residential nursing care services**

This subcategory includes:

- combined accommodation and medical services provided without the supervision of a medical doctor located on the premises, e.g. nursing homes, homes for the elderly with nursing care, convalescent homes, rest homes with nursing care

This subcategory excludes:

- in-home services provided by health care professionals, see division 86
- residential care services for the elderly without or with minimal nursing care, see 87.30.11
- social work services with accommodation, such as those provided by orphanages, children's boarding homes and hostels, temporary homeless shelters, see 87.90.1

**87.2 Residential care services for mental retardation, mental health and substance abuse****87.20 Residential care services for mental retardation, mental health and substance abuse**

**87.20.1 Residential care services for mental retardation, mental health and substance abuse**

This category includes:

- services provided by facilities for alcoholism or drug addiction treatment, psychiatric convalescent homes for the emotionally disturbed, mental retardation facilities, mental health halfway houses

This category excludes:

- licensed hospital care services for mental retardation, mental health illnesses and substance abuse, see 86.10
- social services with accommodation, such as temporary homeless shelters, see 87.90.1

**87.20.11 Residential care services for children suffering from mental retardation, mental health illnesses and substance abuse**

This subcategory includes:

- services for children provided by facilities for alcoholism or drug addiction treatment, psychiatric convalescent homes for the emotionally disturbed, mental retardation facilities, mental health halfway houses

**87.20.12 Residential care services for adults suffering from mental retardation, mental health illnesses and substance abuse**

This subcategory includes:

- services for adults provided by facilities for alcoholism or drug addiction treatment, psychiatric convalescent homes for the emotionally disturbed, mental retardation facilities, mental health halfway houses

**87.3 Residential care services for the elderly and disabled****87.30 Residential care services for the elderly and disabled****87.30.1 Residential care services for the elderly and disabled**

This category includes:

- services provided by assisted-living facilities and rest homes without nursing care

This category excludes:

- combined accommodation and medical services under the direction of medical doctors, see 86.10.1
- combined accommodation and medical services without supervision by a medical doctor, see 87.10.10
- social work services with accommodation where medical treatment or education are not important elements, see 87.90

**87.30.11 Welfare services delivered through residential institutions to elderly persons**

This subcategory includes:

- social assistance services involving round-the-clock care services by residential institutions for elderly persons, including services provided by continuing care retirement communities, homes for the elderly with minimal nursing care

**87.30.12 Welfare services delivered through residential institutions to disabled children and young people**

This subcategory includes:

- social assistance services involving round-the-clock care services by residential institutions for children and young persons with physical or intellectual disabilities, including those having disabilities in seeing, hearing or speaking

**87.30.13 Welfare services delivered through residential institutions to disabled adults**

This subcategory includes:

- social assistance services involving round-the-clock care services by residential institutions for adults with physical or intellectual disabilities, including those having disabilities in seeing, hearing or speaking

**87.9 Other residential care services****87.90 Other residential care services**

**87.90.1 Other residential care services**

This category excludes:

- funding and administration services of compulsory social security programmes, see 84.30.1
- nursing care facility services, see 87.10.10
- short-term shelter activities for disaster victims, see 88.99.19

**87.90.11 Other social work services with accommodation for children and young people**

This subcategory includes:

- residential social assistance services involving round-the-clock care services to children and youths, e.g., social services for orphanages, homes for children in need of protection, juvenile correction homes etc.

This subcategory excludes:

- residential care services for children suffering from mental retardation, mental health and substance abuse, see 87.20.11
- adoption services, see 88.99.11

**87.90.12 Social work services with accommodation for mistreated women****87.90.13 Other social work services with accommodation for adults**

This subcategory includes:

- residential social assistance services involving round-the-clock care services to adults, e.g.:
  - homes for single mothers and their children
  - temporary homeless shelters
  - halfway group homes for persons with social or personal problems
  - halfway homes for delinquents and offenders
  - other social rehabilitation services

This subcategory excludes:

- residential care services for adults suffering from mental retardation, mental health and substance abuse, see 87.20.12
- residential care services for the elderly or disabled, see 87.30.1

**88 Social work services without accommodation****88.1 Social work services without accommodation for the elderly and disabled****88.10 Social work services without accommodation for the elderly and disabled****88.10.1 Social work services without accommodation for the elderly and disabled**

This category excludes:

- funding and administration services of compulsory social security programmes, see 84.30.1

**88.10.11 Visiting and assistance services for the elderly****88.10.12 Day-care centre services for the elderly****88.10.13 Vocational rehabilitation services for persons with disabilities**

This subcategory includes:

- vocational rehabilitation and habilitation services for persons with disabilities, provided that the education component is limited

This subcategory excludes:

- vocational rehabilitation services for persons with disabilities where the education component is predominant, see division 85

**88.10.14 Visiting and assistance services for persons with disabilities**

**88.10.15 Day-care centre services for disabled adults**

This subcategory excludes:

- disabled children day-care services, see 88.91.12

**88.9 Other social work services without accommodation****88.91 Child day-care services****88.91.1 Child day-care services****88.91.11 Child day-care services excluding day-care services for the disabled**

This subcategory includes:

- non-residential social services consisting of the provision of daytime shelter and elementary play-related teaching to small children in nursery schools and other child day-care facilities

This subcategory excludes:

- residential care services for disabled, see 87.30.1
- baby-sitting services, see 88.91.13

**88.91.12 Day-care services for disabled children and young people**

This subcategory includes:

- non-residential social services consisting of the provision of daytime shelter and elementary play-related teaching to children and young people with disabilities

**88.91.13 Baby-sitting services****88.99 Other social work services without accommodation n.e.c.****88.99.1 Other social work services without accommodation n.e.c.**

This category excludes:

- funding and administration services of compulsory social security programmes, see 84.30.1

**88.99.11 Guidance and counselling services n.e.c. related to children**

This subcategory includes:

- guidance and counselling services n.e.c. delivered to individuals and families, generally the children's parents, in their homes or elsewhere

Such services may deal with behavioural, and other problems related to children, e.g., broken-home problems, school problems, development problems, prevention of cruelty to children, crisis intervention services, adoption services etc.

This subcategory excludes:

- education-related guidance counselling for children, see 85.60.10

**88.99.12 Welfare services without accommodation**

This subcategory includes:

- welfare services not including accommodation services, e.g., eligibility-determination services in connection with welfare aid, rent supplements and food stamps
- day facility services for the homeless and other socially weak groups
- household budget counselling services
- credit and debt counselling services
- community and neighbouring services

This subcategory excludes:

- home health-care services, see 86.90.12
- day-care centre services for elderly and disabled adults, see 88.10.12, 88.10.15

**88.99.13 Vocational rehabilitation services for the unemployed**

This subcategory includes:

- vocational rehabilitation and habilitation services for persons who are unemployed, provided that the education component is limited

This subcategory excludes:

- vocational rehabilitation services where the education component is predominant, see division 85
- vocational rehabilitation and habilitation services for disabled persons where the education component is limited, see 88.10.13

**88.99.19 Other social services without accommodation n.e.c.**

This subcategory includes:

- other social services not including accommodation services, e.g. marriage guidance services, guidance services delivered to persons on parole or probation, social assistance services to disaster victims, refugees and immigrants, including temporary shelter services, charitable services like fund-raising or other supporting services aimed at social work

**SECTION R ARTS, ENTERTAINMENT AND RECREATION SERVICES****90 Creative, arts and entertainment services****90.0 Creative, arts and entertainment services****90.01 Services of performing artists****90.01.1 Services of performing artists****90.01.10 Services of performing artists**

This subcategory includes:

- services of actors, readers, singers, musicians, dancers, stunt people, television personality hosts/presenters, lecturers, speakers, circus artists and other performing artists
- services of independent models

**90.02 Support services to performing arts****90.02.1 Support services to performing arts**

This category excludes:

- services of personal theatrical or artistic agents, see 74.90.20
- casting services, see 78.10.12

**90.02.11 Performing arts event production and presentation services**

This subcategory includes:

- production and presentation services for:
  - theatre, opera, ballet, musical, concert performances
  - puppet shows
  - circus performances

This subcategory excludes:

- production and presentation services for "sound and light" performances and fireworks, see 93.29.21

**90.02.12 Performing arts event promotion and organisation services**

This subcategory includes:

- promotion and organisation services for:
  - theatre, opera, ballet, musical, concert performances
  - puppet shows
  - circus performances

**90.02.19 Other performing arts support services**

This subcategory includes:

- management services for rights attached to artistic, literary, musical works, except cinematographic and audio-visual works
- performing arts support services by stage-set designers, costume designers and lighting designers
- other services ancillary to performing arts n.e.c. (operation of scenery and backdrops, lighting and sound equipment for the performing arts)

This subcategory excludes:

- management services of motion picture rights, see 59.13.12

**90.03 Artistic creation****90.03.1 Artistic creation**

**90.03.11 Services provided by authors, composers, sculptors and other artists, except performing artists**

This subcategory includes:

- services of individual artists such as composers, sculptors, painters, cartoonists, engravers, etchers etc.
- services of individual writers for all subjects, including fictional and technical writing
- services of independent journalists
- restoration services for works of art

This subcategory excludes:

- restoration services for organs and other historical musical instruments, see 33.19.10
- motion picture and video production and post-production services, see 59.11.1, 59.12.1
- services of performing artists, see 90.01.10
- restoration services for furniture (except museum type restoration), see 95.24.10

**90.03.12 Original works of authors, composers and other artists, except performing artists, painters, graphical artists and sculptors**

This subcategory includes original works of:

- authors: book manuscripts
- composers: the original piece of music, not the copyrighted master recording produced from it
- other artists other than performing artists, painters, graphical artists and sculptors

The creation of these original works is done on own account, that is their production is intended for sale that is undertaken without either a contract or known buyer in mind.

This subcategory excludes:

- services of performing artists, see 90.01.10
- original works of painters, graphical artists and sculptors, see 90.03.13

**90.03.13 Original works of painters, graphical artists and sculptors**

This subcategory includes:

- paintings, drawings and pastels; original engravings, prints and lithographs; original sculptures and statuary, in any material

This subcategory excludes:

- statues, other than artistic originals, see 23.70.1

**90.04 Arts facility operation services****90.04.1 Arts facility operation services****90.04.10 Arts facility operation services**

This subcategory includes:

- operation services of concert halls, theatres, opera houses, music halls, including ticket services
- operation services of multipurpose centres and similar facilities with a cultural predominance

This subcategory excludes:

- operation services of cinemas, see 59.14.1
- ticket agency services, see 79.90.39
- operation services of museums of all kinds, see 91.02.10
- operation services of stadiums and arenas used for a variety of purposes, see 93.11.10

**91 Library, archive, museum and other cultural services****91.0 Library, archive, museum and other cultural services****91.01 Library and archive services****91.01.1 Library and archive services**



**91.01.11 Library services**

This subcategory includes:

- collection, cataloguing, conservation and retrieval services of books and the like
- lending services of books and records
- stock photo and movie library services

This subcategory excludes:

- rental services of video tapes and DVDs, see 77.22.10
- rental services of books, see 77.29.19

**91.01.12 Archive services**

This subcategory includes:

- operation (collection, cataloguing, conservation and retrieval) services of public archives, including digital archives
- operation services of historical archives, including digital archives

**91.02 Museum services****91.02.1 Museum operation services****91.02.10 Museum operation services**

This subcategory includes:

- display services of collections of all kinds (art, science and technology, history)
- management and conservation services for the collections
- organisation of travelling collection exhibitions

This subcategory excludes:

- sale and display services furnished by commercial art galleries, see 47.00.69
- restoration services of works of art and museum collection objects, see 90.03.11
- library and archive services, see 91.01.1
- services of historical sites and buildings, see 91.03.10
- services of botanical and zoological gardens, see 91.04.11

**91.02.2 Museum collections****91.02.20 Museum collections**

This subcategory includes:

- collections and collectors' pieces of historical, ethnographic, zoological, botanical, mineralogical, anatomical or numismatic interest

**91.03 Operation services of historical sites and buildings and similar visitor attractions****91.03.1 Operation services of historical sites and buildings and similar visitor attractions****91.03.10 Operation services of historical sites and buildings and similar visitor attractions**

This subcategory includes:

- operation of, and access and visiting services to historical sites, monuments and buildings
- preservation services for historical sites, monuments and buildings

This subcategory excludes:

- renovation and restoration services of historical sites and buildings, see section F

**91.04 Botanical and zoological garden services and nature reserve services****91.04.1 Botanical and zoological garden services and nature reserve services**

This category excludes:

- landscape and gardening services, see 81.30.1

**91.04.11 Botanical and zoological garden services**

This subcategory includes:

- operation of, and access and visiting services of botanical and zoological gardens
- conservation and maintenance services of botanical and zoological gardens

This subcategory excludes:

- nature reserves services, see 91.04.12

**91.04.12 Nature reserves services, including wildlife preservation services**

This subcategory includes:

- operation of, and access and visiting services to national parks, nature parks and reserves
- supervision services of national parks, nature parks and reserves
- conservation and maintenance services of national parks, nature parks and reserves

This subcategory also includes:

- wildlife preservation services

This subcategory excludes:

- operation services of sport fishing and hunting preserves, see 93.19.13

**92 Gambling and betting services****92.0 Gambling and betting services****92.00 Gambling and betting services****92.00.1 Gambling services****92.00.11 Gambling table services**

This subcategory includes:

- casino gambling table services such as roulette, black gammon, poker etc.

**92.00.12 Gambling machine services**

This subcategory includes:

- slot machine services
- video lottery terminal (VLT) services
- amusement with prize (AWP) services
- wheels of fortune (WOF) services

This subcategory excludes:

- operation (exploitation) of coin-operated games, see 93.29.22

**92.00.13 Lotteries, numerical games and bingo services**

This subcategory includes:

- lotto services
- scratch card services
- bingo services
- other lotteries and numeric games services

**92.00.14 On-line gambling services****92.00.19 Other gambling services****92.00.2 Betting services**

This category includes:

- betting services on horse races, dog races
- betting services on sports competitions
- betting services on other events

**92.00.21 On-line betting services**

This subcategory includes:

- on-line betting services on horse races, dog races
- on-line betting services on sports competitions
- on-line betting services on other events

**92.00.29 Other betting services**

This subcategory includes:

- other betting services on horse races, dog races
- other betting services on sports competitions
- other betting services on other events

**93 Sporting services and amusement and recreation services****93.1 Sporting services****93.11 Sports facility operation services****93.11.1 Sports facility operation services****93.11.10 Sports facility operation services**

This subcategory includes:

- operation of and access services to indoor and outdoor sports facilities, such as stadiums, arenas, rinks, swimming pools, sports fields, golf courses, bowling alleys, tennis courts, riding halls etc.
- operation of racetracks for car, dog and horse races
- organisation and operation services for outdoor or indoor sports events for professionals or amateurs by organisations with own facilities

This subcategory excludes:

- operation services of ski lifts, see 49.39.20
- non-residential property management services on a fee or contract basis, see 68.32.13
- rental of recreation and sports equipment, see 77.21.10
- services of fitness facilities, see 93.13.10
- park and beach services, see 93.29.11

**93.12 Services of sport clubs****93.12.1 Services of sport clubs****93.12.10 Services of sport clubs**

This subcategory includes:

- organisation and management services of sports events provided by sports clubs offering the opportunity for sports, e.g., football clubs, bowling clubs, swimming clubs, golf clubs, boxing clubs, winter sports clubs, chess clubs, track and field clubs etc.

This subcategory excludes:

- sports instruction services of individual teachers, trainers, see 85.51.10
- operation services of sports facilities, see 93.11.10
- organisation and operation services of outdoor or indoor sports events for professionals or amateurs by sports clubs with their own facilities, see 93.11.10

**93.13 Services of fitness facilities****93.13.1 Services of fitness facilities****93.13.10 Services of fitness facilities**

This subcategory includes:

- services delivered by fitness and body-building clubs and facilities

This subcategory excludes:

- sports instruction services of individual teachers, trainers, see 85.51.10

**93.19 Other sporting services****93.19.1 Other sporting services****93.19.11 Sports and recreational sports event promotion services**

This subcategory includes:

- services provided by producers or promoters of sports events, with or without facilities

This subcategory excludes:

- organisation and operation of outdoor or indoor sports events for professionals or amateurs by sports clubs with/without own facilities, see 93.11.10, 93.12.10

**93.19.12 Services of athletes**

This subcategory includes:

- services provided by individual own-account sportsmen and athletes

**93.19.13 Support services related to sports and recreation**

This subcategory includes:

- services of sports leagues and regulating bodies
- services provided by sport judges and timekeepers
- operation services of sport fishing and hunting preserves
- services of hunting guides
- services of fishing guides
- services of mountain guides
- services of racing stables, kennels, garages
- services related to training of sporting and entertainment animals

This subcategory excludes:

- rental services for sporting equipment, see 77.21.10
- services related to training of guard dogs, see 80.10.19
- services of sport and game schools, including services provided by sports instructors, teachers, coaches, see 85.51.10

**93.19.19 Other sports and recreational sports services**

This subcategory includes:

- skydiving services
- hang-gliding services
- scuba-diving services
- other sporting and recreation services n.e.c.

This subcategory excludes:

- recreation parks and beach services, see 93.29.11

**93.2 Amusement and recreation services****93.21 Amusement park and theme park services****93.21.1 Amusement park and theme park services****93.21.10 Amusement park and theme park services**

This subcategory includes:

- amusement park services
- attractions and fun fair services
- carousel services
- operation services of preserved railways

**93.29 Other amusement and recreation services****93.29.1 Other recreational services n.e.c.**

**93.29.11 Recreation parks and beach services**

This subcategory includes:

- recreation park and beach services (without accommodation), including the provision of facilities such as bath houses, lockers, chairs

This subcategory excludes:

- operation services of trailer parks, campgrounds, recreational camps, hunting and fishing camps, campsites and campgrounds, see 55.30.1

**93.29.19 Miscellaneous recreational services n.e.c.**

This subcategory includes:

- operation services of, and access services to ballrooms, dance halls and other recreational facilities
- operation services of ski hills
- operation services of recreational transport facilities, e.g. marinas

This subcategory excludes:

- operation services of teleferics, funiculars, ski and cable lifts, see 49.39.20
- beverage serving activities of discotheques, see 56.30.10
- operation of and access services to sports and recreational sports facilities, see 93.11.10

**93.29.2 Other entertainment services n.e.c.****93.29.21 Firework and "light and sound" shows services****93.29.22 Coin-operated games machine services**

This subcategory includes:

- coin-operated games such as flipper, table soccer etc.

This subcategory excludes:

- coin-operated gambling machine services, see 92.00.12
- amusement or theme park services, see 93.21.10

**93.29.29 Entertainment services n.e.c.**

This subcategory includes:

- entertainment services n.e.c. such as bullfights, rodeos

This subcategory excludes:

- non-residential property management services, see 68.32.13
- personal theatrical or artistic agency services, see 74.90.20
- motion picture, television and other theatrical casting services, see 78.10.12
- services of theatrical and circus groups, see 90.01.10

## SECTION S OTHER SERVICES

### 94 Services furnished by membership organisations

#### 94.1 Services furnished by business, employers and professional membership organisations

##### 94.11 Services furnished by business and employers membership organisations

###### 94.11.1 Services furnished by business and employers membership organisations

###### 94.11.10 Services furnished by business and employers membership organisations

This subcategory includes:

- representation, negotiation, information dissemination, and similar services provided by business and employers membership organisations whose member interests centre on the development and welfare of business or trade in general or of a particular line, including chambers of commerce

This subcategory excludes:

- public relations services rendered by others on behalf of the association, see 70.21.10
- services furnished by trade unions, see 94.20.10

###### 94.12 Services furnished by professional membership organisations

###### 94.12.1 Services furnished by professional membership organisations

###### 94.12.10 Services furnished by professional membership organisations

This subcategory includes:

- representation, negotiation, information dissemination, and similar services provided by professional organisations, whose member interests centre on scholarly disciplines or professional practices or technical fields in general or on a particular field

This subcategory also includes:

- services of learned societies

This subcategory excludes:

- education services provided by these organisations, see division 85

###### 94.2 Services furnished by trade unions

###### 94.20 Services furnished by trade unions

###### 94.20.1 Services furnished by trade unions

###### 94.20.10 Services furnished by trade unions

This subcategory includes:

- representation, negotiation, and information dissemination services of members' views concerning the work situation and organisational services for concerted action, provided by associations whose members are mainly employees

This subcategory excludes:

- education services provided by these organisations, see division 85

###### 94.9 Services furnished by other membership organisations

###### 94.91 Services furnished by religious organisations

###### 94.91.1 Services furnished by religious organisations

**94.91.10 Services furnished by religious organisations**

This subcategory includes:

- religious worship, training and study services
- specialised religious services such as marriage services, services for the dead etc.
- religious services, including retreat services provided by houses of religious orders
- missionary services

This subcategory excludes:

- education services provided by such organisations, see division 85
- health services by such organisations, see division 86
- social work services provided by such organisations, see divisions 87, 88

**94.92 Services furnished by political organisations****94.92.1 Services furnished by political organisations****94.92.10 Services furnished by political organisations**

This subcategory includes:

- information dissemination, public relations, fund-raising and similar services provided by political parties and similar organisations, engaged in placing their members or those sympathetic to the party in political offices

**94.99 Services furnished by other membership organisations n.e.c.****94.99.1 Services (except grant-giving services) furnished by other membership organisations n.e.c.**

This category excludes:

- grant-giving services by membership organisations, see 94.99.20

**94.99.11 Services furnished by human rights organisations**

This subcategory includes:

- services provided by membership organisations in the purpose of furthering human rights, such as citizen initiative or protest movements, by means of information dissemination, political influence, fund-raising etc.

**94.99.12 Services furnished by environmental advocacy groups**

This subcategory includes:

- services provided by membership organisations in the purpose of furthering environmental protection by means of information dissemination, political influence, fund-raising etc., such as by environmental, conservation and wildlife organisations

**94.99.13 Special group protection services**

This subcategory includes:

- services provided by associations for the protection and betterment of special groups, such as disability, ethnic and minority groups by means of public education, political influence, the support of community and social activities and facilities etc.

**94.99.14 Other civic betterment and community facility support services**

This subcategory includes:

- other services provided by membership organisations in the purpose of furthering a public cause or issue by means of information dissemination, political influence, fund-raising etc.
- services provided by patriotic associations, including war veterans associations
- other services provided by organisations for the support of community, social and educational activities and facilities

**94.99.15 Services provided by youth associations**

This subcategory includes:

- services provided by associations of young people and children
- services provided by student associations, clubs and fraternities
- services provided by associations such as boy and girls scouts etc.

This subcategory excludes:

- accommodation services of student dormitories and student fraternities, see 55.90.11

**94.99.16 Services provided by cultural and recreational associations**

This subcategory includes:

- services provided by cultural or recreational clubs, such as poetry, literature and book clubs, historical clubs, gardening clubs, film and photo clubs, music and art clubs, craft and collectors' clubs, carnival clubs etc.

This subcategory excludes:

- services of professional artistic groups and organisations, see 90.02.1
- services of sporting clubs, see 93.12.10

**94.99.17 Services provided by other civic and social organisations**

This subcategory includes:

- services provided by automobile associations
- services provided by consumer associations
- services provided by associations for the purpose of social acquaintanceship, such as rotary clubs, lodges etc.

**94.99.19 Services provided by other membership organisations n.e.c.**

This subcategory includes:

- services provided by homeowners' associations and tenants' associations (other than advocacy)
- services provided by membership organisations n.e.c.

This subcategory excludes:

- services furnished by professional associations, see 94.12.10

**94.99.2 Grant-giving services by membership organisations****94.99.20 Grant-giving services by membership organisations**

This subcategory includes:

- grant-giving services by membership organisations or foundations, typically to fund activities for education, research or general community or social interest

This subcategory excludes:

- credit granting services, see 64.19.2, 64.92.1
- charitable fund-raising services aimed at social work, see 88.99.19

**95 Repair services of computers and personal and household goods****95.1 Repair services of computers and communication equipment****95.11 Repair services of computers and peripheral equipment****95.11.1 Repair services of computers and peripheral equipment**



### **95.11.10 Repair services of computers and peripheral equipment**

This subcategory includes:

- repair services of computers and computing machinery and peripheral equipment:
  - desktop computers
  - laptop computers
  - magnetic disk drives, flash drives and other storage devices
  - optical disk drives (CD-RW, CD-ROM, DVD-ROM, DVD-RW)
  - printers
  - monitors
  - keyboards
  - mice, joysticks, and trackball accessories
  - internal and external computer modems
  - dedicated computer terminals
  - computer servers
  - scanners, including bar code scanners
  - smart card readers
  - virtual reality helmets
  - computer projectors

This subcategory also includes:

- repair and maintenance services of:
  - computer terminals like automatic teller machines (ATM's); point-of-sale (POS) terminals, not mechanically operated
  - hand-held computers (PDA's)

This subcategory excludes:

- repair and maintenance services of photocopiers, see 33.12.16
- repair and maintenance services of carrier equipment modems, see 95.12.10

### **95.12 Repair services of communication equipment**

#### **95.12.1 Repair services of communication equipment**

##### **95.12.10 Repair services of communication equipment**

This subcategory includes:

- repair and maintenance services of television transmitters and radio transmitters
- repair and maintenance services of telephones, cellular phones, pagers and fax machines
- repair and maintenance services of commercial television and video cameras

### **95.2 Repair services of personal and household goods**

#### **95.21 Repair services of consumer electronics**

##### **95.21.1 Repair services of consumer electronics**

##### **95.21.10 Repair services of consumer electronics**

This subcategory includes:

- repair and maintenance services of consumer electronics:
  - television, radio receivers
  - video cassette recorders (VCR)
  - CD players
  - household-type video cameras

This subcategory excludes:

- repair and maintenance services of calculators, see 33.12.16
- repair services of commercial television and video cameras, see 95.12.10

### **95.22 Repair services of household appliances and home and garden equipment**

#### **95.22.1 Repair services of household appliances and home and garden equipment**

**95.22.10 Repair services of household appliances and home and garden equipment**

This subcategory includes:

- repair services for electrical household appliances, e.g., refrigerators and freezers, dish washing machines, washing and drying machines of the household type, domestic electrical cooking and heating equipment, vacuum cleaners and other small domestic appliances
- repair services of home and garden equipment, e.g. lawnmowers, edgers, snow- and leaf- blowers, trimmers etc.

This subcategory excludes:

- repair and maintenance services of power-driven hand tools, see 33.12.17
- repair services of electrical systems, water, gas and sewage systems and heat and air-conditioning systems, see 43.2

**95.23 Repair services of footwear and leather goods****95.23.1 Repair services of footwear and leather goods****95.23.10 Repair services of footwear and leather goods**

This subcategory includes:

- specialised repair services of footwear, luggage and handbags

**95.24 Repair services of furniture and home furnishings****95.24.1 Repair services of furniture and home furnishings****95.24.10 Repair services of furniture and home furnishings**

This subcategory includes:

- reupholstering, refinishing, repairing and restoring of furniture and home furnishings

This subcategory also includes:

- assembly services of self-standing furniture

**95.25 Repair services of watches, clocks and jewellery****95.25.1 Repair services of watches, clocks and jewellery****95.25.11 Repair services of watches and clocks**

This subcategory excludes:

- repair services of time clocks, time/date stamps, time locks and similar time recording devices, see 33.13.11

**95.25.12 Repair services of jewellery****95.29 Repair services of other personal and household goods****95.29.1 Repair services of other personal and household goods****95.29.11 Repair and alteration services of garment and household textile articles**

This subcategory includes:

- invisible mending, repair or renovation of used textile garments

**95.29.12 Repair services of bicycles****95.29.13 Repair and maintenance services of musical instruments**

This subcategory includes:

- repair and maintenance services of musical instruments
- piano-tuning services and tuning services for other musical instruments

This subcategory excludes:

- restoring, repair and maintenance services of organs and historical, musical instruments, see 33.19.10

**95.29.14 Repair and maintenance services of sports equipment**

This subcategory includes:

- repair and maintenance services for snow-skis, snowboards, water-skis, surfboards and similar equipment; ice skates and roller skates
- repair and maintenance services for other articles and equipment for sports or outdoor games (tennis and badminton rackets, golf and hockey clubs etc.)

This subcategory excludes:

- repair of sporting and recreational guns, see 33.11.14

**95.29.19 Repair services of other personal and household goods n.e.c.**

This subcategory includes:

- repair services for household articles and equipment n.e.c., e.g. articles for lighting, toys, books and other personal and household goods
- services such as cutting of keys, plastic coating of identity cards

This subcategory excludes:

- repair of hand held power tools, see 33.12.17
- repair and restoration services of works of art, see 90.03.11

**96 Other personal services****96.0 Other personal services****96.01 Washing and (dry-)cleaning services of textile and fur products****96.01.1 Washing and (dry-)cleaning services of textile and fur products****96.01.11 Coin-operated laundry services**

This subcategory includes:

- textile cleaning services by coin-operated self-service machines

**96.01.12 Dry cleaning services (including fur product cleaning services)**

This subcategory includes:

- dry cleaning services of apparel and other textile, fur and leather articles

**96.01.13 Pressing services**

This subcategory includes:

- pressing services of apparel and other textile articles

This subcategory excludes:

- ironing services at home for households, see 96.01.15

**96.01.14 Dyeing and colouring services**

This subcategory includes:

- dyeing and colouring services of apparel and other textile articles not in connection with production of such items

This subcategory excludes:

- dyeing and colouring services of yarns and cloth, see 13.30.11, 13.30.13

**96.01.15 Textile cleaning services at home**

This subcategory includes:

- washing, cleaning and ironing services at home for households
- cleaning services at home of textiles, upholstery fabric and carpet

This subcategory also includes:

- laundry collection and delivery services at home

**96.01.19 Other textile cleaning services**

This subcategory includes:

- washing, cleaning and ironing services for households
- cleaning services of textiles, furniture and carpets on customers' premises
- washing, cleaning and ironing services of textile clothes and apparel for collectives and enterprises
- washing, cleaning and ironing services for laundry depots
- cleaning of carpets, upholstery fabric, wall hangings etc.
- diaper supply services

This subcategory also includes:

- laundry collection and delivery services for collectives and enterprises

This subcategory excludes:

- rental services of wearing apparel, see 77.29.15
- dry cleaning services, see 96.01.12
- washing, cleaning and ironing services at home for households, see 96.01.15
- cleaning services at home of textiles, furniture and carpets, see 96.01.15
- laundry collection and delivery services at home, see 96.01.15

**96.02 Hairdressing and other beauty treatment services****96.02.1 Hairdressing and other beauty treatment services****96.02.11 Hairdressing services for women and girls**

This subcategory includes:

- hair washing, trimming, cutting and other hairdressing services for women and girls

This subcategory excludes:

- hairdressing services at home, see 96.02.14

**96.02.12 Hairdressing and barbers' services for men and boys**

This subcategory includes:

- hair washing, trimming, cutting and other hairdressing services for men and boys
- shaving and beard trimming services

This subcategory excludes:

- hairdressing and barbers' services at home, see 96.02.14

**96.02.13 Cosmetic treatment, manicuring and pedicuring services**

This subcategory includes:

- face and beauty treatment, including cosmetic treatment
- manicure and pedicure services
- counselling services on beauty, face care and make-up

This subcategory excludes:

- health-care services such as facelifts, see 86.10.11
- cosmetic treatment, manicuring and pedicuring services at home, see 96.02.14

**96.02.14 Hairdressing and barbers services, cosmetic treatment, manicuring and pedicuring services, at home**

This subcategory includes:

- hairdressing and barbers' services, cosmetic treatment, manicuring and pedicuring services at home

**96.02.19 Other beauty treatment services**

This subcategory includes:

- personal hygiene, body care, depilation, treatment with ultraviolet rays and infrared rays and other hygiene services

This subcategory excludes:

- medical treatment services, see division 86

**96.02.2 Human hair, unworked**

**96.02.20 Human hair, unworked****96.03 Funeral and related services****96.03.1 Funeral and related services**

This category excludes:

- religious funeral services, see 94.91.10

**96.03.11 Cemeteries and cremation services**

This subcategory includes:

- management and maintenance services of cemeteries, care of graves and graveyards
- cremation services
- rental or sale services of graves

**96.03.12 Undertaking services**

This subcategory includes:

- funeral and cremation ceremonies arrangement services
- interment and disinterment services
- embalming services, provision of funeral parlours
- carriage of corpses

This subcategory also includes:

- undertaking services for pet animals

**96.04 Physical well-being services****96.04.1 Physical well-being services****96.04.10 Physical well-being services**

This subcategory includes:

- physical well-being services such as delivered by Turkish baths, sauna and steam baths, solarium, spas, reducing and slimming salons, massage (excluding therapeutic massage) and the like

This subcategory excludes:

- medical massage and therapy services, see 86.90.13, 86.90.19
- services of fitness and body-building facilities, see 93.13.10

**96.09 Other personal services n.e.c.****96.09.1 Other personal services n.e.c.****96.09.11 Pet care services**

This subcategory includes:

- services related to training of pet animals
- pet animals boarding and care
- accommodation services for pets (kennels)
- grooming and tattooing services for pets

This subcategory excludes:

- veterinary services for pet animals, see 75.00.11
- services related to training of sporting and entertainment animals, see 93.19.13

**96.09.12 Escort services**

This subcategory includes:

- escort services
- prostitutes' services

**96.09.13 Coin-operated machine services n.e.c.**

This subcategory includes:

- services rendered by coin-operated machines, such as blood pressure measuring, scales, lockers, shoe shining machines, photographic booths etc.

“Coin-operated machines” are in this context self-service machines (i.e. without human intervention), regardless of mode of payment, such as coins, credit cards etc.

This subcategory excludes:

- coin-operated games and gambling machine services, see 92.00.12, 93.29.22
- coin-operated laundry services, see 96.01.11

**96.09.19 Other miscellaneous services n.e.c.**

This subcategory includes:

- marriage agencies services
- dating services
- graphologic or genealogic research services
- astrological, chiromancists' and spiritualists' services
- public writers' services
- tattooist services
- body piercing services
- porter, shoe shining and valet car parking services
- public washroom services
- other personal services n.e.c.

This subcategory excludes:

- parking lot services, see 52.21.24

## SECTION T SERVICES OF HOUSEHOLDS AS EMPLOYERS; UNDIFFERENTIATED GOODS AND SERVICES PRODUCED BY HOUSEHOLDS FOR OWN USE

### 97 Services of households as employers of domestic personnel

#### 97.0 Services of households as employers of domestic personnel

##### 97.00 Services of households as employers of domestic personnel

###### 97.00.1 Services of households as employers of domestic personnel

###### 97.00.11 Services of households as employers of domestic personnel providing child care services

This subcategory includes:

- services provided by private households as employers of baby-sitters, nannies and similar child care personnel

###### 97.00.12 Services of households as employers of domestic personnel providing assistance services for the elderly, without medical care

This subcategory includes:

- services provided by private households as employers of personnel providing everyday assistance services for living at home for non-autonomous elderly people, such as:
  - washing and dressing, eating, administrative obligations, intellectual and social life
  - shopping and preparation of meals
  - nursing at home without medical care and assistance to mobility
  - other assistance services for living at home for non-autonomous elderly people (housework, washing and ironing etc.)

###### 97.00.13 Services of households as employers of domestic personnel providing assistance services for disabled adults, without medical care

This subcategory includes:

- services provided by private households as employers of personnel providing everyday assistance services for living at home for disabled adults, such as:
  - washing and dressing, eating, administrative obligations, intellectual and social life
  - shopping and preparation of meals
  - nursing at home without medical care and assistance to mobility
  - other assistance services for living at home for non-autonomous disabled adults (housework, washing and ironing etc.)

###### 97.00.14 Services of households as employers of domestic personnel providing housing and household assistance services for daily life

This subcategory includes:

- services provided by private households as employers of personnel providing a wide range of everyday assistance services, such as:
  - housework and "handyman" services at home, gardening, home guard services, washing, cleaning and ironing services for households at home, shopping and preparation of meals, walking, feeding and care for pets at home.
- services provided by private households as employers of specialised personnel providing specialised not-everyday assistance services, such as:
  - IT technical support services, home school support courses, hairdressing and other beauty treatment services at home.

**97.00.19 Other services of households as employers of domestic personnel**

This subcategory includes:

- services provided by private households as employers of specialised domestic servants such as cooks, waiters, valets, butlers, laundresses, gardeners, gatekeepers, stable-lads, chauffeurs, caretakers, governesses, secretaries, private crew (boat, plane) and the like.

**98 Undifferentiated goods and services produced by private households for own use****98.1 Undifferentiated goods produced by private households for own use****98.10 Undifferentiated goods produced by private households for own use****98.10.1 Undifferentiated goods produced by private households for own use****98.10.10 Undifferentiated goods produced by private households for own use****98.2 Undifferentiated services produced by private households for own use****98.20 Undifferentiated services produced by private households for own use****98.20.1 Undifferentiated services produced by private households for own use****98.20.10 Undifferentiated services produced by private households for own use**



## SECTION U SERVICES PROVIDED BY EXTRATERRITORIAL ORGANISATIONS AND BODIES

### 99 Services provided by extraterritorial organisations and bodies

#### 99.0 Services provided by extraterritorial organisations and bodies

##### 99.00 Services provided by extraterritorial organisations and bodies

###### 99.00.1 Services provided by extraterritorial organisations and bodies

###### 99.00.10 Services provided by extraterritorial organisations and bodies

This subcategory includes:

- services provided by the United Nations, its specialised agencies, regional bodies etc., the European Union, the Organisation for Economic Co-operation and Development, the World Trade Organisation, the World Customs Organisation, the Organisation of Oil Producing and Exporting Countries and other international bodies or extraterritorial units
- services provided by embassies and representations from other countries