CPA Ver. 2.1
Structure and explanatory notes
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 Lentilis, 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

01.19 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
   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

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

03.00 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 cuttlebone
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

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

This subcategory also includes:
- specialised oil and gas field fire fighting services
- exploration services in connection with petroleum and gas extraction

This subcategory excludes:
- geological, geophysical and related prospecting and consulting services, see 71.12.3

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

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

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

09.9 Support services to other mining and quarrying

09.90 Support services to other mining and quarrying

09.90.1 Support services to other mining and quarrying

This category includes support services on a fee or contract basis, required for mining activities of divisions 05, 07 and 08, such as:
- draining and pumping of mines
- test drilling in connection with mining
- exploration services in connection with mining

This category excludes:
- services performed by operators of mines or quarries, see 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

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

10.39 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); degras; residues resulting from treatment of fatty substances or animal or vegetable waxes

10.41.71 Vegetable waxes (excluding triglycerides)

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

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

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

10.42 Margarine and similar edible fats

10.42.1 Margarine and similar edible fats

10.42.10 Margarine and similar edible fats

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

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

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

10.5 Dairy products

10.51 Dairy and cheese products

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; dextrins and other modified starches

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

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

10.62.14 Maize oil

10.62.2 Residues of starch manufacture and similar residues

10.62.20 Residues of starch manufacture and similar residues

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

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

10.71 Bread; fresh pastry goods and cakes

10.71.1 Bread, fresh pastry goods and cakes

10.71.11 Fresh bread

   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 \( \leq 3 \text{ kg} \)

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

11.0 Beverages

11.01 Distilled alcoholic beverages

11.01.1 Distilled alcoholic beverages

11.01.10 Distilled alcoholic beverages

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

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

11.02 Wine from grape

11.02.1 Wine of fresh grapes; grape must

11.02.11 Sparkling wine of fresh grapes

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

11.02.2 Wine lees; argol

11.02.20 Wine lees; argol

11.02.9 Sub-contracted operations as part of manufacturing of wine from grape

11.02.99 Sub-contracted operations as part of manufacturing of wine from grape

11.03 Cider and other fruit wines

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

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

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

11.04 Other non-distilled fermented beverages

11.04.1 Vermouth and other flavoured wine of fresh grapes

11.04.10 Vermouth and other flavoured wine of fresh grapes

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

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

11.05 Beer

11.05.1 Beer, except dregs from brewing
   - 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/striped 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 ≥ 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
   - 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 Tulles, lace and embroidery; gimped yarn and strip; chenille yarn; loop wale-yarn

13.99.11 Tulles 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 nep

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 sorts, industrial and occupational

14.12.3 Other workwear

14.12.30 Other workwear

14.12.9 Sub-contracted operations as part of manufacturing of workwear

14.12.99 Sub-contracted operations as part of manufacturing of workwear

14.13 Other outerwear

14.13.1 Outerwear, knitted or crocheted

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

14.13.12 Men’s or boys’ suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts, knitted or crocheted
14.13.13 Women's or girls' overcoats, car coats, capes, cloaks, anoraks, windcheaters, wind-jackets and similar articles, knitted or crocheted

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

14.13.2 Other outerwear, for men and boys

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

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

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

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

14.13.3 Other outerwear, for women and girls

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

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

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

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

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

14.13.4 Worn clothing and other worn articles

14.13.40 Worn clothing and other worn articles

14.13.9 Sub-contracted operations as part of manufacturing of outerwear

14.13.99 Sub-contracted operations as part of manufacturing of outerwear

14.14 Underwear

14.14.1 Underwear, knitted and crocheted

14.14.11 Men's or boys' shirts, knitted or crocheted

14.14.12 Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted

14.14.13 Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted

14.14.14 Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, dressing gowns, negligees, bathrobes and similar articles, knitted or crocheted

14.14.2 Underwear, not knitted or crocheted
14.14.21 Men's or boys' shirts, of textile fabric not knitted or crocheted

14.14.22 Men’s or boys’ singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns, of textile fabric not knitted or crocheted

14.14.23 Women’s or girls’ blouses, shirts and shirt-blouses, of textile fabric not knitted or crocheted

14.14.24 Women’s and girls’ singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, of textile fabric not knitted or crocheted

14.14.25 Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted

14.14.3 T-shirts, singlets and other vests, knitted or crocheted

14.14.30 T-shirts, singlets and other vests, knitted or crocheted

14.14.9 Sub-contracted operations as part of manufacturing of underwear

14.14.99 Sub-contracted operations as part of manufacturing of underwear

14.19 Other wearing apparel and accessories

14.19.1 Babies’ garments, tracksuits and other garments, clothing accessories and parts, knitted or crocheted

14.19.11 Babies’ garments and clothing accessories, knitted or crocheted

14.19.12 Tracksuits, ski suits, swimwear and other garments, knitted or crocheted

14.19.13 Gloves, mittens and mitts, knitted or crocheted

14.19.19 Other made-up clothing accessories and parts of garments or of clothing accessories, knitted or crocheted

14.19.2 Babies’ garments, other garments and other clothing accessories, of textile fabric, not knitted or crocheted

14.19.21 Babies’ garments and clothing accessories, of textile fabric, not knitted or crocheted

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

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

   This subcategory also includes:
   * footwear of textile material without applied soles

14.19.3 Clothing accessories of leather; garments made up of felt or non-wovens; garments made up of coated textile fabrics
14.19.31 Clothing accessories of leather or of composition leather, except sports gloves

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 ≤ 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 ≤ 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 ≤ 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

   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, debacked 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
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 insetting, 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, sulphites and 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 peroxoacids

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

This subcategory excludes:
- non-chemically defined compounds of mercury, see 20.13.52

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, acetalts and hemiacetals; other organic compounds

20.14.61 Aldehyde function compounds

20.14.62 Ketone and quinone function compounds

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

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

20.14.7 Miscellaneous basic organic chemical products

20.14.71 Derivates of vegetable or resin products

20.14.72 Wood charcoal

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

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

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

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

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

20.16.40 Polycetals, 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 agrochemical 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 alkynaphthalenes 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
  - 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
  - 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 ≥ 600 mm

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

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

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

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

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

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 ≥ 600 mm

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

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

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

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

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

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

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

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

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

24.10.6 Hot processed bars and rods of steel

24.10.61 Bars and rods, hot rolled, in irregularly wound coils, of non alloy steel

24.10.62 Other bars and rods of steel, not further worked than forged, hot rolled, hot-drawn or extruded, but including those twisted after rolling

  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 ≤ 406,4 mm, welded, of steel

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

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

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

24.20.34 Tubes and pipes, of non-circular cross-section, welded, of an external diameter of ≤ 406,4 mm, of steel
24.20.35 Other tubes and pipes, such as open seam, riveted or similarly closed, of an external diameter of \( \leq 406.4 \) 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 ≤ 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 ≥ 50 l but ≤ 300 l, not fitted with mechanical or thermal equipment

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

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 ≤ 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 stilettos 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 ≤ 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

26.30.4 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 ≤ 37,5 W; other DC motors; DC generators

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

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

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

27.11.22 AC motors, single-phase

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

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

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

27.11.26 AC generators (alternators)

27.11.3 Electric generating sets and rotary converters

27.11.31 Generating sets with compression-ignition internal combustion piston engines

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

27.11.4 Electrical transformers

27.11.41 Liquid dielectric transformers

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

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

27.11.5 Ballasts for discharge lamps or tubes; 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 ≤ 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 ≤ 1 000 V

27.33.12 Lamp-holders, for a voltage ≤ 1 000 V

27.33.13 Plugs, sockets and other apparatus for switching or protecting electrical circuits n.e.c.

27.33.14 Electrical insulating fittings of plastics

27.33.9 Sub-contracted operations as part of manufacturing of wiring devices

27.33.99 Sub-contracted operations as part of manufacturing of wiring devices

27.4 Electric lighting equipment

27.40 Electric lighting equipment

27.40.1 Electric filament or discharge lamps; arc lamps

27.40.11 Sealed beam lamp units

27.40.12 Tungsten halogen filament lamps, excluding ultraviolet or infra-red lamps

   This subcategory excludes:
   - ultra-violet or infra-red lamps, see 27.40.15

27.40.13 Filament lamps of a power ≤ 200 W and for a voltage > 100 V n.e.c.

27.40.14 Filament lamps n.e.c.

27.40.15 Discharge lamps; ultra-violet or infra-red lamps; arc lamps

27.40.2 Lamps and lighting fittings

27.40.21 Portable electric lamps worked by dry batteries, accumulators, magnetos

27.40.22 Electric table, desk, bedside or floor-standing lamps

27.40.23 Non-electrical lamps and lighting fittings

27.40.24 Illuminated signs, illuminated name-plates and the like

27.40.25 Chandeliers and other electric ceiling or wall lighting fittings

27.40.3 Other lamps and lighting fittings

   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 ≥ 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 ≤ 37 kW

28.30.22 Tractors, with an engine power > 37 kW but ≤ 59 kW

28.30.23 Tractors, with an engine power > 59 kW

28.30.3 Soil machinery

28.30.31 Ploughs

28.30.32 Harrows, scarifiers, cultivators, weeders and hoes

28.30.33 Seeders, planters and transplanters

28.30.34 Manure spreaders and fertiliser distributors

28.30.39 Other soil machinery

28.30.4 Mowers for lawns, parks or sports grounds

28.30.40 Mowers for lawns, parks or sports grounds

28.30.5 Harvesting machinery
28.30.51 Mowers (including cutter bars for tractor mounting) n.e.c.
   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.

28.30.60 Machinery for projecting, dispersing or spraying liquids or powders for agriculture or horticulture

28.30.61 Machinery for projecting, dispersing or spraying liquids or powders for agriculture or horticulture

28.30.70Self-loading or unloading trailers and semi-trailers for agriculture

28.30.80 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.

28.30.90 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 ≤ 1 000 cm³

29.10.12 Spark-ignition reciprocating internal combustion piston engines for vehicles, of a cylinder capacity > 1 000 cm³

29.10.13 Compression-ignition internal combustion piston engines for vehicles

29.10.2 Passenger cars

29.10.21 Vehicles with spark-ignition engine of a cylinder capacity ≤ 1 500 cm³

29.10.22 Vehicles with spark-ignition engine of a cylinder capacity > 1 500 cm³

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

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 \( \leq 2000 \) kg

30.30.33  Aeroplanes and other aircraft, of an unladen weight \( > 2000 \) kg but \( \leq 15000 \) kg

30.30.34  Aeroplanes and other aircraft, of an unladen weight \( > 15000 \) 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 ≤ 50 cm³

30.91.12 Motorcycles with reciprocating internal combustion piston engine > 50 cm³

30.91.13 Motorcycles n.e.c.; side-cars

30.91.2 Parts and accessories of motorcycles and side-cars

30.91.3 Parts and accessories of motorcycles and side-cars

30.91.3 Internal combustion engines of a kind used for motorcycles

30.91.31 Spark-ignition reciprocating internal combustion piston engines for motorcycles, of a cylinder capacity ≤ 1 000 cm³

30.91.32 Spark-ignition reciprocating internal combustion piston engines for motorcycles, of a cylinder capacity > 1 000 cm³

30.91.9 Sub-contracted operations as part of manufacturing of motorcycles

30.91.99 Sub-contracted operations as part of manufacturing of motorcycles

30.92 Bicycles and invalid carriages

30.92.1 Bicycles and other cycles, not motorised

30.92.10 Bicycles and other cycles, not motorised

30.92.2 Invalid carriages, excluding parts and accessories

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 padding 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, protheses 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 protheses 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 ≤ 300 cm³

32.99.5 Other articles n.e.c.
32.99.51 Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes
   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.
35 Electricity, gas, steam and air conditioning

35.1 Electricity, transmission and distribution services

35.11 Electricity

35.11.1 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

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 contaminates 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, crematoria

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

42.13.20 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
- 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 ≤ 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 ≤ 3,5 tons)

45.11.24  Specialised store retail trade services of used specialised passenger motor vehicles such as ambulances and minibuses etc. and off-road motor vehicles (with a weight ≤ 3,5 tons)

45.11.3  Other retail trade services of cars and light motor vehicles

45.11.31  Internet retail trade services of cars and light motor vehicles

45.11.39  Other retail trade services of cars and light motor vehicles n.e.c.

45.11.4  Wholesale trade services on a fee or contract basis of cars and light motor vehicles

45.11.41  Internet wholesale trade services on a fee or contract basis of cars and light motor vehicles

45.11.49  Other wholesale trade services on a fee or contract basis of cars and light motor vehicles

45.19  Trade services of other motor vehicles
45.19.1 Wholesale trade services of other motor vehicles
   This category includes:
   - wholesale trade services of both new and second-hand lorries, trucks, buses and other heavy motor vehicles, including camping vehicles, except on a fee or contract basis

45.19.11 Wholesale trade services of lorries, trucks, trailers, semi-trailers and buses
   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

45.3 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

45.32 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 trams, 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
   This subcategory also includes:
   - rental services of pleasure boats with operator (e.g. for fishing cruises)

50.10.20 Rental services of sea and coastal water vessels for passengers with operator
   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

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
   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

50.20.21  Rental services of sea and coastal water vessels for freight with operator
   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 includes:
- bulk storage and warehousing services for liquids and gases, including oil and oil products, wine and the like

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
  
  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

58.12.20 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 category excludes:
- on-line periodicals, see 58.14.20

58.14.1 Printed 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.)

58.14.11 Printed general interest journals and periodicals

This subcategory includes:
- periodicals covering multiple topics of general interest intended to appeal to a broad audience

This subcategory excludes:
- digital archives, see 91.01.12

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

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 Word Wide Web. A common example is office suite software applications).

63.11.19 Other hosting and IT infrastructure provisioning services

This subcategory includes:
- collocation services, i.e. the provision of rack space within a secured facility for the placement of servers and enterprise platforms. The service includes the space for the client's hardware and software, connection to the Internet or other communication networks, and routine monitoring of servers. Clients are responsible for the management of the operating system, hardware, and software.
- data storage services, i.e. 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

63.12.20 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

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

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

65.11.10 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

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

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
- 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
- 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
- underwriting services of insurance policies which cover risks of damage to or loss of property

65.12.49 Other damage to property insurance services
- 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
- 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.

65.12.6 Credit and suretyship insurance services
- underwriting services of insurance policies which cover risks of excessive credit losses because of debtor insolvency

65.12.61 Credit insurance services
Included are export credits, instalment credits, mortgages, agricultural credits etc.

65.12.62 Suretyship insurance services
- 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

66.19.1 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.

69.10.19 Other legal services

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
- management 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, gene probes, 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
72.2 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

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

77.31.10 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

77.32.10 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

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

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
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**

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/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

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

85.10.10  Pre-primary education services

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

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 outpatient 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
   - 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

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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

94.11.10  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

94.12.10  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

94.20.10  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

94.99.20 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

95.12.10 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

95.21.10 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 non-autonomous 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