

No. 27/2018/QĐ-TTg

*Hanoi, July 06, 2018*

## **DECISION**

### **PROMULGATING VIETNAM STANDARD INDUSTRIAL CLASSIFICATION**

*Pursuant to the Law on Government Organization dated June 19, 2015;*

*Pursuant to the Law on Statistics dated November 23, 2015;*

*At the request of the Minister of Planning and Investment;*

*The Prime Minister hereby promulgates a Decision on Vietnam Standard Industrial Classification.*

#### **Article 1. Scope**

This Decision elaborates the Vietnam Standard Industrial Classification that includes broad structure (provided in the Appendix I hereof) and detailed structure (provided in the Appendix II hereof) uniformly used for state statistical activities.

#### **Article 2. Regulated entities**

This Decision applies to the organizations and individuals prescribed by the Law on Statistics 2015.

#### **Article 3. The Vietnam Standard Industrial Classification consists of broad structure and detailed structure**

The broad structure and detailed structure of the Vietnam Standard Industrial Classification are promulgated together with this Decision.

1. The Vietnam Standard Industrial Classification includes 5 levels:

- Level 1 includes 21 sections hierarchically designated by alphabetical letters from A to U;
- Level 2 includes 88 divisions, each of which is assigned a two-digit code according to the corresponding section;
- Level 3 includes 242 groups, each of which is assigned a three-digit code according to the corresponding division;
- Level 4 includes 486 classes, each of which is assigned a four-digit code according to the corresponding group;
- Level 5 includes 734 sub-classes, each of which is assigned a five-digit code according to the corresponding class;

2. The Vietnam Standard Industrial Classification delineates economic activities having functions arranged into specific sections as follows:

- Inclusive: Economic activities that are defined to belong to an industry sector;
- Exclusive: Economic activities that are not included in an industry sector but belong to other industry sectors.

#### **Article 4. Effect**

This Decision comes into force from August 20, 2018.

The Decision No. [10/2007/QD-TTg](#) dated January 23, 2007 of the Prime Minister on promulgation of Vietnam Standard Industrial Classification is null and void from the effective date of this Decision.

#### **Article 5. Implementation**

Ministers, heads of ministerial agencies, heads of Governmental agencies and Presidents of People's Committees of provinces and central-affiliated cities are responsible for the implementation of this Decision./.

**THE PRIME MINISTER**

**Nguyen Xuan Phuc**

### **APPENDIX I**

*(Enclosed with the Decision No. 27/2018/QD-TTg dated July 06, 2018 of the Prime Minister)*

<b>Section</b>	<b>Division</b>	<b>Group</b>	<b>Class</b>	<b>Sub-class</b>	<b>Description</b>
A					<b>AGRICULTURE, FORESTRY AND FISHING</b>
	01				Agriculture and related service activities
		011			Growing of annual crops
			0111	01110	Growing of rice
			0112	01120	Growing of maize and other cereals
			0113	01130	Growing of starchy root and tuber crops
			0114	01140	Growing of sugar cane
			0115	01150	Growing of tobacco and aztec tobacco
			0116	01160	Growing of fibre crops

			0117	01170	Growing of oilseed crops
			0118		Growing of vegetables, leguminous crops and flowers
				01181	Growing of vegetables
				01182	Growing of leguminous crops
				01183	Growing of annual flowers
			0119		Growing of other annual crops
				01191	Growing of spices
				01192	Growing of annual drug and pharmaceutical and aromatic crops
				01199	Growing of other remaining annual crops
		012			Growing of perennial crops
			0121		Growing of fruits
				01211	Growing of grapes
				01212	Growing of tropical and subtropical fruits
				01213	Growing of orange, tangerine and hesperidia
				01214	Growing of apples, plums and stone fruits
				01215	Growing of longan, litchi, rambutan fruits
				01219	Growing of other fruit plants
			0122	01220	Growing of oleaginous fruits
			0123	01230	Growing of cashew trees
			0124	01240	Growing of pepper trees
			0125	01250	Growing of rubber trees
			0126	01260	Growing of coffee trees
			0127	01270	Growing of tea trees
			0128		Growing of perennial spices, pharmaceutical and aromatic crops
				01281	Growing of perennial spices
				01282	Growing of perennial drug and pharmaceutical and aromatic crops
			0129		Growing of other perennial crops
				01291	Growing of perennial plants for ornamental purposes
				01299	Growing of other remaining perennial crops
		013			Propagation and growing of agricultural cultivars
			0131	01310	Annual plant seedling propagation and care
			0132	01320	Perennial plant seedling propagation and care

		014			Animal production
			0141		Raising of buffaloes and cows and breeding of buffaloes and cows
				01411	Breeding of buffaloes and cows
				01412	Raising of buffaloes and cows
			0142		Raising of horses, donkeys and mules and breeding of horses and donkeys
				01421	Breeding of horses and donkeys
				01422	Raising of horses, donkeys and mules
			0144		Raising of goats and sheep and breeding of goats, sheep, deers and sambar deers
				01441	Breeding of goats, sheep, deers and sambar deers
				01442	Raising of goats, sheep, deers and sambar deers
			0145		Raising of pigs and breeding of pigs
				01451	Breeding of pigs
				01452	Raising of pigs
			0146		Raising of poultry
				01461	Operation of poultry hatcheries and breeding of poultry
				01462	Raising of chickens
				01463	Raising of ducks, muscovy ducks and geese
				01469	Raising of other poultry
			0149	01490	Raising of other animals
		015	0150	01500	Mixed crop-livestock farming
		016			Support activities to agriculture
			0161	01610	Support activities for crop production
			0162	01620	Support activities for animal production
			0163	01630	Post-harvest crop activities
			0164	01640	Seed processing for propagation
		017	0170	01700	Hunting, trapping and related service activities
	02				Forestry and related service activities
		021	0210		Silviculture and other forestry activities and propagation of forest trees
				02101	Silviculture and cultivation of forestry for wood
				02102	Silviculture and cultivation of forestry for bamboo forestry
				02103	Silviculture and cultivation of other forestry

				02104	Growing of forest seedlings
		022	0220	02200	Wood logging
		023			Extraction and gathering of non-wood forest products
			0231	02310	Extraction of non-wood forest products
			0232	02320	Gathering of non-wood forest products
		024	0240	02400	Support services to forestry
	03				Fishing and aquaculture
		031			Fishing
			0311	03110	Marine fishing
			0312	03120	Inland fishing
		032			Aquaculture
			0321		Marine aquaculture
				03211	Fish farming
				03212	Shrimp farming
				03213	Farming of other fisheries
				03214	Breeding of marine fisheries
			0322		Inland aquaculture
				03221	Fish farming
				03222	Shrimp farming
				03223	Farming of other fisheries
				03224	Breeding of inland fisheries
B					<b>MINING AND QUARRYING</b>
	05				Mining of hard coal and lignite
		051	0510	05100	Mining and gathering of hard coal
		052	0520	05200	Mining and gathering of lignite
	06				Extraction of crude petroleum and natural gas
		061	0610	06100	Extraction of crude petroleum
		062	0620	06200	Extraction of natural gas
	07				Mining of metal ores
		071	0710	07100	Mining of iron ores
		072			Mining of non-ferrous metal ores (except precious metal ores)
			0721	07210	Mining of uranium and thorium ores
			0722		Mining of other non-ferrous metal ores
				07221	Mining of bauxite ores

				07229	Mining of other non-ferrous metal ores not elsewhere classified (hereinafter referred to as "n.e.c")
		073	0730	07300	Mining of precious metal ores
	08				Other mining and quarrying
		081	0810		Quarrying of stone, sand, gravel and clay
				08101	Quarrying of stone
				08102	Quarrying of sand and gravel
				08103	Quarrying of clay
		089			Mining and quarrying n.e.c
			0891	08910	Mining of chemical and fertilizer minerals
			0892	08920	Extraction gathering of peat
			0893	08930	Extraction of salt
			0899	08990	Mining and quarrying n.e.c
	09				Mining support service activities
		091	0910	09100	Support activities for petroleum and natural gas extraction
		099	0990	09900	Support activities for other mining and quarrying
C					<b>MANUFACTURING</b>
	10				Manufacture of food products
		101	1010		Processing and preserving of meat and meat products
				10101	Slaughtering of livestock and poultry
				10102	Processing and preserving of meat
				10109	Processing and preserving of meat products
		102	1020		Processing and preserving of fisheries and fishery products
				10201	Processing and preserving of frozen fisheries
				10202	Processing and preserving of dried fisheries
				10203	Processing and preserving of fish sauce
				10209	Processing and preserving of other fishery products
		103	1030		Processing and preserving of fruit and vegetables
				10301	Manufacture of fruit or vegetable juices
				10309	Processing and preserving of other fruits and vegetables
		104	1040		Manufacture of vegetable and animal oils and fats
				10401	Manufacture of animal oils and fats

				10402	Manufacture of vegetable oils and margarine
		105	1050	10500	Manufacture of dairy products
		106			Milling and manufacture of flour
			1061		Milling and manufacture of meal
				10611	Milling
				10612	Manufacture of meal
			1062	10620	Manufacture of starches and starch products
		107			Manufacture of other food products
			1071	10710	Manufacture of bakery products
			1072	10720	Manufacture of sugar
			1073	10730	Manufacture of cocoa, chocolate and sugar confectionery
			1074	10740	Manufacture of macaroni, noodles and similar farinaceous products
			1075		Manufacture of prepared meals and dishes
				10751	Manufacture of prepared meals and dishes from meat
				10752	Manufacture of prepared meals and dishes from fisheries
				10759	Manufacture of other prepared meals and dishes
			1076	10760	Manufacture of tea
			1077	10770	Manufacture of coffee
			1079	10790	Manufacture of other food products n.e.c
		108	1080	10800	Manufacture of feeds for cattle, poultry and aquatic animals
11	110				Manufacture of beverages
			1101	11010	Distilling, rectifying and blending of spirits
			1102	11020	Manufacture of wines
			1103	11030	Manufacture of malt liquors and malt
			1104		Manufacture of non-alcoholic beverages, and mineral waters
				11041	Production of mineral waters and other bottled waters
				11042	Manufacture of non-alcoholic beverages
12	120	1200			Manufacture of tobacco products
				12001	Manufacture of tobacco
				12009	Manufacture of products of tobacco substitutes
13					Manufacture of textiles

		131			Spinning, weaving and finishing of textiles
			1311	13110	Spinning of textile fibres
			1312	13120	Weaving of textiles
			1313	13130	Finishing of textiles
		139			Manufacture of other textiles
			1391	13910	Manufacture of knitted, crocheted and non-woven fabrics
			1392	13920	Manufacture of made-up textile articles, except apparel
			1393	13930	Manufacture of carpets and rugs
			1394	13940	Manufacture of cordage, rope, twine and netting
			1399	13990	Manufacture of other textiles n.e.c
	14				Manufacture of wearing apparel
		141	1410	14100	Manufacture of wearing apparel, except fur apparel
		142	1420	14200	Manufacture of articles of fur
		143	1430	14300	Manufacture of knitted and crocheted apparel
	15				Manufacture of leather and related products
		151			Tanning and dressing of leather; manufacture of luggage, handbags, saddlery
			1511	15110	Tanning and dressing of leather; dressing and dyeing of fur
			1512	15120	Manufacture of luggage, handbags and the like, saddlery and harness
		152	1520	15200	Manufacture of footwear
	16				Manufacture of wood and of products of wood and cork, except furniture; manufacture of products of straw and plaiting materials;
		161	1610		Sawmilling, planing and preserving of wood
				16101	Sawmilling and planing of wood
				16102	Preserving of wood
		162			Manufacture of wood and of products of wood and cork, except furniture; manufacture of products of straw and plaiting materials
			1621	16210	Manufacture of veneer, plywood and veneer panels
			1622	16220	Manufacture of builders' carpentry and joinery
			1623	16230	Manufacture of wooden containers
			1629		Manufacture of other products of wood; manufacture of articles of cork, straw



				16291	Manufacture of other wood products
				16292	Manufacture of products of forest products (except wood), shichitai and plaiting materials
	17	170			Manufacture of paper and paper products
			1701	17010	Manufacture of pulp, paper and paperboard
			1702		Manufacture of corrugated paper and paperboard and of containers of paper and paperboard
				17021	Manufacture of containers of paper and paperboard
				17022	Manufacture of corrugated paper and paperboard
			1709	17090	Manufacture of other articles of paper and paperboard n.e.c
	18				Printing and reproduction of recorded media
		181			Printing and service activities related to printing
			1811	18110	Printing
			1812	18120	Service activities related to printing
		182	1820	18200	Reproduction of recorded media
	19				Manufacture of coke and refined petroleum products
		191	1910	19100	Manufacture of coke
		192	1920	19200	Manufacture of refined petroleum product
	20				Manufacture of chemicals and chemical products
		201			Manufacture of basic chemicals, fertilizers and nitrogen compounds, plastics and synthetic rubber in primary forms
			2011		Manufacture of basic chemicals
				20111	Manufacture of industrial gas
				20112	Manufacture of dyes and pigments
				20113	Manufacture of other basic inorganic chemicals
				20114	Manufacture of other basic organic chemicals
				20119	Manufacture of other basic chemicals
			2012	20120	Manufacture of fertilizers and nitrogen compounds
			2013		Manufacture of plastics and synthetic rubber in primary forms
				20131	Manufacture of plastics in primary forms
				20132	Manufacture of synthetic rubber in primary forms
		202			Manufacture of other chemical products

			2021	20210	Manufacture of pesticides and other agrochemical products
			2022		Manufacture of paints, varnishes and similar coatings, printing ink and mastics
				20221	Manufacture of paints, varnishes and similar coatings, and mastics
				20222	Manufacture of printing ink
			2023		Manufacture of cosmetics, soap and detergents, cleaning and polishing preparations and toilet preparations
				20231	Manufacture of cosmetics
				20232	Manufacture of soap and detergents, cleaning and polishing preparations and toilet preparations
			2029	20290	Manufacture of other chemical products n.e.c
		203	2030	20300	Manufacture of man-made fibres
	21				Manufacture of pharmaceuticals, medicinal chemical and botanical products
		210	2100		Manufacture of pharmaceuticals, medicinal chemical and botanical products
				21001	Manufacture of pharmaceuticals
				21002	Manufacture of medicinal chemical and botanical products
	22				Manufacture of rubber and plastics products
		221			Manufacture of rubber products
			2211	22110	Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber
			2219	22190	Manufacture of other rubber products
		222	2220		Manufacture of plastics products
				22201	Manufacture of containers of plastics
				22209	Manufacture of other plastics products
	23				Manufacture of other non-metallic mineral products
		231	2310		Manufacture of glass and glass products
				23101	Manufacture of flat glass and flat glass products
				23102	Manufacture of hollow glass and hollow glass products
				23103	Manufacture of glass fibres and glass fibre products
				23109	Manufacture of other glass and glass products
		239			Manufacture of non-metallic mineral products n.e.c

			2391	23910	Manufacture of refractory products
			2392	23920	Manufacture of clay building materials
			2393	23930	Manufacture of other porcelain and ceramic products
			2394		Manufacture of cement, lime and plaster
				23941	Manufacture of cement
				23942	Spinning of lime
				23943	Manufacture of plaster
			2395	23950	Manufacture of concrete and articles of concrete, cement and plaster
			2396	23960	Cutting, shaping and finishing of stone
			2399	23990	Manufacture of other non-metallic mineral products n.e.c.
	24				Manufacture of metals
		241	2410	24100	Manufacture of iron, steel and cast iron
		242	2420		Manufacture of precious and non-ferrous metals
				24201	Manufacture of precious metals
				24202	Manufacture of non-ferrous metals
		243			Casting of metals
			2431	24310	Casting of iron and steel
			2432	24320	Casting of non-ferrous metals
	25				Manufacture of fabricated metal products, except machinery and equipment
		251			Manufacture of structural metal products, tanks, reservoirs and steam generators
			2511	25110	Manufacture of structural metal products
			2512	25120	Manufacture of tanks, reservoirs and containers of metal
			2513	25130	Manufacture of steam generators, except central heating hot water boilers
		252	2520	25200	Manufacture of weapons and ammunition
		259			Manufacture of other fabricated metal products; metalworking service activities
			2591	25910	Forging, pressing, stamping and roll-forming of metal; powder metallurgy
			2592	25920	Machining; treatment and coating of metals
			2593	25930	Manufacture of cutlery, hand tools and general hardware

			2599		Manufacture of other fabricated metal products n.e.c.
				25991	Manufacture of metal utensils for use in the kitchen, toilet and canteen
				25999	Manufacture of the remaining fabricated metal products n.e.c.
	26				Manufacture of computer, electronic and optical products
		261	2610	26100	Manufacture of electronic components and boards
		262	2620	26200	Manufacture of computers and peripheral equipment
		263	2630	26300	Manufacture of communication equipment
		264	2640	26400	Manufacture of consumer electronics
		265			Manufacture of measuring, testing, navigating and control equipment; watches and clocks
			2651	26510	Manufacture of measuring, testing, navigating and control equipment
			2652	26520	Manufacture of watches and clocks
		266	2660	26600	Manufacture of irradiation, electromedical and electrotherapeutic equipment
		267	2670	26700	Manufacture of optical instruments and photographic equipment
		268	2680	26800	Manufacture of magnetic and optical video tapes and discs
	27				Manufacture of electrical equipment
		271	2710		Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus
				27101	Manufacture of electric motors and generators
				27102	Manufacture of transformers and electricity distribution and control apparatus
		272	2720	27200	Manufacture of batteries and accumulators
		273			Manufacture of wiring and wiring devices
			2731	27310	Manufacture of fibre optic cables
			2732	27320	Manufacture of other electronic and electric wires and cables
			2733	27330	Manufacture of wiring devices
		274	2740	27400	Manufacture of electric lighting equipment
		275	2750	27500	Manufacture of domestic appliances
		279	2790	27900	Manufacture of other electrical equipment

	28				Manufacture of machinery and equipment n.e.c.
		281			Manufacture of general-purpose machinery
			2811	28110	Manufacture of engines and turbines, except aircraft, vehicle and cycle engines
			2812	28120	Manufacture of fluid power equipment
			2813	28130	Manufacture of other pumps, compressors, taps and valves
			2814	28140	Manufacture of bearings, gears, gearing and driving elements
			2815	28150	Manufacture of ovens, furnaces and furnace burners
			2816	28160	Manufacture of lifting and handling equipment
			2817	28170	Manufacture of office machinery and equipment (except computers and peripheral equipment)
			2818	28180	Manufacture of hand tools with electric motor or pneumatic drive
			2819	28190	Manufacture of other general-purpose machinery
		282			Manufacture of special-purpose machinery
			2821	28210	Manufacture of agricultural and forestry machinery
			2822	28220	Manufacture of metal-forming machinery and machine tools
			2823	28230	Manufacture of machinery for metallurgy
			2824	28240	Manufacture of machinery for mining, quarrying and construction
			2825	28250	Manufacture of machinery for food, beverage and tobacco processing
			2826	28260	Manufacture of machinery for textile, apparel and leather production
			2829		Manufacture of other special-purpose machinery
				28291	Manufacture of machinery for producing building materials
				28299	Manufacture of other special-purpose machinery n.e.c
	29				Manufacture of motor vehicles and other motor vehicles
		291	2910	29100	Manufacture of motor vehicles and other motor vehicles
		292	2920	29200	Manufacture of bodies (coachwork) for motor vehicles and other motor vehicles; manufacture of trailers and semi-trailers

		293	2930	29300	Manufacture of parts and accessories for motor vehicles and other motor vehicles
	30				Manufacture of other transport equipment
		301			Building of ships and boats
			3011	30110	Building of ships and floating structures
			3012	30120	Building of pleasure and sporting boats
		302	3020	30200	Manufacture of railway or tramway locomotives and rolling stock
		303	3030	30300	Manufacture of air and spacecraft and related machinery
		304	3040	30400	Manufacture of military fighting vehicles
		309			Manufacture of transport equipment n.e.c.
			3091	30910	Manufacture of motorcycles
			3092	30920	Manufacture of bicycles and invalid carriages
			3099	30990	Manufacture of other transport equipment n.e.c.
	31	310	3100		Manufacture of furniture
				31001	Manufacture of wooden furniture
				31002	Manufacture of metal furniture
				31009	Manufacture of furniture made of other materials
	32				Other manufacturing
		321			Manufacture of jewelry, bijouterie and related articles
			3211	32110	Manufacture of jewelry and related articles
			3212	32120	Manufacture of bijouterie and related articles
		322	3220	32200	Manufacture of musical instruments
		323	3230	32300	Manufacture of sporting equipment
		324	3240	32400	Manufacture of games and toys
		325	3250		Manufacture of medical and dental, and orthopedic and rehabilitation instruments and supplies
				32501	Manufacture of medical and dental instruments and supplies
				32502	Manufacture of orthopedic and rehabilitation instruments
		329	3290	32900	Other manufacturing n.e.c.
	33				Repair, maintenance and installation of machinery and equipment
		331			Repair and maintenance of fabricated metal products, machinery and equipment

			3311	33110	Repair of fabricated metal products
			3312	33120	Repair of machinery and equipment
			3313	33130	Repair of electronic and optical equipment
			3314	33140	Repair of electrical equipment
			3315	33150	Repair and maintenance of transport equipment, except motor vehicles, motorcycles and other motor vehicles
			3319	33190	Repair of other equipment
		332	3320	33200	Installation of industrial machinery and equipment
D					<b>MANUFACTURE AND DISTRIBUTION OF ELECTRICITY, GAS, HOT WATER, STEAM AND AIR CONDITIONING</b>
	35				Manufacture and distribution of electricity, gas, hot water, steam and air conditioning
		351			Electric power generation, transmission and distribution
			3511		Electric power generation
				35111	Hydroelectricity
				35112	Coal-fired power
				35113	Gas-fired power
				35114	Nuclear power
				35115	Wind power
				35116	Solar power
				35119	Other types of electricity
			3512		Electricity transmission and distribution
				35121	Electric power transmission
				35122	Electric power distribution
		352	3520		Production of gas; distribution of gaseous fuels through mains
				35201	Manufacture of gas
				35202	Distribution of gaseous fuels through mains
		353	3530		Manufacture and supply of steam, hot water, air conditioning and ice
				35301	Manufacture and supply of steam, hot water and air conditioning
				35302	Manufacture of ice
E					<b>WATER SUPPLY; WASTE AND WASTEWATER MANAGEMENT AND TREATMENT ACTIVITIES</b>
	36	360	3600	36000	Water collection, treatment and supply

	37	370	3700		Water drainage and wastewater treatment
				37001	Water drainage
				37002	Wastewater treatment
	38				Waste collection, treatment and disposal activities; materials recovery
		381			Waste collection
			3811	38110	Collection of non-hazardous waste
			3812		Collection of hazardous waste
				38121	Collection of medical waste
				38129	Collection of other hazardous waste
		382			Treatment and disposal of waste
			3821	38210	Treatment and disposal of non-hazardous waste
			3822		Treatment and disposal of hazardous waste
				38221	Treatment and disposal of medical waste
				38229	Treatment and disposal of other hazardous waste
		383	3830		Materials recovery
				38301	Recovery of metal waste
				38302	Recovery of non-metal waste
	39	390	3900	39000	Remediation activities and other waste management services
F					<b>CONSTRUCTION</b>
	41	410			Construction of buildings
			4101	41010	Construction of residential buildings
			4102	41020	Construction of non-residential buildings
	42				Civil engineering
		421			Construction of roads and railways
			4211	42110	Construction of railways
			4212	42120	Construction of roads
		422			Construction of utility projects
			4221	42210	Construction of electrical works
			4222	42220	Construction of water supply and drainage works
			4223	42230	Construction of telecommunications and communication constructions
			4229	42290	Construction of other utility projects
		429			Construction of other civil engineering projects
			4291	42910	Construction of hydraulic structures
			4292	42920	Construction of mining and quarrying facilities



			4293	42930	Construction of manufacturing facilities
			4299	42990	Construction of other civil engineering projects
	43				Specialized construction activities
		431			Demolition and site preparation
			4311	43110	Demolition
			4312	43120	Site preparation
		432			Electrical, plumbing and other construction installation activities
			4321	43210	Electrical installation
			4322		Plumbing, heat and air-conditioning installation
				43221	Plumbing installation
				43222	Heat and air-conditioning installation
			4329	43290	Other construction installation
		433	4330	43300	Building completion and finishing
		439	4390	43900	Other specialized construction activities
G					<b>WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES, MOTORCYCLES AND OTHER MOTOR VEHICLES</b>
	45				Sale and repair of motor vehicles, motorcycles and other motor vehicles
		451			Sale of motor vehicles and other motor vehicles
			4511		Wholesale of motor vehicles and other motor vehicles
				45111	Wholesale of small cars (with 9 or fewer seats)
				45119	Wholesale of other motor vehicles
			4512	45120	Retail sale of small cars (with 9 or fewer seats)
			4513		Activities of commission agents for motor vehicles and other motor vehicles
				45131	Activities of commission agents for small cars (with 9 or fewer seats)
				45139	Other activities of commission agents for other motor vehicles
		452	4520	45200	Maintenance and repair of motor vehicles and other motor vehicles
		453	4530		Sale of parts and accessories for motor vehicles and other motor vehicles
				45301	Wholesale of parts and accessories for motor vehicles and other motor vehicles
				45302	Retail sale of motor car (with 9 or fewer seats) parts and accessories

				45303	Activities of commission agents for parts and accessories for motor vehicles and other motor vehicles
		454			Sale, maintenance and repair of motorcycles and related parts and accessories
			4541		Sale of motorcycles
				45411	Wholesale of motorcycles
				45412	Retail sale of motorcycles
				45413	Activities of commission agents for motorcycles
			4542	45420	Maintenance and repair of motorcycles
			4543		Sale of motorcycle parts and accessories
				45431	Wholesale of motorcycle parts and accessories
				45432	Retail sale of motorcycle parts and accessories
				45433	Activities of commission agents for motorcycles parts and accessories
46					Wholesale (except motor vehicles, motorcycles and other motor vehicles)
		461	4610		Commission agents, brokers and auction agents
				46101	Activities of commission agents involved in the sale of goods
				46102	Activities of brokers involved in buying and selling goods
				46103	Activities of agents involved in the auctioning of goods
		462	4620		Wholesale of agricultural raw materials (except wood, bamboo) and live animals
				46201	Wholesale of paddy, corn and other cereals
				46202	Wholesale of flowers and plants
				46203	Wholesale of live animals
				46204	Wholesale of feed and related ingredients for cattle, poultry and aquatic animals
				46209	Wholesale of other agricultural and forestry materials (except wood, bamboo)
		463			Wholesale of food, beverages, tobacco and aztec tobacco
			4631	46310	Wholesale of rice, wheat, other cereals and wheat flour
			4632		Wholesale of food
				46321	Wholesale of meat and meat products
				46322	Wholesale of fishery products

			46323	Wholesale of vegetable and fruits
			46324	Wholesale of coffee
			46325	Wholesale of tea
			46326	Wholesale of sugar, milk and dairy products, confectionery, grain mill products, starch products
			46329	Wholesale of other food
		4633		Wholesale of beverages
			46331	Wholesale of alcoholic beverages
			46332	Wholesale of non-alcoholic beverages
		4634	46340	Wholesale of tobacco and aztec tobacco products
	464			Wholesale of household goods
		4641		Wholesale of textiles, clothing and footwear
			46411	Wholesale of textiles
			46412	Wholesale of carpets, rugs, cordage, rope, twine, netting and other textile products
			46413	Wholesale of clothing
			46414	Wholesale of footwear
		4649		Wholesale of other household products
			46491	Wholesale of luggage, handbags, leather articles or imitation leather
			46492	Wholesale of pharmaceuticals and medical goods
			46493	Wholesale of perfumeries, cosmetics and toilet preparations
			46494	Wholesale of porcelain, ceramic and glass products
			46495	Wholesale of electric lighting equipment and household appliances
			46496	Wholesale of furniture and the like
			46497	Wholesale of books, newspapers, magazines and stationery
			46498	Wholesale of sporting equipment
			46499	Wholesale of other household goods n.e.c
	465			Wholesale of machinery, equipment and supplies
		4651	46510	Wholesale of computers, computer peripheral equipment and software
		4652	46520	Wholesale of electronic and telecommunications equipment and parts
		4653	46530	Wholesale of agricultural machinery, equipment and supplies

			4659		Wholesale of other machinery and equipment
				46591	machinery and equipment for mining, quarrying and construction
				46592	Wholesale of machinery, electrical equipment and electric materials (motors, generators, transformers, wires)
				46593	Wholesale of machinery for textile, apparel and leather production
				46594	Wholesale of office machinery and equipment (except computers and peripheral equipment)
				46595	Wholesale of medical equipment and machinery
				46599	Wholesale of other machinery, equipment and parts n.e.c
		466			Other specialized wholesale
			4661		Wholesale of solid, liquid and gaseous fuels and related products
				46611	Wholesale of coke and other solid materials
				46612	Wholesale of crude oil
				46613	Wholesale of petroleum, oil and related products
				46614	Wholesale of gas and related products
			4662		Wholesale of metals and metal ores
				46621	Wholesale of metal ores
				46622	Wholesale of iron and steel
				46623	Wholesale of other metals
				46624	Wholesale of gold and other precious metals
			4663		Wholesale of construction materials and other installation supplies
				46631	Wholesale of bamboo, rough wood and processed wood
				46632	Wholesale of cement
				46633	Wholesale of bricks, sand, stone, gravel
				46634	Wholesale of construction glass
				46635	Wholesale of paint and varnish
				46636	Wholesale of paving slabs and sanitary equipment
				46637	Wholesale of hardware
				46639	Wholesale of construction materials and other installation equipment
			4669		Other specialized wholesale n.e.c

				46691	Wholesale of pesticides, fertilizers and other agricultural chemicals
				46692	Wholesale of other chemicals (except for agricultural use)
				46693	Wholesale of plastic materials in primary forms
				46694	Wholesale of rubber
				46695	Wholesale of textile yarn and fibers
				46696	Wholesale of textile and footwear supplies
				46697	Wholesale of metal and non-metal waste and scrap
				46699	Other remaining specialized wholesale n.e.c
		469	4690	46900	Non-specialized wholesale trade
47					Retail trade, (except motor vehicles, motorcycles and other motor vehicles)
		471			Retail sale in non-specialized stores
			4711		Retail sale in non-specialized stores with food, beverages, tobacco or aztec tobacco predominating
				47111	Retail sale in supermarkets
				47112	Retail sale in minimarkets
				47119	Retail sale in other non-specialized stores
			4719		Other retail sale in non-specialized stores
				47191	Retail sale in supermarkets
				47192	Retail sale in minimarkets
				47199	Retail sale in other non-specialized stores
		472			Retail sale of food, beverages, tobacco and aztec tobacco in specialized stores
			4721	47210	Retail sale of food in specialized stores
			4722		Retail sale of food products in specialized stores
				47221	Retail sale of meat and meat products in specialized stores
				47222	Retail sale of fish, other seafood and products thereof in specialized stores
				47223	Retail sale of vegetables and fruits in specialized stores
				47224	Retail sale of sugar, milk and dairy products, confectionery, grain mill products, starch products in specialized stores
				47229	Retail sale of other food products in specialized stores

			4723	47230	Retail sale of beverages in specialized stores
			4724	47240	Retail sale of tobacco products in specialized stores
		473	4730	47300	Retail sale of automotive fuel in specialized stores
		474			Retail sale of information and communications equipment in specialized stores
			4741		Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores
				47411	Retail sale of computers, peripheral units and software in specialized stores
				47412	Retail sale of telecommunications equipment in specialized stores
			4742	47420	Retail sale of audio and video equipment in specialized stores
		475			Retail sale of other household equipment in specialized stores
			4751		Retail sale of textiles, knitting yarn, sewing thread and other fabrics in specialized stores
				47511	Retail sale of textiles in specialized stores
				47519	Retail sale of wool, knitting yarn, sewing thread and other fabrics in specialized stores
			4752		Retail sale of hardware, paints, glass and other construction installation equipment in specialized stores
				47521	Retail sale of hardware in specialized stores
				47522	Retail sale of paints, varnishes and lacquers in specialized stores
				47523	Retail sale of construction glass in specialized stores
				47524	Retail sale of concrete, bricks, sand, stone, gravel and other building materials in specialized stores
				47525	Retail sale of paving slabs and sanitary equipment in specialized stores
				47529	Retail sale of other construction installation equipment in specialized stores
			4753	47530	Retail sale of carpets, rugs, wall and floor coverings in specialized stores
			4759		Retail sale of electrical household appliances, furniture and the like, lighting equipment and other household articles n.e.c in specialized stores

				47591	Retail sale of electrical household appliances and lighting equipment in specialized stores
				47592	Retail sale of furniture and the like in specialized stores
				47593	Retail sale of household articles of porcelain, ceramic and glass in specialized stores
				47594	Retail sale of musical instruments in specialized stores
				47599	Retail sale of other remaining household articles and equipment n.e.c in specialized stores
		476			Retail sale of cultural and recreation goods in specialized stores
			4761	47610	Retail sale of books, newspapers, magazines and stationary in specialized stores
			4762	47620	Retail sale of music and video recordings (including blank tapes and discs) in specialized stores
			4763	47630	Retail sale of sporting equipment in specialized stores
			4764	47640	Retail sale of games and toys in specialized stores
		477			Retail sale of other goods in specialized stores
			4771		Retail sale of clothing, footwear, leather articles and imitation leather in specialized stores
				47711	Retail sale of clothing in specialized stores
				47712	Retail sale of footwear in specialized stores
				47713	Retail sale of luggage, handbags, leather articles or imitation leather in specialized stores
			4772		Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores
				47721	Retail sale of pharmaceutical and medical goods in specialized stores
				47722	Retail sale of perfumeries, cosmetics and toilet articles in specialized stores
				47723	Sale of oriental medicines and "thuốc nam" (traditional Vietnamese medicine) in specialized stores
			4773		Other retail sale of new goods in specialized stores
				47731	Retail sale of flowers, ornamental plants, ornamental fish, ornamental birds and pet animals in specialized stores

				47732	Retail sale of gold, silver, precious stones and semi-precious stones and jewelry in specialized stores
				47733	Retail sale of souvenirs, wickerwork articles and handicrafts in specialized stores
				47734	Retail sale of paintings, photographs and other works of art (except antiques) in specialized stores
				47735	Retail sale of household fuel oil, bottled gas, coal and fuel wood in specialized stores
				47736	Retail sale of clocks, watches and glasses in specialized stores
				47737	Retail sale of cameras and photographic materials in specialized stores
				47738	Retail sale of bicycles and accessories in specialized stores
				47739	Other retail sale of new goods n.e.c in specialized stores
			4774		Retail sale of second-hand goods in specialized stores
				47741	Retail sale of second-hand clothing in specialized stores
				47749	Retail sale of other second-hand goods in specialized stores
		478			Retail sale via stalls or markets
			4781		Retail sale of food, beverages and tobacco products via stalls or markets
				47811	Retail sale of food via stalls or markets
				47812	Retail sale of dried food, industrial food, milk and sugar confectionary via stalls or markets
				47813	Retail sale of beverages via stalls or markets
				47814	Retail sale of tobacco products via stalls or markets
				47815	Retail sale of fresh and frozen livestock and poultry meat via stalls or markets
				47816	Retail sale of fresh and frozen fishery products via stalls or markets
				47817	Retail sale of vegetables and fruits via stalls or markets
				47818	Retail sale of cooked food via stalls or markets
				47819	Retail sale of other food products n.e.c
			4782		Retail sale via stalls or markets of textiles, clothing and footwear



				47821	Retail sale of textiles via stalls or markets
				47822	Retail sale of clothing via stalls or markets
				47823	Retail sale of footwear via stalls or markets
			4783	47830	Retail sale of information and communications equipment via stalls or markets
			4784		Retail sale of other household equipment via stalls or markets
				47841	Retail sale of hardware, paints, glass and other construction installation equipment via stalls or markets
				47842	Retail sale of carpets, rugs, wall and floor coverings via stalls or markets
				47843	Retail sale of electrical household appliances, furniture and the like, lighting equipment and other household articles n.e.c via stalls or markets
			4785	47850	Retail sale of cultural and recreation goods via stalls or markets
			4789		Retail sale of other goods via stalls or markets
				47891	Retail sale of cosmetics and toilet articles via stalls or markets
				47892	Retail sale of porcelain and glass via stalls or markets
				47893	Retail sale of flowers and ornamental plants via stalls or markets
				47894	Retail sale of gold, silver, precious stones and semi-precious stones and jewelry via stalls or markets
				47895	Retail sale of souvenirs, wickerwork articles and handicrafts via stalls or markets
				47896	Retail sale of clocks, watches and glasses via stalls and markets
				47897	Retail sale of bicycles and accessories via stalls and markets
				47898	Retail sale of second-hand goods via stalls or markets
				47899	Retail sale of other goods n.e.c via stalls or markets
		479			Retail trade not in stores, stalls or markets
			4791	47910	Retail sale via mail order houses or via Internet
			4799	47990	Other retail sale not in stores, stalls or markets
H					<b>TRANSPORTATION AND STORAGE</b>

	49				Land transport and transport via railways and via pipelines
		491			Transport via railways
			4911	49110	Passenger rail transport
			4912	49120	Freight rail transport
		492			Passenger transport by buses
			4921	49210	Passenger transport by urban buses
			4922	49220	Passenger transport by urban, suburban and inter-provincial buses
			4929	49290	Passenger transport by other buses
		493			Other land transport
			4931		Urban and suburban passenger land transport (except transport via buses)
				49311	Land transport of passengers by underground and elevated railways
				49312	Passenger transport by taxi
				49313	Passenger transport by motorcycles and other motor vehicles
				49319	Other urban and suburban passenger land transport (except transport by buses)
			4932		Other passenger land transport
				49321	Passenger transport by provincial and inter-provincial cars
				49329	Other passenger land transport n.e.c.
			4933		Freight transport by road
				49331	Freight transport by special-purpose motor vehicles
				49332	Freight transport by other motor vehicles (except special-purpose motor vehicles)
				49333	Freight transport by other motor vehicles
				49334	Freight transport by non-motorized vehicles
				49339	Other road freight transport
		494	4940	49400	Transport via pipelines
	50				Water transport
		501			Sea and coastal water transport
			5011		Sea and coastal passenger water transport
				50111	Coastal passenger water transport
				50112	Sea passenger water transport
			5012		Sea and coastal freight water transport

				50121	Coastal freight water transport
				50122	Sea freight water transport
		502			Inland water transport
			5021		Inland passenger water transport
				50211	Inland passenger water transport by power-driven means
				50212	Inland passenger water transport by non-motorized vehicles
			5022		Inland freight water transport
				50221	Inland freight water transport by power-driven vehicles
				50222	Inland freight water transport by non-motorized vehicles
	51				Air transport
		511	5110		Passenger air transport
				51101	Transport of passengers by air over regular routes and on regular schedules
				51109	Other passenger air transport
		512	5120		Freight air transport
				51201	Freight air transport by air over regular routes and on regular schedules
				51209	Other freight air transport
	52				Warehousing and support activities for transportation
		521	5210		Warehousing and storage
				52101	Warehousing and storage of goods in bonded warehouses
				52102	Warehousing and storage of goods in refrigerated warehouses (except bonded warehouses)
				52109	Warehousing and storage of goods in other warehouses
		522			Support activities for transportation
			5221	52210	Service activities incidental to rail transportation
			5222		Service activities incidental to water transportation
				52221	Operation of harbors
				52222	Service activities incidental to sea and coastal transportation
				52223	Operation of inland ports

				52224	Service activities incidental to inland water transport
			5223		Service activities incidental to air transportation
				52231	Air navigation services
				52232	Services related to operation of airports
				52239	Service activities incidental to air transportation
			5224		Cargo handling
				52241	Railway cargo handling
				52242	Road cargo handling
				52243	Seaport cargo handling
				52244	Riverport water cargo handling
				52245	Air cargo handling
				52249	Other cargo handling
			5225		Service activities incidental to land transportation
				52251	Operation of bus stations
				52252	Management and operation of expressways, bridges and road tunnels
				52253	Management of road vehicle parking lots
				52259	Service activities incidental to land transport
			5229		Other transportation support activities
				52291	Shipping agency/freight forwarding services
				52292	Logistics activities
				52299	Other transportation support activities n.e.c
	53				Postal and courier activities
		531	5310	53100	Postal activities
		532	5320	53200	Courier activities
I					<b>ACCOMMODATION AND FOOD SERVICE ACTIVITIES</b>
	55				Accommodation
		551	5510		Short-term accommodation activities
				55101	Hotels
				55102	Villas and apartments providing short-term accommodation
				55103	Guesthouses and hostels providing short-term accommodation
				55104	Motels, rooms for rent and similar lodging establishments
		559	5590		Other accommodation

				55901	Student residences
				55902	Trailer parks, tents and bivouac facilities
				55909	Other accommodation n.e.c.
	56				Food and beverage service activities
		561	5610		Restaurants and mobile food service activities
				56101	Restaurants (except fast-food restaurants)
				56102	Fast-food restaurants
				56109	Other mobile food service activities
		562			Event catering and other food service activities
			5621	56210	Provision of food services based on contractual arrangements with the customer
			5629	56290	Other food service activities
		563	5630		Beverage serving activities
				56301	Taverns and bars
				56302	Coffee shops
				56309	Other beverage serving activities
J					<b>INFORMATION AND COMMUNICATION</b>
	58				Publishing activities
		581			Publishing of books, periodicals and other publishing activities
			5811		Book publishing
				58111	Publishing of e-books
				58112	Publishing of other books
			5812		Publishing of directories and mailing lists
				58121	Publishing of directories and online mailing lists
				58122	Publishing of other directories and mailing lists
			5813		Publishing of newspapers, journals and periodicals
				58131	Publishing of online newspapers, journals and periodicals
				58132	Publishing of other newspapers, journals and periodicals
			5819		Other publishing activities
				58191	Other online publishing activities
				58192	Other publishing activities
		582	5820	58200	Software publishing

	59				Motion picture, video and television programme production, sound recording and music publishing activities
		591			Motion picture, video and television programme activities
			5911		Motion picture, video and television programme production activities
				59111	Motion picture production activities
				59112	Video production activities
				59113	Television programme activities
			5912	59120	Post-production activities
			5913	59130	Motion picture, video and television programme distribution activities
			5914		Motion picture projection activities
				59141	Theatrical film projection activities
				59142	Non-theatrical film projection activities
		592	5920	59200	Sound recording and music publishing activities
	60				Programming and broadcasting activities
		601	6010	60100	Radio broadcasting
		602			Television programming and subscription programming
			6021	60210	Television broadcasting
			6022	60220	Cable, satellite and other subscription programming
	61				Telecommunications
		611	6110		Wired telecommunications activities
				61101	Provision of direct wired telecommunications services
				61102	Provision of wired telecommunications services using access and network capacity from owners and operators of networks
		612	6120		Wireless telecommunications activities
				61201	Provision of direct wireless telecommunications services
				61202	Provision of wireless telecommunications services using access and network capacity from owners and operators of networks
		613	6130	61300	Satellite telecommunications activities
		619	6190		Other telecommunications activities
				61901	Internet access points

				61909	Other telecommunications activities n.e.c
	62	620			Computer programming, consultancy and related activities
			6201	62010	Computer programming activities
			6202	62020	Computer consultancy and computer system management
			6209	62090	Other information technology and computer service activities
	63				Information service activities
		631			Data processing, hosting and related activities; web portals
			6311	63110	Data processing, hosting and related activities
			6312	63120	Web portals
		639			Other information service activities
			6391	63910	News agency activities
			6399	63990	Other information service activities n.e.c
K					<b>FINANCIAL, BANKING AND INSURANCE ACTIVITIES</b>
	64				Financial service activities (except insurance and social insurance)
		641			Monetary intermediation
			6411	64110	Central banking
			6419	64190	Other monetary intermediation
		642	6420	64200	Activities of holding companies
		643	6430	64300	Trusts, funds and similar financial entities
		649			Other financial service activities (except insurance and social insurance)
			6491	64910	Financial leasing
			6492	64920	Other credit granting
			6499	64990	Other financial service activities n.e.c (except insurance and social insurance)
	65				Insurance, reinsurance and social insurance, except compulsory social security)
		651			Insurance
			6511	65110	Life insurance
			6512	65120	Non-life insurance
			6513		Healthcare insurance
				65131	Health insurance
				65139	Other health insurance

		652	6520	65200	Reinsurance
		653	6530	65300	Social insurance
	66				Other financial activities
		661			Activities auxiliary to financial service (except insurance and social insurance)
			6611	66110	Administration of financial markets
			6612	66120	Security and commodity contracts brokerage
			6619	66190	Activities auxiliary to financial service activities n.e.c
		662			Activities auxiliary to insurance and social insurance
			6621	66210	Risk and damage evaluation
			6622	66220	Activities of insurance agents and brokers
			6629	66290	Other activities auxiliary to insurance and social insurance
		663	6630	66300	Fund management activities
L					<b>REAL ESTATE ACTIVITIES</b>
	68				Real estate activities
		681	6810		Trading of own or rented property and land use rights
				68101	Buying and selling of residential buildings and residential land use right
				68102	Buying and selling of non-residential buildings and non-residential land use right
				68103	Renting, operating and management of residential buildings and land
				68104	Renting, operating and management of non-residential buildings and land
				68109	Other real estate activities
		682	6820		Real estate consultancy and brokerage and auctioning, land use right auctioning
				68201	Real estate and land use right consultancy and brokerage
				68202	Real estate and land use right auctioning
M					<b>PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES</b>
	69				Legal and accounting activities
		691	6910		Legal activities
				69101	Legal consultancy and legal representation



				69102	General counselling and advising, preparation of legal documents
				69109	Other legal activities
		692	6920	69200	Accounting, bookkeeping and auditing activities; tax consultancy
	70				Activities of head offices; management consultancy activities
		701	7010	70100	Activities of head offices
		702	7020	70200	Management consultancy activities
	71				Architectural and engineering activities; technical testing and analysis
		711	7110		Architectural and engineering activities and related technical consultancy
				71101	Architectural and engineering activities
				71102	Geodetic surveying and mapping service activities
				71103	Geologic and hydrologic surveying activities
				71109	Other related technical consultancy
		712	7120	71200	Technical testing and analysis
	72				Scientific research and development
		721			Research and experimental development on natural sciences and engineering
			7211	72110	Research and experimental development on natural sciences
			7212	72120	Research and experimental development on engineering and technology
			7213	72130	Research and experimental development on medical sciences
			7214	72140	Research and experimental development on agricultural sciences
		722			Research and experimental development on social sciences and humanities
			7221	72210	Research and experimental development on social sciences
			7222	72220	Research and experimental development on humanities
	73				Advertising and market research
		731	7310	73100	Advertising
		732	7320	73200	Market research and public opinion polling
	74				Other professional, scientific and technical activities

		741	7410	74100	Specialized design activities
		742	7420	74200	Photographic activities
		749	7490		Other professional, scientific and technical activities n.e.c.
				74901	Hydro-meteorological activities
				74909	Remaining professional, scientific and technical activities n.e.c.
	75	750	7500	75000	Veterinary activities
N					<b>ADMINISTRATIVE AND SUPPORT SERVICE ACTIVITIES</b>
	77				Renting and leasing of machinery and equipment (without operators); of personal and household goods; of non-financial intangible
		771	7710		Renting and leasing of motor vehicles
				77101	Renting and leasing of automobiles
				77109	Renting and leasing of other motor vehicles
		772			Renting and leasing of personal and household goods
			7721	77210	Renting and leasing of recreational and sports goods
			7722	77220	Renting of video tapes and disks
			7729	77290	Renting and leasing of other personal and household goods
		773	7730		Renting and leasing of other machinery, equipment and tangible goods without operator
				77301	Renting and operational leasing of agricultural and forestry machinery and equipment without operator
				77302	Renting and operational leasing of construction and civil-engineering machinery and equipment without operator
				77303	Renting and operational leasing of office machinery and equipment (including computers) without operator
				77304	Renting and operational leasing of airplanes and air transport equipment without operator
				77305	Renting and operational leasing of ships, boats and floating structures without operator
				77309	Renting and leasing of other machinery, equipment and tangible goods without operators n.e.c
		774	7740	77400	Renting and leasing of non-financial intangible

	78				Employment activities
		781	7810	78100	Activities of employment placement agencies
		782	7820	78200	Temporary employment agency activities
		783	7830		Provision and management of human resources
				78301	Local human resources provision and management
				78302	Overseas human resources provision and management
	79				Travel agency, tour operator and related activities
		791			Travel agency and tour operator activities
			7911	79110	Travel agency activities
			7912	79120	Tour operator activities
		799	7990	79900	Reservation service and related activities
	80				Security and investigation activities
		801	8010	80100	Private security activities
		802	8020	80200	Security systems service activities
		803	8030	80300	Investigation activities
	81				Services to buildings and landscape activities
		811	8110	81100	Combined facilities support activities
		812			Cleaning activities
			8121	81210	General cleaning of buildings
			8129	81290	Industrial cleaning activities and specialized cleaning activities for buildings
		813	8130	81300	Landscape care and maintenance service activities
	82				Office administrative, office support and other business support activities
		821			Office administrative and support activities
			8211	82110	Combined office administrative service activities
			8219		Photocopying, document preparation and other specialized office support activities
				82191	Photocopying and document preparation
				82199	Other specialized office support activities
		822	8220	82200	Activities of call centres
		823	8230	82300	Organization of conventions and trade shows
		829			Other business support service activities n.e.c.
			8291	82910	Activities of collection agencies and credit bureaus

			8292	82920	Packaging activities
			8299	82990	Other remaining business support service activities n.e.c.
O					<b>ACTIVITIES OF VIETNAM'S COMMUNIST PARTY, SOCIO-POLITICAL ORGANIZATIONS, STATE MANAGEMENT AND NATIONAL DEFENCE AND SECURITY; COMPULSORY SOCIAL SECURITY</b>
	84				Activities of Vietnam's Communist Party, socio-political organizations, state management, national defence and security, foreign relations and compulsory social security
		841			Activities of Vietnam's Communist Party, socio-political organizations, state management and economic and social policy administration
			8411		Activities of Vietnam's Communist Party, socio-political organizations, general state management and combined economic administration
				84111	Activities of Vietnam's Communist Party and socio-political organizations
				84112	General state management and combined economic administration
			8412	84120	State management of health care, education, cultural services and other social services (excluding compulsory social security)
			8413	84130	State management of specialized economic sectors
		842			Provision of services to the nation as a whole
			8421	84210	Foreign affairs
			8422	84220	National defence activities
			8423	84230	Public order and safety activities
		843	8430	84300	Compulsory social security activities
P					<b>EDUCATION AND TRAINING</b>
	85				Education and training
		851			Preschool education (for infants from the age of three months to six years)
			8511	85110	Preschool education (for infants from the age of three months to three years)
			8512	85120	Preschool education (for infants from the age of three years to six years)
		852			General education
			8521	85210	Primary education

			8522	85220	Lower secondary education
			8523	85230	Upper secondary education
		853			Vocational education
			8531	85310	Basic-level training
			8532	85320	Intermediate-level training
			8533	85330	College-level training
		854			Higher education
			8541	85410	University training
			8542	85420	Master training
			8543	85430	Doctoral training
		855			Other education
			8551	85510	Sports and recreation education
			8552	85520	Cultural education
			8559	85590	Other education n.e.c.
		856	8560	85600	Educational support activities
Q					<b>HUMAN HEALTH AND SOCIAL WORK ACTIVITIES</b>
	86				Human health activities
		861	8610		Hospital and health station activities
				86101	Hospital activities
				86102	Health station and ministerial and sectoral medical activities
		862	8620		Medical and dental practice activities
				86201	Medical practice activities
				86202	Dental practice activities
		869			Other medical activities
			8691	86910	Preventive medicine activities
			8692	86920	Orthopedic and rehabilitation centers
			8699	86990	Other human health activities n.e.c.
	87				Residential care and nursing activities
		871	8710		Nursing care facilities
				87101	Nursing care facilities for wounded and sick soldiers
				87109	Other nursing care facilities
		872	8720		Residential care activities for mental retardation, mental health and substance abuse

				87201	Residential care activities for mental retardation and mental health
				87202	Health care activities for substance abuse
		873	8730		Health care activities for the persons having rendered meritorious services, the elderly and disabled not capable of self-care
				87301	Health care activities for the persons having rendered meritorious services (excluding wounded and sick soldiers)
				87302	Health care activities for the elderly
				87303	Health care activities for the disabled
		879	8790		Other residential care activities
				87901	Medical treatment and rehabilitation activities for prostitutes
				87909	Other residential care activities n.e.c
	88				Social work activities without accommodation
		881	8810		Social work activities without accommodation for the persons having rendered meritorious services, wounded and sick soldiers, the elderly and disabled
				88101	Social work activities without accommodation for the persons having rendered meritorious services (excluding wounded and sick soldiers)
				88102	Social work activities without accommodation for wounded and sick soldiers
				88103	Social work activities without accommodation for the elderly and disabled
		889	8890	88900	Other social work activities without accommodation
R					<b>ARTS, ENTERTAINMENT AND RECREATION</b>
	90	900	9000	90000	Creative, arts and entertainment activities
	91				Libraries, archives, museums and other cultural activities
		910			Libraries, archives, museums and other cultural activities
			9101	91010	Library and archives activities
			9102	91020	Conservation activities and museums
			9103	91030	Botanical and zoological gardens and nature reserves activities
	92	920	9200		Lottery, betting and gambling activities
				92001	Lottery activities
				92002	Betting and gambling activities

	93				Sports activities and amusement and recreation activities
		931			Sports activities
			9311	93110	Operation of sports facilities
			9312	93120	Activities of sports clubs
			9319	93190	Other sports activities
		932			Other amusement and recreation activities
			9321	93210	Activities of amusement parks and theme parks
			9329	93290	Other amusement and recreation activities n.e.c.
S					<b>OTHER SERVICE ACTIVITIES</b>
	94				Activities of other associations and organizations
		941			Activities of business associations, employers and professional organizations
			9411	94110	Activities of business associations and employers
			9412	94120	Activities of professional organizations
		942	9420	94200	Activities of trade unions
		949			Activities of other organizations
			9491	94910	Activities of religious organizations
			9499	94990	Activities of other organizations n.e.c
	95				Repair of computers, personal and household goods
		951			Repair of computers and communication equipment
			9511	95110	Repair of computers and peripheral equipment
			9512	95120	Repair of communication equipment
		952			Repair of personal and household goods
			9521	95210	Repair of audiovisual and consumer electronics
			9522	95220	Repair of household appliances and goods
			9523	95230	Repair of footwear and leather goods
			9524	95240	Repair of furniture and home furnishings
			9529	95290	Repair of bicycles, watches, clocks and other personal and household goods n.e.c
	96				Other personal service activities
		961	9610	96100	Steambath, massage and health improvement services (excluding except sports activities)
		962	9620	96200	Washing and (dry-) cleaning of textile and fur products
		963			Other personal service activities n.e.c

			9631	96310	Hairdressing and shampooing
			9632	96320	Funeral service activities
			9633	96330	Wedding service activities
			9639	96390	Other remaining personal service activities n.e.c
T					<b>ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS; GOODS-PRODUCING AND SERVICES-PRODUCING ACTIVITIES OF HOUSEHOLDS FOR OWN USE</b>
	97	970	9700	97000	Activities of households as employers
	98				Goods- and services-producing activities of households for own use
		981	9810	98100	Goods-producing activities of households for own use
		982	9820	98200	Services-producing activities of households for own use
U					<b>ACTIVITIES OF INTERNATIONAL ORGANIZATIONS AND BODIES</b>
	99	990	9900	99000	Activities of international organizations and bodies
<b>21</b>	<b>88</b>	<b>242</b>	<b>486</b>	<b>734</b>	

## APPENDIX II

DETAILED STRUCTURE OF VIETNAM STANDARD INDUSTRIAL CLASSIFICATION  
(Issued together with Decision No. 27/2018/QĐ-TTg dated July 6, 2018 of the Prime Minister)

### I. DEFINITIONS ABOUT ECONOMIC ACTIVITY AND ECONOMIC SECTOR

**1. Economic activity:** is the process of using materials, machinery, equipment, labor, technology, information networks etc. to create new goods or services so that each economic activity is characterized by the production process, input and output.

**2. Economic sector:** Theoretically, it would be best if each activity constitutes an industry, so the industry portfolio is the list of economic activities. In practice, however, the industry category under this optimal standard is not determined by the abundance, complexity and volatility of economic activities. Thus, the economic sector in Vietnamese Standard Industrial Classification is the set of similar economic activities based on three criteria ranked in the order of priority below:

- Process and production technology of economic activity;
- Input materials that economic activities use to create products;
- Characteristics of products produced by economic activity.

The economic sector of Vietnam classifies economic activities based on the nature of economic activity, so it is important to note the following:



- Not based on type of ownership, type of organization, method or size of production activities. For example, for footwear production, regardless of whether the activity is owned by the public or private, the type of organization is independent or dependent, or the individual business is conducted in the handcrafted or machine-made form, with a large or small scale, are classified in the sub-class "Footwear", code 15200.

- The term "economic sector" differs from the concept of "management sector": The economic sector in Vietnamese Standard Industrial Classification is formed by economic activities taking place in the economic territory of Vietnam, regardless of these economic activities are managed by anyone; in contrast, the management sector consists of economic activities under the management of certain units (ministries, state management departments, etc.), regardless of the economic activity. Thus the management sector may include one or more economic sectors.

- The concept of economic sector should also be distinguished from the concept of occupation. The economic sector is associated with the economic unit, where workers work with different occupations. Labor by economic sector reflects the economic activity of each individual in the overall activity of the unit; workers' occupations reflect their specific skills and occupations at the unit. For example, an employee who works as an accountant in the unit that has a main activity, "manufacture of tobacco" where the worker is classified as a tobacco worker but his/her occupation is accountant.

## **II. DETAILED STRUCTURE OF VIETNAMESE STANDARD INDUSTRIAL CLASSIFICATION**

### **A: AGRICULTURE, FORESTRY AND FISHING**

#### *01: AGRICULTURE AND RELATED SERVICE ACTIVITIES*

##### **011: Growing of non-perennial crops**

This group includes the growing of non-perennial crops that do not last for more than one growing season.

##### ***0111 – 01110: Growing of rice***

This class includes: All forms of growing (transplanting) of rice: Wet rice, dry rice.

##### ***0112-01120: Growing of maize and cereals for grain***

This class includes: All forms of growing maize and cereals for grain such as: wheat, barley, sorghum, millets.

*This class excludes:* Growing of maize for fodder, see 0119 (Growing of other non-perennial plants).

##### ***0113 - 01130: Growing of tubers***

This class includes: All forms of growing of tubers with high content of starch such as: sweet potatoes, potatoes, cassava, taro, yams, edible canna, etc.

##### ***0114—01140: Growing of sugar cane***

This class includes: All forms of growing sugar cane for production of sugar, honey, direct consumption.

**0115 – 01150: Growing of tobacco, pipe tobacco**

This class includes: All form of growing tobacco, pipe tobacco to roll cigarettes (cigar) and process tobacco and pipe tobacco.

*This class excludes:* Processing of tobacco, see 1200 (manufacture of tobacco products).

**0116—01160: Growing of fibre crops**

This class includes: Growing of cotton, jute, kenaf, flax and other fibre crops.

**0117-01170: Growing of oil seeds**

This class includes: Growing of oil seeds such as: soya beans, groundnuts, sesame seed, castor bean, rapeseed, sunflower seed, safflower seed, mustard seed, and other oil seeds.

**0118: Growing of leguminous crops and flowers**

*01181: Growing of vegetables*

This sub-class includes: Growing of vegetables such as:

- Growing of leafy vegetables such as: Cabbages, morning glories, cauliflowers, broccoli, lettuce, asparagus, glebionis coronaria, water dropwort, celery and other leafy vegetables;
- Growing of fruit-bearing vegetables such as: Watermelons, cucumbers, wax gourds, pumpkins, tomatoes, chillies, other melons and fruit-bearing vegetables;
- Growing of root, bulb or tuberous vegetables such as: Kohlrabies, carrots, turnips, onions, garlics, leeks, corianders, chives, other root, bulb or tuberous vegetables;
- Growing of sugar beets;
- Growing of mushrooms.

*This sub-class excludes:*

- Growing of spices, see 01281 (growing of perennial spices) and 01282 (growing of perennial pharmaceutical and aromatic crops);
- Gathering of wild fruits such as: Fungi, forest fungi, wild vegetables, wild fruits, etc., see 02320 (Gathering of non-wood forest products).
- Mushroom propagation, see 01310 (Non-perennial plant propagation).

*01182: Growing of legumious crops*

This sub-class includes: All forms of growing of legumious crops: Black beans, mung beans, yellow beans, faba bean, green peas, etc.

*This sub-class excludes:* Growing of soya beans, see 01170 (Growing of oil seeds).

*01183: Growing of non-perennial flowers*

This sub-class includes: Growing of non-perennial crops for flowers, branches, stems, leaves, roots for the needs of living, ornament, environmental cultural purposes, etc.

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

*01191: Growing of non-perennial spices*

This sub-class includes: Growing of plants mainly used as spices, such as chillies, ginger, curcuma, etc.

*This sub-class excludes:* Growing of perennial spices, see 01281 (Growing of perennial spices)

*01192: Growing of pharmaceutical and aromatic crops*

This sub-class includes: Growing of pharmaceutical and aromatic crops for pharmaceuticals industry or raw medicines (southern or northern medicines) such as: Artichokes, wormwoods, peppermint, purple fruited pea eggplant, celastrus hindsii, semen coicis, etc. and production of aromatics.

*01199: Growing of other remaining non-perennial crops*

This sub-class includes: The growing of non-perennial crops not elsewhere classified from 0111 to 0119, including: Growing of fodder such as: Maize, grass, natural pasture care; growing of water-fern for pig farming; growing of plants for green manure; growing of lotus, etc.

**012: Growing of perennial crops**

This group includes the growing of perennial crops that lasts for more than one growing seasons or last for one growing season but continuously giving products for a numerous seasons.

**0121: Growing of fruits**

*0121: Growing of grapes*

This sub-class includes: Growing of wine grapes and table grapes.

*This sub-class excludes:* Manufacture of wine, see 11020 (Manufacture of wine).

*0121: Growing of tropical and subtropical fruits*

This sub-class includes: Growing of mangoes, bananas, papayas, figs, dates, blue dragon, and other tropical and subtropical fruits.

*01213: Growing of citrus fruits*

This sub-class includes: Growing of oranges, lemons and limes, tangerines, mandarins and clementines, grapefruit and pomelo, other citrus fruits.

*01214: Growing of pome fruits and stone fruits*

This sub-class includes: Growing of apples, plums, apricots, cherries, pears, other pome fruits and stone fruits.

*01215: Growing of longan, litchis and rambutans*

This sub-class includes: Growing of longan, litchies and rambutans.

*01219: Growing of other fruits*

This sub-class includes: Growing of fruits not elsewhere classified from 01211 and 01215, including: Growing of bush fruits and edible nuts such as berries, raspberries, strawberries, chestnuts, walnuts, etc.

*This sub-class excludes:* Growing of cashews, see 01230 (Growing of cashews).

**0122-01220: Growing of oleaginous fruits**

This class includes: Growing of coconuts, olives, oil palms, other oleaginous fruits.

**0123—01230: Growing of cashews**

This class includes: The growing of cashews.

**0124—01240: Growing of pepper trees**

This class includes: The growing of peppers.

**0125—01250: Growing of rubber trees**

This class includes: The growing of rubber trees, for latex and little processing of dry rubber latex.

**0126—01260: Growing of coffee trees**

This class includes: The growing of coffee trees.

**0127—01270: Growing of tea trees**

This class includes: The growing of tea trees.

**0128: Growing of spices, pharmaceutical, and aromatic crops**

*01281: Growing of perennial spices*

This sub-class includes: Growing of spices mainly cloves, vanilla, etc.

*This sub-class excludes:* Growing of pepper trees, see 01240 (Growing of pepper trees).

*01282: Growing of perennial pharmaceutical and aromatic crops*

This sub-class includes: Growing of perennial crops used in pharmacy or perfumery: Providing materials for pharmaceuticals industry or raw medicines (southern or northern medicines) such as: jasmine, anise, adlay millets, false ginseng, ginseng, bastard cardamom, etc.

*This sub-class excludes:*

Growing of cinnamon, cardamon, etc., see 02103 (Silviculture and other forestry activities).

### **0129: Growing of perennial crops**

#### **01291: Growing of perennial ornamental plants**

This sub-class includes: Growing of ornamental plants for living, beauty, environment, and culture purposes.

#### **01299: Growing of other remaining perennial crops**

This sub-class includes: Growing of other perennial crops not elsewhere classified from 0121 to 0128, including: White mulberry, java olive tree, areca, betel, etc.

### **013: Plant propagation**

#### **0131 - 01310: Non-perennial plant propagation**

This class includes:

Seed production activities, nursing of annual crops such as:

rice seed production; cabbage, cauliflower, tomato, mushroom etc.

#### **0132 - 01320: Perennial plant propagation**

This class includes:

- The production of perennial seedlings such as cuttings, shoots, grafts, seedlings for direct propagation of seedlings or shoots from grafted seedlings to shoots to produce the final seedlings.
- Nursing, implanting, cutting branches and cutting branches of ornamental plants.

*This class excludes:* Forest tree nurseries, see 02104 (Forest tree nurseries).

### **014: Animal production**

This group includes raising of animals (except aquatic animals).

*This group excludes:*

- Breeding support services, quarantine, veterinary care, see 01620 (Farm animal boarding and care);
- Slaughtering and processing, outside husbandry facilities, see 1010 (Processing and preserving of meat and meat products);
- Production of hides, skins and furs, see 14200 (Manufacture of articles of fur).

#### **0141: Raising and breeding of cattle and buffaloes**

*01411: Breeding of cattle and buffaloes*

This sub-class includes:

- Raising cattle and buffaloes for breeding;
- Production of bovine semen.

*01412: Raising of cattle and buffaloes*

This sub-class includes:

- Raising of cattle and buffaloes for meat or plowing;
- Production of raw cow milk from cows or buffaloes;

*This sub-class excludes:*

- Processing of milk, outside husbandry facilities, see 10500 (Milk processing and dairy products).

**0142: Raising of horses, asses, mules and breeding of horses and asses**

*01421: Breeding of horses, asses*

This sub-class includes:

- Raising of horses, asses for breeding (including breeding of racing horses);
- Production of equine semen

*01422: Raising of horses, asses, mules*

- Raising of horses, asses, mules for meat, plowing, milk.

*This sub-class excludes:*

- Operation of racing, see 93190 (Other sports activities).

**0144: Raising of sheep and goat, breeding of sheep, goats, deer**

*01441: Breeding of sheep and goats, deer*

This sub-class includes:

- Raising of sheep and goats, deer for breeding;
- Production of semen of sheep, goats, deer.

*01442: Raising of sheep, goats, deer*

This sub-class includes:

- Raising of sheep, goats, deer for meat;
- Production of raw sheep or goat milk;
- Raising of sheep for wool.

*This sub-class excludes:*

- Sheep shearing on a fee or contract basis, see 01620 (Support activities for animal production);
- Production of pulled wool, see 1010 (Processing and preserving of meat and meat products);
- Processing of milk, see 10500 (Processing and preserving of milk and milk products).

#### **0145: Raising and breeding of swine/pigs**

##### *01451: Breeding of swine (pigs)*

This sub-class includes:

- Raising swine (pigs) for breeding;
- Production of swine/pig semen.

##### *01452: Raising of swine (pigs)*

This sub-class includes:

- Raising swine/pigs for meat or milk.

*This sub-class excludes:*

- Quarantine, care and breastfeeding, see 06120 (Farm animal boarding and care).
- Slaughtering and processing of pork outside the farms, see 1010 (Processing and preserving meat and meat products).

#### **0146: Raising of poultry**

##### *01461: Incubation and breeding of poultry*

This sub-class includes:

- Operation of poultry hatcheries for breeding animals and fertilized eggs.

##### *01462: Raising of chickens*

This sub-class includes: Raising of chickens for meat and eggs.

##### *01463: Raising of ducks, geese*

This sub-class includes: Raising of ducks and geese for meat and eggs.

#### *01469: Raising of other poultry*

This sub-class includes: Raising of ostriches, raising of quails, pigeons.

#### **0149 – 01490: Raising of other animals**

This class includes:

- Raising and breeding of domestic animals and other pet animals (except fish): dogs, cats, rabbits, reptile, insects;
- Raising and breeding of bees, production of honey;
- Raising of silk worms, production of silk worm cocoons;
- Production of fur skins, reptile skins from ranching operation.

*This class excludes:*

- Raising and domesticating animals from farms, see 01620;
- Production of hides and skins originating from hunting and trapping, see 01700 (Hunting, trapping and related services activities);
- Operation of frog farms, crocodile farms, tortoise farms, see 03222 (Freshwater aquaculture);
- Training of pet animals, see 91030 (Botanical and zoological gardens and nature reserves activities).

#### **015 – 0150 – 01500: Mixed farming**

This group includes: The combined production of crops and animals, such as not any production of crops or animals in a given unit exceeds 66% of overall farming operation.

*This group excludes:* Mixed crop farming or mixed animal farming, classified as main activity (main activity is an activity with more than 66% of production value).

#### **016: Support activities to agriculture**

##### ***0161 – 01610: Support activities for crop production***

This class includes:

Specialized outsourcing activities on a fee or contract basis:

- Treatment of crops;
- Crop spraying, pest and disease control for crops, growth stimulation, insurance for crops;
- Cutting and trimming of perennial crops;
- Working the soil, seeding, transplanting, harvesting;



- Pest control in connection with plant varieties;
- Checking of seeds, cultivars;
- Renting agricultural machinery with operators;
- Irrigation and drainage activities in service of cultivation.

*This class excludes:*

- Post-harvest crop activities, see 01630 (Post-harvest crop activities);
- Activities of agronomists and agricultural economists, see 7490 (Other professional, scientific and technical activities not elsewhere classified);
- Organization of agricultural shows and fairs, see 82300 (Organization of conventions and trade shows);
- Landscape architecture, see 71101 (Architectural activities).

**0162 – 01620: Support activities for animal production**

This class includes:

Specialized outsourcing activities on a fee or contract basis:

- Activities to promote propagation, growth and output of animals;
- Herd testing services, droving services, agistment services, poultry caponizing, cattle castration, coop cleaning, etc.
- Activities related to artificial insemination;
- Sheep shearing;
- Droving services, pasture rental services;
- Raising and domesticating of animals;
- Sorting and cleaning of poultry eggs, animal skinning and related activities;
- Shoeing of horses, horse care.

*This class excludes:*

- Animal care, animal slaughtering control, medical examination and treatment of animals, see 75000 (Veterinary activities);
- Renting of animals, see 77309 (Renting and leasing of other machinery, equipment and tangible goods without operators not elsewhere classified);

- Service activities to promote commercial hunting and trapping, see 01700 (Hunting, trapping and related services activities);
- Caring and raising of birds, pets, see 91030 (Botanical and zoological gardens and nature reserves activities);
- Operation of racing stables, see 93190 (Other sports activities).

#### **0163 - 01630: Post-harvest crop activities**

This class includes:

- Preparation of crops for sale, i.e. cleaning, grading, little processing, disinfecting;
- Cotton ginning;
- Preparation of tobacco leaves, pipe tobacco;
- preparation of cocoa beans, etc.;

*This class excludes:*

- Preparation of agricultural products by the producer, see groups 011 (Growing of non-perennial crops) or 012 (Growing of perennial crops);
- Rolling and drying of tobacco, see 1200 (Manufacture of tobacco products);
- Marketing activities of commission merchants and cooperative associations, see group 461 (Agents, broker, auction);
- Wholesale of agricultural raw materials, see 462 (Wholesale of agricultural or forest materials (except for wood, bamboo) and live animals).

#### **0164 - 01640: Seed processing for propagation**

This class includes: Activities aimed at improving the propagation quality of seed through the removal of non-seed materials, undersized, mechanically or insect-damaged and immature seeds as well as removing the seed moisture to a safe level for seed storage. This activity includes the drying, cleaning, grading and treating of seeds until they are marketed, impossible failure revoke.

*This class excludes:*

- Growing of seeds, see groups 011 (Growing of non-perennial crops) and 012 (Growing of perennial crops);
- Genetic-based research to develop or modify new forms of seeds, see 721 (Research and experimental development on natural sciences and engineering);
- Processing of seeds to obtain oil, see 10402 (Manufacture of vegetable and animal oils and fats).

#### **017 - 0170 – 01700: Hunting, trapping and related services activities**

This group includes:

- Hunting and trapping on a commercial basis;
- Taking of animals 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;
- Catching of sea mammals such as walrus and seal;
- Bird nest harvesting activities in the cave, building houses for swallows;
- Domesticating animals hunted at zoos;
- Service activities to stimulate hunting and trapping on a commercial basis;

*This group excludes:*

- Production of fur skins, reptile or bird skins from ranching operations, see group 14200 (Manufacture of articles of fur);
- Catching of whales, sharks, see 03110 (Marine fishing);
- Production of hides and skins originating from slaughterhouses, see 14200 (Manufacture of articles of fur);
- Hunting for sport or recreation and related service activities, 93190 (Other sports activities).

## **02: FORESTRY AND RELATED SERVICE ACTIVITIES**

This division includes the production of logging and non-wood forest products for the forest-based manufacturing industries as well as the gathering of wild-growing forest products. Besides the production of timber, forestry activities result in products that undergo little processing, such as roundwood, branchy wood, fire wood, charcoal or peeled wood. These activities can be carried out in natural or planted forests.

### **021 - 0210: Silviculture, forest care and cultivation**

This group includes activities to develop, maintain and conserve biodiversity of forest types; includes centralized forestation, zoning for regeneration combined with silviculture, nursery of newly planted forests not meeting the forest standards. The above activities are carried out in production forests, protective forests and special-use forests. This group also includes forestry seedling nursery activities; scattering of commercially-available scattered forest trees in areas that do not meet forest standards.

*This group excludes:* Growing and care of trees at parks, amusement parks, see 80300 (Services to buildings and landscape activities).

#### *02101: Silviculture and caring of standing timber*

This sub-class includes:

- Silviculture and caring of the forest for the purpose of timber for construction (house building, planking, etc.), household furniture, pit pillar, railway sleepers, as paper materials, plywood, etc.
- Forest regeneration.

*02102: Silviculture and caring of bamboo forest*

This sub-class includes: Silviculture and care of bamboo, cassava forests for construction purposes, as raw material for household wares and handicrafts, as raw materials for paper and bamboo, channels, vines for bamboo shoots.

*02103: Silviculture and caring of other forests*

This sub-class includes:

Silviculture and caring of forests not mentioned above.

In specific:

- Growing of shade trees, firewood, specialty trees (chestnut, pine, etc);
- Growing of protective forests: watershed protection, protection of water, protection of ecological environment, wind, sand and coastal wave protection, etc.
- Growing of specialized forests: To be used for research, scientific experimentation, nature conservation and biodiversity conservation, national forest gardens, historical and cultural relics protection, scenic places, etc.

*02104: Forest tree nurseries*

This sub-class includes: Propagating forest tree seedlings for centralized silviculture and growing of scattered forest trees for production, protection and special purpose purposes, etc.

**022-0220-02200: Logging**

*This group includes:*

- Production of roundwood for forest-based manufacturing industries;
- Production of roundwood used in an unprocessed form such as house poles, fence posts and railway sleepers, etc.
- Production of charcoal in the forest (using traditional methods).

**023: Extraction, gathering of non-wood forest products**

**0231- 02310: Extraction of non-wood forest products**

This class includes:

- Extraction of bamboo, sociality trees, rattan, etc.

- Extraction of other products such as lac, resin originating from forest trees, specialty forest trees, etc.
- Extraction of firewood.

### **0232 - 02320: Gathering of non-wood forest products**

This class includes:

- Gathering of wild growing materials such as: fruits, berries, nuts, oleaginous fruits, wild mushrooms, wild vegetables, natural fruits;
- Gathering of other products from natural forests, etc.

*This class excludes:* Growing of mushrooms, gathering of shiitake, straw mushroom, see 01181 (Growing of vegetables).

### **024 – 0240 – 02400: Support services to forestry**

This group includes:

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

In specific:

- Irrigation and drainage activities in service of forestry;
- Activities of contracting forestry works (digging, planting, caring, harvesting, etc);
- Forest protection, forest pest control;
- Forestry inventories;
- Forest management, forest fire fighting and protection;
- Other support services to forestry (renting of forest machinery with operators, etc.);
- Transport of logs and forest productions to the forest gate.
- Little processing of timber within the forest.
- Raising of, rescue, caring of forest animals and plants.

*This g excludes:* Nursing of breeds for silviculture, see 02104 (Forest tree nurseries).

### **03. FISHING AND AQUACULTURE**

This division includes capture fishery and aquaculture, from marine, brackish water or freshwater environments.

Also included are activities that are normally integrated in the process of production for own account (e.g. seeding oysters for pearl production).

This division does not include: building and repairing of ships and boats (3011, 3315); sport or recreational fishing activities (9319); processing of fish, crustaceans or molluscs is excluded, whether at land-based plants or on factory ships (1020).

## **031: Fishing**

### ***0311 - 03110: Marine fishing***

This class includes:

- Fishing;
- Taking of marine crustaceans and molluscs;
- Whale catching;
- Taking of marine aquatic animals: turtles, sea urchins etc.
- Gathering of other marine organisms and materials: Natural pearls, sponges, coral and algae;
- Exploiting of natural marine aquatic breeds;
- Activities of vessels engaged both in fishing and in processing and preserving of fish.

*This class excludes:*

- Capturing of marine mammals, except whales, e.g. walruses, seals, see 01700 (Hunting, trapping and related services activities);
- Bird nest harvesting activities in the cave, building houses for swallows, see 01700 (Hunting, trapping and related services activities);
- Processing of aquatic animals on factory ships or in factories ashore, see 1020 (Processing and preserving of aquatic animals and products of aquatic animals);
- Renting of cargo ships with operators (e.g. for ships carrying fishes, shrimps, etc.), see 50121 (Sea and coastal freight water transport); - Fishing inspection, protection and patrol services, see 84230 (Public order and safety activities);
- Fishing practiced for sport or recreation and related services, 93190 (Other sports activities);
- Knit, net repair, see 13940 (Manufacture of cordage, rope, twine and netting);
- Repair of fishing boats, see 33150 (Repair and maintenance of transport equipment, except motor cars, motorbikes, mopeds, and other motor vehicles)).

### ***0312-03120: Freshwater fishing***

This class includes:

- Taking of fishes, shrimps, and other aquatic animals in lagoons, ponds, lakes, rivers, streams inland.

- Gathering of animals living in freshwater and brackish inland for materials.

*This class excludes:*

- Fishing practiced for sport or recreation and related services, see 93190 (Other sports activities);
- Fishing inspection, protection and patrol services, see 84230 (Public order and safety activities).

### **032: Aquaculture**

Involving the culturing or farming (including harvesting) of aquatic organisms (fish, molluscs, crustaceans, plants, crocodiles, alligators and amphibians); this group includes aquaculture in marine, brackish water, freshwater. This group also include aquatic nurseries.

#### **0321: Marine aquaculture**

This class includes:

Aquaculture of aquatic organisms in marine (mudflat, coastal, offshore).

This class includes:

##### *03211: Fish farming*

This sub-class includes farming of fishes (groupers, salmons, etc.), including ornamental fish.

##### *03212: Shrimp farming*

This sub-class includes farming of shrimps (lobsters, giant tiger prawns, whiteleg shrimps, etc.)

##### *03213: Farming of other aquatic animals*

This sub-class includes culture of crustaceans (crabs, etc.), bivalves and other molluscs (oysters, mussels, sweet snails, etc.) and other aquatic animals (seaweed, algae, etc.).

##### *03214: Marine seed production*

This sub-class includes the breeding, nursing and domestication of aquatic species (fish, shrimp and other aquatic products) for the purpose of sale for commercial purposes, aquaculture, aquaculture in saline environments.

This sub-class also includes:

- Aquaculture activities in salt water filled tanks or reservoirs;
- Operation of marine worm farms.

*This class excludes:*

- Operation of frog farms, crocodile farms, tortoise farms, see 03222 (Freshwater aquaculture).

#### **0322: Freshwater aquaculture**

This class includes aquaculture of aquatic animals in freshwater such as lagoons, ponds, lakes, rivers, streams, paddy fields, etc.); aquaculture of other aquatic animals in brackish water (lagoons, estuary), resulting from mixing of seawater with fresh water due to changes in tides.

This class includes:

*03221: Fish farming*

*03222: Shrimp farming*

*03223: Farming of other aquatic animals:* culture of freshwater crustaceans (crabs, etc.), bivalves, other molluscs and other aquatic animals (snails, etc.) and other aquatic animals.

*03224: Freshwater seed production*

This sub-class includes the breeding, nursing and domestication of aquatic species (fish, shrimp and other aquatic products) for the purpose of sale for commercial purposes, aquaculture, aquaculture in freshwater, brackish water.

This sub-class also includes:

- Farming of ornamental fish;
- Farming of tortoises, frogs, crocodiles.

## **B: MINING AND QUARRYING**

This section includes: the extraction of minerals occurring naturally as solids (coal and ores), liquids (crude petroleum) or gases (natural gas). Extraction can be achieved by different methods such as underground or surface mining, seabed mining etc.;

This section also includes:

- Supplementary activities aimed at preparing the crude materials for marketing, for example, crushing, cutting, cleaning, sorting, heating ore, liquefaction of gas and solid fuels. These operations are often carried out by the units that extracted the resource and/or others located nearby.
- Mining activities are classified into divisions, groups and classes on the basis of the principal mineral produced. Divisions 05, 06 are concerned with mining and quarrying of fossil fuels (hard coal, peat, petroleum, gas); divisions 07, 08 concern metal ores, various minerals and quarry products;

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

*This section excludes:*

- The processing of the extracted materials, see section C (Manufacturing);
- The usage of the extracted materials without a further transformation for construction purposes, see section F (Construction);



- Bottling of natural spring and mineral waters at springs and wells, see class 1104 (Manufacture of soft drinks and production of mineral water);
- The crushing, grinding or otherwise treating certain earths, rocks and minerals not carried out in conjunction with mining and quarrying, see sub-class 23990 (Manufacture of other non-metallic mineral products not elsewhere classified);
- The collection, purification and distribution of water, see sub-class 36000 (Water collection, treatment and supply)
- Site preparation activities for mining, see class 43120 (Site preparation);
- Geophysical, geologic and seismic surveying activities, see class 7110 (Architectural and engineering activities and related technical consultancy).

#### ***05: MINING OF COAL AND LIGNITE***

This division includes: the extraction of solid mineral fuels through underground or open-cast mining and includes operations (e.g. cleaning, sorting, compressing and other steps necessary for transportation etc.) leading to a marketable product.

*This division excludes:* Coking, see 19100 (Manufacture of coke oven products), services incidental to coal or lignite mining, see 09100 (Support activities for crude petroleum and natural gas extraction) or see 09900 (Support activities for other mining and quarrying).

#### **051 – 0510 - 05100: Mining of hard coal**

This group includes:

- Mining of hard coal: underground or surface mining, including mining through liquefaction methods;
- cleaning, sizing, grading, pulverizing, compressing etc. of lignite to improve quality of lignite or facilitate transport or storage;
- recovery of hard coal from culm banks.

*This class excludes:*

- lignite mining, see 05200 (Mining and agglomeration of lignite);
- Peat digging and agglomeration of peat, see 08920 (Extraction and agglomeration of peat);
- Test drilling for hard coal mining, see 09900 (Support activities for other mining and quarrying);
- Support activities for hard coal mining, see 09900 (Support activities for other mining and quarrying);
- Manufacture hard coal briquettes or solid fuels, see 19100 (Manufacture of coke oven products);
- Production of briquette or solid fuels containing lignite, peat, see 19200 (Manufacture of refined petroleum products);

- Work performed to develop or prepare properties for coal mining, see 43120 (Site preparation).

### **052 – 0520 - 05200: Mining of lignite**

This group includes:

- Mining of lignite (brown coal): underground or surface mining, including mining through liquefaction methods;
- washing, dehydrating, pulverizing, compressing and agglomeration of lignite to improve quality or facilitate transport or storage.

*This group excludes:*

- Hard coal mining, see 05100 (Mining of hard coal);
- Peat digging and agglomeration of peat, see 08920 (Extraction and agglomeration of peat);
- Test drilling for hard coal mining, see 09900 (Support activities for other mining and quarrying);
- Support activities for lignite mining, see 09900 (Support activities for other mining and quarrying);
- Manufacture of fossil coal containing lignite, peat, see 19200 (Manufacture of refined petroleum products);
- Work performed to develop or prepare properties for coal mining, see 43120 (Site preparation).

### **06: EXTRACTION OF CRUDE PETROLEUM AND NATURAL GAS**

This division includes:

- Production of crude petroleum, the mining and extraction of oil from oil shale and oil sands and the production of natural gas and recovery of hydrocarbon liquids;
- Activities of operating and developing oil and gas field properties.

This division also includes:

- Activities as drilling, “spudding in”, completing and equipping wells, operating separators, emulsion breakers, desilting equipment and field gathering lines for crude petroleum and all other activities in the preparation of oil and gas up to the point of shipment from the producing property.

*This division excludes:*

- Support activities for petroleum and gas extraction, such as oil and gas field services, performed on a fee or contract basis, see 09100 (Support activities for petroleum and natural gas extraction);
- Oil and gas well exploration, see 09100 (Support activities for petroleum and natural gas extraction);
- Test drilling and boring activities, see 09100 (Support activities for petroleum and natural gas extraction);

- The refining of petroleum products, see 19200 (Manufacture of refined petroleum products);
- Geophysical, geologic and seismic surveying activities, see class 7110 (Architectural and engineering activities and related technical consultancy).

### **061 – 0610 - 06100: Extraction of crude petroleum**

This group includes: Extraction of crude petroleum oils.

This group also includes:

- Extraction of bituminous or oil shale and tar sand;
- Production of crude petroleum from bituminous shale and sand;
- Processes to obtain crude oils: decantation, desalting, dehydration, stabilization, defilements, etc.

*This group excludes:*

- Support activities for petroleum and gas extraction, such as oil and gas field services, performed on a fee or contract basis, see 09100 (Support activities for petroleum and natural gas extraction);
- Oil and gas well exploration, see 09100 (Support activities for petroleum and natural gas extraction);
- The refining of crude petroleum products, see 19200 (Manufacture of refined petroleum products);
- Recovery of liquefied petroleum gases in the refining of petroleum, see 19200 (Manufacture of refined petroleum products);
- Transport of oil and natural gas via pipelines, see 49400 (Transport via pipeline).

### **062 – 0620 - 06200: Extraction of natural gas**

This group includes:

- Production of natural gas;
- Extraction of condensates;
- Draining and separation of liquid hydrocarbon fractions;
- Gas desulphurization;

This group also includes: Mining of hydrocarbon liquids, obtained through liquefaction or pyrolysis.

*This group excludes:*

- Support activities for petroleum and gas extraction, such as oil and gas field services, see 09100 (Support activities for petroleum and natural gas extraction);

- Oil and gas well exploration, see 09100 (Support activities for petroleum and natural gas extraction);
- Recovery of liquefied petroleum gases in the refining of petroleum, see 19200 (Manufacture of refined petroleum products);
- Manufacture of industrial gases, see 20111 (Manufacture of industrial gases);
- Transport of oil and natural gas via pipelines, see 49300 (Transport via pipeline).

#### **07: MINING OF METAL ORES**

This division includes: mining for metallic minerals (ores), performed through underground or open-cast extraction, seabed mining etc. Also included are ore dressing and beneficiating operations, such as crushing, grinding, washing, sorting, gravity separation or flotation operations.

*This group excludes:*

- The roasting of iron pyrites, see 20119 (Manufacture of basic chemicals);
- The production of aluminium oxide, see 24202 (Manufacture of non-ferrous metals);
- The operation of blast furnaces, see 24100 (Manufacture of basic iron and steel), 24202 (Manufacture of non-ferrous metals).

#### **071 – 0710 - 07100: Mining of iron ores**

This group includes:

- Mining of ores valued chiefly for iron content.
- Beneficiation and agglomeration of iron ores.

*This group excludes:* Extraction and preparation of pyrites and pyrrhotite (except roasting), see 08910 (Mining of chemical and fertilizer minerals).

#### **072: Mining of non-ferrous metal ores (except for precious metal ores)**

This group includes: The mining of non-ferrous metal ores.

#### **0721 - 07210: Mining of uranium and thorium ores**

This group includes:

- Mining of ores chiefly valued for uranium and thorium content: pitchblend;
- Concentration of such ores.

*This group excludes:*

- Enrichment of uranium and thorium ores, see 20113 (Manufacture of other basic chemicals);

- Production of uranium metal from pitchblende or other ores, see 24202 (Manufacture of non-ferrous metals);
- Smelting and refining of uranium, see 24202 (Manufacture of non-ferrous metals).

### **0722: Mining of non-ferrous metal ores**

#### *07221: Mining of bauxite ores*

This sub-class includes: Mining and preparation of bauxite ores.

#### *07229: Mining of non-ferrous metal ores not elsewhere classified*

This sub-class includes: Mining of aluminium, copper, lead, zinc, tin, manganese, chrome, nickel, cobalt, molybdenum, tantalum, vanadium.

*This sub-class excludes:*

- Mining and preparation of uranium and thorium ores, see 07210 (Mining of uranium and thorium ores);
- Production of aluminium oxide and mattes of nickel or of copper, see 24202 (Manufacture of non-ferrous metals).

### **073 – 0730 - 07300: Mining of precious metal ores**

This group includes: Mining and preparation of precious metal ores: Gold, silver, platinum.

### **08: OTHER MINING AND QUARRYING**

This division includes: extraction from a mine or quarry, but also dredging of alluvial deposits, rock crushing and the use of salt marshes. The products are used most notably in construction (e.g. sands, stones etc.), manufacture of materials (e.g. gypsum, clay, calcium etc.), manufacture of chemicals etc. *This division excludes:* Processing (except crushing, grinding, cutting, sorting, cleaning, and mixing) of the minerals extracted.

### **081 - 0810: Quarrying of stone, sand, gravel, and clay**

#### *08101: Quarrying of stone*

This sub-class includes:

- Quarrying, rough trimming and sawing of monumental and building stone such as marble, granite, sandstone etc.
- Quarrying, crushing and breaking of limestone for manufacture of building materials, road construction;
- Mining of chalk for refractory materials;
- Breaking and crushing of stone.

*08102: Quarrying of sand, gravel*

This sub-class includes:

- Extraction and dredging of industrial sand, sand for construction and manufacture of materials;

*08103: Mining of clays*

This sub-class includes:

- Mining of clays, kaolin;
- Mining of clays, refractory clays and ceramic.

*This sub-class excludes:*

- Mining of bituminous sand, see 06100 (Extraction of crude petroleum);
- Mining of chemical and fertilizer minerals, see 08910 (Mining of chemical and fertilizer minerals);
- Production of calcined dolomite, see 2394 (Manufacture of cement, lime and plaster);
- Cutting, shaping and finishing of stone, see 23960 (Cutting, shaping and finishing of stone).

**089: Mining and quarrying not elsewhere classified**

***0891 - 08910: Mining of chemical and fertilizer minerals***

This class includes:

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

This class also includes: Guano mining.

*This class excludes:*

- Extraction of salt, see 08930 (Extraction of salt);
- Roasting of iron pyrites, see 20119 (Manufacture of other basic chemicals);
- Manufacture of synthetic fertilizers and nitrogen compounds, see 20120 (Manufacture of fertilizers and nitrogen compounds).

### **0892 - 08920: Extraction and agglomeration of peat**

This class includes:

- Peat digging;
- Peat agglomeration.

*This class excludes:*

- Service activities incidental to peat mining, see 09900 (Support activities for other mining and quarrying);
- Manufacture of articles of peat, see 23990 (Manufacture of other non-metallic mineral products not elsewhere classified).

### **0893 – 08930: Extraction of salt**

This class includes:

- Extraction of rock salt, grinding and screening of salt;
- Salt production by evaporation of sea water or other saline waters;
- Crushing, purification and refining of salt by the producer.

*This class excludes:*

- Processing of salt into food-grade salt, e.g. iodized salt, see 10790 (Manufacture of other food products not elsewhere classified);
- Potable water production by evaporation of saline water, see 36000 (Water collection, treatment and supply).

### **0899 - 08990: Mining and quarrying not elsewhere classified**

This class includes:

Mining and quarrying of various minerals and materials not elsewhere classified:

- + abrasive materials, asbestos, natural graphite, steatite (talc), feldspar etc.
- + gemstones, quartz, mica etc.

### **09: MINING SUPPORT SERVICE ACTIVITIES**

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

## **091 - 0910 – 09100: Support activities for petroleum and natural gas extraction**

This group includes:

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

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

This group also includes: Oil and gas field fire fighting services.

*This group excludes:*

- Service activities performed by operators of oil or gas fields, see 06100 (Extraction of crude petroleum) and 06200 (Extraction of natural gas);
- Specialized repair of mining machinery, see 33120 (Repair of machinery);
- Liquefaction and regasification of natural gas for purpose of transport, done off the mine site, see 5225 (Service activities incidental to land transportation);
- Geophysical, geologic and seismic surveying activities, see class 7110 (Architectural and engineering activities and related technical consultancy).

## **099 - 0990 - 09900: Support activities for other mining and quarrying**

This group includes:

- Support services on a fee or contract basis, required for mining activities of divisions 05, 07 and 08;
- Exploration services, e.g. traditional prospecting methods, such as taking core samples and making geological observations at prospective sites;
- Draining and pumping services, on a fee or contract basis;
- Test drilling and test hole boring.

*This group excludes:*

- Operating mines or quarries on a contract or fee basis, see division 05 (Mining of coal and lignite), 07 (Mining of metal ores) or 08 (Other mining and quarrying);



- Specialized repair of mining machinery, see 33120 (Repair of machinery);
- Geophysical surveying services, on a contract or fee basis, see 7110 (Architectural and engineering activities and related technical consultancy).

## **C: MANUFACTURING**

This section includes the physical or chemical transformation of materials, substances, or components into new products, although this cannot be used as the single universal criterion for defining manufacturing (see remark on processing of waste below). The materials, substances, or components transformed are raw materials that are products of agriculture, forestry, fishing, mining or quarrying as well as products of other manufacturing activities. Substantial alteration, renovation or reconstruction of goods is generally considered to be manufacturing. Units engaged in manufacturing are often described as plants, factories or mills and characteristically use power-driven machines and materials-handling equipment. However, units that transform materials or substances into new products by hand or in the worker's home and those engaged in selling to the general public of products, such as bakeries and custom tailors, are also included in this section. Manufacturing units may process materials or may contract with other units to process their materials for them. Both types of units are included in manufacturing.

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

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

Manufacture of specialized components and parts of, and accessories and attachments to, machinery and equipment is, as a general rule, classified in the same class as the manufacture of the machinery and equipment for which the parts and accessories are intended. Manufacture of unspecialized components and parts of machinery and equipment, e.g. engines, pistons, electric motors, electrical assemblies, valves, is classified in the appropriate class of manufacturing, without regard to the machinery and equipment in which these items may be included. However, making specialized components and accessories by moulding or extruding plastics materials is included in class 2220 (Manufacture of plastics products). Assembly of the component parts of manufactured products is considered manufacturing. This includes the assembly of manufactured products from either self-produced or purchased components.

The recovery of waste, i.e. the processing of waste into secondary raw materials is classified in class 3830 (Materials recovery). While this may involve physical or chemical transformations, this is not considered to be a part of manufacturing. The primary purpose of these activities is considered to be the treatment or processing of waste and they are therefore classified in Section E (Water supply; sewerage, waste management and remediation activities). However, the manufacture of new final products (as opposed to secondary raw materials) is classified in manufacturing, even if these processes use waste as an input. For example, the production of silver from film waste is considered to be a manufacturing process.

Specialized maintenance and repair of industrial, commercial and similar machinery and equipment is, in general, classified in division 33 (Repair, maintenance and installation of machinery and equipment). However, the repair of computers and personal and household goods is classified in division 95 (Repair of computers and personal and household goods), while the repair of motor

vehicles in garage is classified in division 45 (Wholesale and retail trade and repair of motor vehicles and motorcycles).

The installation of machinery and equipment, when carried out as a specialized activity, is classified in 33200 (Installation of industrial machinery and equipment).

*Remark:* The boundaries of manufacturing and the other sectors of the classification system can be somewhat blurry. As a general rule, the activities in the manufacturing section involve the transformation of materials into new products. Their output is a new product. However, the definition of what constitutes a new product can be somewhat subjective.

As clarification, the following activities are considered manufacturing in VSIC:

- Milk pasteurizing and bottling, see 10500 (Manufacture of dairy products);
- Fresh fish processing (fish filleting), not done on a fishing boat, see 1020 (Processing and preserving of fish, crustaceans and molluscs);
- Printing and related activities, see 181 (Printing and service activities related to printing);
- Manufacture of concrete and ready-mixed concrete production, see 23950 (Manufacture of articles of concrete, cement and plaster);
- Leather converting, see 15110 (Tanning and dressing of leather; dressing and dyeing of fur);
- Wood preserving, see 1610 (Sawmilling and planing of wood);
- Electroplating, plating, metal heat treating, and polishing, see 25920 (Machining; treatment and coating of metals);
- Rebuilding or remanufacturing of machinery (e.g. automobile engines, see 29100 (Manufacture of motor cars and motor vehicles));
- Tyre retreading, see 22110 (Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres).

Conversely, there are activities that, although sometimes involving transformation processes, are classified in other sections of VSIC; in other words, they are not classified in section C (Manufacturing). They include:

- logging, classified in section A (Agriculture, forestry and fishing);
- beneficiating of agricultural products, classified in section A (Agriculture, forestry and fishing);
- beneficiating of ores and other minerals, classified in section B (Mining and quarrying);
- construction of structures and fabricating operations performed at the site of construction, classified in section F (Construction);
- Activities of breaking bulk and redistribution in smaller lots, including packaging, repackaging or bottling of products, such as liquors or chemicals; introduced to customers on the computer, classified into every part, are classified to section G (Wholesale and retail trade; repair of motor vehicles and motorcycles).

## **10: MANUFACTURE OF FOOD PRODUCTS**

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

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

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

Production of animal feeds from slaughter waste or by-products is classified in 10800 (Manufacture of prepared feeds for livestock, poultry and aquatic animals). Processing food and beverage waste into secondary raw material is classified to 3830 (Materials recovery), and disposal of food and beverage waste in 38210 (Treatment and disposal of non-hazardous waste).

### **101 – 1010: Processing and preserving of meat and meat products**

This group includes: Processing and preserving of meat and meat products.

*This group excludes:*

- Manufacture of prepared frozen meat and poultry dishes, see 10751 (Manufacture of prepared meat meals and dishes);
- Processing of soup containing meat, see 10790 (Manufacture of other food products not elsewhere classified);
- Wholesale trade of meat, see 463 (Wholesale of food, beverages and tobacco);
- Packaging of meat, see 82920 (Packaging activities).

#### *10101: Slaughtering of cattle and poultry*

- Slaughtering and processing engaged in killing, packing and preserving meat: beef, pork, poultry, lamb, rabbit, mutton, camel, etc.

This sub-class also includes:

- Slaughtering of whales on land or on specialized vessels;

#### *10102: Processing and preserving of meat*

- Production of fresh, chilled or frozen meat, in carcasses;
- Production of fresh, chilled or frozen meat, in cuts;

- Production of fresh, chilled or frozen meat, in individual portions.
- Processing of whales on land or on specialized vessels;
- Production of hides and skins originating from slaughterhouses, including fellmongery;
- Rendering of lard and other edible fats of animal origin;
- Processing of animal offal;
- Production of feathers and down.

*10109: Processing and preserving of meat products*

This sub-class includes:

- Production of dried, salted or smoked meat;
- Production of meat products: Sausages, pâtés, ham.

**102 – 1020: Processing and preserving of meat and meat products**

This group includes:

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

This group also includes:

- activities of vessels engaged only in the processing and preserving of fish;
- processing of seaweed.

*This group excludes:*

- processing of whales on land or specialized vessels, see 1010 (Processing and preserving of meat and meat products);
- production of oils and fats from marine material, see 10401 (Manufacture of animal oils and fats);
- manufacture of prepared frozen fish dishes, see 10752 (Manufacture of prepared meals and dishes);

- Manufacture of fish soup, see 10790 (Manufacture of other food products not elsewhere classified).

*10201: Preparation and preservation of frozen aquatic animals:*

This sub-class includes:

- Preparation of frozen aquatic animals;
- Preservation of aquatic animals, mainly using frozen method.

*10202: Preparation and preservation of dried aquatic animals:*

This sub-class includes:

- Preparation of dried aquatic animals;
- Preservation of aquatic animals, mainly drying, smoking, salting and canning.

*10203: Processing and preserving of fish sauce:*

This sub-class includes: Processing and preserving of fish and other live aquatic animals.

*10209: Processing and preserving of other aquatic animal products*

This sub-class includes: Processing and preserving of other aquatic animal products not elsewhere classified.

**103 - 1030: Processing and preserving of fruit and vegetables**

*10301: Manufacture of juice*

This sub-class includes:

Manufacture of non-concentrate juice from vegetables and fruits, non-fermented and non-alcoholic.

- Manufacture of mixed juice from vegetables and fruits.

*10309: Processing and preserving of other fruit and vegetables*

This sub-class includes:

- Manufacture of food consisting chiefly of fruit or vegetables, except ready-made dishes in frozen form;
- Preserving of fruit, nuts or vegetables: freezing, drying, immersing in oil etc.
- Manufacture of fruit or vegetable food products;
- Manufacture of jams;
- Manufacture of thick jam, marmalade and table jellies;

- Processing and preserving of potatoes: manufacture of prepared frozen potatoes; manufacture of dehydrated mashed potatoes; manufacture of potato snacks and crisps, and manufacture of potato flour;

- Roasting of nuts;

- Manufacture of nut foods and pastes.

This sub-class also includes:

- Peeling of potatoes;

- Peeling of cashew nuts, peanuts;

- Manufacture of bean sprouts;

- Production of concentrates from fresh fruits and vegetables;

- Manufacture of perishable prepared foods of fruit and vegetables, such as: salads, peeled or cut vegetables, tofu (bean curd).

*This sub-class excludes:*

- Manufacture of flour or meal of dried leguminous vegetables, see 1061 (Manufacture of grain mill products);

- Preservation of fruit and nuts in sugar, see 10730 (Manufacture of cocoa, chocolate and sugar confectionery);

- Manufacture of prepared vegetable dishes, see 10759 (Manufacture of prepared meals and dishes);

- Manufacture of artificial concentrates, see 10790 (Manufacture of other food products not elsewhere classified).

#### **104 - 1040: Manufacture of vegetable and animal oils and fats**

This group includes:

- the manufacture of crude and refined oils and fats from vegetable or animal materials.

*This group excludes:*

- Rendering and refining of lard and other edible animal fats, see 1010 (Processing and preserving of meat and meat products);

- Wet corn milling, see 10620 (Manufacture of starches and starch products);

- Manufacture of essential oils, see 20290 (Manufacture of other food products not elsewhere classified);

- Treatment of oil and fats by chemical processes, see 20290 (Manufacture of other chemical products not elsewhere classified).

#### *10401: Manufacture of animal oils and fats*

This sub-class includes:

- Manufacture of animal fats, except for rendering and refining of lard and other edible animal fats (poultry);

This sub-class also includes:

- manufacture of non-edible animal oils and fats;
- extraction of fish and dolphin oils.
- manufacture of compound cooking fats.

#### *10402: Manufacture of vegetable oils and margarine:*

- manufacture of crude vegetable oils: olive oil, soya-bean oil, palm oil, sunflower-seed oil, cotton-seed oil, rape, colza or mustard oil, linseed oil etc.
- manufacture of non-defatted flour or meal of oilseeds, oil nuts or oil kernels;
- manufacture of refined vegetable oils: olive oil, soya-bean oil etc.
- processing of vegetable oils: boiling, dehydration, hydrogenation etc.
- manufacture of margarine;
- manufacture of melanges and similar spreads;

This sub-class also includes:

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

### **105 – 1050 – 10500: Manufacture of dairy products**

This group includes:

- manufacture of fresh liquid milk, pasteurized, sterilized, homogenized and/or ultra heat treated;
- manufacture of milk-based drinks;
- manufacture of cream from fresh liquid milk, pasteurized, sterilized, homogenized;
- manufacture of dried or concentrated milk whether or not sweetened;
- manufacture of milk or cream in solid form;
- manufacture of butter;

- manufacture of yoghurt;
- manufacture of cheese and curd;
- whey;
- manufacture of casein or lactose;
- manufacture of ice cream and other edible ice such as sorbet.

*This group excludes:*

- production of raw milk (cattle), see 01412 (Raising of cattle and buffaloes);
- production of raw milk (sheep, goats, horses, asses, etc.), see 01442 (Raising of sheep and goats);
- manufacture of butter milk and butter products, see 10790 (Manufacture of other food products not elsewhere classified);
- activities of ice cream parlours, see 5610 (Restaurants and mobile food service activities).

### **106: Manufacture of grain mill products**

This group includes:

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

This group also includes: wet milling of corn and vegetables and the manufacture of starch and starch products.

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

##### *10611: Grain milling*

This sub-class includes: rice milling: production of husked, milled, polished, glazed, parboiled or converted rice.

##### *10612: Manufacture of flours*

This sub-class includes:

- Manufacture of flours: production of flour, groats, meal or pellets of wheat, rye, oats, maize (corn) or other cereal grains;
- Manufacture of flours;
- Vegetable milling: production of flour or meal of dried leguminous vegetables, of roots or tubers, or of edible nuts;
- Manufacture of cereal breakfast foods;



- Manufacture of flour mixes and prepared blended flour and dough for bread, cakes, biscuits or pancakes.

*This sub-class excludes:*

- manufacture of potato flour and meal, see 1030 (Processing and preserving of fruit and vegetables);

- Wet corn milling, see 10620 (Manufacture of starches and starch products).

### **1062 - 10620: Manufacture of starches and starch products**

This class includes:

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

- wet corn milling;

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

- manufacture of gluten;

- manufacture of tapioca and tapioca substitutes prepared from starch;

- manufacture of corn oil.

*This class excludes:*

- manufacture of lactose (milk sugar), see 10500 (Processing and preserving of milk and milk products);

- production of cane or beet sugar, see 10720 (Manufacture of sugar).

### **107: Manufacture of other food products**

This group includes: This group includes the production of a variety of food products not included in previous groups of this division.

In specific:

the production of bakery products, sugar and confectionery, macaroni, noodles and similar products, prepared meals and dishes, coffee, tea and spices, as well as perishable and specialty food products.

### **1071 - 10710: Manufacture of bakery products**

This class includes:

manufacture of bakery products such as:

- manufacture of fresh, frozen or dry bakery products;

- manufacture of bread and rolls;
- manufacture of fresh pastry, cakes, pies, tarts etc.
- manufacture of rusks, biscuits and other “dry” bakery products;
- manufacture of snack products (cookies, crackers, pretzels etc.), whether sweet or salted;
- manufacture of corn cake;
- manufacture of krupuk;
- manufacture of frozen bakery products: pancakes, waffles, rolls etc.

*This class excludes:*

- manufacture of farinaceous products (pastas), see 10740 (Manufacture of macaroni, noodles, couscous and similar farinaceous products);
- manufacture of potato snacks, see 1030 (Processing and preserving of fruit and vegetables);
- heating up of bakery items for immediate consumption, see division 56 (Food and beverage service activities).

#### **1072 – 10720: Manufacture of sugar**

This class includes:

- manufacture or refining of sugar (sucrose) and sugar substitutes from the juice of cane, beet and sugar originating from other sugar-containing plants. refining of raw sugar into refined sugar (RE). manufacture of sugar syrups, sugar substitutes from the juice of cane, beet, maple and palm;
- manufacture of liquid sugar;
- manufacture of molasses;

*This class excludes:* manufacture of glucose, glucose syrup, maltose, see 10620 (Manufacture of starches and starch products).

#### **1073 - 10730: Manufacture of cocoa, chocolate and sugar confectionery**

This class includes:

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

- manufacture of confectionery lozenges and pastilles.

*This class excludes:* production of sucrose sugar, see 10720 (Manufacture of sugar).

**1074 - 10740: Manufacture of macaroni, noodles, couscous and similar farinaceous products**

This class includes:

- manufacture of pastas such as macaroni and noodles, whether or not cooked or stuffed;
- manufacture of couscous;
- manufacture of canned or frozen pasta products;

*This class excludes:* Manufacture of soup containing pasta, see 10790 (Manufacture of other food products not elsewhere classified).

**1075: Manufacture of prepared meals and dishes**

This class includes: This class includes the manufacture of ready-made (i.e. prepared, seasoned and cooked) meals and dishes. These dishes are processed to preserve them, such as in frozen or canned form. These dishes are usually packaged and labeled for re-sale, i.e. this class does not include the preparation of meals for immediate consumption, such as in restaurants.

*This class excludes:*

- Wholesale trade of ready-made dishes and meals, see 463 (Wholesale of food, beverages and tobacco);
- Retail sale of ready-made dishes in stores, see 4711 (Retail sale in non-specialized stores with food, beverages or tobacco predominating), 47210 (Retail sale of food in specialized stores);
- airline catering services 56290 (Other food service activities).

**10751: Manufacture of prepared meat meals and dishes**

This sub-class includes:

- manufacture of canned stews and vacuum-prepared meals;

**10752: Manufacture of prepared meals and dishes from aquatic animals**

This sub-class includes:

- manufacture of canned stews and vacuum-prepared meals;

**10759: Manufacture of prepared meals and dishes**

- manufacture of prepared dishes (for lunch and dinner);
- manufacture of dishes of vegetables;

- manufacture of frozen preserved pizza.

**1076 - 10760: *Manufacture of tea:***

This class includes:

- blending of tea and maté;
- manufacture of extracts and preparations based on tea or maté;

**1077 - 10770: *Manufacture of coffee:***

- decaffeinating and roasting of coffee;
- production of coffee products: ground coffee, soluble coffee, extracts and concentrates of coffee;
- manufacture of coffee substitutes;

**1079 - 10790: *Manufacture of other food products not elsewhere classified***

This class includes:

- manufacture of soups and broths;
- manufacture of special foods, such as: infant formula, follow up milks and other follow up foods, baby foods, foods containing homogenized ingredients;
- manufacture of spices, sauces and condiments: mayonnaise, mustard flour and prepared mustard;
- manufacture of vinegar;
- manufacture of artificial honey and caramel;
- manufacture of perishable prepared foods, such as: sandwiches, fresh (uncooked) pizza.

This class also includes:

- manufacture of herb infusions (mint, vervain, chamomile etc.);
- manufacture of yeast;
- manufacture of extracts and juices of meat, fish, crustaceans or molluscs;
- manufacture of skimmed milk and butter;
- manufacture of egg products, egg albumin;
- processing of salt into food-grade salt, e.g. iodized salt;
- manufacture of artificial concentrates;

- little processing, purification, drying of bird nest;
- manufacture of functional foods.

*This class excludes:*

- growing of spice crops, see 0128 (Growing of perennial spices, aromatic, drug and pharmaceutical crops);
- manufacture of inulin, see 10620 (Manufacture of starches and starch products);
- manufacture of frozen pizza, see 10750 (Manufacture of prepared meals and dishes).
- manufacture of spirits, beer, wine and soft drinks, see division 11 (Manufacture of beverages);
- preparation of botanical products for pharmaceutical use, see 2100 (Manufacture of pharmaceuticals, medicinal chemical and botanical products).

### **108 – 1080 – 10800: Manufacture of prepared feeds for livestock, poultry and aquatic animals**

This group includes:

- manufacture of prepared feeds for pets, including dogs, cats, birds, fish etc.
- manufacture of prepared feeds for farm animals, including animal feed concentrates and feed supplements;
- preparation of unmixed (single) feeds for farm animals.

This group also includes: treatment of slaughter waste to produce animal feeds.

*This group excludes:*

- production of fishmeal for animal feed, see 1020 (Processing and preserving of aquatic animals and aquatic animal products);
- production of oilseed cake, see 10402 (Manufacture of vegetable oils and butter);
- activities resulting in by-products usable as animal feed without special treatment, e.g. oilseeds, see 10402 (Manufacture of vegetable oils and butter), grain milling residues, see 1061 (Manufacture of grain mill products).

### **11: MANUFACTURE OF BEVERAGES**

This division includes: the manufacture of beverages, such as nonalcoholic beverages and mineral water, manufacture of alcoholic beverages mainly through fermentation, beer and wine, and the manufacture of distilled alcoholic beverages.

*This division excludes:*

- the production of fruit and vegetable juices, see 1030 (Processing and preserving of fruit and vegetables);
- manufacture of milk-based drinks, see 10500 (Processing and preserving of milk and milk products);
- manufacture of coffee, see 10770 (Manufacture of coffee);
- manufacture of tea, see 10760 (Manufacture of tea);

## **110: Manufacture of beverages**

### ***1101 - 11010: Distilling, rectifying and blending of spirits***

This class includes:

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

*This class excludes:*

- manufacture of denatured ethyl alcohol, see 20114 (Manufacture of other basic chemicals);
- manufacture of non-distilled alcoholic beverages, see 11020 (Manufacture of wines), 11030 (Manufacture of malt liquors and malt);
- merely bottling and labeling, see 463 (Wholesale of food, beverages and tobacco), if performed as part of wholesale) and 82920 (Packaging activities), if performed on a fee or contract basis.

### ***1102 – 11020: Manufacture of wines***

This class includes:

- manufacture of wine;
- manufacture of sparkling wine;
- manufacture of wine from concentrated grape must;
- manufacture of fermented but not distilled alcoholic beverages: sake, cider, perry, mead, other fruit wines and mixed beverages containing alcohol;
- manufacture of vermouth and the like.

This class also includes:

- blending of wine;
- manufacture of low or non-alcoholic wine.

*This class excludes:*

- manufacture of vinegar, see 10790 (Manufacture of other food products not elsewhere classified);
- merely bottling and labeling, see 463 (Wholesale of food, beverages and tobacco), if performed as part of wholesale) and 82920 (Packaging activities), if performed on a fee or contract basis.

**1103 - 11030: Manufacture of malt liquors and malt**

This class includes:

- manufacture of malt liquors, such as beer, ale, porter and stout;
- manufacture of malt;
- manufacture of low alcohol or non-alcoholic beer.

**1104: Manufacture of soft drinks, mineral waters**

*11041: Production of mineral waters and other bottled waters*

This sub-class includes: production of natural mineral waters and other bottled waters.

*11042: Manufacture of soft drinks*

This sub-class includes:

- manufacture of non-alcoholic beverages, except non-alcoholic beer and wine;
- manufacture of soft drinks: non-alcoholic flavoured waters: lemonade, orangeade, cola, fruit drinks, tonic waters etc.

*This sub-class excludes:*

- the production of fruit and vegetable juices, see 1030 (Processing and preserving of fruit and vegetables);
- manufacture of milk-based drinks, see 10500 (Processing and preserving of milk and milk products);
- manufacture of coffee, see 10770 (Manufacture of coffee);
- manufacture of tea, see 10760 (Manufacture of tea);
- Manufacture of non-alcoholic wine, see 11020 (Manufacture of wine);
- manufacture of non-alcoholic beer, see 11030 (Manufacture of malt liquors and malt);
- merely bottling and labeling, see 463 (Wholesale of food, beverages and tobacco), if performed as part of wholesale) and 82920 (Packaging activities), if performed on a fee or contract basis.

**12: MANUFACTURE OF TOBACCO PRODUCTS**

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

## **120 - 1200: Manufacture of tobacco products**

### *12001: Manufacture of tobacco products*

This sub-class includes:

- processing of tobacco leaves into tobacco yarns;
- manufacture of tobacco and tobacco products: cigarettes;
- manufacture of “homogenized” or “reconstituted” tobacco.

*This sub-class excludes:*

- growing of tobacco, see 01150 (Growing of tobacco, pipe tobacco).
- preliminary processing of tobacco, see 01630 (Post-harvest crop activities).

### *12009: Manufacture of products of tobacco substitutes*

This sub-class includes:

- manufacture of cigars, pipe tobacco, chewing tobacco, snuff.

## **13: MANUFACTURE OF TEXTILES**

This division includes: textile weaving, finishing of textiles and wearing apparel, manufacture of made-up textile articles, except apparel (e.g. household linen, blankets, rugs, cordage etc.). Growing of natural fibres is covered under division 01 (Crop and related service activities), while manufacture of synthetic fibres is a chemical process classified in class 20300 (Manufacture of man-made fibres). Manufacture of wearing apparel is covered in division 14 (Manufacture of wearing apparel), implied factor unlike.

## **131: Spinning, weaving and finishing of textiles**

This group includes: the manufacture of textiles, including preparatory operations, the spinning of textile fibres and the weaving of textiles. This can be done from varying raw materials, such as silk, wool, other animal, vegetable or man-made fibres, paper or glass etc.

This class also includes: the finishing of textiles and wearing apparel, i.e. bleaching, dyeing, dressing and similar activities.

### **1311 - 13110: Preparation and spinning of textile fibres**

This class includes:

- preparatory operations on textile fibres: reeling and washing of silk; degreasing and carbonizing of wool; dyeing of wool fleece; carding and combing of all kinds of animal, vegetable and man-made fibres;



- spinning and manufacture of yarn or thread for weaving or sewing, for the trade or for further processing;
- texturizing, twisting, folding, cabling and dipping of synthetic or artificial filament yarns;
- manufacture of broad cotton fabrics, woollen fabrics, silk fabrics, linen including synthetic or artificial filament yarns;
- manufacture of paper yarn.

*This class excludes:*

- preparatory operations carried out in combination with agriculture or farming, see division 01 (Crop and related service activities);
- retting of plants bearing vegetable textile fibres (jute, flax, coir etc.), see 01160 (Growing of fibre crops);
- cotton ginning, see 01630 (Post-harvest crop activities);
- manufacture of synthetic or artificial fibres and tows, manufacture of single yarns (including high-tenacity yarn and yarn for carpets) of synthetic or artificial fibres, see 20300 (Manufacture of man-made fibres);
- manufacture of glass fibres, see 23103 (Manufacture of glass fibres and glass fibres products).

### **1312 - 13120: Weaving of textiles**

This class includes:

- manufacture of broad woven cotton-type, woollen-type, worsted-type or silk-type fabrics, including from mixtures or artificial or synthetic yarns;
- manufacture of other broad woven fabrics, using flax, ramie, hemp, jute, bast fibres and special yarns;
- manufacture of woven pile or chenille fabrics, terry towelling, gauze etc;
- manufacture of woven fabrics of glass fibres;
- manufacture of woven fabrics of carbon and aramid threads;
- manufacture of imitation fur by weaving.

*This class excludes:*

- manufacture of knitted and crocheted fabrics, see 13930 (Manufacture of carpets and rugs);
- manufacture of non-woven fabrics and felts, see 13990 (Manufacture of other textiles not elsewhere classified);
- manufacture of narrow fabrics, see 13990 (Manufacture of other textiles not elsewhere classified);

- manufacture of knitted and crocheted fabrics, see 13910 (Manufacture of knitted and crocheted and other non-woven fabrics).

### **1313 - 13130: Finishing of textiles**

This class includes:

- bleaching and dyeing of textile fibres, yarns, fabrics and textile articles, including wearing apparel;
- dressing, drying, steaming, shrinking, mending, sanforizing, mercerizing of textiles and textile articles, including wearing apparel;
- bleaching of jeans;
- pleating and similar work on textiles;
- waterproofing, coating, rubberizing or impregnating of garments;
- silk-screen printing on textiles and wearing apparel.

*This class excludes:* manufacture of textile fabric impregnated, coated, covered or laminated with rubber, where rubber is the chief constituent, see 22190 (Manufacture of other rubber products).

### **139: Manufacture of other textiles**

This group includes: manufacture of products produced from textiles, except wearing apparel, such as made-up textile articles, carpets and rugs, rope, narrow woven fabrics, trimmings etc.

### **1391 - 13910: Manufacture of knitted and crocheted and other non-woven fabrics**

This class includes:

- manufacture and processing of knitted or crocheted fabrics:
  - + pile and terry fabrics,
  - + net and window furnishing type fabrics knitted on Raschel or similar machines,
  - + other knitted or crocheted fabrics;
- manufacture of imitation fur by knitting.
- embroidery on fabric, embroidery of other garments (except embroidery of wearing apparel).

*This class excludes:*

- manufacture of net and window furnishing type fabrics of lace knitted on Raschel or similar machines, see 13990 (Manufacture of other textiles not elsewhere classified);
- manufacture of knitted and crocheted apparel, see 14300 (Manufacture of knitted and crocheted apparel).

### **1392 - 13920: Manufacture of made-up textile articles, except apparel**

This class includes:

- manufacture, of made-up articles of any textile material, including:
  - + blankets, including travelling rugs
  - + bed, table, toilet or kitchen linen
  - + quilts, eiderdowns, cushions, pouffes, pillows, sleeping bags etc.
- manufacture of made-up furnishing articles:
  - + curtains, valances, blinds, bedspreads, furniture or machine covers
  - + tarpaulins, tents, camping goods, sails, sunblinds, loose covers for cars, machines or furniture
  - + flags, banners, pennants etc.
  - + cloths, dishcloths and similar articles, life jackets, parachutes.

This class also includes:

- manufacture of electric blankets;
- manufacture of hand-woven tapestries;
- manufacture of tire covers.

*This class excludes:* manufacture of textile articles for technical use, see 13990 (Manufacture of other textiles not elsewhere classified).

### **1393 – 13930: Manufacture of carpets and rugs**

This class includes:

- manufacture of textile floor coverings: carpets, rugs and mats, tiles;
- manufacture of needle-loom felt floor coverings.

*This class excludes:*

- manufacture of mats and matting of plaiting materials, see 1629 Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials);
- manufacture of floor coverings of cork, see 1629 Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials);
- manufacture of resilient floor coverings, such as vinyl, linoleum, see 2220 (Manufacture of plastics products).

### **1394 - 13940: Manufacture of cordage, rope, twine and netting**

This class includes:

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

*This class excludes:*

- manufacture of hairnets, see 1410 (Manufacture of wearing apparel, except fur apparel);
- Manufacture of wire rope, see 2599 (Manufacture of other fabricated metal products not elsewhere classified).

### **1399 - 13990: Manufacture of other food products not elsewhere classified**

This class includes:

all activities related to the manufacture of textiles or textile products, not specified elsewhere in division 12 or 13.

In specific:

- manufacture of narrow woven fabrics, including fabrics consisting of warp without weft assembled by means of an adhesive,
- manufacture of labels, badges etc.
- manufacture of ornamental trimmings: braids, tassels, pompons etc.
- manufacture of felt,
- manufacture of tulle and other net fabrics, and of lace and embroidery, in the piece, in strips or in motifs,
- manufacture of fabrics impregnated, coated, covered or laminated with plastics,
- manufacture of metallized yarn or gimped yarn, rubber thread and cord covered with textile material, textile yarn or strip covered, impregnated, coated or sheathed with rubber or plastics,
- manufacture of tyre cord fabric of high-tenacity man-made yarn,
- manufacture of other treated or coated fabrics: tracing cloth, canvas prepared for use by painters, buckram and similar stiffened textile fabrics etc.
- manufacture of diverse textile articles: gas mantles fabrics,

- manufacture of hosepiping, transmission or conveyor belts or belting (whether or not reinforced with metal or other material),
- manufacture of automotive trimmings,
- manufacture of pressure sensitive cloth-tape,
- manufacture of artists' canvas boards and tracing cloth,
- manufacture of shoe-lace,
- manufacture of powder puffs and mitts,
- sewing of rice bag, oversewing of clothes

*This class excludes:*

- manufacture of floor coverings, see 13920 (Manufacture of made-up textile articles, except apparel);
- manufacture of textile wadding and articles of wadding: sanitary towels, tampons etc., see 17090 (Manufacture of other articles of paper and paperboard not elsewhere classified);
- manufacture of transmission or conveyor belts of textile fabric, yarn or cord impregnated, coated, covered or laminated with rubber, where rubber is the chief constituent, see 22190 (Manufacture of other rubber products);
- manufacture of plates or sheets of cellular rubber or plastic combined with textiles for reinforcing purposes only, see 22190 (Manufacture of other rubber products), 2220 (Manufacture of plastics products);
- Manufacture of cloth of woven metal wire, see 2599 (Manufacture of other fabricated metal products not elsewhere classified).

#### **14: MANUFACTURE OF WEARING APPAREL**

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

#### **141 – 1410 - 14100: Manufacture of wearing apparel, except fur apparel**

This group includes:

- manufacture of wearing apparel, the material used may be of any and may be coated, impregnated or rubberized.
- manufacture of wearing apparel made of leather or composition leather, including leather industrial work accessories such as welder's leather aprons;
- manufacture of work wear;

- manufacture of other outerwear made of woven, knitted or crocheted fabric, non-wovens etc. for men, women and children: coats, suits, ensembles, jackets, trousers, skirts etc.
- manufacture of underwear and nightwear made of woven, knitted or crocheted fabric, lace etc. for men, women and children: shirts, T-shirts, underpants, briefs, pyjamas, nightdresses, dressing gowns, blouses, slips, brassieres, corsets etc.
- manufacture of babies' garments, swimwear, ski suits;
- manufacture of hats and caps;
- manufacture of other clothing accessories: gloves, belts, cravats, ties, hairnets, shawls;
- manufacture of festival wearing apparel;
- manufacture of headgear of fur skins;
- manufacture of footwear of textile material without applied soles;
- manufacture of parts of the products listed.

*This group excludes:*

- Production of wearing apparel of fur skins (except headgear), see 14200 (Manufacture of articles of fur);
- manufacture of footwear, see 15200 (Manufacture of footwear);
- manufacture of wearing apparel of rubber or plastics not assembled by stitching but merely sealed together, see 22190 (Manufacture of other rubber products), 22209 (Manufacture of other plastics products);
- manufacture of leather sports gloves and sports headgear, see 32300 (Manufacture of sports goods);
- manufacture of safety headgear (except sports headgear), see 32900 (Other manufacturing not elsewhere classified);
- manufacture of fire-resistant and protective safety clothing, see 32900 (Other manufacturing not elsewhere classified);
- repair of wearing apparel, see 95290 (Repair of other personal and household goods).

**142 – 1420 – 14200: Manufacture of articles of fur**

This group includes:

manufacture of articles made of fur skins:

- + fur wearing apparel and clothing accessories,
- + assemblies of fur skins such as “dropped” fur skins, plates, mats, strips etc.

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

*This group excludes:*

- production of raw fur skins, see groups 014 (Animal production) and 01700 (Hunting, trapping and related services activities);
- production of raw hides and skins, see 1010 (Processing and preserving of meat and meat products);
- manufacture of imitation furs (long-hair cloth obtained by weaving or knitting), see 13110 (Preparation and spinning of textile fibres), 13120 (Weaving of textiles);
- manufacture of fur hats, see 1410 (Manufacture of wearing apparel, except fur apparel);
- manufacture of apparel trimmed with fur, see 14100 (Manufacture of wearing apparel, except fur apparel);
- Leather converting, see 15110 (Tanning and dressing of leather; dressing and dyeing of fur);
- manufacture of boots or shoes containing fur parts, see 15200 (Manufacture of footwear).

#### **143 - 1430 – 14300: Manufacture of knitted and crocheted apparel**

This group includes:

- manufacture of knitted or crocheted wearing apparel and other made-up articles directly into shape: pullovers, cardigans, jerseys, waistcoats and similar articles;
- manufacture of hosiery, including socks, tights and pantyhose.

*This group excludes:* manufacture of knitted and crocheted fabrics, see 13910 (Manufacture of knitted and crocheted and other non-woven fabrics).

#### **15: MANUFACTURE OF LEATHER AND RELATED PRODUCTS**

This division includes: dressing and dyeing of fur and the transformation of hides into leather by tanning or curing and fabricating the leather into products for final consumption. It also includes the manufacture of similar products from other materials (imitation leathers or leather substitutes), such as rubber footwear, textile luggage etc. The products made from leather substitutes are included here, since they are made in ways similar to those in which leather products are made (e.g. luggage) and are often produced in the same unit.

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

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

#### **1511 – 15110: Tanning and dressing of leather; dressing and dyeing of fur**

This class includes:

- tanning, dyeing and dressing of hides and skins;

- manufacture of chamois dressed, parchment dressed, patent or metallized leathers;
- manufacture of composition leather;
- scraping, shearing, plucking, currying, tanning, bleaching and dyeing of fur skins and hides with the hair on.

*This class excludes:*

- production of hides and skins as part of ranching, see group 014 (Animal production);
- production of hides and skins as part of slaughtering, see 1010 (Processing and preserving of meat and meat products);
- manufacture of leather apparel, see 14100 (Manufacture of wearing apparel, except fur apparel);
- manufacture of imitation leather not based on natural leather, see 22190 (Manufacture of other rubber products), 2220 (Manufacture of plastics products).

**1512 - 15120: Manufacture of luggage, handbags and the like, saddlery and harness**

This class includes:

- manufacture of luggage, handbags and the like, of leather, composition leather or any other material, such as plastic sheeting, textile materials, vulcanized fibre or paper-board, where the same technology is used as for leather;
- manufacture of saddlery and harness;
- manufacture of non-metallic watch bands (e.g. fabric, leather, plastic);
- manufacture of diverse articles of leather or composition leather: driving belts, packings etc.
- manufacture of shoe-lace, of leather;
- manufacture of horse whips and riding crops.

*This class excludes:*

- manufacture of leather apparel, see 14100 (Manufacture of wearing apparel, except fur apparel);
- manufacture of leather gloves and hats, see 14100 (Manufacture of wearing apparel, except fur apparel);
- manufacture of footwear, see 15200 (Manufacture of footwear);
- manufacture of saddles for bicycles, see 30920 (Manufacture of bicycles and invalid carriages);
- manufacture of precious metal watch bands, see 32110 (Manufacture of jewellery and related articles);



- manufacture of non-precious metal watch bands, see 32120 (Manufacture of imitation jewellery and related articles);

- manufacture of linemen's safety belts and other belts for occupational use, see 32900 (Other manufacturing not elsewhere classified).

### **152 – 1520 - 15200: Manufacture of footwear**

This group includes:

- manufacture of footwear for all purposes, of any material, by any process, including moulding;

- manufacture of leather parts of footwear: manufacture of uppers and parts of uppers, outer and inner soles;

- manufacture of gaiters, leggings and similar articles;

- embroidery and printing on shoes;

- Production of finished wood shoes;

- Footwear processing with other materials (eva foam, imitation leather etc.)

*This group excludes:*

- manufacture of footwear of textile material without applied soles, see 14100 (Manufacture of wearing apparel, except fur apparel);

- manufacture of plastic footwear parts, see 2220 (Manufacture of plastics products);

- manufacture of rubber boot and shoe heels and soles and other rubber footwear parts, see 22190 (Manufacture of other rubber products);

- manufacture of wooden shoe parts (e.g. heels and lasts), see 1629 (Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials).

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

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

*This division excludes:* the manufacture of furniture, see 3100 (Manufacture of furniture), or the installation of wooden fittings and the like, see 43300 (Building completion and finishing).

### **161 – 1610: Sawmilling and planing of wood**

This group includes: Sawmilling and planing of wood.

*This group excludes:*

- logging and production of wood in the rough, see 02210 (Logging).
- manufacture of veneer sheets thin enough for use in plywood, boards and panels, see 16210 (Manufacture of veneer sheets and wood-based panels).
- manufacture of shingles and shakes, beadings and mouldings, see 16220 (Manufacture of builders' carpentry and joinery).

***16101: Sawmilling and planing of wood***

This sub-class includes:

- sawing, planing and machining of wood;
- slicing, peeling or chipping logs;
- manufacture of wooden railway sleepers;
- manufacture of unassembled wooden flooring;
- manufacture of wood wool, wood flour, chips, particles.

***16102: Preserving of wood***

This sub-class includes:

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

**162: Manufacture of products of wood, cork, straw (except beds, cabinets, tables, chairs); and plaiting materials**

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

***1621 – 16210: Manufacture of veneer sheets and wood-based panels***

This group includes:

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

- manufacture of densified wood;
- manufacture of glue laminated wood, laminated veneer wood.

### **1622 - 16220: Manufacture of builders' carpentry and joinery**

This class includes:

- manufacture of wooden goods intended to be used primarily in the construction industry:
  - + beams, rafters, roof struts,
  - + glue-laminated or metal connected prefabricated wooden roof trusses,
  - + doors, windows, shutters and their frames, whether or not containing metal fittings, such as hinges, locks etc.
  - + stairs, railings,
  - + wooden beadings and mouldings, shingles and shakes,
  - + parquet floor blocks, strips, assembled into panels.
- manufacture of prefabricated buildings, or elements thereof, predominantly of wood;
- manufacture of mobile homes;
- manufacture of wood partitions (except free standing).

*This class excludes:*

- manufacture of unassembled wooden flooring, see 1610 (Sawmilling and planing of wood);
- manufacture of kitchen cabinets, bookcases, wardrobes etc., see 3100 (Manufacture of furniture);
- manufacture of wood partitions, free standing, see 3100 (Manufacture of furniture).

### **1623 – 16230: Manufacture of wooden containers**

This class includes:

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

*This class excludes:*

- manufacture of luggage, see 15120 (Manufacture of luggage, handbags and the like, saddlery and harness);

- manufacture of cases of plaiting materials, see 1629 (Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials).

***1629: Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials***

This class includes: manufacture of various wood products, manufacture of articles of cork, straw and plaiting materials.

*This class excludes:*

- manufacture of mats or matting of textile materials, see 13920 (Manufacture of made-up textile articles, except apparel);

- manufacture of luggage, see 15120 (Manufacture of luggage, handbags and the like, saddlery and harness);

- manufacture of wooden footwear, see 15200 (Manufacture of footwear);

- Manufacture of matches, see 20290 (Manufacture of other food products not elsewhere classified);

- manufacture of clock cases, see 26520 (Manufacture of watches and clocks);

- manufacture of wooden spools and bobbins that are part of textile machinery, see 28260 (Manufacture of machinery for textile, apparel and leather production);

- manufacture of furniture, see 3100 (Manufacture of furniture);

- manufacture of wooden toys, see 32400 (Manufacture of games and toys);

- manufacture of brushes and brooms, see 32900 (Manufacture of other food products not elsewhere classified);

- manufacture of cork life preservers, see 32900 (Manufacture of other food products not elsewhere classified).

***1629: Manufacture of other products of wood***

This class includes:

- manufacture of various wood products:

+ wooden handles and bodies for tools, brooms, brushes,

+ wooden boot or shoe parts or wooden clothes hangers,

+ household utensils and kitchenware of wood, domestic appliances,

- + wooden statutes and ornaments, wood marquetry, inlaid wood
- + wooden cases for jewellery, cutlery and similar articles,
- + wooden spools, cops, bobbins, sewing thread reels and similar articles of turned wood,
- + other articles of wood.
- manufacture of fire logs, made of pressed wood or substitute materials like coffee or soybean grounds;
- manufacture of wooden mirror and picture frames;
- manufacture of wooden frames for artists' canvases;
- manufacture of wooden boot or shoe parts (e.g. heels, lasts);
- wooden handles for umbrellas, canes and similar;
- wooden blocks for the manufacture of smoking pipes;
- Carved wooden pictures.

*16292: Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials*

This sub-class includes:

- natural cork processing, manufacture of agglomerated cork;
- manufacture of articles of natural or agglomerated cork, including floor coverings;
- manufacture of plaits and products of plaiting materials: mats, matting, screens, cases etc.
- manufacture of basket-ware and wickerwork.
- manufacture of souvenirs such as paintings, ashtrays, flowers etc. made of bamboo.

**17: MANUFACTURE OF PAPER AND PAPER PRODUCTS**

This division includes:

the manufacture of pulp, paper and converted paper products. The manufacture of these products is grouped together because they constitute a series of vertically connected processes. More than one activity is often carried out in a single unit. There are essentially three activities: The manufacture of pulp involves separating the cellulose fibers from other impurities in wood or used paper. The manufacture of paper involves matting these fibers into a sheet. Converted paper products are made from paper and other materials by various cutting and shaping techniques, including coating and laminating activities. The paper articles may be printed (e.g. wallpaper, gift wrap etc.)

The production of pulp, paper and paperboard in bulk is included in class 1701 (Manufacture of pulp, paper and paperboard).

## **170: Manufacture of paper and paper products**

### ***1701 - 17010: Manufacture of pulp, paper and paperboard***

This class includes:

- manufacture of bleached, semi-bleached or unbleached paper pulp by mechanical, chemical (dissolving or non-dissolving) or semi-chemical processes;
- manufacture of cotton-linters pulp;
- removal of ink and manufacture of pulp from waste paper;
- manufacture of paper and paperboard intended for further industrial processing;
- further processing of paper and paperboard:
  - + coating, covering and impregnating of paper and paperboard,
  - + manufacture of creped or crinkled paper,
  - + manufacture of laminates and foils,
- manufacture of handmade paper;
- manufacture of newsprint and other printing or writing paper;
- manufacture of cellulose wadding and webs of cellulose fibres;
- manufacture of carbon paper or stencil paper in rolls or large sheets.

*This class excludes:*

- manufacture of corrugated paper and paperboard, see 1702 (Manufacture of corrugated paper and paperboard and of containers of paper and paperboard);
- manufacture of further-processed articles of paper, paperboard or pulp, see 17090 (Manufacture of other articles of paper and paperboard not elsewhere classified);
- manufacture of coated or impregnated paper, where the coating or impregnant is the main ingredient, see class in which the manufacture of the coating or impregnant is classified;
- manufacture of abrasive paper, see 23990 (Manufacture of other non-metallic mineral products not elsewhere classified);
- manufacture of life vest, see 32900 (Manufacture of other food products not elsewhere classified).

### ***1702: Manufacture of corrugated paper and paperboard and of containers of paper and paperboard***

*17021: Manufacture of corrugated paper and paperboard*

This sub-class includes:

- manufacture of corrugated paper and paperboard;
- manufacture of containers of solid board;
- manufacture of other containers of paper and paperboard;
- manufacture of sacks and bags of paper;
- manufacture of office box files and similar articles.

*This class excludes:* manufacture of envelopes, see 17090 (Manufacture of other articles of paper and paperboard not elsewhere classified).

*17022: Manufacture of corrugated paper and paperboard*

This sub-class includes:

- manufacture of corrugated paper and paperboard.
- manufacture of containers of corrugated paper or paperboard.

*This class excludes:* manufacture of moulded or pressed articles of paper pulp, see 17090 (Manufacture of other articles of paper and paperboard not elsewhere classified).

***1709 – 17090: Manufacture of other articles of paper and paperboard not elsewhere classified***

This class includes:

- manufacture of household and personal hygiene paper and cellulose wadding products:
  - + cleansing tissues,
  - + sanitary towels and tampons, napkins and napkins liners for babies,
  - + cups, dishes and trays.
- manufacture of textile wadding and articles of wadding: sanitary towels, tampons etc.
- manufacture of printing and writing paper ready for use;
- manufacture of computer printout paper ready for use;
- manufacture of self-copy paper ready for use;
- manufacture of duplicator stencils and carbon paper ready for use;
- manufacture of gummed or adhesive paper ready for use;

- manufacture of envelopes and letter-cards;
- manufacture of registers, accounting books, binders, albums and similar educational and commercial stationery;
- manufacture of boxes, pouches, wallets and writing compendiums containing an assortment of paper stationery;
- manufacture of wallpaper and similar wall coverings, including vinyl-coated and textile wallpaper;
- manufacture of labels;
- manufacture of filter paper and paperboard;
- manufacture of paper and paperboard bobbins, spools, cops;
- manufacture of egg trays and other moulded pulp packaging products;
- manufacture of paper novelties;
- manufacture of joss paper.

*This class excludes:*

- The production of paper and paperboard in bulk is included in class 17010 (Manufacture of pulp, paper and paperboard);
- printing on paper products, see 18110 (Printing);
- manufacture of playing cards, see 32400 (Manufacture of games and toys);
- manufacture of games and toys of paper or paperboard, see 32400 (Manufacture of games and toys).

**18: PRINTING AND REPRODUCTION OF RECORDED MEDIA**

This division includes:

printing of products, such as newspapers, books, periodicals, business forms, greeting cards, and other materials, and associated support activities, such as bookbinding, plate-making services, and data imaging. The support activities included here are an integral part of the printing industry, and a product (a printing plate, a bound book, or a computer disk or file).

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

Though printing and publishing can be carried out by the same unit (a newspaper, for example).



This division also includes: the reproduction of recorded media, such as compact discs, video recordings, software on discs or tapes, records etc.

*This division excludes:* publishing activities, see division 58 (Publishing activities).

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

This group includes: printing of products, such as newspapers, books, periodicals, business forms, greeting cards, and other materials, and associated support activities, such as bookbinding, plate-making services, and data imaging. Printing can be done using various techniques and on different materials.

### **1811 – 18110: Printing**

This class includes:

- printing of newspapers, magazines and other periodicals, books and brochures, music and music manuscripts, maps, atlases, posters, advertising catalogues, prospectuses and other printed advertising, postage stamps, taxation stamps, documents of title, cheques and other security papers, diaries, calendars, business forms and other commercial printed matter, personal stationery and other printed matter by letterpress, offset, photogravure, flexographic and other printing presses, duplication machines, computer printers, embossers;
- printing directly onto textiles, plastic, glass, metal, wood and ceramics;
- The material printed is typically copyrighted.

This class also includes: printing on labels or tags (lithographic, gravure printing, flexographic printing, other).

*This class excludes:*

- silk-screen printing on textiles and wearing apparel, see 13130 (Finishing of textiles);
- manufacture of moulded or pressed articles of paper pulp, see 17090 (Manufacture of other articles of paper and paperboard not elsewhere classified);
- publishing of printed matter, see group 581 (Publishing of books, periodicals and other publishing activities);
- photocopying of documents, see 8219 (Photocopying, document preparation and other specialized office support activities).

### **1812 - 18120: Service activities related to printing**

This class includes:

- binding of printed sheets, e.g. into books, brochures, magazines, catalogues etc., by folding, assembling, stitching, glueing, collating, basting, adhesive binding, trimming, gold stamping;
- composition, typesetting, phototypesetting, pre-press data input including scanning and optical character recognition, electronic make-up;

- plate-making services including imagesetting and plate-setting (for the printing processes letterpress and offset);
- engraving or etching of cylinders for gravure;
- plate processes direct to plate (also photopolymer plates);
- preparation of plates and dies for relief stamping or printing;
- production of proofs;
- artistic work including preparation of litho stones and prepared woodblocks;
- production of reprographic products;
- design of printing products e.g. sketches, layouts, dummies;
- other graphic activities such as die-sinking or die-stamping, Braille copying, punching and drilling, embossing, varnishing and laminating, collating and inseting, creasing.

#### **182 – 1820 - -18200: Reproduction of recorded media**

This class includes:

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

*This class excludes:*

- reproduction of printed matter, see 18110 (Printing);
- publishing of software, see 58200 (Software publishing);
- production and distribution of motion pictures, video tapes and movies on DVD or similar media, see 5911 (Motion picture, video and television programme production activities), 59120 (Motion picture, video and television programme post-production activities), 59130 (Motion picture, video and television programme distribution activities);
- production of master copies for records or audio material, see 59130 (Motion picture, video and television programme distribution activities);
- reproduction of motion picture film for theatrical distribution, see 59200 (Production of master copies for records or audio material).

#### **19: MANUFACTURE OF COKE AND REFINED PETROLEUM PRODUCTS**

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

This division also includes: the manufacture for own account of characteristic products (e.g. coke, butane, propane, petrol, kerosene, fuel oil etc.) as well as processing services (e.g. custom refining). This division includes the manufacture of gases such as ethane, propane and butane as products of petroleum refineries.

*This class excludes:*

manufacture of such gases in other units, see 2011 (Manufacture of basic chemicals), manufacture of industrial gases, see 2011 (Manufacture of basic chemicals); extraction of natural gas (methane, ethane, butane or propane), 06200 (Extraction of natural gas), and manufacture of fuel gas, other than petroleum gases (e.g. coal gas, water gas, producer gas, gasworks gas), 35201 (Manufacture of gas). The manufacture of petrochemicals from refined petroleum is classified in division 20 (Manufacture of chemicals and chemical products).

### **191 – 1910 – 19100: Manufacture of coke oven products**

This class includes:

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

### **192 – 1920 – 19200: Manufacture of refined petroleum products**

This class includes:

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

In specific:

- production of motor fuel: gasoline, kerosene etc.
- production of fuel: light, medium and heavy fuel oil, refinery gases such as ethane, propane, butane etc.
- manufacture of oil-based lubricating oils or greases, including from waste oil;
- manufacture of products for the petrochemical industry and for the manufacture of road coverings;

- manufacture of various products: white spirit, Vaseline, paraffin wax, petroleum jelly etc.
- manufacture of hard-coal and lignite fuel briquettes;
- manufacture of petroleum briquettes;
- blending of biofuels, i.e. blending of alcohols with petroleum (e.g. gasohol).

## *20: MANUFACTURE OF CHEMICALS AND CHEMICAL PRODUCTS*

This division includes:

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

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

This class includes: manufacture of basic chemical products, fertilizers and associated nitrogen compounds, as well as plastics and synthetic rubber in primary forms.

#### ***2011: Manufacture of basic chemicals***

This class includes: manufacture of chemicals using basic processes, such as: thermal cracking and distillation. The output of these processes are usually separate chemical elements or separate chemically defined compounds.

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

This sub-class includes:

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

##### ***20112: manufacture of dyes and pigments***

This sub-class includes:

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

This sub-class also includes:

- manufacture of like-kind products such as optical brighteners

*20113: Manufacture of other basic chemicals*

This sub-class includes:

- + manufacture of chemical elements;
- + manufacture of inorganic acids except nitric acid;
- + manufacture of alkalis, lyes and other inorganic bases except ammonia;
- + production of distilled water;
- + manufacture of other inorganic compounds.

This sub-class also includes:

- enrichment of uranium and thorium ores;

*20114: Manufacture of other basic chemicals*

This sub-class includes:

- + acyclic hydrocarbons, saturated and unsaturated,
- + cyclic hydrocarbons, saturated and unsaturated,
- + acyclic and cyclic alcohols,
- + mono- and polycarboxylic acids, including acetic acid,
- + other oxygen-function compounds, including aldehydes, ketones, quinones and dual or poly oxygen-function compounds,
- + synthetic glycerol,
- + nitrogen-function organic compounds, including amines,
- + fermentation of sugarcane, corn or similar to produce alcohol and esters,
- + other organic compounds.

*20119: Manufacture of other basic chemicals*

This sub-class includes:

- roasting of iron pyrites;
- sulfur of all kinds, other than sublimed sulfur, precipitated sulfur and colloidal sulfur;

- production of charcoal from trees and timber (except for manual charcoal burning in the forest),
- oils and other products of the distillation of coal tar at high temperatures and the like.

*This class excludes:*

- extraction of methane, ethane, butane or propane, see 06200 (Extraction of natural gas);
- manufacture of fuel gases such as ethane, butane or propane in a petroleum refinery, see 19200 (Manufacture of refined petroleum products);
- manufacture of nitrogenous fertilizers and nitrogen compounds, see 20120 (Manufacture of fertilizers and nitrogen compounds);
- manufacture of ammonia, see 20120 (Manufacture of fertilizers and nitrogen compounds);
- manufacture of ammonium chloride, see 20120 (Manufacture of fertilizers and nitrogen compounds);
- manufacture of nitrites and nitrates of potassium, see 20120 (Manufacture of fertilizers and nitrogen compounds);
- manufacture of ammonium carbonates, see 20120 (Manufacture of fertilizers and nitrogen compounds);
- manufacture of plastics in primary forms, see 2013 (Manufacture of plastics and synthetic rubber in primary forms);
- manufacture of synthetic rubber in primary forms, see 2013 (Manufacture of plastics and synthetic rubber in primary forms);
- manufacture of prepared dyes and pigments, see 2022 (Manufacture of paints, varnishes and similar coatings, printing ink and mastics);
- manufacture of crude glycerol, see 2023 (Manufacture of soap and detergents, cleaning and polishing preparations, perfumes);
- manufactures of natural essential oils, see 20290 (Manufacture of other chemical products not elsewhere classified);
- manufacture of aromatic distilled waters, see 20290 (Manufacture of other chemical products not elsewhere classified);
- manufacture of salicylic and O-acetylsalicylic acids, see 2100 (Manufacture of pharmaceuticals, medicinal chemical and botanical products).

**2012 – 20120: Manufacture of fertilizers and nitrogen compounds**

This class includes:

- manufacture of fertilizers:
- + straight or complex nitrogenous, phosphatic or potassic fertilizers,

+ urea, crude natural phosphates and crude natural potassium salts.

- manufacture of associated nitrogen products:

+ nitric and sulphonitric acids, ammonia, ammonium chloride, ammonium carbonate, nitrites and nitrates of potassium.

This class also includes:

- manufacture of potting soil with peat as main constituent;

- manufacture of potting soil mixtures of natural soil, sand, clays and minerals;

- manufacture of beehive charcoal;

- manufacture of husk charcoal, sintered coal.

*This class excludes:*

- mining of guano, see 08910 (Mining of chemical and fertilizer minerals);

- manufacture of agrochemical products, such as pesticides, see 20210 (Manufacture of pesticides and other agrochemical products);

- operation of compost dumps, see 38210 (Treatment and disposal of non-hazardous waste).

### **2013: Manufacture of plastics and synthetic rubber in primary forms**

This class includes: manufacture of resins, plastics materials and non-vulcanizable thermoplastic elastomers, the mixing and blending of resins on a custom basis, as well as the manufacture of non-customized synthetic resins.

*This class excludes:*

- manufacture of artificial and synthetic fibres, filaments and yarn, see 20300 (Manufacture of man-made fibres);

- shredding of plastic products, see 3830 (Materials recovery);

#### **20131: Manufacture of plastics in primary forms**

This sub-class includes:

- Manufacture of plastics in primary forms:

+ polymers, including those of ethylene, propylene, styrene, vinyl chloride, vinyl acetate and acrylics,

+ polyamides,

+ phenolic and epoxide resins and polyurethanes,

- + alkyd and polyester resins and polyethers,
- + silicones,
- + ion-exchangers based on polymers.

#### *20132: Manufacture of synthetic rubber in primary forms*

This sub-class includes:

- Manufacture of synthetic rubber in primary forms:
  - + synthetic rubber,
  - + factice,
- manufacture of mixtures of synthetic rubber and natural rubber or rubber-like gums (e.g. balata).

This sub-class also includes: manufacture of cellulose and its chemical derivatives.

#### **202: Manufacture of other chemical products**

This group includes: the manufacture of chemical products, such as: paints and inks, soap, cleaning preparations, perfumes and toilet preparations, chemical preparations for photographic uses (including film and sensitized paper), composite diagnostic preparations etc.

#### ***2021 – 20210: Manufacture of pesticides and other agrochemical products***

This class includes:

- manufacture of insecticides, rodenticides, fungicides, herbicides;
- manufacture of anti-sprouting products, plant growth regulators;
- manufacture of disinfectants (for agricultural and other use);
- manufacture of other agrochemical products not elsewhere classified.

*This class excludes:* manufacture of fertilizers and nitrogen compounds, see 20120 (Manufacture of fertilizers and nitrogen compounds).

#### ***2022: Manufacture of paints, varnishes and similar coatings, printing ink and mastics***

##### *20221: Manufacture of paints, varnishes and similar coatings and mastics*

This sub-class includes:

- manufacture of paints and varnishes, enamels or lacquers;
- manufacture of prepared pigments and dyes, opacifiers and colours;
- manufacture of vitrifiable enamels and glazes and engobes and similar preparations;



- manufacture of mastics;
- manufacture of caulking compounds and similar non-refractory filling or surfacing preparations;
- manufacture of organic composite solvents and thinners;
- manufacture of prepared paint or varnish removers

*20222: Manufacture of printing ink*

This sub-class includes: manufacture of printing ink.

*This sub-class excludes:*

- manufacture of dyestuffs and pigments, see 20112 (Manufacture of dyes and pigments);
- manufacture of writing and drawing ink, see 20290 (Manufacture of other chemical products not elsewhere classified).

***2023: Manufacture of soap and detergents, cleaning and polishing preparations, perfumes***

*20231: Manufacture of cosmetics*

This sub-class includes:

- perfumes and toilet preparations,
- beauty and make-up preparations,
- sunburn prevention and suntan preparations,
- manicure and pedicure preparations,
- shampoos, hair lacquers, waving and straightening preparations,
- dentifrices and preparations for oral hygiene, including denture fixative preparations,
- shaving preparations, including pre-shave and aftershave preparations,
- deodorants and bath salts,
- depilatories.

*20232: Manufacture of soap and detergents, cleaning and polishing preparations*

This sub-class includes:

- manufacture of soap;
- manufacture of paper, wadding, felt etc. coated or covered with soap or detergent;
- manufacture of crude glycerol;

- manufacture of surface-active preparations:

+ washing powders in solid or liquid form and detergents,

+ dish-washing preparations,

+ textile softeners.

- manufacture of cleaning and polishing products:

+ preparations for perfuming or deodorizing rooms,

+ artificial waxes and prepared waxes,

+ polishes and creams for leather,

+ polishes and creams for wood,

+ polishes for coachwork, glass and metal.

+ scouring pastes and powders: paper, wadding etc. coated or covered with these.

*This sub-class excludes:*

- manufacture of separate, chemically defined compounds, see 20113 (Manufacture of other basic chemicals);

- manufacture of glycerol, synthesized from petroleum products, see 20114 (Manufacture of other basic chemicals);

- extraction and refining of natural essential oils, see 20290 (Manufacture of other chemical products not elsewhere classified).

**2029 - 20290: Manufacture of other chemical products not elsewhere classified**

This class includes:

- manufacture of propellant powders;

- manufacture of explosives and pyrotechnic products, including percussion caps, detonators, signalling flares etc.

- manufacture of gelatine and its derivatives, glues and prepared adhesives, including rubber-based glues and adhesives;

- manufacture of extracts of natural aromatic products;

- manufacture of resinoids;

- manufacture of aromatic distilled waters;

- manufacture of mixtures of odoriferous products for the manufacture of perfumes or food;

- manufacture of photographic plates, films, sensitized paper and other sensitized unexposed materials;
- manufacture of chemical preparations for photographic uses;
- manufacture of various chemical products:
  - + peptones, peptone derivatives, other protein substances and their derivatives,
  - + essential oils,
  - + chemically modified oils and fats,
  - + materials used in the finishing of textiles and leather,
  - + powders and pastes used in soldering, brazing or welding,
  - + substances used to pickle metal,
  - + prepared additives for cements,
  - + activated carbon, lubricating oil additives, prepared rubber accelerators, catalysts and other chemical products for industrial use,
  - + anti-knock preparations, antifreeze preparations,
  - + composite diagnostic or laboratory reagents;
- manufacture of writing and drawing ink;
- manufacture of matches;
- manufacture of aromatic kinds etc.
- manufacture of mushroom embryos;

*This sub-class excludes:*

- manufacture of chemically defined products in bulk, see 2011 (Manufacture of basic chemicals);
- manufacture of distilled water, see 20113 (Manufacture of other basic chemicals);
- manufacture of synthetic aromatic products, see 2011 (Manufacture of basic chemicals);
- manufacture of printing ink, see 2022 (Manufacture of paints, varnishes and similar coatings, printing ink and mastics);
- manufacture of perfumes and toilet preparations, see 2023 (Manufacture of soap and detergents, cleaning and polishing preparations, perfumes);
- manufacture of asphalt-based adhesives, see 23990 (Manufacture of other non-metallic mineral products not elsewhere classified).

### **203 - 2030 – 20300: Manufacture of man-made fibres**

This group includes:

- manufacture of synthetic or artificial filament tow;
- manufacture of synthetic or artificial staple fibres, not carded, combed or otherwise processed for spinning;
- manufacture of synthetic or artificial filament yarn, including high-tenacity yarn ;
- manufacture of synthetic or artificial monofilament or strip.

*This group excludes:*

- spinning of synthetic or artificial fibres, see 13110 (Manufacture of textile fibres);
- manufacture of yarns made of man-made staple, see 13110 (Manufacture of textile fibres).

### **21: MANUFACTURE OF PHARMACEUTICALS, MEDICINAL CHEMICAL AND BOTANICAL PRODUCTS**

#### **210 – 2100: Manufacture of pharmaceuticals, medicinal chemical and botanical products**

This group includes: manufacture of basic pharmaceutical products and pharmaceutical preparations, manufacture of pharmaceuticals and medicinal chemicals.

*This class excludes:*

- manufacture of herb infusions (mint, vervain, chamomile), see 10790 (Manufacture of other food products not elsewhere classified);
- wholesale of pharmaceuticals, see 4649 (Wholesale of other household products);
- retail sale of pharmaceuticals, see 4772 (Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores);
- Packaging of pharmaceuticals, see 82920 (Packaging activities);
- manufacture of bone reconstruction, bone reconstruction cements, see 32501 (Manufacture of medical and dental instruments and supplies);
- research and development for pharmaceuticals and biotech pharmaceuticals, see 721 (Research and experimental development on natural sciences and engineering).

#### **21001: Manufacture of medicaments**

This sub-class includes:

- manufacture of medicaments:
- + antisera and other blood fractions,

+ vaccines,

+ diverse medicaments, including homeopathic preparations.

- manufacture of chemical contraceptive products for external use and hormonal con-traceptive medicaments;

- manufacture of medical diagnostic preparations, including pregnancy tests;

- manufacture of radioactive in-vivo diagnostic substances;

#### *21002: Manufacture of medicinal chemical and botanical products*

This sub-class includes:

- manufacture of medicinal active substances to be used for their pharmacological properties in the manufacture of medicaments: antibiotics, basic vitamins, salicylic and O-acetylsalicylic acids etc.

- manufacture of medicinal chemicals.

This sub-class also includes:

- manufacture of refined sugar;

- manufacture of medical impregnated wadding, gauze, bandages, dressings etc.

- preparation of botanical products (grinding, grading, milling) for pharmaceutical use.

#### *22: MANUFACTURE OF RUBBER AND PLASTICS PRODUCTS*

This division includes: manufacture of rubber and plastics products. This division is characterized by the raw materials used in the manufacturing process. However, this does not imply that the manufacture of all products made of these materials is classified here.

#### **221: Manufacture of rubber products**

##### ***2211 - 22110: Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres***

This class includes: manufacture of rubber tyres for vehicles, equipment, mobile machinery, aircraft, toy, furniture and other uses:

+ pneumatic tyres,

+ solid or cushion tyres.

- manufacture of inner tubes for tyres;

- manufacture of interchangeable tyre treads, tyre flaps, "camelback" strips for retreading tyres etc;

- tyre rebuilding and retreading.

*This class excludes:*

- manufacture of tube repair materials, see 22190 (Manufacture of other rubber products);
- tyre and tube repair, fitting or replacement, see 45200 (Maintenance and repair of motor vehicles and other motor vehicles).

**2219 – 22190: Manufacture of other rubber products**

This class includes:

- manufacture of other products of natural or synthetic rubber, unvulcanized, vulcanized or hardened:
  - + rubber plates, sheets, strip, rods, profile shapes,
  - + tubes, pipes and hoses,
  - + rubber conveyor or transmission belts or belting,
  - + rubber hygienic articles: sheath contraceptives, teats, hot water bottles etc.
  - + rubber articles of apparel (if only sealed together, not sewn),
  - + rubber floor coverings,
  - + rubber cables and thread,
  - + rubberized yarn and fabrics,
  - + rubber rings, fittings and seals,
  - + rubber roller coverings,
  - + inflatable rubber mattresses,
  - + inflatable balloons.
- manufacture of rubber brushes;
- manufacture of hard rubber pipe stems;
- manufacture of hard rubber combs, hair pins, hair rollers, and similar.

This sub-class also includes:

- manufacture of rubber repair materials;
- manufacture of textile fabric impregnated, coated, covered or laminated with rubber, where rubber is the chief constituent;
- manufacture of rubber waterbed mattresses;

- manufacture of rubber bathing caps and aprons;
- manufacture of rubber wet suits and diving suits;
- manufacture of rubber sex articles.
- manufacture of natural rubber carpets.

*This sub-class excludes:*

- manufacture of tyre cord fabrics, see 13990 (Manufacture of other textiles not elsewhere classified);
- manufacture of apparel of elastic fabrics, see 14100 (Manufacture of wearing apparel, except fur apparel);
- manufacture of rubber footwear, see 15200 (Manufacture of footwear);
- manufacture of glues and adhesives based on rubber, see 20290 (Manufacture of other food products not elsewhere classified);
- manufacture of “camelback” strips, see 22110 (Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber);
- manufacture of inflatable rafts and boats, see 30110 (Building of ships and floating structures) and 30120 (Building of pleasure and sporting boats);
- manufacture of rubber sports requisites, except apparel, see 32300 (Manufacture of sports goods);
- manufacture of rubber games and toys (including children’s wading pools, inflatable children rubber boats, inflatable rubber animals, balls and the like), see 32400 (Manufacture of games and toys);
- reclaiming of rubber, see 3830 (Materials recovery).

## **222 – 2220: Manufacture of plastics products**

### *22201: Manufacture of containers of plastics*

This sub-class includes:

- manufacture of plastic articles for the packing of goods:

plastic bags, sacks, containers, boxes, cases, carboys, bottles etc.

### *22209: Manufacture of other plastics products*

This sub-class includes:

the processing of new or spent plastics resins into inter-mediate or final products, using such processes as compression molding, extrusion molding, injection molding, blow molding and

casting. For most of these, the production process is such that a wide variety of products can be made.

In specific:

- manufacture of semi-manufactures of plastic products: plastic plates, sheets, blocks, film, foil, strip etc. (whether self-adhesive or not);
- manufacture of finished plastic products: plastic tubes, pipes and hoses; hose and pipe fittings;
- manufacture of builders' plastics ware: plastic doors, windows, frames, shutters, blinds, skirting boards, tanks, reservoirs, plastic floor, wall or ceiling coverings in rolls or in the form of tiles, plastic baths, shower baths, washbasins.
- manufacture of plastic tableware, kitchenware and toilet articles;
- manufacture of cellophane film or sheet;
- manufacture of resilient floor coverings, such as vinyl, linoleum etc.;
- manufacture of artificial stone;
- manufacture of adhesive tape;
- manufacture of diverse plastic products: plastic headgear, insulating fittings, parts of lighting fittings, office or school supplies, articles of apparel (if only sealed together, not sewn), fittings for furniture, statuettes, transmission and conveyer belts, self-adhesive tapes of plastic, plastic wall paper, plastic shoe lasts, plastic cigar and cigarette holders, combs, plastics hair curlers, plastics novelties, and others.

*This sub-class excludes:*

- manufacture of plastic luggage, see 15120 (Manufacture of luggage, handbags and the like, saddlery and harness);
- manufacture of plastic footwear, see 15200 (Manufacture of footwear);
- manufacture of plastics in primary forms, see 2013 (Manufacture of plastics and synthetic rubber in primary forms);
- manufacture of articles of synthetic or natural rubber, see group 22190 (Manufacture of other rubber products);
- manufacture of plastic furniture, see 31009 (Manufacture of furniture made of other materials);
- manufacture of mattresses of uncovered cellular plastic, see 31009 (Manufacture of furniture made of other materials);
- manufacture of plastic sports requisites, see 32300 (Manufacture of sports goods);
- manufacture of plastic games and toys, see 32400 (Manufacture of games and toys);



- manufacture of plastic medical and dental appliances, see 32501 (Manufacture of medical and dental instruments and supplies);
- manufacture of plastic ophthalmic goods, see 32501 (Manufacture of medical and dental instruments and supplies);
- manufacture of plastics hard hats and other personal safety equipment of plastics, see 32900 (Other manufacturing not elsewhere classified).

### **23: MANUFACTURE OF OTHER NON-METALLIC MINERAL PRODUCTS**

This division includes: manufacturing activities related to a single substance of mineral origin. This division includes the manufacture of glass and glass products (e.g. flat glass, hollow glass, fibres, technical glassware etc.), ceramic products, tiles and baked clay products, and cement and plaster, from raw materials to finished articles. The manufacture of shaped and finished stone and other mineral products is also included in this division.

#### **231 - 2310: Manufacture of glass and glass products**

This group includes:

manufacture of glass in all forms, made by any process and the manufacture of articles of glass:

##### *23101: Manufacture of flat glass and products thereof*

This sub-class includes:

- manufacture of wired, coloured or tinted flat glass;
- manufacture of toughened or laminated flat glass;
- manufacture of glass paving blocks;
- manufacture of glass mirrors;
- manufacture of multiple-walled insulating units of glass.

##### *23102: Manufacture of hollow glass and products thereof*

This sub-class includes:

- manufacture of bottles and other containers of glass or crystal;
- manufacture of drinking glasses and other domestic glass or crystal articles;
- manufacture of glass in rods or tubes.

##### *23103: Manufacture of glass fibres and products thereof*

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

##### *23109: Manufacture of other glass and products thereof*

- manufacture of laboratory, hygienic or pharmaceutical glassware;
- manufacture of clock or watch glasses, optical glass and optical elements not optically worked;
- manufacture of glassware used in imitation jewellery;
- manufacture of glass insulators and glass insulating fittings;
- manufacture of glass envelopes for lamps;
- manufacture of glass figurines.

*This sub-class excludes:*

- manufacture of woven fabrics of glass yarn, see 13120 (Weaving of textiles);
- manufacture of optical elements optically worked, see 26700 (Manufacture of optical instruments and photographic equipment);
- manufacture of fiber optic cable for data transmission or live transmission of images, see 27310 (Manufacture of fibre optic cables);
- manufacture of glass toys, see 32400 (Manufacture of games and toys);
- manufacture of syringes and other medical laboratory equipment, see 32501 (Manufacture of medical and dental instruments and supplies).

### **239: Manufacture of non-metallic mineral products not elsewhere classified**

This group includes: manufacture of intermediate and final products from mined or quarried non-metallic minerals, such as sand, gravel, stone or clay.

#### **2391 - 23910: Manufacture of refractory products**

This class includes:

- manufacture of refractory mortars, concretes, cements.
- manufacture of refractory ceramic goods:
  - + heat-insulating ceramic goods of siliceous fossil meals.
  - + refractory bricks, blocks and tiles.
  - + retorts, crucibles, muffles, nozzles, tubes, pipes.

This class also includes: manufacture of refractory articles containing magnesite, dolomite or chromite.

#### **2392 - 23920: Manufacture of clay building materials**

This class includes:

- manufacture of non-refractory ceramic hearth or wall tiles, mosaic cubes;
- manufacture of non-refractory ceramic flags and paving;
- manufacture of structural non-refractory clay building materials: manufacture of ceramic bricks, roofing tiles, chimney pots etc.
- manufacture of flooring blocks in baked clay;
- manufacture of ceramic sanitary fixtures.

*This class excludes:*

- manufacture of artificial stone (e.g. cultured marble), see 2220 (Manufacture of plastics products);
- manufacture of refractory ceramic products, see 23910 (Manufacture of refractory products).

**2393 – 23930: Manufacture of other porcelain and ceramic products**

This class includes:

- manufacture of ceramic tableware and other domestic or toilet articles;
- manufacture of statuettes and other ornamental ceramic articles;
- manufacture of electrical insulators and insulating fittings of ceramics;
- manufacture of ceramic laboratory, chemical and industrial products;
- manufacture of ceramic pots, jars and similar articles of a kind used for conveyance or packing of goods;
- manufacture of ceramic furniture;
- manufacture of ceramic products not elsewhere classified.

*This class excludes:*

- manufacture of artificial stone (e.g. cultured marble), see 2220 (Manufacture of plastics products);
- manufacture of refractory ceramic goods, see 23910 (Manufacture of refractory products);
- manufacture of ceramic building materials, see 23920 (Manufacture of clay building materials);
- manufacture of ceramic sanitary fixtures, see 23920 (Manufacture of clay building materials);
- manufacture of imitation jewellery, see 32120 (Manufacture of imitation jewellery and related articles);
- manufacture of ceramic toys, see 32400 (Manufacture of games and toys);

- manufacture of artificial teeth, see 32501 (Manufacture of medical and dental instruments and supplies).

**2394: Manufacture of cement, lime and plaster**

This class includes:

- manufacture of clinkers and hydraulic cements, including Portland, aluminous cement, slag cement and superphosphate cements;
- manufacture of quicklime, slaked lime and hydraulic lime;
- manufacture of calcined dolomite;
- manufacture of plasters of calcined gypsum or calcined sulphate.

*This class excludes:*

- manufacture of refractory mortars, concrete etc., see 23910 (Manufacture of refractory products);
- Manufacture of articles of cement, see 23950 (Manufacture of articles of concrete, cement and plaster);
- Manufacture of articles of plaster, see 23950 (Manufacture of articles of concrete, cement and plaster);
- manufacture of ready-mixed and dry-mix concrete and mortars, see 23950 (Manufacture of articles of concrete, cement and plaster);
- manufacture of cements used in dentistry, see 32501 (Manufacture of medical and dental instruments and supplies).

**23941: Manufacture of cement**

This sub-class includes: manufacture of clinkers and hydraulic cements, including Portland, aluminous cement, slag cement and superphosphate cements.

**23942: Manufacture of lime**

This sub-class includes: manufacture of quicklime, slaked lime and hydraulic lime;

**23943: Manufacture of plaster**

This sub-class includes:

- manufacture of calcined dolomite;
- manufacture of plasters of calcined gypsum or calcined sulphate.

**2395 – 23950: Manufacture of articles of concrete, cement and plaster**

This class includes:

- manufacture of precast concrete, cement or artificial stone articles for use in construction: tiles, flagstones, bricks, boards, sheets, panels, pipes, posts etc.
- manufacture of prefabricated structural components for buildings or civil engineering of cement, concrete or artificial stone;
- manufacture of plaster articles for use in construction: boards, sheets, panels;
- manufacture of building materials of vegetable substances (wood wool, straw, reeds, rushes) agglomerated with cement, plaster or other mineral binder;
- manufacture of articles of asbestos-cement or cellulose fibre-cement or the like: corrugated sheets, other sheets, panels, tiles, tubes, pipes, reservoirs, troughs, basins, sinks, jars, furniture, window frames;
- manufacture of other articles: statuary, furniture, bas- and haut-reliefs, vases, flowerpots etc.
- manufacture of powdered mortars;
- manufacture of ready-mix and dry-mix concrete and mortars.

*This class excludes:*

- manufacture of manufacture of refractory cements and mortars, see 23910 (Manufacture of refractory products);

### **2396 - 23960: Cutting, shaping and finishing of stone**

This class includes:

- cutting, shaping and finishing of stone for use in construction, in cemeteries, on roads, as roofing;
- manufacture of stone furniture;
- manufacture of gravestone.

*This class excludes:*

- production of rough cut stone, i.e. quarrying activities, see 0810 (Quarrying of stone, sand, gravel and clay);
- production of millstones, abrasive stones and similar products, see 23990 (Manufacture of other non-metallic mineral products not elsewhere classified);
- activities of sculptors, see 90000 (Creative, arts and entertainment activities).

### **2399 - 23990: Manufacture of other non-metallic mineral products not elsewhere classified**

This class includes:

- manufacture of millstones, sharpening or polishing stones and natural or artificial abrasive products, including abrasive products on a soft base (e.g. sandpaper);

- manufacture of textile fibres and non-metallic mineral plates, apparel, hat, footwear, paper, plait, cordage, etc.

- manufacture of friction material and unmounted articles thereof with a base of mineral substances or of cellulose;

- manufacture of mineral insulating materials: slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays and similar heat-insulating, sound-insulating or sound-absorbing materials;

- manufacture of articles of diverse mineral substances: worked mica and articles of mica, of peat, of graphite (other than electrical articles);

- manufacture of articles of asphalt or similar material, e.g. asphalt-based adhesives, coal tar pitch;

- carbon and graphite fibers and products (except electrodes and electrical applications).

*This class excludes:* manufacture of glass wool and non-woven glass wool products, see 23103 (Manufacture of glass fibres and glass fibres products).

## **24: MANUFACTURE OF BASIC METALS**

This division includes:

This division includes the activities of smelting and/or refining ferrous and non-ferrous metals from ore, pig or scrap, using electrometallurgic and other process metallurgic techniques. This division also includes the manufacture of metal alloys and super-alloys by introducing other chemical elements to pure metals. The output of smelting and refining, usually in ingot form, is used in rolling, drawing and extruding operations to make products such as plate, sheet, strip, bars, rods, wire, tubes, pipes and hollow profiles, and in molten form to make castings and other basic metal products.

### **241 – 2410 - 24100: Manufacture of basic iron and steel**

This group includes:

operations of conversion by reduction of iron ore, production of molten or hardened pig iron; conversion of pig iron to steel; production of ferrolloy, steel, sheet production (e.g. plates, sheets, strips, wire) and production of steel

- operation of blast furnaces, steel converters, rolling and finishing mills;

- production of pig iron and spiegeleisen in pigs, blocks or other primary forms;

- production of ferro-alloys;

- production of ferrous products by direct reduction of iron and other spongy ferrous products, production of iron of exceptional purity by electrolysis or other chemical processes;

- production of granular iron and iron powder;

- production of steel in ingots or other primary forms;

- production of semi-finished products of steel;
- manufacture of hot-rolled and cold-rolled flat-rolled products of steel;
- manufacture of hot-rolled bars and rods of steel;
- manufacture of hot-rolled open sections of steel;
- manufacture of steel bars and solid sections of steel by cold drawing, grinding or turning;
- manufacture of open sections by progressive cold forming on a roll mill or folding on a press of flat-rolled products of steel;
- manufacture of wire of steel by cold drawing or stretching;
- manufacture of sheet piling of steel and welded open sections of steel;
- manufacture of railway track materials (unassembled rails) of steel;
- manufacture of seamless tubes, pipes and hollow profiles of steel, by hot rolling, hot extrusion or hot drawing, or by cold drawing or cold rolling;
- manufacture of welded tubes and pipes of steel, by cold or hot forming and welding, delivered as welded or further processed by cold drawing or cold rolling or manufactured by hot forming, welding and reducing;
- manufacture of tube fittings of steel, such as: flat flanges and flanges with forged collars, fittings.

*This group excludes:*

- manufacture of tubes, pipes and hollow profiles and of tube or pipe fittings of cast-iron, see 24310 (Casting of iron and steel);
- manufacture of seamless tubes and pipes of steel by centrifugal casting, see 24310 (Casting of iron and steel);
- manufacture of tube or pipe fittings of cast-steel, see 24310 (Casting of iron and steel);

## **242 - 2420: Manufacture of basic precious and other non-ferrous metals**

*24201: Manufacture of basic precious metals*

This sub-class includes:

- production and refining of unwrought or wrought precious metals: gold, silver, platinum etc. from ore and scrap;
- production of precious metal alloys;
- production of precious metal semi-products;
- production of silver rolled onto base metals;

- production of gold rolled onto base metals or silver;
- production of platinum and platinum group metals rolled onto gold, silver or base metals;
- production of aluminium from alumina.
- manufacture of precious jewelry, see 32110 (Manufacture of jewellery and related articles).

*24202: Manufacture of non-ferrous metal*

This sub-class includes:

- production of aluminium from alumina;
- production of aluminium from electrolytic refining of aluminium waste and scrap;
- production of aluminium alloys;
- semi-manufacturing of aluminium;
- production of lead, zinc and tin from ores;
- production of lead, zinc and tin from electrolytic refining of lead, zinc and tin waste and scrap;
- production of lead, zinc and tin alloys;
- semi-manufacturing of lead, zinc and tin;
- production of copper from ores;
- production of copper from electrolytic refining of copper waste and scrap;
- production of copper alloys;
- manufacture of fuse wire or strip;
- semi-manufacturing of copper;
- production of chrome, manganese, nickel etc. from electrolytic and aluminothermic refining of chrome, manganese, nickel etc., waste and scrap;
- production of alloys of chrome, manganese, nickel etc.
- semi-manufacturing of chrome, manganese, nickel etc.
- production of mattes of nickel, etc.
- production of uranium metal from pitchblende or other ores;
- smelting and refining of uranium;

This sub-class also includes:



- manufacture of wire of these metals by drawing;
- production of aluminium oxide (alumina);
- production of aluminium wrapping foil;
- manufacture of aluminium (tin) foil laminates made from aluminum (tin) foil as primary component;

*This sub-class excludes:*

- casting of non-ferrous metals, see 24320 (Casting of non-ferrous metals);

### **243: Casting of metals**

This group includes: manufacture of semi-finished products and various castings by a casting process.

*This group excludes:*

manufacture of finished cast products such as:

- + boilers and radiators, see 25120 (Manufacture of tanks, reservoirs and containers of metal),
- + cast household items, see 2599 (Manufacture of other fabricated metal products not elsewhere classified).

#### **2431 – 24310: Casting of iron and steel**

This class includes:

the activities of iron and steel foundries:

- + casting of semi-finished iron products,
- + casting of grey iron castings,
- + casting of spheroidal graphite iron castings,
- + casting of malleable cast-iron products,
- + casting of semi-finished steel products,
- + casting of steel castings,
- + manufacture of tubes, pipes and hollow profiles and of tube or pipe fittings of cast-iron,
- + manufacture of seamless tubes and pipes of steel by centrifugal casting,
- + manufacture of tube or pipe fittings of cast-steel.

#### **2432 – 24320: Casting of non-ferrous metals**

This class includes:

- casting of semi-finished products of aluminium, magnesium, titanium, zinc etc.
- casting of light metal castings,
- casting of heavy metal castings,
- casting of precious metal castings,
- die-casting of non-ferrous metal castings.

## ***25: MANUFACTURE OF FABRICATED METAL PRODUCTS, EXCEPT MACHINERY AND EQUIPMENT***

This division includes: This division includes the manufacture of “pure” metal products (such as parts, containers and structures), usually with a static, immovable function, as opposed to the following divisions 26-30, which cover the manufacture of combinations or assemblies of such metal products (sometimes with other materials) into more complex units that, unless they are purely electrical, electronic or optical, work with moving parts. The manufacture of weapons and ammunition is also included in this division.

*This division excludes:*

- specialized repair and maintenance activities, see group (Repair and maintenance of fabricated metal products, machinery and equipment);
- installation of specialized machinery and equipment, see 3320 (Installation of industrial machinery and equipment).

### **251: Manufacture of structural metal products, tanks, reservoirs and steam generators**

This group includes: manufacture of structural metal products (such as metal frame-works or parts for construction), as well as metal container-type objects (such as reservoirs, tanks, central heating boilers) and steam generators.

#### ***2511 - 25110: Manufacture of structural metal products***

This class includes:

- manufacture of metal frameworks or skeletons for construction and parts thereof (towers, masts, trusses, bridges etc.);
- manufacture of industrial frameworks in metal (frameworks for blast furnaces, lifting and handling equipment etc.);
- manufacture of prefabricated buildings mainly of metal: site huts, modular exhibition elements etc.
- manufacture of metal doors, windows and their frames, shutters and gates;
- metal room partitions for floor attachment.

*This class excludes:*

- manufacture of parts for marine or power boilers, see 25130 (Manufacture of steam generators, except central heating hot water boilers);
- manufacture of assembled railway track fixtures, see 2599 (Manufacture of other fabricated metal products not elsewhere classified);
- manufacture of sections of ships, see 30110 (Building of ships and floating structures).

**2512 – 25120: Manufacture of tanks, reservoirs and containers of metal**

This class includes:

- manufacture of reservoirs, tanks and similar containers of metal, of types normally installed as fixtures for storage or manufacturing use;
- manufacture of metal containers for compressed or liquefied gas;
- manufacture of central heating boilers and radiators.

*This class excludes:*

- manufacture of metal casks, drums, cans, pails, boxes etc. of a kind normally used for carrying and packing of goods (regardless of size), see 2599 (Manufacture of other fabricated metal products not elsewhere classified);
- manufacture of transport containers, see 2920 (Manufacture of bodies (coachwork) for motor vehicles and other motor vehicles; manufacture of trailers and semi-trailers);
- manufacture of tanks (armored military vehicles), see 30400 (Manufacture of military fighting vehicles).

**2513 - 25130: Manufacture of steam generators, except central heating hot water boilers**

This class includes:

- manufacture of steam or other vapour generators;
- manufacture of auxiliary plant for use with steam generators: condensers, economizers, superheaters, steam collectors and accumulators;
- manufacture of nuclear reactors, except isotope separators;
- manufacture of parts for marine or power boilers.

*This class excludes:*

- manufacture of central heating hot-water boilers and radiators, see 25120 (Manufacture of tanks, reservoirs and containers of metal);
- manufacture of boiler-turbine sets, see 28110 (Manufacture of engines and turbines, except aircraft, vehicle and cycle engines);

- manufacture of isotope separators, see 2829 (Manufacture of other special-purpose machinery).

### **252 – 2520 - 25200: Manufacture of weapons and ammunition**

This group includes:

- manufacture of heavy weapons (artillery, mobile guns, rocket launchers, torpedo tubes, heavy machine guns);
- manufacture of small arms (revolvers, shotguns, light machine guns);
- manufacture of air or gas guns and pistols;
- manufacture of war ammunition;

This group also includes:

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

*This group excludes:*

- manufacture of percussion caps, detonators or signalling flares, see 20290 (Manufacture of other chemical products not elsewhere classified);
- manufacture of cutlasses, swords, bayonets, see 25930 (Manufacture of cutlery, hand tools and general hardware);
- manufacture of armoured vehicles for the transport of banknotes or valuables, see 29100 (Manufacture of motor cars and motor vehicles);
- manufacture of space vehicles, see 30300 (Manufacture of air and spacecraft and related machinery);
- manufacture of tanks and other fighting vehicles, see 30400 (Manufacture of military fighting vehicles).

### **259: Manufacture of other fabricated metal products; metalworking service activities**

This group includes: general activities for the treatment of metal, such as forging or pressing, plating, coating, engraving, boring, polishing, welding etc., which are typically carried out on a fee or contract basis. This group also includes the manufacture of a variety of metal products, such as cutlery; metal hand tools and general hardware; cans and buckets; nails, bolts and nuts; metal household articles; metal fixtures; ships propellers and anchors; assembled railway track fixtures etc. for a variety of household and industrial uses.

#### **2591 - 25910: Forging, pressing, stamping and roll-forming of metal; powder metallurgy**

This class includes:

- forging, pressing, stamping and roll-forming of metal

- powder metallurgy: production of metal objects directly from metal powders by heat treatment (sintering) or under pressure.

*This class excludes:* production of metal powder, see 2410 (Manufacture of iron, steel and cast iron), 2420 (Manufacture of precious and non-ferrous metals).

### **2592 – 25920: Machining; treatment and coating of metals**

This class includes:

- plating, anodizing etc. of metals
- heat treatment of metals;
- deburring, sandblasting, tumbling, cleaning of metals;
- colouring and engraving of metals;
- non-metallic coating of metals: plasticizing, enamelling, lacquering etc.
- hardening, buffing of metals;
- boring, turning, milling, eroding, planing, lapping, broaching, levelling, sawing, grinding, sharpening, polishing, welding, splicing etc. of metalwork pieces;
- cutting of and writing on metals by means of laser beams.

*This class excludes:*

- rolling precious metals onto base metals or other metals, see 24201 (Manufacture of precious metals);
- activities of farriers, see 01620 (Support activities for animal production);

### **2593 - 25930: Manufacture of cutlery, hand tools and general hardware**

This class includes:

- manufacture of domestic cutlery such as knives, forks, spoons etc.
- manufacture of other articles of cutlery: cleavers and choppers, razors and razor blades, scissors and hair clippers;
- manufacture of knives and cutting blades for machines or for mechanical appliances;
- manufacture of hand tools such as pliers, screwdrivers;
- manufacture of non-power-driven agricultural hand tools;
- manufacture of saws and saw blades, including circular saw blades and chainsaw blades;

- manufacture of interchangeable tools for hand tools, whether or not power-operated, or for machine tools: drills, punches, milling cutters;
- manufacture of press tools;
- manufacture of blacksmiths' tools: forges, anvils etc.
- manufacture of moulding boxes and moulds (except ingot moulds);
- manufacture of vices, clamps;
- manufacture of padlocks, locks, keys, hinges and the like, hardware for buildings, furniture, vehicles etc.
- manufacture of cutlasses, swords, bayonets etc.

*This class excludes:*

- manufacture of hollowware (pots, kettles etc.), dinnerware (bowls, platters etc.) or flatware (plates, saucers etc.), see 2599 (Manufacture of other fabricated metal products not elsewhere classified);
- manufacture of power-driven hand tools, see 28180 (Manufacture of hand tools with electric motor or pneumatic drive);
- manufacture of ingot moulds, see 28230 (Manufacture of machinery for metallurgy);
- manufacture of cutlery of precious metal, see 32110 (Manufacture of jewellery and related articles).

***2599: Manufacture of other fabricated metal products not elsewhere classified***

*25991: Manufacture of metal utensils for use in the kitchen, toilet and canteen*

This sub-class includes:

- manufacture of tins and cans for food products, collapsible tubes and boxes;
- manufacture of metal household articles: flatware: plates, saucers etc., hollowware: pots, kettles etc., dinnerware: bowls, platters etc., saucepans, frying pans and other non-electrical utensils for use at the table or in the kitchen, small hand-operated kitchen appliances and accessories;
- manufacture of baths, sinks, washbasins and similar articles.

*25999: Manufacture of remaining fabricated metal products not elsewhere classified*

This sub-class includes:

- manufacture of metal goods for office use, except furniture;
- manufacture of safes, strongboxes, armoured doors etc.

- manufacture of foil bags;
- manufacture of pails, cans, drums, buckets, boxes;
- manufacture of tins and cans for food products, collapsible tubes and boxes;
- manufacture of screw machine products;
- manufacture of motors (except watch motors): leaf motor, helical motor, torsion bar motor;
- manufacture of metal cable, plaited bands and similar articles;
- manufacture of uninsulated metal cable or insulated cable not capable of being used as a conductor of electricity;
- manufacture of articles made of wire: barbed wire, wire fencing, grill, netting, cloth etc.
- manufacture of nails and pins;
- manufacture of rivets, washers and similar non-threaded products;
- manufacture of screw products;
- manufacture of bolts, screws, nuts and similar threaded products;
- manufacture of springs (except watch springs): leaf springs, helical springs, torsion bar springs;
- manufacture of chain, except power transmission chain;
- manufacture of various metal articles:
  - + ship propellers and blades thereof,
  - + anchors,
  - + bells,
  - + assembled railway track fixtures,
  - + clasps, buckles, hooks;
- manufacture of permanent metallic magnets;
- manufacture of metal vacuum jugs and bottles;
- manufacture of metal badges and metal military insignia;
- manufacture of metal hair curlers, metal umbrella handles and frames, combs.

*This sub-class excludes:*

- manufacture of tanks and reservoirs, see 25120 (Manufacture of tanks, reservoirs and containers of metal);
- manufacture of swords, bayonets, see 25930 (Manufacture of cutlery, hand tools and general hardware);
- manufacture of clock or watch springs, see 26520 (Manufacture of watches and clocks);
- manufacture of wire and cable for electricity transmission, see 27320 (Manufacture of other electronic and electric wires and cables);
- manufacture of power transmission chain, see 28140 (Manufacture of bearings, gears, gearing and driving elements);
- manufacture of shopping carts, see 30990 (Manufacture of other transport equipment not elsewhere classified);
- manufacture of metal furniture, see 31009 (Manufacture of furniture made of other materials);
- manufacture of sports goods, see 32300 (Manufacture of sports goods);
- manufacture of games and toys, see 32400 (Manufacture of games and toys).

## *26: MANUFACTURE OF COMPUTER, ELECTRONIC AND OPTICAL PRODUCTS*

This division includes:

manufacture of computers, computer peripherals, communications equipment, and similar electronic products, as well as the manufacture of components for such products.

Production processes of this division are characterized by the design and use of integrated circuits and the application of highly specialized miniaturization technologies.

This division also includes:

the manufacture of consumer electronics, measuring, testing, navigating, and control equipment, irradiation, electromedical and electrotherapeutic equipment, optical instruments and equipment, and the manufacture of magnetic and optical media.

### **261 – 2610 - 26100: Manufacture of electronic components and boards**

This group includes: manufacture of semiconductors and other components for electronic applications.

In specific:

- manufacture of capacitors, electronic;
- manufacture of resistors, electronic;
- manufacture of microprocessors;



- manufacture of bare printed circuit boards;
- manufacture of electron tubes;
- manufacture of electronic connectors;
- manufacture of integrated circuits;
- manufacture of diodes, transistors and related discrete devices;
- manufacture of inductors (e.g. chokes, coils, transformers), electronic component type;
- manufacture of electronic crystals and crystal assemblies;
- manufacture of solenoids, switches and transducers for electronic applications;
- manufacture of dice or wafers, semiconductor, finished or semi-finished;
- manufacture of interface cards (e.g. sound, video, controllers, network);
- manufacture of display components (plasma, polymer, LCD);
- manufacture of light emitting diodes (LED);
- manufacture of printer cables, monitor cables, USB cables, etc.

*This group excludes:*

- printing of smart cards, see 18110 (Printing);
- manufacture of modems (carrier equipment), see 26300 (Manufacture of communication equipment);
- manufacture of computer and television displays, see 26200 (Manufacture of computers and peripheral equipment), 26400 (Manufacture of consumer electronics);
- manufacture of X-ray tubes and similar irradiation devices, see 26600 (Manufacture of irradiation, electromedical and electrotherapeutic equipment);
- manufacture of optical equipment and instruments, see 26700 (Manufacture of optical instruments and photographic equipment);
- manufacture of similar devices for electrical applications, see division 27 (Manufacture of electrical equipment);
- manufacture of lighting ballasts, see 27101 (Manufacture of electric motors and generators);
- manufacture of electrical relays, see 27101 (Manufacture of electric motors and generators);
- manufacture of electrical wiring devices, see 27330 (Manufacture of wiring devices);

- manufacture of complete equipment is classified elsewhere based on complete equipment classification.

## **262 – 2620 - 26200: Manufacture of computers and peripheral equipment**

This group includes:

manufacture and/or assembly of electronic computers, such as mainframes, desktop computers, laptops and computer servers; and computer peripheral equipment, such as storage devices and input/output devices (printers, monitors, keyboards), important fact mistake. Computers can be analog, digital, or hybrid. Digital computers, the most common type, are devices that do all of the following: (1) store the processing program or programs and the data immediately necessary for the execution of the program, (2) can be freely programmed in accordance with the requirements of the user, (3) perform arithmetical computations specified by the user and (4) execute, without human intervention, a processing program that requires the computer to modify its execution by logical decision during the processing run. Analog computers are capable of simulating mathematical models and comprise at least analog control and programming elements.

In specific:

- manufacture of desktop computers;
- manufacture of laptop computers;
- manufacture of computer servers;
- manufacture of hand-held computers (e.g. PDA);
- manufacture of magnetic disk drives, flash drives and other storage devices;
- manufacture of optical (e.g. CD-RW, CD-ROM, DVD-ROM, DVD-RW) disk drives;
- manufacture of printers;
- manufacture of monitors;
- manufacture of keyboards;
- manufacture of all types of mice, joysticks, and trackball accessories;
- manufacture of computer interfaces;
- manufacture of scanners, including bar code scanners;
- manufacture of smart card readers;
- manufacture of virtual reality helmets;
- manufacture of computer projectors;

This group also includes:

- manufacture of computer terminals, like automatic teller machines (ATM's), point-of-sale (POS) terminals, not mechanically operated;
- manufacture of multi-function office equipment, such as fax-scanner-copier combinations.

*This group excludes:*

- reproduction of recorded media, see 18200 (Reproduction of recorded media);
- manufacture of electronic components and electronic assemblies used in computers and peripherals, see 26100 (Manufacture of electronic components and boards);
- manufacture of internal/external computer modems, see 26100 (Manufacture of electronic components and boards);
- manufacture of interface cards, modules and assemblies, see 26100 (Manufacture of electronic components and boards);
- manufacture of modems, carrier equipment, see 26300 (Manufacture of communication equipment);
- manufacture of digital communication switches, data communications equipment (e.g. bridges, routers, gateways), see 26300 (Manufacture of communication equipment);
- manufacture of consumer electronic devices, such as CD players and DVD players, see 26400 (Manufacture of consumer electronics);
- manufacture of television monitors and displays, see 26400 (Manufacture of consumer electronics);
- manufacture of video game consoles, see 26400 (Manufacture of consumer electronics);
- manufacture of blank optical and magnetic media for use with computers or other devices, see 26800 (Manufacture of magnetic and optical video tapes and discs).

### **263 - 2630 – 26300: Manufacture of communication equipment**

This group includes:

- manufacture of telephone and data communications equipment used to move signals electronically over wires or through the air such as radio and television broadcast and wireless communications equipment;
- manufacture of central office switching equipment;
- manufacture of cordless telephones;
- manufacture of private branch exchange (PBX) equipment;
- manufacture of telephone and facsimile equipment, including telephone answering machines;
- manufacture of data communications equipment, such as bridges, routers, and gate-ways;

- manufacture of transmitting and receiving antenna;
- manufacture of cable television equipment;
- manufacture of pagers;
- manufacture of cellular phones;
- manufacture of mobile communication equipment;
- manufacture of radio and television studio and broadcasting equipment, including television cameras;
- manufacture of modems, carrier equipment;
- manufacture of burglar and fire alarm systems, sending signals to a control station;
- manufacture of radio and television transmitters;
- manufacture of infrared devices (e.g. remote controls).

*This group excludes:*

- manufacture of computers and computer peripheral equipment, see 26200 (Manufacture of computers and peripheral equipment);
- manufacture of consumer audio and video equipment, see 26400 (Manufacture of consumer electronics);
- manufacture of electronic components and subassemblies used in communications equipment, see 26100 (Manufacture of electronic components and boards);
- manufacture of internal/external computer modems (PC-type), see 26100 (Manufacture of electronic components and boards);
- manufacture of electronic scoreboards, see 27900 (Manufacture of other electrical equipment).
- manufacture of traffic lights, see 27900 (Manufacture of other electrical equipment).

#### **264 - 2640 – 26400: Manufacture of consumer electronics**

This group includes:

- manufacture of electronic audio and video equipment for home entertainment, motor vehicle, public address systems and musical instrument amplification;
- manufacture of video cassette recorders and duplicating equipment;
- manufacture of televisions;
- manufacture of television monitors and displays;

- manufacture of audio recording and duplicating systems;
- manufacture of stereo equipment;
- manufacture of radio receivers;
- manufacture of speaker systems;
- manufacture of household-type video cameras;
- manufacture of jukeboxes;
- manufacture of amplifiers for musical instruments and public address systems;
- manufacture of microphones;
- manufacture of CD and DVD players;
- manufacture of karaoke machines;
- manufacture of headphones (e.g. radio, stereo, computer);
- manufacture of video game consoles.

*This group excludes:*

- reproduction of recorded media (computer media, sound, video, etc.), see 18200 (Reproduction of recorded media);
- manufacture of computers peripheral devices and computer monitors, see 26200 (Manufacture of computers and peripheral equipment);
- manufacture of telephone answering machines, see 26300 (Manufacture of communication equipment);
- manufacture of paging equipment, see 26300 (Manufacture of communication equipment);
- manufacture of remote control devices (radio and infrared), see 26300 (Manufacture of communication equipment);
- manufacture of cameras and other radio, see 26300 (Manufacture of communication equipment);
- manufacture of broadcast studio equipment such as reproduction equipment, transmitting and receiving antennas, commercial video cameras, see 26300 (Manufacture of communication equipment);
- manufacture of electronic games with fixed (non-replaceable) software, see 32400 (Manufacture of games and toys).

**265: Manufacture of measuring, testing, navigating and control equipment; watches and clocks**

This group includes: manufacture of measuring, testing, navigating and control equipment for various industrial and non-industrial purposes, including time-based measuring devices such as watches and clocks and related devices.

**2651 - 26510: *Manufacture of measuring, testing, navigating and control equipment***

This class includes:

manufacture of search, detection, navigation, guidance, aeronautical and nautical systems and instruments; automatic controls and regulators for applications, such as heating, air-conditioning, refrigeration and appliances; instruments and devices for measuring, displaying, indicating, recording, transmitting and controlling industrial process variables, such as temperature, humidity, pressure, vacuum, combustion, flow, level, viscosity, density, acidity, concentration and rotation; totalizing (i.e. registering) fluid meters and counting devices; instruments for measuring and testing the characteristics of electricity and electrical signals; instruments and instrumentation systems for laboratory analysis of the chemical or physical composition or concentration of samples of solid, fluid, gaseous or composite material and other measuring and testing instruments and parts thereof.

In specific:

- manufacture of aircraft engine instruments;
- manufacture of automotive emissions testing equipment;
- manufacture of meteorological instruments;
- manufacture of physical properties testing and inspection equipment;
- manufacture of polygraph machines;
- manufacture of instruments for measuring and testing electricity and electrical signals (including for telecommunications);
- manufacture of radiation detection and monitoring instruments;
- manufacture of surveying instruments;
- manufacture of thermometers liquid-in-glass and bimetal types (except medical);
- manufacture of humidistats;
- manufacture of hydronic limit controls;
- manufacture of flame and burner control;
- manufacture of spectrometers;
- manufacture of pneumatic gauges;
- manufacture of consumption meters (e.g. water, gas);
- manufacture of flow meters and counting devices;

- manufacture of tally counters;
- manufacture of mine detectors, pulse (signal) generators; metal detectors;
- manufacture of search, detection, navigation, aeronautical and nautical equipment, including sonobuoys;
- manufacture of GPS devices;
- manufacture of environmental controls and automatic controls for appliances;
- manufacture of measuring and recording equipment (e.g. flight recorders);
- manufacture of motion detectors;
- manufacture of laboratory analytical instruments (e.g. blood analysis equipment);
- manufacture of laboratory distillation equipment, centrifuges, ultrasound machines;
- manufacture of laboratory scales, balances, incubators;
- manufacture of miscellaneous laboratory apparatus such as radioactive detector, detector, moisture meter, meteorological measurement.

*This class excludes:*

- manufacture of telephone answering machines, see 26300 (Manufacture of communication equipment);
- manufacture of irradiation equipment, see 26600 (Manufacture of irradiation, electromedical and electrotherapeutic equipment);
- manufacture of optical measuring and checking devices and instruments, see 26700 (Manufacture of optical instruments and photographic equipment);
- manufacture of dictating machines, see 28170 (Manufacture of computers and peripheral equipment);
- manufacture of simple mechanical measuring device (tapes, compass) classified according to the main materials used;
- installation of industrial process control equipment, see 33200 (Installation of industrial machinery and equipment).

**2652 - 26520: *Manufacture of watches and clocks***

This class includes:

- manufacture of watches and clocks of all kinds, including instrument panel clocks;
- manufacture of watch and clock cases, including cases of precious metals;

- manufacture of time-recording equipment and equipment for measuring, recording and otherwise displaying intervals of time with a watch or clock movement or with synchronous motor, such as:

+ parking meters,

+ time clocks,

+ time/date stamps,

+ process timers.

- manufacture of time switches and other releases with a watch or clock movement or with synchronous motor: time locks;

- manufacture of components for clocks and watches:

+ movements of all kinds for watches and clocks,

+ springs, jewels, dials, hands, plates, bridges and other parts,

+ clock case with all materials.

*This class excludes:*

- manufacture of non-metal watch bands (textile, leather, plastic), see 15120 (Manufacture of luggage, handbags and the like, saddlery and harness);

- manufacture of watch bands of precious metal, see 32110 (Manufacture of jewellery and related articles);

- manufacture of watch bands of non-precious metal, see 32120 (Manufacture of imitation jewellery and related articles).

## **266 – 2660 - 26600: Manufacture of irradiation, electromedical and electrotherapeutic equipment**

This group includes:

manufacture of electromechanic and electrotherapeutic equipment such as magnetic resonance imaging equipment, medical ultrasound equipment, hearing aids, electrocardiographs, electrocardiographs, irradiation apparatus and tubes, e.g. industrial, medical diagnostic, medical therapeutic, research, scientific. Irradiation may be in form of beta-, gamma, X-ray and other ionizing irradiation.

In specific:

- manufacture of irradiation apparatus and tubes (e.g. industrial, medical diagnostic, medical therapeutic, research, scientific):

- manufacture of X-ray equipment;

- manufacture of CT scanners;



- manufacture of PET scanners;
- manufacture of magnetic resonance imaging (MRI) equipment;
- manufacture of medical laser equipment;
- manufacture of electromedical endoscopic equipment;
- manufacture of food and milk irradiation equipment.

*This class excludes:* manufacture of tanning beds, see 2829 (Manufacture of other special-purpose machinery).

### **267 - 2670 – 26700: Manufacture of optical instruments and photographic equipment**

This group includes:

manufacture of optical instruments and lenses, such as binoculars, microscopes (except electron, proton), telescopes, prisms and lenses (except ophthalmic); the coating or polishing of lenses (except ophthalmic); the mounting of lenses (except ophthalmic) and the manufacture of photographic equipment such as cameras and light meters.

In specific:

- manufacture of optical mirrors;
- manufacture of optical gun sighting equipment;
- manufacture of optical positioning equipment;
- manufacture of optical magnifying instruments;
- manufacture of optical machinist's precision tools;
- manufacture of optical comparators;
- manufacture of film cameras and digital cameras;
- manufacture of motion picture and slide projectors;
- manufacture of overhead transparency projectors;
- manufacture of optical measuring and checking devices and instruments (e.g. fire control equipment, photographic light meters, range finders);
- manufacture of optical microscopes, binoculars and telescopes;
- manufacture of laser assemblies.

*This group excludes:*

- manufacture of computer projectors, see 26200 (Manufacture of computers and peripheral equipment);
- manufacture of commercial TV and video cameras, see 26300 (Manufacture of communication equipment);
- manufacture of household-type video cameras, see 26400 (Manufacture of consumer electronics);
- manufacture of electron and proton microscopes, see 26600 (Manufacture of irradiation, electromedical and electrotherapeutic equipment);
- manufacture of photocopy machinery, see 28170 (Manufacture of computers and peripheral equipment);
- manufacture of ophthalmic goods, see 32501 (Manufacture of medical and dental instruments and supplies).

### **268 - 2680 – 26800: Manufacture of magnetic and optical video tapes and discs**

This group includes: manufacture of magnetic and optical recording media, such as blank magnetic audio and video tapes, blank magnetic audio and video cassettes, blank optical discs and hard drive media, etc.

*This group excludes:* reproduction of recorded media (computer media, sound, video, etc.), see 18200 (Reproduction of recorded media).

### **27: MANUFACTURE OF ELECTRICAL EQUIPMENT**

This division includes: manufacture of products that generate, distribute and use electrical power. Also included is the manufacture of electrical lighting, signalling equipment and electric household appliances.

*This division excludes:* manufacture of electronic products, see division 26 (Manufacture of computer, electronic and optical products).

### **271 - 2710: Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus**

This group includes: manufacture of power, distribution and specialty transformers; electric motors, generators and motor generator sets; switchgear and switchboard apparatus; relays and industrial controls. The electrical equipment manufactured in this class is for distribution level voltages.

*This group excludes:*

- manufacture of electronic component-type transformers and switches, see 26100 (Manufacture of electronic components and boards);
- manufacture of environmental controls and industrial process control instruments, see 26510 (Manufacture of measuring, testing, navigating and control equipment);
- manufacture of switches for electrical circuits, such as pushbutton and snap switches, see 27330 (Manufacture of wiring devices);

- manufacture of electric welding and soldering equipment, see 27900 (Manufacture of other electrical equipment);
- manufacture of state inverters, rectifiers and converters, see 27900 (Manufacture of other electrical equipment);
- manufacture of turbine-generator sets, see 28110 (Manufacture of engines and turbines, except aircraft, vehicle and cycle engines);
- manufacture of starting motors and generators for internal combustion engines, see 29300 (Manufacture of parts and accessories for motor vehicles and other motor vehicles).

*27101: Manufacture of electric motors and generators*

This sub-class includes:

- manufacture of distribution transformers, electric;
- manufacture of arc-welding transformers;
- manufacture of fluorescent ballasts (i.e. transformers);
- manufacture of electric motors (except internal combustion engine starting motors)
- manufacture of power generators (except battery charging alternators for internal combustion engines);
- manufacture of motor generator sets (except turbine generator set units).

*27102: Manufacture of transformers and electricity distribution and control apparatus*

This sub-class includes:

- manufacture of substation transformers for electric power distribution;
- manufacture of transmission and distribution voltage regulators;
- manufacture of control panels for electric power distribution;
- manufacture of power circuit breakers;
- manufacture of control panels for electric power distribution;
- manufacture of duct for electrical switchboard apparatus;
- manufacture of electric fuses;
- manufacture of power switching equipment;
- manufacture of electric power switches (except pushbutton, snap, solenoid, tumbler);
- manufacture of prime mover generator sets;

- rewinding of armatures on a factory basis.

### **272 – 2720 - 27200: Manufacture of batteries and accumulators**

This group includes: manufacture of non-rechargeable and rechargeable batteries.

In specific:

- manufacture of batteries and accumulators: cells containing manganese dioxide, mercuric dioxide, silver oxide etc.
- manufacture of electric accumulators, including parts thereof: separators, containers, covers;
- manufacture of lead acid batteries;
- manufacture of NiCad batteries;
- manufacture of NiMH batteries;
- manufacture of lithium batteries;
- manufacture of dry cell batteries;
- manufacture of wet cell batteries.

### **273: Manufacture of wiring and wiring devices**

This group includes: manufacture of current-carrying wiring devices and non current-carrying wiring devices for wiring electrical circuits regardless of material.

This group also includes: the insulating of wire and the manufacture of fiber optic cables.

### **2731 - 27310: Manufacture of fibre optic cables**

This class includes: manufacture of fiber optic cable for data transmission or live transmission of images.

*This class excludes:*

- manufacture of glass fibres or strand, see 23103 (Manufacture of glass fibres and glass fibres products);
- manufacture of optical cable sets or assemblies with connectors or other attachments, see depending on application, e.g. 26100 (Manufacture of electronic components and boards);\.

### **2732 – 27320: Manufacture of other electronic and electric wires and cables**

This class includes: manufacture of insulated wire and cable, made of steel, copper, aluminium.

*This class excludes:*

- manufacture (drawing) of wire, see 24100 (Manufacture of iron, steel and cast iron), 24202 (Manufacture of non-ferrous metals);

- manufacture of computer cables, printer cables, USB cables and similar cable sets or assemblies, see 26100 (Manufacture of electronic components and boards);

- manufacture of cable sets, wiring harnesses and similar cable sets or assemblies for auto-motive applications, see 29300 (Manufacture of parts and accessories for motor vehicles and other motor vehicles).

### **2733 - 27330: Manufacture of wiring devices**

This class includes:

- manufacture of current-carrying and non current-carrying wiring devices for electrical circuits regardless of material,

In specific:

- manufacture of bus bars, electrical conductors (except switchgear-type);

- manufacture of GFCI (ground fault circuit interrupters);

- manufacture of lamp holders;

- manufacture of lightning arrestors and coils;

- manufacture of switches for electrical wiring (e.g. pressure, pushbutton, snap, tumbler switches);

- manufacture of electrical outlets and sockets;

- manufacture of boxes for electrical wiring (e.g. junction, outlet, switch boxes);

- manufacture of cables, machinery, electric;

- manufacture of electrical conduit and fitting;

- manufacture of transmission pole and line hardware;

- manufacture of plastic non current-carrying wiring devices including plastic junction boxes, face plates, and similar, plastic pole line fittings.

*This class excludes:*

- manufacture of ceramic insulators, see 23930 (Manufacture of parts and accessories for motor vehicles and other motor vehicles);

- manufacture of electronic component-type connectors, sockets and switches, see 26100 (Manufacture of electronic components and boards);

### **274 – 2740 - 27400: Manufacture of electric lighting equipment**

This group includes:

manufacture of electric light bulbs and tubes and parts and components thereof (except glass blanks for electric light bulbs), electric lighting fixtures and lighting fixture components (except current-carrying wiring devices). this group also includes: manufacture of non-electrical lighting equipment.

In specific:

- manufacture of discharge, incandescent, fluorescent, ultra-violet, infrared etc. lamps, fixtures and bulbs;
- manufacture of ceiling lighting fixtures;
- manufacture of chandeliers;
- manufacture of table lamps (i.e. lighting fixture);
- manufacture of Christmas tree lighting sets;
- manufacture of electric fireplace logs;
- manufacture of flashlights;
- manufacture of electric insect lamps;
- manufacture of lanterns (e.g. carbide, electric, gas, gasoline, kerosene);
- manufacture of spotlights (except vehicles);
- manufacture of street lighting fixtures (except traffic signals);
- manufacture of lighting equipment for transportation equipment (e.g. for motor vehicles, aircraft, boats).

*This group excludes:*

- manufacture of glassware and glass parts for lighting fixtures, see 2310 (Manufacture of glass and glass products);
- manufacture of current-carrying wiring devices for lighting fixtures, see 27330 (Manufacture of wiring devices);
- manufacture of ceiling fans or bath fans with integrated lighting fixtures, see 27500 (Manufacture of domestic appliances);
- manufacture of electrical signalling equipment such as traffic lights and pedestrian signalling equipment, see 27900 (Manufacture of other electrical equipment).

### **275 - 2750 – 27500: Manufacture of domestic appliances**

This group includes:

manufacture of small electric appliances and electric housewares, household-type fans, household-type vacuum cleaners, electric household-type floor care machines, household-type cooking appliances, household-type laundry equipment, household-type refrigerators, upright and chest freezers and other electrical and non-electrical household appliances, such as dishwashers, water heaters and garbage disposal units. This group includes the manufacture of appliances with electric, gas or other fuel sources.

In specific:

- manufacture of domestic electric appliances: refrigerators, freezers, dishwashers, washing and drying machines, vacuum cleaners, floor polishers, waste disposers, grinders, blenders, juice squeezers, tin openers, electric shavers, electric toothbrushes and other electric personal care device, knife sharpeners, ventilating or recycling hoods;

- manufacture of domestic electrothermic appliances: electric water heaters, electric blankets, electric dryers, combs, brushes, curlers, electric smoothing irons, space heaters and household-type fans, electric ovens, microwave ovens, cookers, hotplates, toasters, coffee makers, fry pans, roasters, grills, hoods, electric heating resistors etc.

- manufacture of domestic non-electric cooking and heating equipment:

- + non-electric space heaters, cooking ranges, grates, stoves, water heaters, cooking appliances, plate warmers.

*This group excludes:*

- manufacture of commercial and industrial refrigerators and freezers, room air-conditioners, attic fans, permanent mount space heaters and commercial ventilation and exhaust fans, commercial-type cooking equipment; commercial-type laundry, dry-cleaning and pressing equipment; commercial, industrial and institutional vacuum cleaners, see division 28 (Manufacture of machinery and equipment not elsewhere classified);

- manufacture of household-type sewing machines, see 28260 (Manufacture of machinery for textile, apparel and leather production);

- installation of central vacuum cleaning systems, 43290 (Other construction installation).

## **279 – 2790 - 27900: Manufacture of other electrical equipment**

This group includes:

manufacture of miscellaneous electrical equipment other than motors, generators and transformers, batteries and accumulators, wires and wiring devices, lighting equipment or domestic appliances.

In specific:

- manufacture of battery chargers, solid-state;

- manufacture of door opening and closing devices, electrical;

- manufacture of electric bells;

- manufacture of extension cords, from insulating wire;
- manufacture of ultrasonic cleaning machines (except laboratory and dental);
- manufacture of solid state inverters, rectifying apparatus, fuel cells, regulated and unregulated power supplies;
- manufacture of uninterruptible power supplies (UPS);
- manufacture of surge suppressors;
- manufacture of appliance cords, extension cords, and other electrical cord sets with insulated wire and connectors;
- manufacture of carbon and graphite electrodes, contacts, and other electrical carbon and graphite products;
- manufacture of particle accelerators;
- manufacture of electrical capacitors, resistors, condensers and similar components;
- manufacture of handheld soldering irons;
- manufacture of electromagnets;
- manufacture of sirens;
- manufacture of electronic scoreboards;
- manufacture of electrical signalling equipment such as traffic lights and pedestrian signalling equipment;
- manufacture of electrical insulators (except glass or porcelain), base metal cables;
- manufacture of electrical equipment and structures for internal combustion engines;
- manufacture of electrical welding equipment, including handheld welding machine.

*This group excludes:*

- manufacture of porcelain electrical insulators, see 23930 (Manufacture of other porcelain and ceramic products);
- manufacture of carbon and graphite fibers and products, see 23990 (Manufacture of other non-metallic mineral products not elsewhere classified);
- manufacture of electronic component-type rectifiers, voltage regulating integrated circuits, power converting integrated circuits, electronic capacitors, electronic resistors and similar devices, see 26100 (Manufacture of electronic components and boards);



- manufacture of transformers, motors, generators, switchgear, relays and industrial controls, see 2710 (Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus);
- manufacture of batteries, see 27200 (Manufacture of batteries and accumulators);
- manufacture of communication and energy wire, current-carrying and non current-carrying wiring devices, see 27330 (Manufacture of wiring devices);
- manufacture of lighting equipment, see 27400 (Manufacture of electric lighting equipment);
- manufacture of household-type appliances, see 27500 (Manufacture of consumer electronics);
- manufacture of non-electrical welding and soldering equipment, see 28190 (Manufacture of other electrical equipment);
- manufacture of carbon and graphite fibers, see 28190 (Manufacture of other electrical equipment);
- manufacture of motor vehicle electrical equipment, such as generators, alternators, spark plugs, ignition wiring harnesses, power window and door systems, voltage regulators, see 29300 (Manufacture of parts and accessories for motor vehicles and other motor vehicles);
- manufacture of mechanical and electromechanical signalling, safety and traffic control equipment for railways, tramways, inland waterways, roads, parking facilities, airfields, see 30200 (Manufacture of railway or tramway locomotives and rolling stock).

## ***28: MANUFACTURE OF MACHINERY AND EQUIPMENT NOT ELSEWHERE CLASSIFIED***

This division includes: manufacture of machinery and equipment that act independently on materials either mechanically or thermally or perform operations on materials (such as handling, spraying, weighing or packing), including their mechanical components that produce and apply force, and any specially manufactured primary parts. This includes the manufacture of fixed and mobile or hand-held devices, regardless of whether they are designed for industrial, building and civil engineering, agricultural or home use. The manufacture of special equipment for passenger or freight transport within demarcated premises also belongs within this division.

This division also includes:

- the manufacture of other special-purpose machinery, not covered elsewhere in the classification, whether or not used in a manufacturing process, such as fairground amusement equipment, automatic bowling alley equipment, etc.
- manufacture of metal products for general use (division 25), associated control devices, computer equipment, measurement and testing equipment, electricity distribution and control apparatus (divisions 26 and 27) and general-purpose motor vehicles (divisions 29 and 30).

### **281: Manufacture of general-purpose machinery**

This group includes: the manufacture of general-purpose machinery, i.e. machinery that is being used in a wide range of VSIC industries. This can include the manufacture of components used in the manufacture of a variety of other machinery or the manufacture of machinery that support the operation of other businesses.

**2811 - 28110: Manufacture of engines and turbines, except aircraft, vehicle and cycle engines**

This class includes:

- manufacture of internal combustion piston engines, except motor vehicle, aircraft and cycle propulsion engines:

+ marine engines,

+ railway engines.

- manufacture of pistons, piston rings, carburetors and such for all internal combustion engines, diesel engines;

- manufacture of inlet and exhaust valves of internal combustion engines;

- manufacture of turbines and parts thereof:

+ steam turbines and other vapour turbines,

+ hydraulic turbines, waterwheels and regulators thereof,

+ wind turbines,

+ gas turbines, except turbojets or turbo propellers for aircraft propulsion,

+ manufacture of boiler-turbine sets,

+ manufacture of turbine-generator sets.

*This class excludes:*

- manufacture of electric generators (except turbine generator sets), see 2710 (Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus);

- manufacture of prime mover generator sets (except turbine generator sets), see 2710 (Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus);

- manufacture of electrical equipment and components of internal combustion engines, see 27900 (Manufacture of other electrical equipment);

- manufacture of motor vehicle, aircraft or cycle propulsion engines, see 29100 (Manufacture of motor cars and motor vehicles), 30300 (Manufacture of air and spacecraft and related machinery), 30910 (Manufacture of motorcycles);

- manufacture of turbojets and turbo propellers, see 30300 (Manufacture of air and spacecraft and related machinery).

**2812 - 28120: Manufacture of fluid power equipment**

This class includes:

- manufacture of hydraulic and pneumatic components (including hydraulic pumps, hydraulic motors, hydraulic and pneumatic cylinders, hydraulic and pneumatic valves, hydraulic and pneumatic hose and fittings);
- manufacture of air preparation equipment for use in pneumatic systems;
- manufacture of fluid power systems;
- manufacture of hydraulic transmission equipment.

*This class excludes:*

- manufacture of compressors, see 28130 (Manufacture of other pumps, compressors, taps and valves);
- manufacture of pumps and valves for non-fluid power applications, see 28130 (Manufacture of other pumps, compressors, taps and valves);
- manufacture of mechanical transmission equipment,, see 28140 (Manufacture of bearings, gears, gearing and driving elements).

**2813 – 28130: Manufacture of other pumps, compressors, taps and valves**

This class includes:

- manufacture of air or vacuum pumps, air or other gas compressors;
- manufacture of pumps for liquids whether or not fitted with a measuring device;
- manufacture of pumps designed for fitting to internal combustion engines: oil, water and fuel pumps for motor vehicles etc.

This class also includes:

- manufacture of industrial taps and valves, including regulating valves and intake taps;
- manufacture of sanitary taps and valves;
- manufacture of heating taps and valves;
- manufacture of hand pumps.

*This class excludes:*

- manufacture of valves of unhardened vulcanized rubber, glass or of ceramic materials, see 22190 (Manufacture of other rubber products), 2310 (Manufacture of glass and glass products) or 23930 (Manufacture of other porcelain and ceramic products);
- manufacture of hydraulic transmission equipment, see 28120 (Manufacture of fluid power equipment);

- manufacture of inlet and exhaust valves of internal combustion engines, see 28110 (Manufacture of engines and turbines, except aircraft, vehicle and cycle engines).

**2814 – 28140: Manufacture of bearings, gears, gearing and driving elements**

This class includes:

- manufacture of ball and roller bearings and parts thereof;
- manufacture of mechanical power transmission equipment:
  - + transmission shafts and cranks: camshafts, crankshafts, cranks etc.
  - + bearing housings and plain shaft bearings.
- manufacture of gears, gearing and gear boxes and other speed changers;
- manufacture of clutches and shaft couplings;
- manufacture of flywheels and pulleys;
- manufacture of articulated link chain;
- manufacture of power transmission chain.

*This class excludes:*

- manufacture of other chain, see 2599 (Manufacture of other fabricated metal products not elsewhere classified);
- manufacture of (electromagnetic) clutches, see 29300 (Manufacture of parts and accessories for motor vehicles and other motor vehicles);
- manufacture of sub-assemblies of power transmission equipment identifiable as parts of vehicles or aircraft, see divisions 29 (Manufacture of motor vehicles and other motor vehicles) and 30 (Manufacture of other transport equipment).

**2815 - 28150: Manufacture of ovens, furnaces and furnace burners**

This class includes:

- manufacture of electrical and other industrial and laboratory furnaces and ovens, including incinerators;
- manufacture of burners;
- manufacture of permanent mount electric space heaters, electric swimming pool heaters, permanent mount non-electric household heating equipment, such as solar heating, steam heating, oil heat and similar furnaces and heating equipment;
- manufacture of electric household-type furnaces (electric forced air furnaces, heat pumps, etc.), non-electric household forced air furnaces.

This class also includes: manufacture of mechanical stokers, grates, ash dischargers etc.

*This class excludes:*

- manufacture of household ovens, see 27500 (manufacture of domestic appliances);
- manufacture of agricultural dryers, see 28250 (Manufacture of machinery for food, beverage and tobacco processing);
- manufacture of bakery ovens, see 28250 (Manufacture of machinery for food, beverage and tobacco processing);
- manufacture of dryers for wood, paper pulp, paper or paperboard, see 2829 (Manufacture of other special-purpose machinery);
- manufacture of medical, surgical or laboratory sterilizers, see 32501 (Manufacture of medical and dental instruments and supplies);
- manufacture of (dental) laboratory furnaces, see 32501 (Manufacture of medical and dental instruments and supplies).

### **2816 - 28160: Manufacture of lifting and handling equipment**

This class includes:

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

*This class excludes:*

- manufacture of continuous-action elevators and conveyors for underground use, see 28240 (Manufacture of machinery for mining, quarrying and construction);
- manufacture of mechanical shovels, excavators and shovel loaders, see 28240 (Manufacture of machinery for mining, quarrying and construction);

- manufacture of industrial robots for multiple uses, see 2829 (Manufacture of other special-purpose machinery);
- manufacture of crane-lorries, floating cranes, railway cranes, see 30110 (Building of ships and floating structures, 30200 (Manufacture of railway or tramway locomotives and rolling stock);
- installation of lifts and elevators, see 43290 (Other construction installation).

**2817 - 28170: Manufacture of office machinery and equipment (except computers and peripheral equipment)**

This class includes:

- manufacture of calculating machines;
- manufacture of adding machines, cash registers;
- manufacture of calculators, electronic or not;
- manufacture of postage meters, mail handling machines (envelope stuffing, sealing and addressing machinery; opening, sorting, scanning), collating machinery;
- manufacture of labeling machines;
- manufacture of typewriters;
- manufacture of stenography machines;
- manufacture of office-type binding equipment (i.e. plastic or tape binding);
- manufacture of cheque writing machines;
- manufacture of coin counting and coin wrapping machinery;
- manufacture of pencil sharpeners;
- manufacture of staplers and staple removers;
- manufacture of voting machines;
- manufacture of hole punches;
- manufacture of cash registers, mechanically operated;
- manufacture of tally counters;
- manufacture of photocopy machines;
- manufacture of toner cartridges;
- manufacture of blackboards; white boards and marker boards;

- manufacture of dictating machines.

*This class excludes:* manufacture of computers and computer peripheral equipment, see 26200 (Manufacture of computers and peripheral equipment).

**2818 - 28180: Manufacture of hand tools with electric motor or pneumatic drive**

This class includes:

manufacture of hand tools, with self-contained electric or non-electric motor or pneumatic drive, such as:

+ circular or reciprocating saws,

+ drills and hammer drills,

+ hand held power sanders,

+ pneumatic nailers,

+ buffers,

+ routers,

+ grinders,

+ staplers,

+ pneumatic rivet guns,

+ planers,

+ shears and nibblers,

+ impact wrenches,

+ powder actuated nailers.

**2819 - 28190: Manufacture of other general-purpose machinery**

This class includes:

- manufacture of industrial refrigerating or freezing equipment, including assemblies of major components;

- manufacture of air-conditioning machines, including for motor vehicles;

- manufacture of non-domestic fans;

- manufacture of weighing machinery such as platform scales, other weights, etc.

- manufacture of filtering or purifying machinery and apparatus for liquids;

- manufacture of equipment for projecting, dispersing or spraying liquids or powders: spray guns, fire extinguishers, sandblasting machines, steam cleaning machines etc.
- manufacture of packing and wrapping machinery: filling, closing, sealing, capsuling or labeling machines etc.
- manufacture of machinery for cleaning or drying bottles and for aerating beverages;
- manufacture of distilling or rectifying plant for petroleum refineries, chemical industries, beverage industries etc.
- manufacture of heat exchangers;
- manufacture of machinery for liquefying air or gas;
- manufacture of gas generators;
- manufacture of calendaring or other rolling machines and cylinders thereof (except for metal and glass);
- manufacture of centrifuges (except cream separators and clothes dryers);
- manufacture of gaskets and similar joints made of a combination of materials or layers of the same material;
- manufacture of automatic goods vending machines;
- manufacture of parts for general-purpose machinery;
- manufacture of attic ventilation fans (gable fans, roof ventilators, etc.);
- manufacture of levels, tape measures and similar hand tools, machinists' precision tools (except optical);
- manufacture of non-electrical welding and soldering equipment.

*This class excludes:*

- manufacture of sensitive (laboratory-type) balances, see 26510 (Manufacture of measuring, testing, navigating and control equipment);
- manufacture of domestic refrigerating or freezing equipment, see 27500 (manufacture of domestic appliances);
- manufacture of domestic fans, see 27500 (manufacture of domestic appliances);
- manufacture of electric welding and soldering equipment, see 27900 (Manufacture of other electrical equipment);
- manufacture of agricultural spraying machinery, see 28210 (Manufacture of agricultural and forestry machinery);



- manufacture of metal or glass rolling machinery and cylinders thereof, see 28230 (Manufacture of machinery for metallurgy) , 2829 (Manufacture of other special-purpose machinery);
- manufacture of agricultural dryers, machinery for filtering or purifying food, see 28250 (Manufacture of machinery for food, beverage and tobacco processing);
- manufacture of cream separators, see 28250 (Manufacture of machinery for food, beverage and tobacco processing);
- manufacture of commercial clothes dryers, see 28260 (Manufacture of machinery for textile, apparel and leather production);
- manufacture of textile printing machinery, see 28260 (Manufacture of machinery for textile, apparel and leather production).

## **282: Manufacture of special-purpose machinery**

This group includes: the manufacture of special-purpose machinery, i.e. machinery for exclusive use in a VSIC industry or a small cluster of VSIC industries. While most of these are used in other manufacturing processes, such as food manufacturing or textile manufacturing, this group also includes the manufacture of machinery specific for other (non-manufacturing industries), such as aircraft launching gear or amusement park equipment.

### ***2821 – 28210: Manufacture of agricultural and forestry machinery***

This class includes:

- manufacture of tractors used in agriculture and forestry;
- manufacture of walking (pedestrian-controlled) tractors;
- manufacture of mowers, including lawnmowers;
- manufacture of agricultural self-loading or self-unloading trailers or semi-trailers;
- manufacture of agricultural machinery for soil preparation, planting or fertilizing: ploughs, manure spreaders, seeders, harrows etc.
- manufacture of harvesting or threshing machinery: harvesters, threshers, sorters etc.
- manufacture of milking machines;
- manufacture of spraying machinery for agricultural use;
- manufacture of diverse agricultural machinery: poultry-keeping machinery, bee-keeping machinery, equipment for preparing fodder etc. machines for cleaning, sorting or grading eggs, fruit etc.

*This class excludes:*

- manufacture of non-power-driven agricultural hand tools, see 25930 (Manufacture of cutlery, hand tools and general hardware);

- manufacture of conveyors for farm use, see 28160 (Manufacture of machinery for textile, apparel and leather production);
- manufacture of power-driven hand tools, see 28180 (Manufacture of hand tools with electric motor or pneumatic drive);
- manufacture of cream separators, see 28250 (Manufacture of machinery for food, beverage and tobacco processing);
- manufacture of machinery to clean, sort or grade seed, grain or dried leguminous vegetables, see 28250 (Manufacture of machinery for food, beverage and tobacco processing);
- manufacture of road tractors for semi-trailers, see 29100 (Manufacture of motor cars and motor vehicles);
- manufacture of road trailers or semi-trailers, see 29200 (Manufacture of bodies (coachwork) for motor vehicles and other motor vehicles; manufacture of trailers and semi-trailers).

**2822 - 28220: Manufacture of metal-forming machinery and machine tools**

This class includes:

- manufacture of machine tools for working metals and other materials (wood, bone, stone, hard rubber, hard plastics, cold glass etc.), including those using a laser beam, ultrasonic waves, plasma arc, magnetic pulse etc.
- manufacture of machine tools for turning, drilling, milling, shaping, planing, boring, grinding etc.
- manufacture of stamping or pressing machine tools;
- manufacture of punch presses, hydraulic presses, hydraulic brakes, drop hammers, forging machines etc.
- manufacture of draw-benches, thread rollers or machines for working wires;
- manufacture of stationary machines for nailing, stapling, glueing or otherwise assembling wood, cork, bone, hard rubber or plastics etc.
- manufacture of stationary rotary or rotary percussion drills, filing machines, riveters, sheet metal cutters etc.
- manufacture of presses for the manufacture of particle board and the like;
- manufacture of electroplating machinery.

This class also includes: manufacture of parts and accessories for the machine tools listed above: work holders, dividing heads and other special attachments for machine tools.

*This class excludes:*

- manufacture of interchangeable tools for hand tools or machine tools (drills, punches, dies, taps, milling cutters, turning tools, saw blades, cutting knives etc.), see 25930 (Manufacture of cutlery, hand tools and general hardware);

- manufacture of electric hand held soldering irons and soldering guns, see 27900 (Manufacture of other electrical equipment);
- manufacture of hand tools, see 28180 (Manufacture of hand tools with electric motor or pneumatic drive);
- manufacture of machinery used in metal mills or foundries, see 28230 (Manufacture of machinery for metallurgy);
- manufacture of machinery for mining and quarrying, see 28240 (Manufacture of machinery for mining, quarrying and construction).

**2823 - 28230: *Manufacture of machinery for metallurgy***

This class includes:

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

*This class excludes:*

- manufacture of draw-benches, see 28220 (Manufacture of metal-forming machinery and machine tools);
- manufacture of moulding boxes and moulds (except ingot moulds), see 25930 (Manufacture of cutlery, hand tools and general hardware);
- manufacture of machines for forming foundry moulds, see 2829 (Manufacture of other special-purpose machinery).

**2824 - 28240: *Manufacture of machinery for mining, quarrying and construction***

This class includes:

- manufacture of continuous-action elevators and conveyors for underground use;
- manufacture of boring, cutting, sinking and tunnelling machinery (whether or not for underground use);
- manufacture of machinery for treating minerals by screening, sorting, separating, washing, crushing etc.
- manufacture of concrete and mortar mixers;
- manufacture of earth-moving machinery: bulldozers, angle-dozers, graders, scrapers, levellers, mechanical shovels, shovel loaders etc.
- manufacture of pile drivers and pile extractors, mortar spreaders, bitumen spreaders, concrete surfacing machinery etc.

- manufacture of tracklaying tractors and tractors used in construction or mining;
- manufacture of bulldozer and angle-dozer blades;
- manufacture of off-road dumping trucks.

*This class excludes:*

- manufacture of lifting and handling equipment, see 28160 (Manufacture of lifting and handling equipment);
- manufacture of other tractors, see 28210 (Manufacture of agricultural and forestry machinery), 29100 (Manufacture of motor cars and motor vehicles);
- manufacture of machine tools for working stone, including machines for splitting or clearing stone, see 28220 (Manufacture of metal-forming machinery and machine tools);
- manufacture of concrete-mixer lorries, see 29100 (Manufacture of motor cars and motor vehicles).

**2825 - 28250: Manufacture of machinery for food, beverage and tobacco processing**

This class includes:

- manufacture of agricultural dryers;
- manufacture of machinery for the dairy industry:
  - + cream separators,
  - + milk processing machinery (e.g. homogenizers),
  - + milk converting machinery (e.g. butter chums, butter workers and moulding machines),
  - + cheese-making machines (e.g. homogenizers, moulders, presses) etc.
- manufacture of machinery for the grain milling industry:
  - + machinery to clean, sort or grade seeds, grain or dried leguminous vegetables (win-nowers, sieving belts, separators, grain brushing machines etc.)
  - + machinery to produce flour and meal etc. (grinding mills, feeders, sifters, bran cleaners, blenders, rice hullers, pea splitters).
- manufacture of presses, crushers etc. used to make wine, cider, fruit juices etc.
- manufacture of machinery for the bakery industry or for making macaroni, spaghetti or similar products:
  - bakery ovens, dough mixers, dough-dividers, moulders, slicers, cake depositing machines etc.
- manufacture of machines and equipment to process diverse foods:

machinery to make confectionery, cocoa or chocolate; to manufacture sugar; for breweries; to process meat or poultry; to prepare fruit, nuts or vegetables; to prepare fish, shellfish or other seafood,

+ machinery for filtering and purifying,

+ other machinery for the industrial preparation or manufacture of food or drink.

- manufacture of machinery for the extraction or preparation of animal or vegetable fats or oils;

- manufacture of machinery for the preparation of tobacco and for the making of cigarettes or cigars, or for pipe or chewing tobacco or snuff;

- manufacture of machinery for the preparation of food in hotels and restaurants.

*This class excludes:*

- manufacture of food and milk irradiation equipment, see 26600 (Manufacture of irradiation, electromedical and electrotherapeutic equipment);

- manufacture of packing, wrapping and weighing machinery, see 28190 (Manufacture of other general-purpose machinery);

- manufacture of cleaning, sorting or grading machinery for eggs, fruit or other crops (except seeds, grains and dried leguminous vegetables), see 28210 (Manufacture of agricultural and forestry machinery).

### **2826 - 28260: Manufacture of machinery for textile, apparel and leather production**

This class includes:

- manufacture of textile machinery:

+ machines for preparing, producing, extruding, drawing, texturing or cutting man-made textile fibres, materials or yarns,

+ machines for preparing textile yarns: reelers, warpers and related machines etc.

+ weaving machines (looms), including hand looms,

+ knitting machines,

+ machines for making knotted net, tulle, lace, braid etc.

- manufacture of auxiliary machines or equipment for textile machinery: dobbies, jacquards, automatic stop motions, shuttle changing mechanisms, spindles and spindle flyers etc.

- manufacture of textile printing machinery;

- manufacture of machinery for fabric processing: machinery for washing, bleaching, dyeing, dressing, finishing, coating or impregnating textile fabrics;

- manufacture of laundry machinery: ironing machines, including fusing presses;
- manufacture of sewing machines, sewing machine heads and sewing machine needles (whether or not for household use);
- manufacture of machines for producing or finishing felt or non-wovens;
- manufacture of leather machines: machinery for preparing, tanning or working hides, skins or leather.

*This class excludes:*

- manufacture of paper or paperboard cards for use on jacquard machines, see 17090 (Manufacture of other articles of paper and paperboard not elsewhere classified);
- manufacture of domestic washing and drying machines, see 27500 (manufacture of domestic appliances);
- manufacture of calendering machines, see 28190 (Manufacture of other general-purpose machinery);
- manufacture of machines used in bookbinding, see 2829 (Manufacture of other special-purpose machinery).

***2829: Manufacture of other special-purpose machinery***

This class includes: the manufacture of special-purpose machinery not elsewhere classified.

*This class excludes:*

- manufacture of household-type appliances, see 27500 (Manufacture of consumer electronics);
- manufacture of photocopy machines, see 28170 (Manufacture of office machinery and equipment (except computers and peripheral equipment));
- manufacture of machinery or equipment to work hard rubber, hard plastics or cold glass, see 28220 (Manufacture of metal-forming machinery and machine tools);
- manufacture of ingot moulds, see 28230 (Manufacture of machinery for metallurgy).

***28291: Manufacture of machinery for producing building materials***

This sub-class includes: manufacture of tile making machines, floor or wall tiles, pottery and porcelain powders; synthetic materials, pipes, graphite electrodes etc.

***28299: manufacture of special-purpose machinery not elsewhere classified.***

This sub-class includes:

- manufacture of machinery for making paper pulp;
- manufacture of paper and paperboard making machinery;

- manufacture of dryers for wood, paper pulp, paper or paperboard;
- manufacture of machinery producing articles of paper or paperboard;
- manufacture of machinery for working soft rubber or plastics or for the manufacture of products of these materials: extruders, moulders, pneumatic tyre making or retreading machines and other machines for making a specific rubber or plastic product;
- manufacture of printing and bookbinding machines and machines for activities supporting printing on a variety of materials;
- manufacture of semi-conductor manufacturing machinery;
- manufacture of industrial robots performing multiple tasks for special purposes;
- manufacture of diverse special-purpose machinery and equipment:
  - + machines to assemble electric or electronic lamps, tubes (valves) or bulbs,
  - + machines for production or hot-working of glass or glassware, glass fibre or yarn,
  - + machinery or apparatus for isotopic separation.
- manufacture of tire alignment and balancing equipment; balancing equipment (except wheel balancing);
- manufacture of central greasing systems;
- manufacture of aircraft launching gear, aircraft carrier catapults and related equipment;
- manufacture of tanning beds;
- manufacture of automatic bowling alley equipment (e.g. pin-setters);
- manufacture of roundabouts, swings, shooting galleries and other fairground amusements.

## *29: MANUFACTURE OF MOTOR VEHICLES AND OTHER MOTOR VEHICLES*

This division includes: the manufacture of motor vehicles for transporting passengers or freight. The manufacture of various parts and accessories, as well as the manufacture of trailers and semi-trailers, is included here.

The maintenance and repair of vehicles produced in this division are classified in 45200 (Maintenance and repair of motor vehicles and other motor vehicles).

### **291 - 2910 - 29100: Manufacture of motor cars and motor vehicles**

This group includes:

- manufacture of passenger cars;
- manufacture of commercial vehicles: vans, lorries, over-the-road tractors for semi-trailers etc.

- manufacture of buses, trolley-buses and coaches;
- manufacture of motor vehicle engines;
- manufacture of chassis fitted with engines;
- manufacture of other motor vehicles:
  - + snowmobiles, golf carts, amphibious vehicles,
  - + fire engines, street sweepers, travelling libraries, armoured cars etc.
  - + concrete-mixer lorries,
  - + ATVs, go-carts and similar including race cars.

This group also includes: factory rebuilding of motor vehicle engines.

*This group excludes:*

- manufacture of lighting equipment for motor vehicles, see 27400 (Manufacture of electric lighting equipment);
- manufacture of pistons, piston rings and carburetors, see 28110 (Manufacture of engines and turbines, except aircraft, vehicle and cycle engines);
- manufacture of agricultural tractors, see 28210 (Manufacture of agricultural and forestry machinery);
- manufacture of tractors used in construction or mining, see 28240 (Manufacture of machinery for mining, quarrying and construction);
- manufacture of off-road dumping trucks, see 28240 (Manufacture of machinery for mining, quarrying and construction);
- manufacture of bodies for motor vehicles, see 29200 (Manufacture of bodies (coachwork) for motor vehicles and other motor vehicles; manufacture of trailers and semi-trailers);
- manufacture of electrical parts for motor vehicles, see 29300 (Manufacture of parts and accessories for motor vehicles and other motor vehicles);
- manufacture of parts and accessories for motor vehicles, see 29300 (Manufacture of parts and accessories for motor vehicles and other motor vehicles);
- manufacture of tanks and other military fighting vehicles, see 30400 (Manufacture of military fighting vehicles);
- maintenance, repair and alteration of motor vehicles, see 45200 (Maintenance and repair of motor vehicles and other motor vehicles).

**292 - 2920 - 29200: Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers**



This group includes:

- manufacture of bodies, including cabs for motor vehicles;
- outfitting of all types of motor vehicles, trailers and semi-trailers;
- manufacture of trailers and semi-trailers: for transport of goods: tankers, for transport of passengers: caravan trailers;
- manufacture of containers for carriage by one or more modes of transport.

*This group excludes:*

- manufacture of trailers and semi-trailers specially designed for use in agriculture, see 28210 (Manufacture of agricultural and forestry machinery);
- manufacture of parts and accessories of bodies for motor vehicles, see 29300 (Manufacture of parts and accessories for motor vehicles and other motor vehicles);
- manufacture of vehicles drawn by animals, see 30990 (Manufacture of other transport equipment not elsewhere classified).

### **293 - 2930 - 29300: Manufacture of parts and accessories for motor vehicles**

This group includes:

- manufacture of diverse parts and accessories for motor vehicles: brakes, gearboxes, axles, road wheels, suspension shock absorbers, radiators, silencers, exhaust pipes, catalytic converters, clutches, steering wheels, steering columns and steering boxes;
- manufacture of parts and accessories of bodies for motor vehicles: safety belts, airbags, doors, bumpers;
- manufacture of car seats;
- manufacture of motor vehicle electrical equipment, such as generators, alternators, spark plugs, ignition wiring harnesses, power window and door systems, assembly of purchased gauges into instrument panels, voltage regulators, etc.

*This group excludes:*

- manufacture of tyres, see 22110 (Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber);
- manufacture of rubber hoses and belts and other rubber products, see 22190 (Manufacture of other rubber products);
- manufacture of batteries for vehicles, see 27200 (Manufacture of batteries and accumulators);
- manufacture of lighting equipment for motor vehicles, see 27400 (Manufacture of electric lighting equipment);

- manufacture of pistons, piston rings and carburetors, see 28110 (Manufacture of engines and turbines, except aircraft, vehicle and cycle engines);
- manufacture of pumps for motor vehicles and engines, see 28130 (Manufacture of other pumps, compressors, taps and valves);
- maintenance, repair and alteration of motor vehicles, see 45200 (Maintenance and repair of motor vehicles and other motor vehicles).

### **30: MANUFACTURE OF OTHER TRANSPORT EQUIPMENT**

This division includes: manufacture of transportation equipment such as ship building and boat manufacturing, the manufacture of railroad rolling stock and locomotives, air and spacecraft and the manufacture of parts thereof.

#### **301: Building of ships and boats**

This group includes: the building of ships, boats and other floating structures for transportation and other commercial purposes, as well as for sports and recreational purposes.

#### **3011 - 30110: Building of ships and floating structures**

This class includes: the building of ships, except vessels for sports or recreation, and the construction of floating structures.

In specific:

- building of commercial vessels: passenger vessels, ferry boats, cargo ships, tankers, tugs etc.
- building of warships;
- building of fishing boats and fish-processing factory vessels.

This class also includes:

- building of hovercraft (except recreation-type hovercraft),
- construction of drilling platforms, floating or submersible;
- construction of floating structures: floating docks, pontoons, coffer-dams, floating landing stages, buoys, floating tanks, barges, lighters, floating cranes, non-recreational inflatable rafts etc.
- manufacture of sections for ships and floating structures.

*This class excludes:*

- manufacture of parts of vessels, other than major hull assemblies:
- + manufacture of sails, see 13920 (Manufacture of made-up textile articles, except apparel),
- + manufacture of ships' propellers, see 2599 (Manufacture of other fabricated metal products not elsewhere classified),

- + manufacture of iron or steel anchors, see 2599 (Manufacture of other fabricated metal products not elsewhere classified),
- + manufacture of marine engines, see 28110 (Manufacture of engines and turbines, except aircraft, vehicle and cycle engines).
- manufacture of navigational instruments, see 26510 (Manufacture of measuring, testing, navigating and control equipment);
- manufacture of lighting equipment for ships, see 27400 (Manufacture of electric lighting equipment);
- manufacture of amphibious motor vehicles, see 29100 (Manufacture of motor cars and motor vehicles);
- manufacture of inflatable boats or rafts for recreation, see 30120 (Building of pleasure and sporting boats);
- specialized repair and maintenance of ships and floating structures, see 33150 (Repair and maintenance of transport equipment, except motor cars, motorbikes, mopeds, and other motor vehicles));
- ship-breaking, see 3830 (Materials recovery);
- interior installation of boats, see 43300 (Building completion and finishing).

**3012 - 30120: *Building of pleasure and sporting boats***

This class includes:

- manufacture of inflatable boats and rafts;
- building of sailboats with or without auxiliary motor;
- building of motor boats;
- building of recreation-type hovercraft;
- manufacture of personal watercraft;
- manufacture of other pleasure and sporting boats: canoes, kayaks, rowing boats, skiffs.

*This class excludes:*

- manufacture of parts of pleasure and sporting boats:
- + manufacture of sails, see 13920 (Manufacture of made-up textile articles, except apparel),
- + manufacture of iron or steel anchors, see 2599 (Manufacture of other fabricated metal products not elsewhere classified),

+ manufacture of marine engines, see 28110 (Manufacture of engines and turbines, except aircraft, vehicle and cycle engines),

- manufacture of sailboards and surfboards, see 32300 (Manufacture of sports goods),

- maintenance, repair or alteration of pleasure boats, see 33150 (Repair and maintenance of transport equipment, except motor cars, motorbikes, mopeds, and other motor vehicles)).

### **302 - 3020 - 30200: Manufacture of railway locomotives and rolling stock**

This group includes:

- manufacture of electric, diesel, steam and other rail locomotives;

- manufacture of self-propelled railway or tramway coaches, vans and trucks, maintenance or service vehicles;

- manufacture of railway or tramway rolling stock, not self-propelled: passenger coaches, goods vans, tank wagons, self-discharging vans and wagons, workshop vans, crane vans, tenders etc.

- manufacture of specialized parts of railway or tramway locomotives or of rolling stock: bogies, axles and wheels, brakes and parts of brakes; hooks and coupling devices, buffers and buffer parts; shock absorbers; wagon and locomotive frames; bodies; corridor connections etc.

This group also includes:

- manufacture of mechanical and electromechanical signalling, safety and traffic control equipment for railways, tramways, inland waterways, roads, parking facilities, airfields etc.

- manufacture of mining locomotives and mining rail cars;

- manufacture of railway car seats.

*This group excludes:*

- manufacture of unassembled rails, see 24100 (Manufacture of iron, steel and cast iron);

- manufacture of assembled railway track fixtures, see 2599 (Manufacture of other fabricated metal products not elsewhere classified).

- manufacture of electric motors, see 2710 (Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus);

- manufacture of electrical signalling, safety or traffic-control equipment, see 27900 (Manufacture of other electrical equipment);

- manufacture of engines and turbines, see 28110 (Manufacture of engines and turbines, except aircraft, vehicle and cycle engines).

### **303 - 3030 - 30300: Manufacture of air and spacecraft and related machinery**

This group includes:

- manufacture of airplanes for the transport of goods or passengers, for use by the defense forces, for sport or other purposes;
- manufacture of helicopters;
- manufacture of gliders, hang-gliders;
- manufacture of dirigibles and hot air balloons;
- manufacture of parts and accessories of the aircraft of this class:
  - + major assemblies such as fuselages, wings, doors, control surfaces, landing gear, fuel tanks, nacelles etc.
  - + airscrews, helicopter rotors and propelled rotor blades,
  - + motors and engines of a kind typically found on aircraft,
  - + parts of turbojets and turboprops for aircraft,
  - manufacture of aircraft launching accessories, brake parts.
  - manufacture of ground flying trainers;
  - manufacture of spacecraft and launch vehicles, satellites, planetary probes, orbital stations, shuttles;
  - manufacture of intercontinental ballistic missiles (ICBM) and similar missiles.

This group also includes:

- overhaul and conversion of aircraft or aircraft engines;
- manufacture of aircraft seats.

*This group excludes:*

- manufacture of parachutes, see 13920 (Manufacture of made-up textile articles, except apparel);
- manufacture of military ordinance and ammunition, see 25200 (Manufacture of weapons and ammunition);
- manufacture of telecommunication equipment for satellites, see 26300 (Manufacture of communication equipment);
- manufacture of aircraft instrumentation and aeronautical instruments, see 26510 (Manufacture of measuring, testing, navigating and control equipment);
- manufacture of air navigation systems, see 26510 (Manufacture of measuring, testing, navigating and control equipment);

- manufacture of lighting equipment for aircraft, see 27400 (Manufacture of electric lighting equipment);
- manufacture of ignition parts and other electrical parts for internal combustion engines, see 27900 (Manufacture of other electrical equipment);
- manufacture of pistons, piston rings and carburetors, see 28110 (Manufacture of engines and turbines, except aircraft, vehicle and cycle engines);
- manufacture of aircraft launching gear, aircraft carrier catapults and related equipment, see 2829 (Manufacture of other special-purpose machinery).

### **304 - 3040 - 30400: Manufacture of military fighting vehicles**

This group includes:

- manufacture of tanks;
- manufacture of armored amphibious military vehicles;
- manufacture of other military fighting vehicles.

*This group excludes:* manufacture of weapons and ammunitions, see 25200 (Manufacture of weapons and ammunition).

### **309: Manufacture of transport equipment not elsewhere classified**

This group includes: the manufacture of transport equipment other than motor vehicles and rail, water, air or space transport equipment and military vehicles.

#### ***3091 - 30910: Manufacture of motorcycles***

This class includes:

- manufacture of motorcycles, mopeds and cycles fitted with an auxiliary engine;
- manufacture of engines for motorcycles;
- manufacture of sidecars;
- manufacture of parts and accessories for motorcycles;

*This class excludes:*

- manufacture of bicycles, see 30920 (Manufacture of bicycles and invalid carriages);
- manufacture of invalid carriages, see 30920 (Manufacture of bicycles and invalid carriages).

#### ***3092 - 30920: Manufacture of bicycles and invalid carriages***

This class includes:

- manufacture of non-motorized bicycles and other cycles, including (delivery) tricycles, tandems, children's bicycles and tricycles;
- manufacture of parts and accessories of bicycles;
- manufacture of invalid carriages with or without motor;
- manufacture of parts and accessories of invalid carriages;
- manufacture of baby carriages.

*This class excludes:*

- manufacture of bicycles with auxiliary motor, see 30910 (Manufacture of motorcycles);
- manufacture of wheeled toys designed to be ridden, including plastic bicycles and tricycles, see 32400 (Manufacture of games and toys).

### **3099 - 30990: Manufacture of other transport equipment not elsewhere classified**

This class includes:

- manufacture of vehicles drawn by animals: sulkies, donkey-carts, hearses etc.
- luggage trucks, handcarts, sledges, shopping carts and the like.

*This class excludes:*

- works trucks, whether or not fitted with lifting or handling equipment, whether or not self-propelled, of the type used in factories (including hand trucks and wheelbarrows), see 28160 (Manufacture of lifting and handling equipment);
- decorative restaurant carts, such as a desert cart, food wagons, see 3100 (Manufacture of furniture).

### **31: MANUFACTURE OF FURNITURE**

This division includes:

the manufacture of furniture and related products of any material except stone, concrete and ceramic. The processes used in the manufacture of furniture are standard methods of forming materials and assembling components, including cutting, moulding and laminating. The design of the article, for both aesthetic and functional qualities, is an important aspect of the production process.

Some of the processes used in furniture manufacturing are similar to processes that are used in other segments of manufacturing. For example, cutting and assembly occurs in the production of wood trusses that are classified in division 16 (Manufacture of wood and wood products). However, the multiple processes distinguish wood furniture manufacturing from wood product manufacturing. Similarly, metal furniture manufacturing uses techniques that are also employed in the manufacturing of roll-formed products classified in division 25 (Manufacture of fabricated metal products). The molding process for plastics furniture is similar to the molding of other plastics products. However, the manufacture of plastics furniture tends to be a specialized activity.

## **310 - 3100: Manufacture of furniture**

### *31001: Manufacture of wooden furniture*

This class includes: the manufacture of furniture of any kind, wooden for any place and various purposes.

In specific:

- manufacture of chairs and seats for offices, workrooms, hotels, restaurants, public and domestic premises;
- manufacture of chairs and seats for theatres, cinemas;
- manufacture of wooden chairs and seats;
- manufacture of sofas, sofa beds and sofa sets;
- manufacture of wooden garden chairs and seats;
- manufacture of special wooden furniture for shops: counters, display cases, shelves etc.
- manufacture of wooden office furniture;
- manufacture of wooden kitchen furniture;
- manufacture of wooden furniture for bedrooms, living rooms, gardens etc.
- manufacture of wooden cabinets for sewing machines, televisions etc.
- manufacture of laboratory benches, stools and other laboratory seating, laboratory furniture (e.g. cabinets and tables);
- manufacture of wooden furniture for health, surgery, dentists, and veterinary;
- manufacture of wooden furniture for churches, schools, restaurants;

This class also includes:

- finishing such as upholstery of chairs and seats;
- finishing of furniture such as spraying, painting, polishing and upholstering;
- manufacture of mattress supports;
- processing of structures of altar products.

### *31002: Manufacture of metal furniture*

This class includes:

the manufacture of furniture of any kind, metal for any place and various purposes.



### *31009: Manufacture of furniture, other materials*

This sub-class includes:

the manufacture of furniture of any kind, any material (except wood, concrete or ceramic) for any place and various purposes:

*This sub-class excludes:*

- manufacture of pillows, pouffes, cushions, quilts and eiderdowns, see 13920 (Manufacture of made-up textile articles, except apparel);
- manufacture of inflatable rubber mattresses, see 22190 (Manufacture of other rubber products);
- manufacture of furniture of ceramics, concrete and stone, see 23930 (Manufacture of other porcelain and ceramic products), 23950 (Manufacture of articles of concrete, cement and plaster), 23960 (Cutting, shaping and finishing of stone);
- manufacture of lighting fittings or lamps, see 27400 (Manufacture of electric lighting equipment);
- manufacture of car seats, railway seats, aircraft seats, see 29300 (Manufacture of parts and accessories for motor vehicles and other motor vehicles), 30200 (Manufacture of railway or tramway locomotives and rolling stock), 30300 (Manufacture of air and spacecraft and related machinery);
- blackboards, see 28170 (Manufacture of office machinery and equipment (except computers and peripheral equipment));
- modular furniture attachment and installation, partition installation, laboratory equipment furniture installation, see 43300 (Building completion and finishing).

### **32: OTHER MANUFACTURING**

This division includes: the manufacture of a variety of goods not covered in other parts of the classification. Since this is a residual division, production processes, input materials and use of the produced goods can vary widely and usual criteria for grouping classes into divisions have not been applied here.

#### **321: Manufacture of jewellery, bijouterie and related articles**

This group includes: manufacture of jewellery and imitation jewellery articles.

#### **3211 - 32110: Manufacture of jewellery and related articles**

This class includes:

- production of worked pearls;
- production of precious and semi-precious stones in the worked state, including the working of industrial quality stones and synthetic or reconstructed precious or semi-precious stones;
- working of diamonds;

- manufacture of jewellery of precious metal or of base metals clad with precious metals, or precious or semi-precious stones, or of combinations of precious metal and precious or semi-precious stones or of other materials;
- manufacture of goldsmiths' articles of precious metals or of base metals clad with precious metals: dinnerware, flatware, hollowware, toilet articles, office or desk articles, articles for religious use etc.
- manufacture of technical or laboratory articles of precious metal (except instruments and parts thereof): crucibles, spatulas, electroplating anodes etc.
- manufacture of precious metal watch bands, wristbands, watch straps and cigarette cases;
- manufacture of coins, including coins for use as legal tender, whether or not of precious metal;

This class also includes: engraving of personal precious and non-precious metal products.

*This class excludes:*

- manufacture of non-metallic watch bands (e.g. leather, plastic), see 15120 (Manufacture of luggage, handbags and the like, saddlery and harness);
- manufacture of articles of base metal plated with precious metal (except imitation jewellery), see division 25 (Manufacture of fabricated metal products, except machinery and equipment);
- manufacture of watchcases, see 2652 (Manufacture of watches and clocks);
- manufacture of non-precious metal watch bands, see 32120 (Manufacture of imitation jewellery and related articles);
- manufacture of imitation jewellery, see 32120 (Manufacture of imitation jewellery and related articles).

### **3212 - 32120: Manufacture of imitation jewellery and related articles**

This class includes:

- manufacture of costume or imitation jewellery:
  - + rings, bracelets, necklaces, and similar articles of jewellery made from base metals plated with precious metals,
  - + jewellery containing imitation stones such as imitation gems stones, imitation diamonds etc.
- manufacture of metal watch bands (except precious metal).

*This class excludes:*

- manufacture of jewellery made from precious metals or clad with precious metals, see 32110 (Manufacture of jewellery and related articles);
- manufacture of jewellery containing genuine gem stones, see 32110 (Manufacture of imitation jewellery and related articles);

- manufacture of precious metal watch bands, see 32110 (Manufacture of jewellery and related articles).

### **322 - 3220 -32200: Manufacture of musical instruments**

This group includes:

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

This group also includes: manufacture of whistles, call horns and other mouth-blown sound signalling instruments.

*This class excludes:*

- reproduction of pre-recorded sound and video tapes and discs, see 18200 (Reproduction of recorded media);
- manufacture of microphones, amplifiers, loudspeakers, headphones and similar components, see 26400 (Manufacture of consumer electronics);
- manufacture of record players, tape recorders and the like, see 26400 (Manufacture of consumer electronics);
- manufacture of toy musical instruments, see 32400 (Manufacture of games and toys);
- restoring of organs and other historic musical instruments, see 33190 (Repair of other equipment);
- publishing of pre-recorded sound and video tapes and discs, see 59200 (Sound recording and music publishing activities);
- piano tuning, see 95290 (Repair of bicycles, watches, clocks and other personal and household goods not elsewhere classified).

### **323 - 3230 - 32300: Manufacture of sports goods**

This group includes: the manufacture of sporting and athletic goods (except apparel and footwear).

In specific:

- manufacture of articles and equipment for sports, outdoor and indoor games, of any material:

+ hard, soft and inflatable ball;

+ rackets, bats and clubs;

+ skis, bindings and poles;

+ sailboards and surfboards;

+ requisites for sport fishing, including landing nets;

+ requisites for hunting, mountain climbing etc.

+ leather sports gloves and sports headgear;

+ ice skates, roller skates etc.

+ bows and crossbows;

+ gymnasium, fitness centre or athletic equipment;

*This group excludes:*

- + manufacture of boat sails, see 13920 (Manufacture of made-up textile articles, except apparel);

- manufacture of sports apparel, see 1410 (Manufacture of wearing apparel, except fur apparel));

- manufacture of saddlery and harness, see 15120 (Manufacture of luggage, handbags and the like, saddlery and harness);

- manufacture of whips and riding crops, see 15120 (Manufacture of luggage, handbags and the like, saddlery and harness);

- manufacture of sports footwear, see 15200 (Manufacture of footwear);

- manufacture of sporting weapons and ammunition, see 25200 (Manufacture of weapons and ammunition);

- manufacture of metal weights as used for weightlifting, see 2599 (Manufacture of other fabricated metal products not elsewhere classified);

- manufacture of sports vehicles other than toboggans and the like, see divisions 29 (Manufacture of motor vehicles and other motor vehicles) and 30 (Manufacture of other transport equipment);

- manufacture of boats, see 30120 (Building of pleasure and sporting boats);

- manufacture of billiard tables, see 32400 (Manufacture of games and toys);
- manufacture of ear and noise plugs (e.g. for swimming and noise protection), see 32900 (Other manufacturing not elsewhere classified).

### **324 - 3240 - 32400: Manufacture of games and toys;**

This group includes:

manufacture of dolls, toys and games (including electronic games), scale models and children's vehicles (except metal bicycles and tricycles).

In specific:

- manufacture of dolls and doll garments, parts and accessories;
- manufacture of action figures;
- manufacture of wheeled toys designed to be ridden, including plastic bicycles and tricycles;
- manufacture of toy musical instruments;
- manufacture of articles for funfair, table or parlour games;
- manufacture of playing cards;
- manufacture of coin-operated games, billiards, special tables for casino games, etc.
- manufacture of electronic games: chess etc.
- manufacture of reduced-size ("scale") models and similar recreational models, electrical trains, construction sets etc.
- manufacture of puzzles etc.

*This group excludes:*

- manufacture of video game consoles, see 26400 (Manufacture of consumer electronics);
- manufacture of bicycles, see 30920 (Manufacture of bicycles and invalid carriages);
- writing and publishing of software for video game consoles, see 58200 (Software publishing), 62010 (Computer programming activities);

### **325 - 3250: Manufacture of medical and dental, and orthopedic and rehabilitation instruments and supplies**

This group includes:

the manufacture of laboratory apparatus, surgical and medical instruments, surgical appliances and supplies, dental equipment and supplies, orthodontic goods, dentures and orthodontic appliances.

*This group excludes:* manufacture of wheelchairs, see 30920 (Manufacture of bicycles and invalid carriages).

*32501: Manufacture of medical and dental instruments and supplies*

This sub-class includes:

- manufacture of surgical drapes;
- manufacture of dental fillings and cements (except denture adhesives), dental wax and other dental plaster preparations;
- manufacture of dental laboratory furnaces;
- manufacture of laboratory ultrasonic cleaning machinery;
- manufacture of laboratory sterilizers, laboratory centrifuges;
- manufacture of medical, surgical, dental or veterinary furniture, such as:
  - + operating tables;
  - + examination tables;
  - + hospital beds with mechanical fittings;
  - + dentists' chairs;
- manufacture of bone plates and screws, syringes, needles, catheters, cannulae, etc.
- manufacture of dental instruments (including dentists' chairs incorporating dental equipment);
- manufacture of artificial teeth, bridges, etc., made in dental labs;
- manufacture of glass eyes;
- manufacture of medical thermometers;
- manufacture of ophthalmic goods, eyeglasses, sunglasses, lenses ground to prescription, contact lenses, safety goggles;

*32502: Manufacture of orthopedic and rehabilitation instruments and supplies*

This sub-class includes:

manufacture of orthopaedic devices such as: Crutches, belts and surgical belts, paper and orthopedic corsets, braces and other bones; equipment for the benefit of the sick person, for example: aids for people with disabilities, hearing aids for the deaf

manufacture of prosthetic arms/hands and other prosthetic devices etc.

**329 - 3290 - 32900: Other manufacturing not elsewhere classified**

This group includes:

- manufacture of protective safety equipment such as:
- + manufacture of fire-resistant and protective safety clothing;
- + manufacture of linemen's safety belts and other belts for occupational use
- + manufacture of cork life preservers;
- + manufacture of plastics hard hats and other personal safety equipment of plastics (e.g. athletic helmets);
- + manufacture of fire-fighting protection suits;
- + manufacture of metal safety headgear and other metal personal safety devices,
- + manufacture of ear and noise plugs (e.g. for swimming and noise protection),
- + manufacture of gas masks;
- manufacture of brooms and brushes, including brushes constituting parts of machines, hand-operated mechanical floor sweepers, mops and feather dusters, paint brushes, paint pads and rollers, squeegees and other brushes, brooms, mops etc.
- manufacture of shoe and clothes brushes;
- manufacture of pens and pencils of all kinds whether or not mechanical;
- manufacture of pencil leads;
- manufacture of date, sealing or numbering stamps, hand-operated devices for printing, or embossing labels, hand printing sets, prepared typewriter ribbons and inked pads;
- manufacture of globes;
- manufacture of umbrellas, sun-umbrellas, walking sticks, seat-sticks;
- manufacture of buttons, press-fasteners, snap-fasteners, press-studs, slide fasteners;
- manufacture of cigarette lighters;
- manufacture of articles of personal use: smoking pipes, scent sprays, vacuum flasks and other vacuum vessels for personal or household use, wigs, false beards, eyebrows;
- manufacture of miscellaneous articles: candles, tapers and the like; bouquets, wreaths and floral baskets; artificial flowers, fruit and foliage; jokes and novelties; hand sieves and hand riddles; tailors' dummies etc.
- taxidermy activities;
- stamp making.

*This group excludes:*

- manufacture of lighter wicks, see 13990 (Manufacture of other textiles not elsewhere classified);
- manufacture of workwear and service apparel (e.g. laboratory coats, work overalls, uniforms), see 14100 (Manufacture of wearing apparel, except fur apparel);
- manufacture of paper novelties, see 17090 (Manufacture of other articles of paper and paperboard not elsewhere classified).

### **33: REPAIR AND INSTALLATION OF MACHINERY AND EQUIPMENT**

This division includes:

- the specialized repair of goods produced in the manufacturing sector with the aim to restore machinery, equipment and other products to working order. The provision of general or routine maintenance (i.e. servicing) on such products to ensure they work efficiently and to prevent breakdown and unnecessary repairs is included;
- specialized repair and maintenance activities. A substantial amount of repair is also done by manufacturers of machinery, equipment and other goods, in which case the classification of units engaged in these repair and manufacturing activities is done according to the value-added principle which would often assign these combined activities to the manufacture of the good. The same principle is applied for combined trade and repair;
- The rebuilding or remanufacturing of machinery and equipment is considered a manufacturing activity and included in other divisions of this section;
- Repair and maintenance of goods that are utilized as capital goods as well as consumer goods is typically classified as repair and maintenance of household goods (e.g. office and household furniture repair, see 95240 (Repair of furniture and home furnishings)).

This division also includes: the specialized installation of machinery. However, the installation of equipment that forms an integral part of buildings or similar structures, such as installation of electrical wiring, installation of escalators or installation of air-conditioning systems, is classified as construction.

*This division excludes:*

- the cleaning of industrial machinery, see 81290 (Industrial cleaning activities and specialized cleaning activities for buildings);
- the repair and maintenance of computers, communications equipment and household goods, see 951 (Repair of computers and communication equipment);
- the repair and maintenance of domestic appliances, see 952 (Repair of personal and household goods).

### **331: Repair and maintenance of fabricated metal products, machinery and equipment**

This group includes: the specialized repair of goods produced in the manufacturing sector with the aim to restore these metal products, machinery, equipment and other products to working order.



This group also includes: general or routine maintenance (i.e. servicing) on such products to ensure they work efficiently and to prevent breakdown and unnecessary repairs.

*This group excludes:*

- rebuilding or remanufacturing of machinery and equipment, see corresponding class in divisions 25-31;
- the cleaning of industrial machinery, see 81290 (Industrial cleaning activities and specialized cleaning activities for buildings);
- the repair and maintenance of computers, communications equipment and household goods, see 951 (Repair of computers and communication equipment);
- the repair and maintenance of domestic appliances, see 952 (Repair of personal and household goods).

### **3311 - 33110: Repair of fabricated metal products**

This class includes:

- the repair and maintenance of fabricated metal products of division 25 (Manufacture of fabricated metal products, except machinery and equipment):
  - + repair of metal tanks, reservoirs and containers;
  - + repair and maintenance for pipes and pipelines;
  - + mobile welding repair;
  - + repair of steel shipping drums;
  - + repair and maintenance of steam or other vapour generators;
- repair and maintenance of auxiliary plant for use with steam generators: condensers, economizers, superheaters, steam collectors and accumulators;
- repair and maintenance of nuclear reactors, except isotope separators;
- repair and maintenance of parts for marine or power boilers;
- platework repair of central heating boilers and radiators;
- repair and maintenance of fire arms and ordnance (including repair of sporting and recreational guns);
- repair and maintenance of cargo trucks, materials handling equipment etc.

*This class excludes:*

- repair of central heating systems, see 4322 (Plumbing, heat and air-conditioning installation);

- repair of mechanical locking devices, safes, see 80200 (Security systems service activities).

### **3312 - 33120: Repair of machinery**

This class includes:

the repair and maintenance of industrial machinery and equipment like sharpening or installing commercial and industrial machinery blades and saws; the provision of welding (e.g. automotive, general) repair services; the repair of agricultural and other heavy and industrial machinery and equipment (e.g. forklifts and other materials handling equipment, machine tools, commercial refrigeration equipment, construction equipment and mining machinery), comprising machinery and equipment of division 28 (Manufacture of machinery and equipment not elsewhere classified).

In specific:

- repair and maintenance of non-automotive engines;
- repair and maintenance of pumps and related equipment;
- repair and maintenance of fluid power equipment;
- repair of valves;
- repair of gearing and driving elements;
- repair and maintenance of industrial process furnaces;
- repair and maintenance of materials handling equipment;
- repair and maintenance of commercial refrigeration equipment and air purifying equipment;
- repair and maintenance of commercial-type general-purpose machinery;
- repair of other power-driven hand-tools;
- repair and maintenance of metal cutting and metal forming machine tools and accessories;
- repair and maintenance of other machine tools;
- repair and maintenance of agricultural tractors;
- repair and maintenance of agricultural machinery and forestry and logging machinery;
- repair and maintenance of metallurgy machinery;
- repair and maintenance of mining, construction, and oil and gas field machinery;
- repair and maintenance of food, beverage, and tobacco processing machinery;
- repair and maintenance of textile apparel, and leather production machinery;
- repair and maintenance of papermaking machinery;

- repair and maintenance of other special-purpose machinery of division 28 (Manufacture of machinery and equipment not elsewhere classified);
- repair and maintenance of weighing equipment;
- repair and maintenance of vending machines;
- repair and maintenance of cash registers;
- repair of calculators, electronic or not;
- repair of typewriters;
- repair and maintenance of photocopy machines;

*This class excludes:*

installation, repair and maintenance of furnaces and other heating equipment, see 4322 (Plumbing, heat and air-conditioning installation).

### **3313 - 33130: Repair of electronic and optical equipment**

This class includes:

the repair and maintenance of goods produced in groups 265 (Manufacture of measuring, testing, navigating and control equipment; watches and clocks), 266 (Manufacture of irradiation, electromedical and electrotherapeutic equipment) and 267 (Manufacture of optical instruments and photographic equipment), except those that are considered household goods;

- repair and maintenance of the measuring, testing, navigating and control equipment of group 265 (Manufacture of measuring, testing, navigating and control equipment; watches and clocks), such as:

- + aircraft engine instruments;
- + automotive emissions testing equipment;
- + meteorological instruments;
- + physical, electrical and chemical properties testing and inspection equipment;
- + surveying instruments;
- + radiation detection and monitoring instruments;

This class also includes:

- repair and maintenance of irradiation, electromedical and electrotherapeutic equipment of class 2660 (Manufacture of irradiation, electromedical and electrotherapeutic equipment), such as:

- + magnetic resonance imaging equipment;

- + medical ultrasound equipment;
- + pacemakers;
- + hearing aids;
- + electrocardiographs;
- + electromedical endoscopic equipment;
- + irradiation apparatus;

- repair and maintenance of optical instruments and equipment of class 26700 (Manufacture of optical instruments and photographic equipment), such as: binoculars, microscopes (except electron and proton microscopes), telescopes, prisms and lenses (except ophthalmic), photographic equipment.

*This class excludes:*

- repair and maintenance of photocopy machines, see 33120 (Repair of machinery and equipment);
- repair and maintenance of computers and peripheral equipment, see 95110 (Repair of computers and communication equipment);
- repair and maintenance of computer projectors, see 95110 (Repair of computers and communication equipment);
- repair and maintenance of communication equipment, see 95120 (Repair of computers and communication equipment);
- repair and maintenance of commercial TV and video cameras, see 95120 (Repair of communication equipment);
- repair of household-type video cameras, see 9521952 (Repair of personal and household goods);
- repair of watches and clocks, see 95290 (Repair of bicycles, watches, clocks and other personal and household goods not elsewhere classified).

### **3314 - 33140: Repair of electrical equipment**

This class includes:

the repair and maintenance of goods of division 27, except those in class 2750 (Manufacture of domestic appliances).

In specific:

- repair and maintenance of power, distribution, and specialty transformers,
- repair and maintenance of electric motors, generators, and motor generator sets,

- repair and maintenance of switchgear and switchboard apparatus,
- repair and maintenance of relays and industrial controls,
- repair and maintenance of primary and storage batteries;
- repair and maintenance of electric lighting equipment;
- repair and maintenance of current-carrying wiring devices and non current-carrying wiring devices for wiring electrical circuits;

*This class excludes:*

- repair and maintenance of computers and peripheral equipment, see 95110 (Repair of computers and peripheral equipment);
- repair and maintenance of telecommunications equipment, see 95120 (Repair of communication equipment);
- repair and maintenance of consumer electronics, see 95210 (Repair of audiovisual and consumer electronics);
- repair of watches and clocks, see 95290 (Repair of bicycles, watches, clocks and other personal and household goods not elsewhere classified).

**3315 - 33150: Repair of transport equipment, except motor vehicles, motorcycles and other motor vehicles**

This class includes:

- the repair and maintenance of transport equipment of division 30 (Manufacture of other transport equipment), except motorcycles and bicycles. However, the factory rebuilding or overhaul of ships, locomotives, railroad cars and aircraft is classified in division 30 Manufacture of other transport equipment);
- repair and routine maintenance of ships;
- repair and maintenance of pleasure boats;
- repair and maintenance of locomotives and railroad cars (except factory rebuilding or factory conversion);
- repair and maintenance of aircraft (except factory conversion, factory overhaul, factory rebuilding);
- repair and maintenance of aircraft engines;
- repair of animal drawn buggies and wagons;
- repair of boats.

*This class excludes:*

- factory rebuilding of ships, see 301 (Building of ships and boats);
- factory rebuilding of locomotives and railroad cars, see 30200 (Manufacture of railway or tramway locomotives and rolling stock);
- factory rebuilding of aircraft, see 30300 (Manufacture of air and spacecraft and related machinery);
- ship scaling, dismantling, see 3830 (Materials recovery);
- repair and maintenance of motorcycles, see 454 (Sale, maintenance and repair of motorcycles and related parts and accessories);
- repair of bicycles and invalid carriages, see 95290 (Repair of other personal and household goods).

### **3319 - 33190: Repair of other equipment**

This class includes: the repair and maintenance of equipment not covered in other groups of this class.

In specific:

- repair of fishing nets, including mending;
- repair of ropes, riggings, canvas and tarps;
- repair of fertilizer and chemical storage bags;
- repair or reconditioning of wooden pallets, shipping drums or barrels, and similar items;
- repair of pinball machines and other coin-operated games, bowling alley equipment and the like;
- restoring of organs and other historical musical instruments;

*This class excludes:*

- repair of household and office type furniture, furniture restoration, see 95240 (Repair of furniture and home furnishings);
- repair of bicycles and invalid carriages, see 95290 (Repair of bicycles, watches, clocks and other personal and household goods not elsewhere classified);
- repair and alteration of clothing, see 95290 (Repair of bicycles, watches, clocks and other personal and household goods not elsewhere classified);

### **332 - 3320 - 33200: Installation of industrial machinery and equipment**

This group includes:

the specialized installation of machinery. However, the installation of equipment that forms an integral part of buildings or similar structures, such as installation of escalators, electrical wiring, burglar alarm systems or air-conditioning systems, is classified as construction.

In specific:

- installation of industrial machinery in industrial plant;
- installation of industrial process control equipment;
- dismantling large-scale machinery and equipment;
- machine rigging;
- installation of bowling alley equipment etc.

## **D: ELECTRICITY, GAS, STEAM AND AIR CONDITIONING SUPPLY**

This section includes:

- the activity of providing electric power, natural gas, steam, hot water and the like through a permanent infrastructure (network) of lines, mains and pipes. The dimension of the network is not decisive; also included are the distribution of electricity, gas, steam, hot water and the like in industrial parks or residential buildings.
- the operation of electric and gas utilities, which generate, control and distribute electric power or gas. Also included is the provision of steam and air-conditioning supply.

*This section excludes:*

- the operation of water and sewerage utilities, see 36 (Water collection, treatment and supply), 37 (Water drainage and wastewater treatment);
- the (typically long-distance) transport of gas through pipelines.

### **35: ELECTRICITY, GAS, STEAM AND AIR CONDITIONING SUPPLY**

#### **351: Electric power generation, transmission and distribution**

##### **3511: Electric power generation**

This class includes: generation of bulk electric power, such as operation of generation facilities that produce electric energy, including thermal, nuclear, hydroelectric, gas turbine, diesel etc.

*This division excludes:* production of electricity through incineration of waste, see 38210 (Treatment and disposal of non-hazardous waste).

##### **35111: Hydroelectricity**

- This sub-class includes production of electricity through water power;

##### **35112: Coal-fired power**

- This sub-class includes production of electricity through coal;

*35113: Gas-fired power*

- This sub-class includes production of electricity through natural gas;

*35114: Nuclear power*

- This sub-class includes production of electricity through nuclear power;

*35115: Wind power*

- This sub-class includes production of electricity through wind power;

*35116: Solar power*

- This sub-class includes production of electricity through solar power;

*35119: Other types of electricity*

- This sub-class includes production of electricity through other types of power, not elsewhere classified: wave, tidal, diesel etc.

**3512: Electric power transmission and distribution**

This class includes: the transmission from generating facilities to distribution centers and distribution to end users.

*35121: Electric power transmission*

This sub-class includes:

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

- operation of electricity and transmission capacity exchanges for electric power;

*35122: Electric power distribution*

This sub-class includes:

- operation of distribution systems (i.e. consisting of lines, poles, meters, and wiring) that convey electric power received from the generation facility or the transmission system to the final consumer;

- sale of electricity to the user;

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

**352-3520: Manufacture of gas; distribution of gaseous fuels through mains**



This group includes:

- the manufacture of gas and the distribution of natural or synthetic gas to the consumer through a system of mains. Gas marketers or brokers, which arrange the sale of natural gas over distribution systems operated by others, are included.
- The separate operation of gas pipelines, typically done over long distances, connecting producers with distributors of gas, or between urban centers, is excluded from this class and classified with other pipeline transport activities.

*This group excludes:*

- operation of coke ovens, see 19100 (Manufacture of coke oven products);
- manufacture of refined petroleum products, see 19200 (Manufacture of refined petroleum products);
- manufacture of industrial gases, see 20111 (Manufacture of industrial gases);
- wholesale of gaseous fuels, see 4661 (Wholesale of solid, liquid and gaseous fuels and related products);
- retail sale of bottled gas, see 4773 (Other retail sale of new goods in specialized stores);
- direct selling of fuel, see 47990 (Other retail sale not in stores, stalls or markets);
- (long-distance) transportation of gases by pipelines, see 49400 (Transport via pipeline);

### **35201: Manufacture of gas**

This sub-class includes:

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

### **35202: Distribution of gaseous fuels through mains**

This sub-class includes:

- transportation, distribution and supply of gaseous fuels of all kinds through a system of mains;
- sale of gas to the user through mains;
- activities of gas brokers or agents that arrange the sale of gas over gas distribution systems operated by others;
- commodity and transport capacity exchanges for gaseous fuels;

*This sub-class excludes:*

- operation of coke ovens, see 19100 (Manufacture of coke oven products);
- manufacture of refined petroleum products, see 19200 (Manufacture of refined petroleum products);
- manufacture of industrial gases, see 20111 (Manufacture of industrial gases);
- wholesale of gaseous fuels, see 4661 (Wholesale of solid, liquid and gaseous fuels and related products);
- retail sale of bottled gas, see 4773 (Other retail sale of new goods in specialized stores);
- direct selling of fuel, see 47990 (Other retail sale not in stores, stalls or markets);
- (long-distance) transportation of gases by pipelines, see 49400 (Transport via pipeline);

### **353 - 3530: Manufacture and supply of steam, hot water, air conditioning and ice**

#### *353 - 3530: Manufacture and supply of steam, hot water, and air conditioning*

This sub-class includes:

- production, collection and distribution of steam and hot water for heating, power and other purposes;
- production and distribution of cooled air;
- production and distribution of chilled water for cooling purposes.

*This sub-class excludes:* production of ice, including ice for food and non-food (e.g. cooling) purposes, see 35302 (Manufacture of ice).

#### *35302: Manufacture of ice*

This sub-class includes: production of ice, for food or cooling purposes.

## **E: WATER SUPPLY; SEWERAGE, WASTE MANAGEMENT AND REMEDIATION ACTIVITIES**

This section includes: activities related to the management (including collection, treatment and disposal) of various forms of waste, such as solid or non-solid industrial or household waste, as well as contaminated sites. The output of the waste or sewage treatment process can either be disposed of or become an input into other production processes. Activities of water supply are also grouped in this section, since they are often carried out in connection with, or by units also engaged in, the treatment of sewage.

### *36: WATER COLLECTION, TREATMENT AND SUPPLY*

This division includes: the collection, treatment and distribution of water for domestic and industrial needs. Collection of water from various sources, as well as distribution by various means is included.

### **360 - 3600 - 36000: Water collection, treatment and supply**

- collection of water from rivers, lakes, wells etc.
- collection of rain water;
- purification of water for water supply purposes;
- treatment of water for industrial and other purposes;
- desalting of sea or ground water to produce water as the principal product of interest;
- distribution of water through mains, by trucks or other means;
- operation of irrigation canals;

*This group excludes:*

- operation of irrigation equipment for agricultural purposes, see 01610 (Support activities for crop production),
- treatment of wastewater in order to prevent pollution, see 3700 (Water drainage and wastewater treatment),
- (long-distance) transportation of water by pipelines, see 49400 (Transport via pipeline);

### **37: WATER DRAINAGE AND WASTEWATER TREATMENT**

This division includes: the operation of sewer systems or sewage treatment facilities that collect, treat, and dispose of sewage.

#### **370 - 3700: Water drainage and wastewater treatment**

##### *37001: Water drainage*

- operation of sewer systems or sewer treatment facilities (pipelines, sewers, channels, canals, regulating lakes etc.), pumping stations for rainwater and wastewater drainage, waste water treatment works and other auxiliary works for the purpose of collecting and transporting, drainage of rain water, waste water, anti-flood and waste water treatment;
- collecting and transporting of human or industrial wastewater from one or several users, as well as rain water by means of sewerage networks, collectors, tanks and other means of transport (sewage vehicles etc.);
- repair and maintenance of sewer system.

##### *37002: Wastewater treatment*

This sub-class includes:

- operation of sewer systems or sewer treatment facilities;
- treatment of wastewater (including human and industrial wastewater) by sewer systems or sewer treatment facilities;

- maintenance and cleaning of sewers and drains.

### **38: WASTE COLLECTION, TREATMENT AND DISPOSAL ACTIVITIES; MATERIALS RECOVERY**

This division includes: the collection, treatment, and disposal of waste materials. This also includes local hauling of waste materials and the operation of materials recovery facilities (i.e. those that sort recoverable materials from a waste stream).

#### **381: Waste collection**

This group includes: the collection of waste from households and businesses by means of refuse bins, wheeled bins, containers, etc. It includes collection of non-hazardous and hazardous waste e.g. waste from households, used batteries, used cooking oils and fats, waste oil from ships and used oil from garages, as well as construction and demolition waste.

#### **3811 - 38110: Collection of non-hazardous waste**

This class includes:

- collection of non-hazardous solid waste (i.e. garbage) within a local area, such as collection of waste from households and businesses by means of refuse bins, wheeled bins, containers etc may include mixed recoverable materials;
- collection of recyclable materials;
- collection of used cooking oils and fats;
- collection of refuse in litter-bins in public places;
- collection of construction and demolition waste;
- collection and removal of debris such as brush and rubble;
- collection of waste output of textile mills;
- operation of waste transfer stations for non-hazardous waste;

*This class excludes:*

- collection of hazardous waste, see 3812 (Collection of hazardous waste);
- operation of landfills for the disposal of non-hazardous waste, see 3821 (Treatment and disposal of non-hazardous waste);
- operation of facilities where commingled recoverable materials such as paper, plastics, etc. are sorted into distinct categories, see 3830 (Materials recovery);

#### **3812: Collection of hazardous waste**

This class includes: the collection of solid and non-solid hazardous waste, i.e. explosive, oxidizing, flammable, toxic, irritant, carcinogenic, corrosive, infectious and other sub-stances and preparations harmful for human health and environment. It may also entail identification, treatment, packaging and labeling of waste for the purposes of transport.

*This class excludes:* remediation and clean up of contaminated buildings, mine sites, soil, ground water, e.g. asbestos removal, see 39000 (Remediation activities and other waste management services).

**38121: Collection of medical waste**

This sub-class includes: collection of waste from health facilities.

**38129: Collection of hazardous waste**

This sub-class includes:

- the collection of solid and non-solid hazardous waste, i.e. explosive, oxidizing, flammable, toxic, irritant, carcinogenic, corrosive, infectious and other substances and preparations harmful for human health and environment;
- used oil from shipment or garages;
- bio-hazardous waste;
- used batteries;
- operation of waste transfer stations for hazardous waste;

**382: Waste treatment and disposal**

This group includes: the disposal and treatment prior to disposal of various forms of waste by different means, such as waste treatment of organic waste with the aim of disposal; treatment and disposal of toxic live or dead animals and other contaminated waste; treatment and disposal of transition radioactive waste from hospitals, etc.; dumping of refuse on land or in water; burial or ploughing-under of refuse; disposal of used goods such as refrigerators to eliminate harmful waste; disposal of waste by incineration or combustion. Included is also the generation of electricity resulting from waste incineration processes.

*This group excludes:* treatment and disposal of wastewater, see 3700 (Water drainage and wastewater treatment),

**3821 - 38210: Treatment and disposal of non-hazardous waste**

This class includes:

the disposal, treatment prior to disposal and other treatment of solid or non-solid non-hazardous waste, such as:

- + operation of landfills for the disposal of non-hazardous waste;
- + disposal of non-hazardous waste by combustion or incineration or other methods, with or without the resulting production of electricity or steam, substitute fuels, biogas, ashes or other by-products for further use;
- + treatment of organic waste for disposal;
- + production of compost from organic waste;

*This class excludes:*

- incineration and combustion of hazardous waste, see 38229 (Treatment and disposal of other hazardous waste);
- operation of facilities where commingled recoverable materials such as paper, plastics, used beverage cans and metals, are sorted into distinct categories, see 3830 (Materials recovery);
- decontamination, clean up of land, water; toxic material abatement, see 39000 (Remediation activities and other waste management services).

### **3822: Treatment and disposal of hazardous waste**

This class includes: the disposal and treatment prior to disposal of solid or non-solid hazardous waste, including waste that is explosive, oxidizing, flammable, toxic, irritant, carcinogenic, corrosive or infectious and other substances and preparations harmful for human health and environment.

*This class excludes:*

- incineration of non-hazardous waste, see 38210 (Treatment and disposal of non-hazardous waste);
- decontamination, clean up of land, water; toxic material abatement, see 39000 (Remediation activities and other waste management services);
- reprocessing of nuclear fuels, see 2011 (Manufacture of basic chemicals);

### **38221: Treatment and disposal of medical waste**

This sub-class includes: the treatment and disposal of waste from health facilities.

### **38229: Treatment and disposal of other hazardous waste**

This sub-class includes:

- operation of facilities for treatment of hazardous waste;
- treatment and disposal of toxic live or dead animals and other contaminated waste;
- incineration of hazardous waste;
- disposal of used goods such as refrigerators to eliminate harmful waste;
- treatment, disposal and storage of radioactive nuclear waste including:
  - + treatment and disposal of transition radioactive waste, i.e. decaying within the period of transport, from hospitals;
  - + encapsulation, preparation and other treatment of nuclear waste for storage;

### **383 - 3830: Materials recovery**

This group includes: processing of metal and non-metal waste and scrap and other articles into secondary raw materials for various purposes. the processing usually involves a mechanical or chemical transformation process. recovery of materials from waste streams in the form of: separating and sorting recoverable materials from non-hazardous waste streams (i.e. garbage); separating and sorting of commingled recoverable materials, such as paper, plastics, used beverage cans and metals, into distinct categories;

*This group excludes:*

- manufacture of new final products from (whether or not self-produced) secondary metal raw materials, such as spinning yarn from garnetted stock, making pulp from paper waste, retreading tyres or production of metal from metal scrap, see corresponding classes in section C (Manufacturing);
- reprocessing of nuclear fuels, see 2011 (Manufacture of basic chemicals);
- treatment and disposal of non-hazardous waste, see 38210 (Treatment and disposal of non-hazardous waste);
- treatment of organic waste for disposal, see 38210 (Treatment and disposal of non-hazardous waste);
- energy recovery from non-hazardous waste incineration processes, see 38210 (Treatment and disposal of non-hazardous waste);
- disposal of used goods such as refrigerators to eliminate harmful waste, see 3822 (Treatment and disposal of hazardous waste);
- treatment and disposal of transition radioactive waste from hospitals etc., see 3822 (Treatment and disposal of hazardous waste);
- treatment and disposal of toxic, contaminated waste, see 3822 (Treatment and disposal of non-hazardous waste);
- dismantling of automobiles, computers, televisions and other equipment to obtain and re-sell usable parts, see section G (Wholesale and retail trade; repair of motor vehicles, motorcycles and other motor vehicles);
- wholesale of recoverable materials, see 4669 (Other specialized wholesale not elsewhere classified).

#### *38301: Recovery of metal waste*

This sub-class includes:

- mechanical crushing of metal waste such as used cars, washing machines, bikes etc. with subsequent sorting and separation;
- dismantling of automobiles, computers, televisions and other equipment for materials recovery;
- mechanical reduction of large iron pieces such as railway wagons;
- shredding of metal waste, end-of-life vehicles;

- other methods of mechanical treatment as cutting, pressing to reduce the volume;
- ship-breaking;

**38302: Recovery of non-metal waste**

This sub-class includes:

- reclaiming metals out of photographic waste, e.g. fixer solution or photographic films and paper;
- 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;
- processing (cleaning, melting, grinding) of plastic or rubber waste to granulates;
- crushing, cleaning and sorting of glass;
- crushing, cleaning and sorting of other waste such as demolition waste to obtain secondary raw material;
- processing of used cooking oils and fats into secondary raw materials;
- processing of other food, beverage and tobacco waste and residual substances into secondary raw materials;

**39: REMEDIATION ACTIVITIES AND OTHER WASTE MANAGEMENT SERVICES**

This division includes: the provision of remediation services, i.e. the cleanup of contaminated buildings and sites, soil, surface or ground water.

**390 - 3900 - 39000: Remediation activities and other waste management services**

This group includes:

- decontamination of soils and groundwater at the place of pollution, either in situ or ex situ, using e.g. mechanical, chemical or biological methods;
- decontamination of industrial plants or sites, including nuclear plants and sites;
- decontamination and cleaning up of surface water following accidental pollution, e.g. through collection of pollutants or through application of chemicals;
- cleaning up of oil spills and other pollutions on land, in surface water, in ocean and seas, including coastal areas;
- asbestos, lead paint, and other toxic material abatement;
- other specialized pollution-control activities;

*This group excludes:*



- treatment and disposal of non-hazardous waste, see 38210 (Treatment and disposal of non-hazardous waste);

- treatment and disposal of hazardous waste, see 3822 (Treatment and disposal of non-hazardous waste);

- outdoor sweeping and watering of streets etc., see 81290 (Industrial cleaning activities and specialized cleaning activities for buildings).

## **F: CONSTRUCTION**

This section includes:

general construction and specialized construction activities for buildings and civil engineering works. It includes new work, repair, additions and alterations, the erection of prefabricated buildings or structures on the site and also construction of a temporary nature.

General construction is the construction of: entire dwellings, office buildings, stores and other public and utility buildings, farm buildings etc. Construction of civil engineering works includes: motorways, streets, bridges, tunnels, railways, airfields, harbors and other water projects, irrigation systems, sewerage systems, industrial facilities, pipelines and electric lines, sports facilities etc. This work can be carried out on own account or on a fee or contract basis. Portions of the work or sometimes even the whole practical work can be subcontracted out. A unit that carries the overall responsibility for a construction project is classified here. Also included is the repair of building and engineering works.

This section includes: the complete construction of buildings (division 41), the complete construction of civil engineering works (division 42), as well as specialized construction activities, if carried out only as a part of the construction process (division 43).

- The renting of construction equipment with operator is classified with the specific construction activity carried out with this equipment.

This section also includes: the development of building projects for buildings or civil engineering works by bringing together financial, technical and physical means to realize the construction projects for later sale. If these activities are carried out not for later sale of the construction projects, but for their operation (e.g. renting of space in these buildings, manufacturing activities in these plants), the unit would not be classified here, but according to its operational activity, i.e. real estate, manufacturing etc.

### ***41-410: CONSTRUCTION OF BUILDINGS***

This division includes:

the construction of complete residential or non-residential buildings, on own account for sale or on a fee or contract basis. Outsourcing parts or even the whole construction process is possible. If only specialized parts of the construction process are carried out, the activity is classified in division 43 (Specialized construction activities).

#### **4101- 41010: Construction of buildings**

This class includes:

- construction of all types of residential buildings:
  - + single-family houses,
  - + multi-family buildings, including high-rise buildings.
- remodeling or renovating existing residential structures;

*This class excludes:*

- architectural and engineering activities, see 7110 (Architectural and engineering activities and related technical consultancy);
- project management activities related to construction, see 7110 (Architectural and engineering activities and related technical consultancy).

#### **4102- 41020: Construction of all types of non-residential buildings**

This class includes:

- construction of all types of non-residential buildings:
  - + buildings for industrial production, e.g. factories, workshops, etc.
  - + hospitals, schools, office buildings,
  - + hotels, stores, shopping malls, restaurants;
  - + airport buildings;
  - + indoor sports facilities;
  - + parking garages, including underground parking garages;
  - + warehouses;
  - + religious buildings;
- assembly and erection of prefabricated constructions on the site;

*This class excludes:*

- erection of complete prefabricated constructions from self-manufactured parts not of concrete, see divisions 16 (Manufacture of wood and of products of wood and cork, except furniture; manufacture of products of straw and plaiting materials) and division 25 (Manufacture of fabricated metal products, except machinery and equipment);
- construction of industrial facilities, except buildings, see 42930 (Construction of manufacturing facilities);
- architectural and engineering activities, see 7110 (Architectural and engineering activities and related technical consultancy);

- project management activities related to construction, see 7110 (Architectural and engineering activities and related technical consultancy).

## **42: CIVIL ENGINEERING**

This division includes:

general construction for civil engineering objects. It includes new work, repair, additions and alterations, the erection of pre-fabricated structures on the site and also construction of temporary nature;

Included is the construction of heavy constructions such as motorways, streets, bridges, tunnels, railways, airfields, harbours and other water projects, irrigation systems, sewer-age systems, industrial facilities, pipelines and electric lines, outdoor sports facilities, etc. This work can be carried out on own account or on a fee or contract basis. Portions of the work and sometimes even the whole practical work can be subcontracted out.

### **421: Construction of roads and railways**

This group includes:

- construction of motorways, streets, roads, other vehicular and pedestrian ways;
- surface work on streets, roads, highways, bridges or tunnels:
  - + asphalt paving of roads;
  - + road painting and other marking;
  - + installation of crash barriers, traffic signs and the like;
- construction of bridges, including those for elevated highways;
- construction of tunnels;
- construction of railways and subways;
- construction of airfield runways;

*This group excludes:*

- installation of street lighting and electrical signals, see 43210 (Electrical installation);
- architectural and engineering activities, see 71101 (Architectural and engineering);
- project management activities related to civil engineering works, see 7110 (Architectural and engineering activities and related technical consultancy).

### **4211- 42110: Construction of railways**

This class includes:

- construction of railways (including railway bridges);
- construction of railway tunnels;
- construction of subways;
- railway painting;
- installation of railway crash barriers, traffic signs and the like;

*This class excludes:*

- installation of street lighting and electrical signals, see 43210 (Electrical installation);
- architectural and engineering activities, see 71101 (Architectural and engineering);
- project management activities related to civil engineering works, see 7110 (Architectural and engineering activities and related technical consultancy).

#### **4212- 42120: Construction of roads**

This class includes:

- construction of motorways, streets, roads, other vehicular and pedestrian ways;
- surface work on streets, roads, highways, bridges or tunnels:
  - + road surface work: asphalt paving of roads, spreading concrete etc.
  - + road painting and other marking,
  - + installation of crash barriers, traffic signs and the like;
- construction of bridges, including entire bridge (excluding railway bridges);
- construction of tunnels;
- construction of subways;
- construction of airfield runways, aircraft stands.

*This class excludes:*

- installation of street lighting and electrical signals, see 43210 (Electrical installation);
- architectural and engineering activities, see 7110 (Architectural and engineering activities and related technical consultancy);
- project management activities related to construction, see 7110 (Architectural and engineering activities and related technical consultancy).

#### **422: Construction of utility projects**

This class includes:

- the construction of distribution lines and related buildings and structures that are integral part of these systems:

+ long-distance pipelines, communication and power lines;

+ urban pipelines, urban communication and power lines; ancillary urban works;

- water main and line construction:

+ irrigation systems (canals);

+ reservoirs;

- construction of:

sewer systems, including repair;

+ sewage disposal plants;

+ pumping stations;

+ power plants;

- water well drilling;

*This class excludes:* project management activities related to civil engineering works, see 7110 (Architectural and engineering activities and related technical consultancy).

#### **4221- 42210: Construction of power works**

This class includes:

- the construction of transmission and distribution lines and related buildings and structures that are integral part of these systems:

+ long-distance power lines, grids.

+ urban power lines and grids, underground power cables and ancillary urban works;

+ electrical substations;

- power plants;

This class excludes: project management activities related to civil engineering works, see 7110 (Architectural and engineering activities and related technical consultancy).

#### **4222- 42220: Construction of water supply and drainage works**

This class includes:

- water main and line construction:

+ irrigation systems (canals);

+ reservoirs;

- construction of:

+ sewer systems, including repair;

+ sewage disposal plants;

+ pumping stations;

This class excludes: project management activities related to civil engineering works, see 7110 (Architectural and engineering activities and related technical consultancy).

#### **4223-42230: Construction of communication works**

This class includes:

- construction of communication lines and related buildings and structures that are integral part of these systems:

+ communication lines and networks.

+ pole, drain lines, tanks to pull information cables and ancillary works.

- construction of radio stations, radio and television broadcasting stations and relevant works.

*This class excludes:* project management activities related to civil engineering works, see 7110 (Architectural and engineering activities and related technical consultancy).

#### **4229-42290: Construction of other utility projects**

This class includes:

- construction of mud treatment plants.

- construction of other utility projects not elsewhere classified.

*This class excludes:* project management activities related to civil engineering works, see 7110 (Architectural and engineering activities and related technical consultancy).

#### **429: Construction of other civil engineering projects**

This group includes:

- construction of industrial facilities, except buildings, such as:

+ refineries;

- + chemical plants;
- construction of water projects such as:
  - + waterways, harbour and river works, pleasure ports (marinas), locks, etc.
  - + dams and dykes;
  - dredging of waterways;
  - construction of tunnels;
  - construction of other works, except buildings, such as: outdoor sports facilities;

This class also includes: land subdivision with land improvement (e.g. adding of roads, utility infrastructure etc.);

*This class excludes:* project management activities related to civil engineering works, see 7110 (Architectural and engineering activities and related technical consultancy).

#### **4291-42910: Construction of water projects**

This class includes:

- construction of water projects such as:
  - + waterways, harbour and river works, pleasure ports (marinas), locks, etc.
  - + dams and dykes;
  - dredging of waterways;

*This class excludes:* project management activities related to civil engineering works, see 7110 (Architectural and engineering activities and related technical consultancy).

#### **4292-42920: Construction of mining and quarrying projects**

This class includes:

- construction of mining and quarrying facilities, except buildings, such as:
  - + refineries;
  - + coal mining and ore facilities, etc.

*This class excludes:* project management activities related to civil engineering works, see 7110 (Architectural and engineering activities and related technical consultancy).

#### **4293 – 42930: Construction of manufacturing facilities**

This class includes:

- construction of manufacturing facilities, except buildings, such as:

+ Plants manufacturing basic chemical, medicinal chemistry, botanical product and other chemicals.

+ building material plants.

+ food manufacturing plants etc.

*This class excludes:* project management activities related to civil engineering works, see 7110 (Architectural and engineering activities and related technical consultancy).

#### **4299-42990: Construction of other civil engineering projects**

This class includes:

- construction of other works, except buildings, such as: outdoor sports facilities;

- land subdivision with land improvement (e.g. adding of roads, utility infrastructure etc.);

*This class excludes:* project management activities related to civil engineering works, see 7110 (Architectural and engineering activities and related technical consultancy).

#### **43: SPECIALIZED CONSTRUCTION ACTIVITIES**

This division includes:

specialized construction activities, i.e. the construction of parts of buildings and civil engineering works without responsibility for the entire project. These activities are usually specialized in on aspect common to different structures, requiring specialized skills or equipment, such as pile driving, foundation work, carcass work, concrete work, brick laying, stone setting scaffolding, roof covering, etc. The erection of steel structures is included, provided that the parts are not produced by the same unit. Specialized construction activities are mostly carried out under subcontract, but especially in repair construction it is done directly for the owner of the property. Also included are building finishing and building completion activities.

Included is the installation of all kind of utilities that make the construction function as such. These activities are usually performed at the site of the construction, although parts of the job may be carried out in a special shop. Included are activities such as plumbing, installation of heating and air-conditioning systems, antennas, alarm systems and other electrical work, sprinkler systems, elevators and escalators, etc. Also included are insulation work (water, heat, sound), sheet metal work, commercial refrigerating work, the installation of illumination and signalling systems for roads, railways, airports, harbours, etc. Also included is the repair of the same type as the above-mentioned activities.

Building completion activities encompass activities that contribute to the completion or finishing of a construction such as: glazing, plastering, painting, floor and wall tiling or covering with other materials like parquet, carpets, wallpaper, etc., floor sanding, finish carpentry, acoustical work, cleaning of the exterior, etc. Also included is the repair of the same type as the above-mentioned activities.

The renting of construction equipment with operator is classified with the associated construction activity.



## **431: Demolition and site preparation**

This group includes: activities of preparing a site for subsequent construction activities, including the removal of previously existing structures.

### **4311 - 43110: Demolition**

This class includes: demolition or wrecking of buildings and other structures;

### **4312 - 43120: Site preparation**

This class includes: the preparation of sites for subsequent construction activities. In specific:

- clearing of building sites;
- earth moving: excavation, landfill, levelling and grading of construction sites, trench digging, rock removal, blasting, etc.
- drilling, boring and core sampling for construction, geophysical, geological or similar purposes;
- site preparation for mining: overburden removal and other development and preparation of mineral properties and sites, except oil and gas sites;
- building site drainage;
- drainage of agricultural or forestry land;
- mine detecting and the like (including exploring) at construction site.

*This class excludes:*

- drilling of production oil or gas wells, see 06100 (Extraction of crude petroleum); 06200 (Extraction of natural gas);
- decontamination of soil, see 39000 (Remediation activities and other waste management services);
- water well drilling, see 42200 (Construction of water supply and drainage works);
- shaft sinking, see 43900 (Other specialized construction activities);
- oil and gas field exploration, geophysical, geological and seismic surveying, see 7110 (Architectural and engineering activities and related technical consultancy);

## **432: Electrical, plumbing and other construction installation activities**

This group includes: installation activities that support the functioning of a building as such, including installation of electrical systems, plumbing (water, gas and sewage systems), heat and air-conditioning systems, elevators etc.

### **4321 – 43210: Electrical installation**

This class includes:

the installation of electrical systems in all kinds of buildings and civil engineering structures. In specific:

- + electrical wiring and fittings;
- + telecommunications wiring;
- + computer network and cable television wiring, including fibre optic;
- + satellite dishes;
- + lighting systems;
- + fire alarms;
- + burglar alarm systems;
- + street lighting and electrical signals;
- + airport runway lighting;

This class also includes: connecting of electric appliances and household equipment;

*This class excludes:* construction of communications and power transmission lines, see 42230 (Construction of telecommunications and communication constructions).

### **4322: Plumbing, heat and air-conditioning installation**

This class includes:

installation of plumbing, heating and air-conditioning systems, including additions, alterations, maintenance and repair.

In specific:

- heating systems (electric, gas and oil);
- furnaces, cooling towers;
- non-electric solar energy collectors;
- plumbing and sanitary equipment;
- ventilation, refrigeration or air-conditioning equipment and ducts;
- gas fittings;
- steam piping;
- fire sprinkler systems;

- lawn sprinkler systems;
- duct work installation;

*This class excludes:* installation of electric baseboard heating, see 43210 (Electrical installation);

#### ***43221: Plumbing installation***

This sub-class includes:

installation of plumbing and drainage pipes in the house or other construction works, including additions, alterations, maintenance and repair;

In specific:

- + plumbing and sanitary equipment;
- + steam piping;
- + fire sprinkler systems;
- + lawn sprinkler systems;
- + Plumbing installation.

#### ***43222: Heat and air-conditioning installation***

This sub-class includes:

installation of heating and air-conditioning systems, including additions, alterations, maintenance and repair. In specific:

- heating systems (electric, gas and oil);
- furnaces, cooling towers;
- non-electric solar energy collectors;
- ventilation, refrigeration or air-conditioning equipment and ducts;
- gas fittings;
- steam pumping;
- duct work installation;

#### ***4329 – 43290: Other construction installation***

This class includes:

- the installation of equipment other than electrical, plumbing, heating and air-conditioning systems or industrial machinery in buildings and civil engineering works, including maintenance and repair.

- installation of buildings or other construction projects of:

+ elevators, escalators;

+ automated and revolving doors;

+ lighting conductors;

+ vacuum cleaning systems;

+ sound system;

+ thermal, sound or vibration insulation;

*This class excludes:* installation of industrial machinery, see 3320 (Installation of industrial machinery and equipment).

### **433 - 4330 - 43300: Building completion and finishing**

This group encompass activities that contribute to the completion or finishing of a construction such as:

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

- installation of doors (except automated and revolving), windows, door and window frames, of wood or other materials;

- installation of fitted kitchens, staircases, shop fittings and the like;

- installation of furniture;

- interior completion such as ceilings, wooden wall coverings, movable partitions, etc.

- laying, tiling, hanging or fitting in buildings or other construction projects of:

+ ceramic, concrete or cut stone wall or floor tiles, ceramic stove fitting,

+ parquet and other wooden floor coverings;

+ carpets and linoleum floor coverings, including of rubber or plastic,

+ terrazzo, marble, granite or slate floor or wall coverings etc.

+ wallpaper;

- interior and exterior painting of buildings;

- painting of civil engineering structures;

- installation of glass, mirrors, etc.

- cleaning of new buildings after construction;
- other building completion work not elsewhere classified;
- interior installation of shops, mobile homes, boats etc.

*This class excludes:*

- painting of roads, see 421 (Construction of roads and railways).
- installation of automated and revolving doors, see 43290 (Other construction installation).
- general interior cleaning of buildings and other structures, see 81210 (General cleaning of buildings);
- specialized interior and exterior cleaning of buildings, see 81290 (Industrial cleaning activities and specialized cleaning activities for buildings);
- activities of interior decoration designers, see 74100 (Specialized design activities).

#### **439 - 4390 - 43900: Other specialized construction activities**

This group includes:

- construction activities specializing in one aspect common to different kind of structures, requiring specialized skill or equipment:
  - + construction of foundations, including pile driving;
  - + damp proofing and water proofing works;
  - + de-humidification of buildings;
  - + shaft sinking;
  - + erection of non-self-manufactured steel elements;
  - + steel bending;
  - + bricklaying and stone setting;
  - + roof covering for residential buildings;
  - + scaffolds and work platform erecting and dismantling, excluding renting of scaffolds and work platforms;
  - + erection of chimneys and industrial ovens;
  - + work with specialist access requirements necessitating climbing skills and the use of related equipment, e.g. working at height on tall structures;
- subsurface work;

- construction of outdoor swimming pools;
- steam cleaning, sand blasting and similar activities for building exteriors;
- renting of cranes with operator;

*This class excludes:* renting of construction machinery and equipment without operator, see 77309 (Renting and leasing of other machinery, equipment and tangible goods without operators not elsewhere classified).

## **G: WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES AND MOTORCYCLES**

This division includes:

wholesale and retail sale (i.e. sale without transformation) of any type of goods and the rendering of services incidental to the sale of these goods. Wholesaling and retailing are the final steps in the distribution of goods. Goods bought and sold are also referred to as merchandise.

Sale without transformation is considered to include the usual operations (or manipulations) associated with trade, for example sorting, grading and assembling of goods, mixing (blending) of goods (for example sand), bottling (with or without preceding bottle cleaning), packing, breaking bulk and repacking for distribution in smaller lots, storage (whether or not frozen or chilled), cleaning and drying of agricultural products, cutting out of wood fibreboards or metal sheets as secondary activities.

Division 45 includes all activities related to the sale and repair of motor vehicles and motorcycles, while divisions 46 and 47 include all other sale activities. The distinction between division 46 (Wholesale, except motor vehicles, motorcycles and other motor vehicles) and division 47 (Retail trade, except motor vehicles, motorcycles and other motor vehicles) is based on the predominant type of customer.

Wholesale is the resale (sale without transformation) of new and used goods to retailers, to industrial, commercial, institutional or professional users, or to other wholesalers, or involves acting as an agent or broker in buying goods for, or selling goods to, such persons or companies. The principal types of businesses included are: merchant wholesalers, i.e. wholesalers who take title to the goods they sell, such as wholesale merchants or jobbers, industrial distributors, exporters, importers, and cooperative buying associations, sales branches and sales offices (but not retail stores) that are maintained by manufacturing or mining units apart from their plants or mines for the purpose of marketing their products and that do not merely take orders to be filled by direct shipments from the plants or mines. Also included are merchandise brokers, commission merchants and agents and assemblers, buyers and cooperative associations engaged in the marketing of farm products. Wholesalers frequently physically assemble, sort and grade goods in large lots, break bulk, repack and redistribute in smaller lots, for example pharmaceuticals; store, refrigerate, deliver and install goods, engage in sales promotion for their customers and label design.

Retailing is the resale (sale without transformation) of new and used goods mainly to the general public for personal or household consumption or utilization, by shops, department stores, stalls, mail-order houses, door-to-door sales persons, hawkers and peddlers, consumer cooperatives, auction houses etc. Most retailers take title to the goods they sell, but some act as agents for a principal and sell either on consignment or on a commission basis.

**45: WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES**

This division includes:

- all activities (except manufacture and renting) related to motor vehicles and motorcycles, including lorries and trucks, such as the wholesale and retail sale of new and second-hand vehicles, the repair and maintenance of vehicles and the wholesale and retail sale of parts and accessories for motor vehicles and motorcycles.

This division also includes: activities such as washing, polishing of vehicles and other motor vehicles.

*This division excludes:* the retail sale of automotive fuel and lubricating or cooling products or the renting of motor vehicles or motorcycles.

#### **451: Sale of motor vehicles**

This group includes: wholesale, retail and motor vehicle agents of automobiles and other motor vehicles.

#### **4511: Wholesale of motor vehicles**

This class includes: Wholesale of motor vehicles, new and used vehicles.

##### *45111: Wholesale of automobiles (9 seats or fewer)*

This sub-class includes: Wholesale of automobiles (9 seats or fewer), new and used vehicles:

*This sub-class excludes:*

- Wholesale of parts and accessories for automobiles and other motor vehicles, see 45301 (Wholesale of parts and accessories for motor vehicles and other motor vehicles);
- renting of automobiles with operators, see 49329 (Other passenger land transport not elsewhere classified);
- renting of automobiles (9 seats or fewer) without operators, see 77101 (Renting of motor vehicles).

##### *45119: Wholesale of other motor vehicles*

This sub-class includes:

wholesale of other motor vehicles, new and used:

- passenger cars, 12 seats or more, including special-purpose vehicles such as ambulances;
- lorries, including special-purpose vehicles such as tank trucks, refrigerated trucks, trailers and semi-trailers;
- special-purpose motor vehicles: garbage trucks, road sweeper lorries, water spraying trucks, concrete-mixing trucks etc.;
- vehicles whether or not fitted with overhead lifting equipment, used in factories, warehouses, airfields, wharfs, railway stations.

*This sub-class excludes:*

- Wholesale of parts and accessories for motor vehicles and other motor vehicles, see 45301 (Wholesale of parts and accessories for motor vehicles and other motor vehicles);
- renting of passenger cars with operators, see 49321 (Passenger transport by provincial and inter-provincial cars) and renting of passenger cars without operators, see 77109 (Renting of other motor vehicles);
- renting of lorries, special-purpose motor vehicles, other motor vehicles with operators, see 4933 (Freight transport by road) with corresponding sub-class;
- renting of lorries, special-purpose motor vehicles, other motor vehicles without operators, see 77109 (Renting of other motor vehicles).

**4512 - 45120: Retail sale of automobiles (9 seats or fewer)**

This class includes: retail sale of automobiles, 9 seats or fewer excluding seat for operators, new and used:

*This class excludes:*

- Retail sale of parts and accessories for automobiles, see 45302 (Retail sale of parts and accessories for automobiles (9 seats or fewer));
- renting of automobiles with operators, see 49321 (Passenger transport by provincial and inter-provincial cars);
- renting of automobiles without operators, see 77101 (Renting of automobiles).

**4513: Commission agents for automobiles and other motor vehicles**

This class includes: activities of wholesale, retail agents, brokers, auction agents of automobile and other motor vehicles.

*This class excludes:*

- the wholesale of automobiles and motor vehicles, see 4511 (Wholesale of automobiles and other motor vehicles) and retail sale of automobiles and other motor vehicles, see 4512 (Retail sale of automobiles (9 seats or fewer));
- wholesale, retail agents, brokers, auction of other goods, see 4610 (Commission agents, brokers and auction agents);
- Retail sale of automobiles and other motor vehicles by non-store commission agents, see 4799 (Other retail sale not in stores, stalls or markets).

**45131: Retail sale of automobiles (9 seats or fewer)**

This sub-class includes: wholesale, retail agents, brokers, auction agents of automobiles (9 seats or fewer without operators), new and used:

*This sub-class excludes:*



- wholesale of this kind of automobile, see 45111 (Wholesale of small cars (with 9 or fewer seats) and retail sale, see 45120 (Retail sale of small cars (with 9 or fewer seats)));

- Retail sale of automobiles 9 seats or fewer by non-store commission agents, see 47990 (Other retail sale not in stores, stalls or markets).

*45139: Commission agents for other motor vehicles*

This sub-class includes: activities of wholesale, retail agents, brokers, auction agents of other motor vehicles, new and used.

In specific:

- passenger cars, 9 seats or more, including special-purpose vehicles such as ambulances, prisoner vehicles, funeral cars;

- lorries, including special-purpose vehicles such as tank trucks, refrigerated trucks, trailers and semi-trailers;

- special-purpose motor vehicles: tank trucks, rescue vehicles, fire trucks, garbage trucks, road sweeper lorries, water-spraying trucks, concrete-mixing trucks, X-ray screening trucks etc.

*This sub-class excludes:*

- wholesale of other motor vehicles, see 45119 (Wholesale of other motor vehicles);

- Retail sale of other motor vehicles by non-store commission agents, see 47990 (Other retail sale not in stores, stalls or markets).

**452 - 4520 – 45200: Maintenance and repair of motor vehicles and other motor vehicles**

This group includes:

- maintenance and repair of motor vehicles:

+ mechanical and electrical repairs, electronic ignition systems repair;

+ ordinary servicing;

+ bodywork repair;

+ repair of motor vehicle parts;

+ washing, polishing, spraying and painting;

+ repair of screens and windows;

+ repair of motor vehicle seats;

+ type and tube repair, fitting or replacement;

+ anti-rust treatment;

- + installation of parts and accessories not as part of the manufacturing process;
- maintenance and repair of other motor vehicles:
- + repair of mechanical and electrical parts of other motor vehicles;
- + ordinary servicing;
- + bodywork repair;
- + washing, polishing, spraying and painting;
- + type and tube repair, fitting or replacement;
- + anti-rust treatment;
- + installation of parts and accessories not as part of the manufacturing process;

*This group excludes:*

- retreading and rebuilding of tyres of motor vehicles, see 22110 (Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber);

#### **453 - 4530: Sale of motor vehicle parts and accessories**

This group includes: wholesale and retail sale of all kinds of parts, and accessories of motor vehicles and others.

##### *45301: Wholesale of motor vehicle parts and accessories*

This group includes: Wholesale of all kinds of parts, components, supplies, tools and accessories for motor vehicles, such as: rubber tires and inner tubes for tires, spark plugs, batteries, lighting equipment and electrical parts, etc.

*This group excludes:* Wholesale of engine fuel, see 46613 (Wholesale of solid, liquid and gaseous fuels and related products);

##### *45302: Retail of spare parts and accessories of automobiles (9 seats or fewer)*

This sub-class includes: retail sale, including sale via orders, by post or on the Internet of spare parts, components of automobiles, 9 seats or fewer such as: inner tubes, tires, accumulators, lighting equipment and electrical parts, car furniture and other motor vehicles etc.

*This sub-class excludes:* retail sale of automotive fuel, see 47300 (Retail sale of automotive fuel in specialized stores).

##### *45303: Activities of commission agents for parts and accessories for motor vehicles and other motor vehicles*

This sub-class includes: activities of wholesale, retail agents, brokers, auction agents of automobile spare parts and other motor vehicles.

*This sub-class excludes:*

- wholesale of spare parts and accessories of automobiles and other motor vehicles, see 45301 (Wholesale of parts and accessories for motor vehicles and other motor vehicles); retail sale of spare parts and accessories of automobiles, 9 seats or fewer, see 45302 (Retail sale of motor car (with 9 or fewer seats) parts and accessories );
- wholesale, retail agents, brokers, auction of other goods, see 4610 (Commission agents, brokers and auction agents);
- Retail sale of spare parts of automobiles, motorcycles and other motor vehicles by non-store commission agents, see 47990 (Other retail sale not in stores, stalls or markets).

#### **454: Sale, maintenance and repair of motorcycles and related parts and accessories**

##### **4541: Sale of motorcycles**

This class includes: Wholesale, retail sale and commission agents of motorcycles.

##### *45411: Wholesale of motorcycles*

This sub-class includes: wholesale of new or used motorcycles.

*This sub-class excludes:*

- Wholesale of parts and accessories for motorcycles, see 45431 (Wholesale of parts and accessories for motor vehicles and other motor vehicles);
- wholesale of bicycles (including electric bicycles) and spare parts of bicycles, see 46499 (Wholesale of other household products not elsewhere classified);
- Renting of motorcycles, see 77309 (Renting and leasing of other machinery, equipment and tangible goods without operators not elsewhere classified).

##### *45412: Retail sale of motorcycles*

This sub-class includes: retail sale of new and used motorcycles, including sale via orders by post or on the Internet.

*This sub-class excludes:*

- Retail sale of parts and accessories for motorcycles, see 45432 (Retail sale of parts and accessories for motor vehicles and other motor vehicles);
- Retail sale of bicycles (including electric bicycles) and spare parts of bicycles, see 47738 (Retail sale of bicycles and spare parts in specialized stores);
- Renting of motorcycles, see 77309 (Renting and leasing of other machinery, equipment and tangible goods without operators not elsewhere classified).

##### *45413: Activities of commission agents for motorcycles*

This sub-class includes: wholesale and retail sale agents, brokerage, auction of new and used motorcycles.

*This sub-class excludes:*

- Retail sale of parts and accessories for motorcycles, see 45432 (Retail sale of parts and accessories for motor vehicles and other motor vehicles);
- Retail sale of bicycles (including electric bicycles) and spare parts of bicycles, see 47738 (Retail sale of bicycles and spare parts in specialized stores);
- Renting of motorcycles, see 77309 (Renting and leasing of other machinery, equipment and tangible goods without operators not elsewhere classified);
- Retail sale of motorcycles by non-store commission agents, see 47990 (Other retail sale not in stores, stalls or markets).

#### **4542 - 45420: Maintenance and repair of motorcycles**

This class includes:

- mechanical and electrical repairs, electronic ignition systems repair;
- ordinary servicing;
- Repair of frame, shaft, cushion of motorcycles;
- repair of other motor vehicle parts;
- washing, polishing, spraying and painting;
- water pump service, decal stickers;
- type and tube repair, fitting or replacement;
- anti-rust treating;
- replacement of parts and accessories not as part of the manufacturing process.

*This class excludes:* retreading and rebuilding of tyres of motor vehicles, see 22110 (Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres).

#### **4543: Sale of parts and accessories of motorcycles**

This class includes: Wholesale, retail sale and agent of parts and accessories of motorcycles.

##### **45431: Wholesale of parts and accessories of motorcycles**

This sub-class includes: Wholesale of spare parts, components, tools and accessories of motorcycles such as: inner tubes, tires, boots, accumulators, spark plug, lighting equipment etc.

*This sub-class excludes:*

- wholesale of bicycles parts, see 46499 (Wholesale of other household products not elsewhere classified);
- wholesale of automotive fuel, see 46613 (Wholesale of petrol and oil and related products).

*45432: Retail sale of parts and accessories of motorcycles*

This sub-class includes: retail sale, including sale via orders, by post or on the Internet of spare parts, components of motorcycles such as: inner tubes, tires, boots, accumulators, spark plug, lighting equipment etc.

*This sub-class excludes:*

- retail sale of automotive fuel, see 47300 (Retail sale of automotive fuel in specialized stores);
- retail sale of bicycle parts, see 4773 (Other retail sale of new goods in specialized stores).

*45433: Sale of parts and accessories of motorcycles by agents*

This sub-class includes: activities of wholesale, retail agents, brokers, auction agents of automobile spare parts and other motorcycles.

*This sub-class excludes:*

- Wholesale of parts and accessories for motor vehicles and other motor vehicles, see 45431 (Wholesale of parts and accessories for motor vehicles and other motor vehicles), and retail sale of these products, see 45432 (Retail sale of motorcycle parts and accessories);
- wholesale of bicycle parts, see 46499 (Wholesale of other household products not elsewhere classified) and retail sale of bicycle parts, see 47738 (Retail sale of bicycles and bicycle parts in specialized stores);
- Renting of motorcycles, see 77309 (Renting and leasing of other machinery, equipment and tangible goods without operators not elsewhere classified);
- Retail sale of motorcycle parts and accessories by non-store commission agents, see 47990 (Other retail sale not in stores, stalls or markets).

**46: WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES**

This division includes:

activities of wholesale and agents related to domestic wholesale trade as well as international wholesale trade (import/export).

Wholesale is the resale (sale without transformation) of new or used goods to retailers, business-to-business trade, such as industrial, commercial, institutional or professional users, or resale to other wholesalers, or involves acting as an agent or broker in buying goods for, or selling goods to, such persons or companies. The principal types of businesses included are merchant wholesalers:, such as wholesale merchants or jobbers, industrial distributors, exporters, importers, and cooperative buying associations, sales branches and sales offices (but not retail stores) that are maintained by manufacturing or mining units apart from their plants or mines for the purpose of marketing their products and that do not merely take orders to be filled by direct shipments from

the plants or mines Also included are merchandise brokers, commission merchants and agents and assemblers, buyers and cooperative associations engaged in the marketing of farm products.

Wholesalers frequently physically assemble, sort and grade goods in large lots, break bulk, repack and redistribute in smaller lots, for example pharmaceuticals; store, refrigerate, deliver and install goods, engage in sales promotion for their customers and label design.

*This division excludes:*

- the wholesale of motor vehicles, caravans and motorcycles, see 45111 (Wholesale of small cars (with 9 or fewer seats)), 45411 (Wholesale of motorcycles) and 45119 (Wholesale of other motor vehicles);
- Wholesale of parts and accessories for motor vehicles and other motor vehicles, see 45301 (Wholesale of parts and accessories for motor vehicles and other motor vehicles), 45431 (Wholesale of motorcycle parts and accessories);
- the renting and leasing of goods, see division 77 (Renting and leasing of machinery and equipment (without operators); of personal and household goods; of non-financial intangible);
- the packing of solid goods and bottling of liquid or gaseous goods, including blending and filtering, for third parties, see 82920 (Packaging activities);

#### **461- 4610: Commission agents, brokers and auction agents**

##### **46101: Activities of commission agents involved in the sale of goods**

This sub-class includes:

- activities of commission agents and all other wholesalers who trade on behalf and on the account of others; such agents involved in the sale of:
  - + agricultural raw materials, live animals, textile raw materials and semi-finished goods;
  - + fuels, ores, metals and industrial chemicals, including fertilizers;
  - + food, beverages and tobacco;
  - + textiles, clothing, fur, footwear and leather goods;
  - + timber and building materials;
  - + machinery, including office machinery and computers, industrial equipment, ships and aircraft;
  - + furniture, household goods and hardware;
- activities of wholesale auctioneering houses;

*This division excludes:*

- wholesale trade in own name, see groups 4620 (Wholesale of agricultural raw materials (except wood, bamboo) and live animals) to 4690 (Non-specialized wholesale trade);

- activities of commission agents, brokers, auction agents related to automobiles with 9 or fewer seats, see 45131 (Activities of commission agents for automobiles (with 9 or fewer seats)), other motor vehicles, see 45139 (Other activities of commission agents for other motor vehicles), motorcycles see 45413 (Activities of commission agents for motorcycles);

- Activities of commission agents, brokerage, auctions of spare parts and accessories of motor vehicles, see 45303 (Agents of parts and accessories for motor vehicles and other motor vehicles), 45433 (Agents of motorcycle parts and accessories);

- Retail sale by non-store commission agents, see 47990 (Other retail sale not in stores, stalls or markets);

- Activities of insurance agents, see 66220 (Activities of insurance agents and brokers);

- Activities of real estate agents, see 6820 (Real estate consultancy and brokerage and auctioning, land use right auctioning).

#### *46102: Activities of brokers involved in buying and selling goods*

This sub-class includes: Activities of brokers involved in buying and selling goods: traders which are brokers of buyers and sellers of the following goods:

- agricultural raw materials, live animals, textile raw materials and semi-finished goods;

- fuels, ores, metals and industrial chemicals, including fertilizers;

- food, beverages and tobacco;

- textiles, clothing, fur, footwear and leather goods;

- timber and building materials;

- machinery, including office machinery and computers, industrial equipment, ships and aircraft;

- furniture, household goods and hardware.

#### *This sub-class excludes:*

- activities of insurance agents and brokers, see 66220 (Activities of insurance agents and brokers);

- Activities of real estate brokers, see 6820 (Real estate consultancy and brokerage and auctioning, land use right auctioning).

#### *46103: Auction of goods*

This sub-class includes: Activities of sellers on their own account or engaging auctioneers in selling following goods to choose the buyer paying the highest price:

- agricultural raw materials, live animals, textile raw materials and semi-finished goods;

- fuels, ores, metals and industrial chemicals, including fertilizers;

- food, beverages and tobacco;
- textiles, clothing, fur, footwear and leather goods;
- timber and building materials;
- machinery, including office machinery and computers, industrial equipment, ships and aircraft;
- furniture, household goods and hardware.

*This sub-class excludes:* Activities of auction of real estate and land use rights, see 6820 (Real estate consultancy and brokerage and auctioning, land use right auctioning).

#### **462 - 4620: Wholesale of agricultural or forest materials (except for wood, bamboo) and live animals**

This group includes:

- wholesale of grains and seeds;
- wholesale of oleaginous fruits;
- wholesale of flowers and plants;
- wholesale of unmanufactured tobacco;
- wholesale of live animals;
- wholesale of hides and skins;
- wholesale of leather;
- wholesale of agricultural material, waste, residues and by-products used for animal feed;

*This group excludes:* wholesale of textile fibres, see 46695 (Wholesale of textile yarn and fibers).

##### *46201: Wholesale of paddy, corn and other cereals*

This sub-class includes: Wholesale of paddy, corn, and other cereals, including a kind used for seeds.

##### *46202: Wholesale of flowers and plants*

This sub-class includes: Wholesale of flowers and plants, including ornamental plants and those used for seeds

##### *4620waste 3: Wholesale of live animals*

This sub-class includes: Wholesale of live livestock and poultry, including a kind used for breeding (including aquatic breeds).

##### *46204: Wholesale of feed and related ingredients for cattle, poultry and aquatic animals*



This sub-class includes:

- wholesale of feed for livestock, poultry and aquatic animals;
- wholesale of semi-finished products, scrap, waste from agricultural products for processing feed for livestock, poultry and aquatic animals.
- Wholesale of related ingredients for cattle, poultry and aquatic animals

*This sub-class excludes:* wholesale of pet food, see 46329 (Wholesale of other food).

**46209: Wholesale of agricultural or forest materials (except for wood, bamboo)**

This sub-class includes:

- wholesale of oleaginous fruits;
- wholesale of unmanufactured tobacco;
- wholesale of hides and skins;
- wholesale of leather;
- wholesale of other agricultural raw materials not elsewhere classified.

*This sub-class excludes:*

- wholesale of wood, bamboo, see 46631 (Wholesale of bamboo, rough wood and processed wood);
- wholesale of textile fibres, see 46695 (Wholesale of textile yarn and fibers).

### **463: Wholesale of food, beverages and tobacco**

This group includes: wholesale of food, fresh or processed food, alcoholic or non-alcoholic drinks and tobacco.

#### **4631 - 46310: Wholesale of rice, wheat, other cereal, wheat flour**

This class includes: wholesale of rice, wheat, other cereal, wheat flour

This class also includes:

- collecting, sorting, polishing, packing of rice associated with local wholesale and export.
- collecting, sorting, packing of wheat, other cereal, wheat flour associated with local wholesale and export.

*This class excludes:* Milling, polishing, parboiling rice, not associated with wholesale 10611 (Milling).

#### **4632: Wholesale of food**

This class includes: wholesale of meat and meat products, aquatic animals, fruits and vegetables, coffee, tea, sugar, dairy and dairy products, confectionery and products processed from cereal, flour, starch etc.

*This class excludes:*

- buying wines in barrels and then bottled without transformation, see 46331 (Wholesale of alcoholic drinks);
- wholesale of pet food, see 46329 (Wholesale of other food);
- blending wines or distilling spirits, see 1101 (Distilling, rectifying and blending of spirits) and 1102 (Manufacture of wines).

*46321: Wholesale of meat and meat products*

This sub-class includes:

- wholesale of meat of livestock and poultry, fresh, frozen and prepared;
- wholesale of products from meat of livestock and poultry, meat organs from livestock and poultry.

*This sub-class excludes:* wholesale of live livestock and poultry, see 46203 (Wholesale of live animals).

*46322: Wholesale of aquatic animals*

This sub-class includes: wholesale of aquatic animals, fresh, frozen and prepared such as fishes, crustaceans, molluscs, other invertebrates.

*46323: Wholesale of fruits and vegetables*

This sub-class includes:

- wholesale of vegetables and fruits, fresh, frozen and processed, vegetable juices;
- wholesale of fruits, fresh, frozen and processed, fruit juices.

*46324: Wholesale of coffee*

This sub-class includes: wholesale of coffee beans, whether or not roasted, coffee powder.

*46325: Wholesale of tea*

This sub-class includes: wholesale of black tea, green tea, whether or not processed, packed, including small packaged tea, used by dipping tea pack into water (Lipton, Dimate etc.).

*46326: Wholesale of sugar, dairy and dairy products, confectionery and products processed from cereal, flour, starch*

This sub-class includes:

- wholesale of sugar, bakery products, sugar confectionery, chocolate, cacao etc.;
- wholesale of fresh liquid milk, milk powder, condensed milk etc. and dairy products such as butter, cheese etc.;
- wholesale of instant noodle and other products processed from cereal, flour, starch.

**46329: Wholesale of other food**

This sub-class includes:

- wholesale of eggs and egg products;
- wholesale of fats and oils of animals and vegetables;
- wholesale of pepper and other spices;
- wholesale of pet food.

**4633: Wholesale of beverages**

This class includes: wholesale of alcoholic and non-alcoholic beverages.

**46331: Wholesale of alcoholic beverages**

This sub-class includes:

- wholesale of spirits;
- wholesale of wines;
- wholesale of beer.

This sub-class also includes:

- buying wines in barrels and then bottled without transformation;
- wines and beer contain low or no concentrations of alcohol.

*This sub-class excludes:* blending wines or distilling spirits, see 11010 (Distilling, rectifying and blending of spirits) and 11020 (Manufacture of wines).

**46332: Wholesale of non-alcoholic beverages**

This sub-class includes:

- wholesale of non-alcoholic soft drinks, containing sweetening matter, whether or not aerated such as: coca-cola, pepsi cola, orange juice, lemonade, other fruit juice etc.;
- wholesale of natural spring and mineral waters or bottled pure water.

*This sub-class excludes:*

- wholesale of vegetable juices, fruit juices, see 46323 (Wholesale of fruits and vegetables);
- Wholesale of beverages basically containing milk, see 46326 (Whole sale of sugar, milk and dairy products, confectionery, grain mill products, starch products in specialized stores);
- wholesale of coffee and tea products, see 46324 (Wholesale of coffee) and 46325 (Wholesale of tea);
- Wholesale of wines and non-alcoholic beers, see 46331 (Wholesale of alcoholic drinks).

**4634 - 46340: Wholesale of tobacco products**

This class includes: wholesale of cigarettes, cigars, other tobacco apparel products.

*This class excludes:* wholesale of leaf tobacco, see 46209 (Wholesale of other agricultural and forestry materials (except wood, bamboo)).

**464: Wholesale of household articles**

This group includes: wholesale of household articles, including textile fabrics.

**4641: Wholesale of textiles, clothing, footwear**

This class includes: wholesale of textiles, textile fabrics, clothing and other apparel, footwear etc.

**46411: Wholesale of textiles**

This sub-class includes: wholesale of woven fabrics, knitted fabrics, other special woven fabrics.

**46412: Wholesale of carpets, mattress, blankets, net curtains, bed sheets, cushions and other woven fabrics.**

This sub-class includes:

- wholesale of carpets, rugs;
- wholesale of blankets, mattress, net curtains, bed sheets, cushions, and other bedding sets;
- wholesale of sewing thread, embroidery and other woven fabrics.

*This sub-class excludes:* wholesale of textile fibres, see 46695 (Wholesale of textile yarn and fibers).

**46413: Wholesale of clothing**

This sub-class includes:

- wholesale of clothing, including sportswear, for men and boys;
- wholesale of clothing, including sportswear, for women and girls;
- wholesale of clothing accessories such as: scarf, gloves, socks, ties etc.;

- wholesale of apparel made of fur skins, leather and leather substitutes.

*This sub-class excludes:* wholesale of leather and leather substitutes, see 4649 (Wholesale of other household products).

**46414: Wholesale of footwear**

This sub-class includes: wholesale of footwear, made of all materials.

**4649: Wholesale of other household articles**

**46491: Wholesale of suitcases, bags, purses, leather and leather substitutes**

This sub-class includes: wholesale of suitcases, bags, purses, belts, travel accessories etc. made of leather, leather substitutes and other materials.

**46492: Wholesale of pharmaceuticals and medical goods**

This sub-class includes:

- wholesale of modern medicines;
- wholesale of medical goods: Cotton, gauze, ambulance kits, syringes etc.;
- wholesale of medical equipment, household type: Blood pressure monitor, hearing aids etc.
- sale of veterinary medicines.

**46493: Wholesale of perfumery, cosmetics and toilet articles**

This sub-class includes:

- wholesale of perfumery, scents;
- wholesale of cosmetics: lipsticks, face powder, cream, eye makeup preparations and other make-up, eye cosmetics etc.;
- toilet articles: Soap, shampoo, shower gel, deodorant, paper towels, diapers, toilet paper etc.

**46494: Wholesale of glassware, china and pottery**

This sub-class includes:

- wholesale of household utensils, china and pottery;
- wholesale of household utensils, glassware.

**46495: Wholesale of electrical household appliances, lights and articles for lighting**

This sub-class includes:

- wholesale of lights and articles of lighting;

- wholesale of electric equipment, household type: electric fan, electric cooker, electric kettle, microwave, refrigerator, air conditioning, iron, hairdryer etc.

*This sub-class excludes:*

- wholesale of audio and video equipment and other electronic equipment, see 46520 (Wholesale of electronic parts and telephone and communication equipment);

- wholesale of electric hot water heaters, erected in construction, see 46639 (Wholesale of construction materials and other installation equipment);

- wholesale of computers and computer peripheral equipment, see 46510 (Wholesale of computers, computer peripheral equipment and software).

#### *46496: Wholesale of household furniture*

This sub-class includes:

- wholesale of furniture, made of wood, rattan and other materials;

- wholesale of the like: bookshelves etc., made of wood, rattan and other materials.

*This sub-class excludes:* wholesale of office furniture, see 46594 (Wholesale of office machinery, equipment (except computers and computer peripheral equipment)).

#### *46497: Wholesale of books, newspapers, journals, stationery*

This sub-class includes:

- wholesale of books, including textbooks;

- wholesale of newspapers, journals, postcards and other publications;

- wholesale of stationery.

*This sub-class excludes:* wholesale of office furniture, see 46594 (Wholesale of office machinery, equipment (except computers and computer peripheral equipment)).

#### *46498: Wholesale of sporting equipment*

This sub-class includes:

- wholesale of equipment for physical training;

- wholesale of equipment for sports.

*This sub-class excludes:*

- wholesale of sportswear, see 46413 (Wholesale of apparel);

- wholesale of sneakers, see 46414 (Wholesale of footwear).

**46499: Wholesale of other household articles not elsewhere classified**

This sub-class includes:

- wholesale of haberdashery: needles, sewing thread etc.
- wholesale of umbrellas;
- wholesale of cutlery;
- wholesale of bicycles and bicycle parts;
- wholesale of optical and photographic products (e.g. sunglasses, binoculars);
- wholesale of CD, DVD tapes, discs, recorded;
- wholesale of watches, clocks and jewelry;
- wholesale of musical instruments, toys and games.

*This sub-class excludes:*

- wholesale of blank CDs, DVDs, see 46520 (Wholesale of electronic and telecommunications equipment and parts);
- wholesale of stationery, see 46497 (Wholesale of books, journals, stationery).

**465: Wholesale of other machinery and equipment and spare parts**

This group includes: wholesale of computers, telecommunication devices, specialized machines for manufacturing industry and other apparatus.

**4651 – 46510: Wholesale of computers, computer peripheral equipment and software**

This class includes:

- wholesale of computers, computer peripheral equipment;
- wholesale of software.

*This sub-class excludes:*

- wholesale of electronic parts and telephone and communication equipment, see 46520 (Wholesale of electronic parts and telephone and communication equipment);
- wholesale of office furniture (except computers and computer peripheral equipment), see 46594 (Wholesale of office machinery, equipment (except computers and computer peripheral equipment));
- wholesale of machinery, equipment controlled by computers, see corresponding class 4659.

**4652 - 46520: Wholesale of electronic and telecommunications equipment and parts**

This class includes:

- wholesale of electronic valves and tubes;
- wholesale of semiconductor devices;
- wholesale of integrated circuits and microchips;
- wholesale of printed circuits;
- wholesale of blank audio and video tapes and diskettes, magnetic and optical disks (CDs, DVDs);
- wholesale of telephone and communications equipment;
- wholesale of televisions, radios, wired and wireless equipment;
- wholesale of CD, DVD players.

*This class excludes:*

- wholesale of recorded audio and video tapes, CDs, DVDs, see 4649 (Wholesale of other household products);
- wholesale of computers and computer peripheral equipment, see 46510 (Wholesale of computers, computer peripheral equipment and software).

**4653 - 46530: Wholesale of agricultural machinery, equipment and supplies;**

This class includes:

- wholesale of agricultural machinery and equipment:
  - + ploughs, manure spreaders, seeders;
  - + harvesters, threshers;
  - + milking machines;
  - + bee-keeping machines, egg hatchers, poultry-keeping machines;
  - + tractors used in agriculture and forestry;
- lawn mowers.

**4659: Wholesale of other machinery and equipment**

This class includes:

- wholesale of office machinery and equipment, except computers and computer peripheral equipment;
- wholesale of office furniture;



- wholesale of transport equipment except motor vehicles, motorcycles and bicycles;
- wholesale of production-line robots;
- wholesale of wires and switches and other installation equipment for industrial use;
- wholesale of other electrical material such as electrical motors, transformers;
- wholesale of machine tools of any type and for any material;
- wholesale of other machinery not elsewhere classified for use industry, trade and navigation and other services;
- wholesale of computer-controlled machine tools;
- wholesale of computer-controlled machinery for the textile industry and of computer-controlled sewing and knitting machines;
- wholesale of measuring instruments and equipment.

*This class excludes:*

- wholesale of motor vehicles, trailers and caravans, other motor vehicles see 45111 (Wholesale of small cars (with 9 or fewer seats)), 45119 (Wholesale of other motor vehicles);
- Wholesale of parts and accessories for motor vehicles and other motor vehicles, see 45301 (Wholesale of parts and accessories for motor vehicles and other motor vehicles);
- wholesale of motorcycles, see 45411 (Wholesale of motorcycles);
- wholesale of bicycles, see 46499 (Wholesale of other household products not elsewhere classified);
- wholesale of computers and computer peripheral equipment, see 46510 (Wholesale of computers, computer peripheral equipment and software);
- wholesale of electronic parts and telephone and communication equipment, see 46520 (Wholesale of electronic parts and telephone and communication equipment).

*46591: Wholesale of machinery, equipment and parts for mining and quarrying and construction*

This sub-class includes: wholesale of machinery, equipment and parts for mining of coal, ores, extraction of oil and gas such as drills, pressers, crushers, air compressor, etc.

*46592: Wholesale of machinery, electrical equipment and electric materials (motors, generators, transformers, wires)*

This sub-class includes: Wholesale of machinery, electrical equipment and electrical materials: motor generator sets, generators, electric motors, transformers, electrical wires whether or not insulated, relays, fuses, other circuits.

*46593: Wholesale of machinery for textile, apparel and leather production*

This sub-class includes:

- Wholesale of machinery, equipment and parts for textile industry such as: twisting machines, carding/combing machines, weaving machines (looms) etc.;
- Wholesale of machinery, equipment and parts for garment industry such as: fabric-cutting machine, sewing machine, buttoning machine, buttonhole sewing machine etc.
- Wholesale of machinery, equipment and parts for leather and footwear industry.

This sub-class also includes: wholesale of machinery, equipment, spare parts for textiles and garments, leather and footwear industries controlled by computers.

*46594: Wholesale of office machinery and equipment, except computers and computer peripheral equipment*

This sub-class includes:

- wholesale of office furniture, made of all materials;
- wholesale of office machinery and equipment and spare parts: photocopier, projector, paper shredder, fax etc.

*This sub-class excludes:* wholesale of computers and computer peripheral equipment, see 46510 (Wholesale of computers, computer peripheral equipment and software).

*46595: Wholesale of other medical machinery, equipment*

This sub-class includes: wholesale of machinery, equipment used in medicine, dentistry, for diagnosis and treatment.

*46599: Wholesale of other machinery and equipment not elsewhere classified*

This sub-class includes:

- wholesale of transport equipment except motor vehicles, motorcycles and bicycles;
- wholesale of production-line robots;
- wholesale of machine tools of any type and for any material;
- wholesale of other machinery not elsewhere classified for use industry, trade and navigation and other services.

This sub-class also includes:

- wholesale of computer-controlled machine tools;
- wholesale of measuring instruments and equipment.

*This sub-class excludes:*

- wholesale of motor vehicles, trailers and caravans, other motor vehicles see 45111 (Wholesale of small cars (with 9 or fewer seats)), 45119 (Wholesale of other motor vehicles);
- Wholesale of parts and accessories for motor vehicles and other motor vehicles, see 45301 (Wholesale of parts and accessories for motor vehicles and other motor vehicles);
- wholesale of motorcycles, see 45411 (Wholesale of motorcycles);
- wholesale of bicycles, see 46499 (Wholesale of other household products not elsewhere classified);
- wholesale of computers and computer peripheral equipment, see 46510 (Wholesale of computers, computer peripheral equipment and software);
- wholesale of electronic parts and telephone and communication equipment, see 46520 (Wholesale of electronic parts and telephone and communication equipment).

#### **466: Other specialized wholesale**

This class includes: the wholesale of intermediate products, except for agricultural, typically not for household use, not elsewhere classified.

#### ***4661: Wholesale of solid, liquid and gaseous fuels and related products***

This class includes: wholesale of fuels, greases, lubricants, oils such as:

- charcoal, coal, coke, fuel wood, naphtha;
- crude petroleum, crude oil, diesel fuel, petrol and oil fuel, kerosene;
- liquefied petroleum gases, butane and propane gas;
- lubricating oils and greases, refined petroleum products.

#### ***46611: Wholesale of coke and other solid materials***

This sub-class includes: wholesale of coal, lignite, peat, charcoal, coke, fuel wood, naphtha.

#### ***46612: Wholesale of crude petroleum***

This class includes: wholesale of petroleum, unrefined crude petroleum.

#### ***46613: Wholesale of petroleum, oil and related products***

This sub-class includes:

- wholesale of refined petroleum and oil: petrol, diesel, mazout, aeroplane fuel, heating oil, kerosene;
- wholesale of lubricants, lubricating greases, other refined petroleum products.

#### ***46614: Wholesale of gases and related products***

This sub-class includes: wholesale of petroleum gases, liquefied butane and propane.

**4662: Wholesale of metals and metal ores**

This class includes:

- wholesale of ferrous and non-ferrous metal ores;
- wholesale of ferrous and non-ferrous metals in primary forms;
- wholesale of ferrous and non-ferrous semi-finished metal products;
- wholesale of gold and other precious metals.

*This class excludes:*

- wholesale of metal scrap, see 46697 (Wholesale of metal and non-metal waste and scrap).

**46621: Wholesale of metal ores**

This sub-class includes:

- wholesale of ferrous metal ores;
- wholesale of copper, lead, aluminium, zinc and other non-ferrous metal ores.

**46622: Wholesale of iron and steel**

This sub-class includes:

- wholesale of cast iron, spiegel iron
- wholesale of iron and steel in primary forms and semi-finished products: steel in ingots, sheets, strips, in T-shape, in L-shape.

*This sub-class excludes:* wholesale of domestic appliances of iron or steel, see 46499 (Wholesale of other household products not elsewhere classified).

**46623: Wholesale of other metal ores**

This sub-class includes: wholesale of copper, lead, aluminum, zinc and other non-ferrous metals in primary forms and semi-finished products: in ingots, sheets, strips, shape.

*This sub-class excludes:* wholesale of domestic appliances of non-ferrous metals, see 46499 (Wholesale of other household products not elsewhere classified).

**46624: Wholesale of gold, silver and other precious metals**

This sub-class includes:

- wholesale of gold, silver in powder form, flakes, bars, ingot etc.

- wholesale of other precious metals.

*This sub-class excludes:* wholesale of jewelry of gold, silver and other precious metals, see 46499 (Wholesale of other household products not elsewhere classified).

### **4663: Wholesale of construction materials, equipment and supplies**

This class includes:

- wholesale of wood, bamboo in the rough;
- wholesale of products of primary processing of wood;
- wholesale of paint and varnish;
- wholesale of construction materials such as: sand, gravel;
- wholesale of wallpaper and floor coverings;
- wholesale of flat glass;
- wholesale of hardware and locks;
- wholesale of fittings and fixtures;
- wholesale of hot water heaters;
- wholesale of sanitary equipment: baths, washbasins, toilets and other sanitary porcelain;
- wholesale of sanitary installation equipment: tubes, pipes, fittings, taps, T-pieces, connections, rubber pipes etc.
- wholesale of hand-held tools: hammers, saws, screwdrivers and other hand tools.

#### *46631: Wholesale of bamboo, rough wood and processed wood*

This sub-class includes:

- wholesale of bamboo;
- wholesale of rough wood and processed wood.

#### *46632: Wholesale of cement*

This sub-class includes:

- wholesale of black cement, white cement;
- wholesale of clinker.

#### *46633: Wholesale of bricks, tiles sand, stone, gravel*

This sub-class includes:

- wholesale of bricks, roofing tiles;
- wholesale of stone, sand, gravel;
- wholesale of other construction materials.

*This sub-class excludes:* wholesale of stone slabs, see 46636 (Wholesale of ceramic tiles and sanitary equipment).

*46634: Wholesale of construction glass*

This sub-class includes: wholesale of flat glass, used as partitions, windows, doors etc. in construction.

*46635: Wholesale of paint, varnish*

This sub-class includes:

- wholesale of paint, varnish for wood or iron and steel;
- wholesale of putty, wall paint, ceiling paint, waterproof powder.

*46636: Wholesale of ceramic tiles and sanitary equipment*

This sub-class includes:

- wholesale of flooring tiles, wall tiles;
- wholesale of hot water heaters;
- wholesale of sanitary equipment: baths, wash-basins, toilets, bath equipment, other sanitary equipment etc.

*46637: Wholesale of hardware*

This sub-class includes:

- wholesale of hardware: locks, latches, window and door handles etc.
- wholesale of hand-held tools: hammers, saws, screwdrivers and other hand tools.

*46639: Wholesale of other construction materials, equipment and supplies*

This sub-class includes:

- wholesale of fittings and fixtures;
- wholesale of sanitary installation equipment: tubes, pipes, fittings, taps, T-pieces, connections, rubber pipes etc.

#### ***4669: Other specialized wholesale not elsewhere classified***

This class includes:

- wholesale of industrial chemicals: aniline, printing ink, essential oils, industrial gases, chemical glues, colouring matter, synthetic resin, methanol, paraffin, scents and flavourings, soda, industrial salt, acids and sulphurs etc.
- wholesale of fertilizers and agrochemical products;
- wholesale of plastic materials in primary forms;
- wholesale of rubber;
- wholesale of textile fibres etc.
- wholesale of paper in bulk;
- wholesale of precious stones;
- wholesale of metal and non-metal waste and scrap and materials for recycling, including collecting, sorting, separating, stripping of used goods in order to obtain reusable parts (e.g. dismantling of old automobiles, computers, televisions etc.), packing and repacking, storage and delivery, but without a real transformation process. Additionally, the purchased and sold waste has a remaining value.

*This class excludes:*

- collection of household and industrial waste, see 3811 (Collection of non-hazardous waste);
- treatment of waste, not for a further use in an industrial manufacturing process, but with the aim of disposal, see 382 (Treatment and disposal of waste);
- processing of waste and scrap and other articles into secondary raw material when a real transformation process is required (the resulting secondary raw material is fit for direct use in an industrial manufacturing process, but is not a final product), see 3830 (Materials recovery);
- dismantling of automobiles, computers, televisions and other equipment for materials recovery, see 38301 (Metal material recovery);
- shredding of cars by means of a mechanical process, see 38301 (Metal material recovery);
- ship-breaking, see 38301 (Metal material recovery);
- retail sale of second-hand goods, see 47749 (Retail sale of other second-hand goods in specialized stores).

#### ***46691: Wholesale of pesticides, fertilizers and other agricultural chemicals***

This sub-class includes:

- wholesale of fertilizers;

- wholesale of pesticides;

- wholesale of other agricultural chemicals: herbicides, anti-sprouting products, growth stimulants, other chemicals used in agriculture.

*46692: Wholesale of other agricultural chemicals (except for agricultural use)*

This sub-class includes: wholesale of industrial chemicals: aniline, printing ink, essential oils, industrial gases, chemical glues, colouring matter, synthetic resin, methanol, paraffin, scents and flavourings, soda, industrial salt, acids and sulphurs etc.

*46693: Wholesale of plastic materials in primary forms*

This sub-class includes: wholesale of plastic materials in primary forms: grain, powder, paste.

*46694: Wholesale of rubber*

This sub-class includes: wholesale of rubber materials (natural or synthetic rubber).

*46695: Wholesale of silk, textile fibres*

This sub-class includes:

- wholesale of silk, textile fibres;

- wholesale of twisted textile fibres.

*46696: Wholesale of apparel and footwear ancillary materials*

This sub-class includes:

- wholesale of apparel ancillary materials: interlining, shoulder pad, canvas, zipper etc.

- wholesale of footwear ancillary materials: uppers, insoles, soles, nails etc.

*46697: Wholesale of metal and non-metal waste and scrap*

This sub-class includes: wholesale of metal or non-metal waste and scrap and materials for recycling, including collecting, sorting, separating, stripping of used goods in order to obtain reusable parts (e.g. dismantling of old cars, computer, TVs etc.), packing and repacking, storage and delivery, but without a real transformation process. Additionally, the purchased and sold waste has a remaining value.

*This sub-class excludes:*

- collection of household and industrial waste, see 38110 (Collection of non-hazardous waste);

- treatment of waste, not for a further use in an industrial manufacturing process, but with the aim of disposal, see 382 (Treatment and disposal of waste);

- processing of waste and scrap and other articles into secondary raw material when a real transformation process is required (the resulting secondary raw material is fit for direct use in an



industrial manufacturing process, but is not a final product), see 38301 (Metal material recovery) in case of metals or 38302 (Non-metal material recovery) in case of non-metals;

- dismantling of automobiles, computers, televisions and other equipment for materials recovery, see 38301 (Metal material recovery);

- shredding of cars by means of a mechanical process, see 38301 (Metal material recovery);

- ship-breaking, see 38301 (Metal material recovery);

- retail sale of second-hand goods, see 4774 (Retail sale of other second-hand goods in specialized stores).

#### *46699: Other remaining specialized wholesale not elsewhere classified*

This sub-class includes:

- wholesale of paper in bulk;

- wholesale of precious stones;

- wholesale of other products not elsewhere classified.

#### **469 - 4690 - 46900: Non-specialized wholesale trade**

This group includes: wholesale of a variety of goods without any particular specialization;

#### *47: RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES*

This division includes:

the resale (sale without transformation) of new and used goods mainly to the general public for personal or household consumption or utilization, by shops, department stores, stalls, mail-order houses, hawkers and peddlers, consumer cooperatives etc.

Retail trade is classified first by type of sale outlet. Retail trade is classified by retail trade in stores, groups 471 (Retail sale in non-specialized stores) to 477 (Retail sale of specialized stores); retail trade not in stores, see 478 (Retail sale via stalls or markets) and 479 (Retail trade not in stores, stalls or markets).

retail sale in store includes retail sale of second-hand goods, see 4774 (Retail sale of other second-hand goods in specialized stores). For retail sale in stores, there exists a further distinction between specialized retail sale, see groups 472 (Retail sale of food, beverages, tobacco and aztec tobacco in specialized stores) to 477 (Retail sale of other goods in specialized stores) and non-specialized retail sale, see group 471 (Retail sale in non-specialized stores). The above groups are further subdivided to classes, sub-classes by the range of products sold.

Sale not via stores is subdivided according to the forms of trade, such as retail sale via stalls and markets, see group 478 (Retail sale via stalls or markets) and other non-store retail sale, e.g. mail order, online, door-to-door, by vending machines etc., see group 479 (Retail trade not in stores, stalls or markets).

The goods sold in this division are limited to goods usually referred to as consumer goods or retail goods. Therefore goods not usually entering the retail trade, such as ores, industrial machinery etc., are excluded. This division also includes units engaged primarily in selling to the general public, from displayed goods, products such as personal computers, stationery, paint or timber, although these sales may not be for personal or household use. Some processing of goods may be involved, but only incidental to selling, e.g. sorting or repackaging of goods, installation of a domestic appliance etc.

This division also includes: the retail sale by commission agents and activities of retail auctioning houses.

*This division excludes:*

- sale of farmers' products by farmers, see division 01 (Crop and related service activities);
- manufacture and sale of goods, which is generally classified as manufacturing in divisions 10-32;
- sale of motor vehicles, motorcycles and their parts, see division 45 (Wholesale and retail trade and repair of motor vehicles and motorcycles);
- trade in ores, crude petroleum, industrial chemicals, iron and steel and industrial machinery and equipment, see division 46 (Wholesale (except cars, motorcycles and other motor vehicles));
- sale of food and drinks for consumption on the premises and sale of takeaway food, see division 56 (Food and beverage service activities);
- renting of personal and household goods to the general public, see group 772 (Renting and leasing of personal and household goods).

#### **471: Retail sale in non-specialized stores**

This group includes: the retail sale of a variety of product lines in the same unit (non-specialized stores), such as supermarkets or department stores.

#### ***4711: Retail sale in non-specialized stores with food, beverages or tobacco predominating***

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

#### ***47111: Retail sale in supermarkets***

This sub-class includes:

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

#### ***47112: Retail sale in minimarkets***

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

*47119: Retail sale in other non-specialized stores*

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

**4719: Other retail sale in non-specialized stores**

*47191: Retail sale in supermarkets*

This sub-class includes:

retail sale activities of supermarkets carrying a general line of goods: including wearing apparel, furniture, appliances, hardware, cosmetics, jewellery, toys, sports goods, food, of which food products, beverages or tobacco should be predominant.

*47192: Retail sale in minimarkets*

This sub-class includes:

retail sale of a large variety of goods in minimarkets, convenience stores carrying a general line of goods: including wearing apparel, furniture, appliances, hardware, cosmetics, jewellery, toys, sports goods, food, of which food products, beverages or tobacco should be predominant.

*47199: Retail sale in other non-specialized stores*

This sub-class includes:

retail sale of a large variety of goods in non-specialized stores, department stores (except supermarkets, shopping malls, convenience stores) carrying a general line of goods: including wearing apparel, furniture, appliances, hardware, cosmetics, jewellery, toys, sports goods, food, of which food products, beverages or tobacco should be predominant.

**472: Retail sale in specialized stores with food, beverages or tobacco**

This group includes: Retail sale in specialized stores with food, beverages or tobacco.

**4721 - 47210: Retail sale of food in specialized stores**

This class includes:

- retail sale of specialized stores with rice, wheat, wheat flour, corn etc.

*This class excludes:*

- Milling, polishing, parboiling rice 10611 (Milling);

- manufacture of rice flour, wheat flour, corn flour, see 10612 (Manufacture of flours).

**4722: Retail sale of food in specialized stores**

This class includes: retail sale in specialized stores of:

- fruits and vegetables, fresh, frozen, preserved, processed;
- dairy products and eggs;
- meat and products from meat of livestock and poultry, fresh, frozen and processed;
- seafood, fresh, frozen and processed;
- bakery products, confectionery, goods processed from flour, starch;
- other food products.

**47221: Retail sale of meat and meat products in specialized stores**

This sub-class includes: retail sale in specialized stores of:

- meat of livestock and poultry and poultry meat, fresh, chilled or frozen;
- edible offal of livestock and poultry, fresh, chilled or frozen;
- meat and edible offal of livestock and poultry, prepared or preserved (in brine, dried, smoked etc.);
- meals and flours of meat and meat offal.

**47222: Retail sale of fish, other seafood and products thereof in specialized stores**

This sub-class includes: retail sale in specialized stores of:

- fish, fresh, chilled or frozen, dried, or otherwise prepared or processed;
- lobsters, shrimps, prawns, crabs and other crustaceans, fresh, chilled, frozen, dried or otherwise prepared or processed;
- cuttle fish, octopus and other molluscs, invertebrates, fresh, chilled, frozen, dried or otherwise prepared or processed;
- Other aquatic products.

**47223: Retail sale of vegetables and fruits in specialized stores**

This sub-class includes: retail sale in specialized stores of:

- vegetables, fresh, chilled or otherwise preserved;
- fruits, fresh, chilled or otherwise preserved;

- vegetable juices, fruit juices.

*47224: Retail sale of sugar, milk and dairy products, confectionery, grain mill products, starch products in specialized stores*

This sub-class includes: retail sale in specialized stores of:

- sugar;
- milk of all kinds and dairy products (butter, cheese etc.);
- eggs;
- confectionery;
- grain mill products, starch products such as instant noodle, congee, spaghetti, rice sheet etc.

*47229: Retail sale of other food products in specialized stores*

This sub-class includes: retail sale of other food products not elsewhere classified in specialized stores such as: coffee powder, instant coffee, tea etc.

**4723 - 47230: Retail sale of beverages in specialized stores**

This class includes: retail sale of alcoholic beverages and non-alcoholic beverages in specialized stores (not for consumption on the premises) such as:

- retail sale of alcoholic beverages: spirits, wines, beer;
- retail sale of non-alcoholic beverages: soft drinks, containing sweetening matter, whether or not aerated such as: Coca-Cola, Pepsi Cola, orange juice, lemonade, other fruit juice etc.;
- retail sale of natural spring and mineral waters or bottled pured water.

This sub-class also includes: retail sale of wines and beer contain low or no concentrations of alcohol.

*This sub-class excludes:*

- retail sale of vegetable juices, fruit juices, see 47223 (Retail sale of vegetables and fruits in specialized stores);
- Retail sale of beverages basically containing milk, see 47224 (Retail sale of sugar, milk and dairy products, confectionery, grain mill products, starch products in specialized stores);
- retail sale of coffee powder, tea, see 47229 (Retail sale of other food products in specialized stores);
- beverage preparations for consumption on the premises, see division 56 (Food and beverage service activities);

**4724 - 47240: Retail sale of tobacco products in specialized stores**

This class includes: retail sale in specialized stores of:

- cigarettes, cigars;
- pipe tobacco;

#### **473 - 473 - 47300: Retail sale of automotive fuel in specialized stores**

This group includes: retail sale in specialized stores of:

- fuel for motor vehicles and motorcycles;

This sub-class also includes: retail sale of lubricating products and cooling products for motor vehicles and motorcycles.

*This sub-class excludes:*

- wholesale of automotive fuel, see 46613 (Wholesale of petrol and oil and related products);
- retail sale of liquefied petroleum gases for cooking or heating, see 4773 (Retail sale of household fuel oil, bottled gas, coal and fuel wood in specialized stores);

#### **474: Retail sale of information and communications equipment in specialized stores**

This group includes: retail sale of information and communications equipment, such as computers and peripheral equipment, telecommunications equipment and consumer electronics, by specialized stores.

#### ***4741: Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores***

This class includes: retail sale in specialized stores of:

- computers;
- computer peripheral equipment;
- video game consoles;
- non-customized software, including video games;
- telecommunication equipment.

*This class excludes:* retail sale of blank tapes and disks, see 4762 (Retail sale of music and video recordings (including blank tapes and discs) in specialized stores).

#### ***47411: Retail sale of computers, peripheral units, software in specialized stores***

This class includes: retail sale in specialized stores of:

- computers;

- computer peripheral equipment; printers, scanners etc.
- video game consoles;
- non-customized software, including video games.

*This class excludes:* retail sale of blank tapes and disks, see 47620 (Retail sale of music and video recordings (including blank tapes and discs) in specialized stores).

***47412: Retail sale of telecommunication equipment in specialized stores***

This class includes: retail sale of telecommunication equipment in specialized stores:

- fixed telephone, mobile phone, fax machine, other telecommunications equipment: sim cards, phone cards, phone recharge etc.

***4742 - 47420: Retail sale of audio and video equipment in specialized stores***

This class includes: retail sale in specialized stores of:

- radios, cassettes, televisions;
- speakers, stereo speakers;
- music players;
- CD and DVD players and recorders.

***475: Retail sale of other household equipment in specialized stores***

This group includes: retail sale in specialized stores of household equipment, such as:

- textiles, hardware, carpets, electrical appliances of furniture etc.

***4751: Retail sale of textiles, knitting yarn, sewing thread and other fabrics in specialized stores***

This class includes: retail sale in specialized stores of:

- textiles;
- knitting yarn;
- basic materials for rug, tapestry or embroidery making;
- other textiles;
- haberdashery: needles, sewing thread etc.

*This class excludes:* retail sale of clothing, see 47711 (Retail sale of apparel in specialized stores).

***47511: Retail sale of textiles in specialized stores***

This sub-class includes: 47511: Retail sale of textiles in specialized stores

*47519: Retail sale of textiles, knitting yarn, sewing thread and other fabrics in specialized stores*

This sub-class includes: retail sale in specialized stores of:

- knitting yarn;
- basic materials for rug, tapestry or embroidery making;
- other textiles;
- haberdashery: needles, sewing thread etc.

*This sub-class excludes:* retail sale of made-up clothing, see 47711 (Retail sale of apparel in specialized stores).

***4752: Retail sale of hardware, paints, glass and other building materials in specialized stores***

This class includes: retail sale in specialized stores of:

- hardware;
- paints, varnishes and lacquers;
- flat glass;
- other building materials such as bricks, wood, sanitary equipment;
- do-it-yourself material and equipment.

This class also includes: retail sale in specialized stores of:

- lawn mowers;
- sauna.

*47521: Retail sale of hardware in specialized stores*

This sub-class includes: retail sale in specialized stores of:

- retail sale of hardware: locks, latches, window and door handles etc.
- retail sale of hand-operated tools: hammers, saws, screwdrivers and other hand tools.

*47522: Retail sale of paints, varnishes in specialized stores*

This sub-class includes:

- retail sale of paint, varnish for wood or iron and steel;



- retail sale of putty, wall paint, ceiling paint, waterproof powder etc.

***47523: Retail sale of architectural glass in specialized stores***

This sub-class includes: retail sale in specialized stores of:

- retail sale of flat glass, used as partitions, windows, doors etc. in construction.

***47524: Retail sale of cements, bricks, stones, sand, gravel, iron and steel and other building materials in specialized stores***

This sub-class includes: retail sale in specialized stores of:

- retail sale of cements, bricks, roofing tiles;

- retail sale of stone, sand, gravel;

- retail sale of iron and steel;

- retail sale of other construction materials.

*This sub-class excludes:* retail sale of stone slabs, see 47525 (Retail sale of ceramic tiles, sanitary equipment in specialized stores).

***47525: Retail sale of ceramic tiles, sanitary equipment in specialized stores***

This sub-class includes: retail sale in specialized stores of:

- retail sale of flooring tiles, wall tiles;

- retail sale of hot water heaters;

- retail sale of sanitary equipment: baths, wash-basins, toilets, bath equipment, other sanitary equipment.

***47529: Retail sale of other building materials in specialized stores***

This sub-class includes: retail sale in specialized stores of:

- retail sale of fittings and fixtures;

- retail sale of sanitary installation equipment: tubes, pipes, fittings, taps, T-pieces, connections, rubber pipes etc.

***4753 - 47530: Retail sale of carpets, rugs, wall and floor coverings in specialized stores***

This class includes: retail sale in specialized stores of:

- retail sale of carpets, rugs, blankets, mattress;

- retail sale of curtains and net curtains;

- retail sale of wallpaper and floor coverings.

*This class excludes:* retail sale of cork floor tiles, see 47525 (Retail sale of ceramic tiles, sanitary equipment in specialized stores).

***4759: Retail sale of electrical household appliances, furniture, lighting equipment and other household articles not elsewhere classified in specialized stores***

This class includes: retail sale in specialized stores of:

- retail sale of household furniture;
- retail sale of articles for lighting;
- retail sale of household utensils and cutlery, crockery; glassware, china and pottery;
- retail sale of wooden, cork and wickerwork goods;
- retail sale of household appliances;
- retail sale of musical instruments;
- retail sale of security systems, such as locking devices, safes, and vaults, without installation or maintenance services;
- retail sale of household articles and equipment not elsewhere classified.

*This class excludes:* retail sale of antiques, see 47749 (Retail sale of other second-hand goods in specialized stores).

***47591: Retail sale of electrical household appliances, articles for lighting in specialized stores***

This sub-class includes: retail sale in specialized stores of:

- retail sale of electrical household appliances: rice cooker, electric kettle, electric plug, fan, refrigerator, washing machine etc.;
- retail sale of articles for lighting.

***47592: Retail sale of household furniture and the like in specialized stores***

This sub-class includes: retail sale in specialized stores of:

- retail sale of household furniture of any kinds of material;
- retail sale of the like: shelves, bookshelves etc.

***47593: Retail sale of household utensils, glassware china and pottery in specialized stores***

This sub-class includes: retail sale in specialized stores of:

- retail sale of household utensils, china and pottery;

- retail sale of household utensils, glassware.

*This sub-class excludes:* retail sale of antiques, glassware, china and pottery, see 47749 (Retail sale of other second-hand goods in specialized stores).

***47594: Retail sale of musical instruments in specialized stores***

This sub-class includes: retail sale in specialized stores of:

- retail sale of musical instruments: piano, trumpet, drum etc.

***47599: Retail sale of other remaining household articles not elsewhere classified in specialized stores***

This sub-class includes: retail sale in specialized stores of:

- retail sale of other household articles, wooden, cord and wickerwork;

- retail sale of cutlery, kitchenware;

- retail sale of security systems, such as locking devices, safes, and vaults, without installation or maintenance services;

- retail sale of household articles and equipment not elsewhere classified.

**476: Retail sale of cultural and recreation goods in specialized stores**

This group includes: retail sale in specialized stores of:

- cultural and recreation goods, such as books, newspapers, music and video recordings, sporting equipment, games and toys.

***4761 - 47610: Retail sale of books, newspapers and stationery in specialized stores***

This class includes: retail sale in specialized stores of:

- retail sale of books of all kinds;

- retail sale of newspapers and stationery;

- retail sale of stationery: fountain pens, ball-point pens, pencils, folders etc.

*This class excludes:* retail sale of old and antiquarian books, see 47749 (Retail sale of other second-hand goods in specialized stores).

***4762 – 47620: Retail sale of music and video recordings (including blank tapes and discs) in specialized stores***

This class includes: retail sale in specialized stores of:

- retail sale of musical records, audio tapes, compact discs and cassettes, whether or not recorded;

- retail sale of video tapes and DVDs, whether or not recorded.

**4763 - 47630: Retail sale of sporting equipment in specialized stores**

This class includes: retail sale in specialized stores of:

- retail sale of sports goods, fishing gear, camping goods, boats and bicycles.

**4764 - 47640: Retail sale of games and toys in specialized stores**

This class includes: retail sale in specialized stores of:

- retail sale of games and toys, made of all materials.

*This class excludes:*

- retail sale of video game consoles, see 47411 (Retail sale of computers, peripheral equipment and software in specialized stores);

- retail sale of non-customized software, including video games, see 47411 (Retail sale of computers, peripheral equipment and software in specialized stores).

**477: Retail sale of other goods in specialized stores**

This group includes: retail sale in specialized stores of:

- retail sale in specialized stores carrying a particular line of products not included in other parts of the classification, such as: clothing, footwear and leather articles, pharmaceutical and medical goods, watches, souvenirs, cleaning materials, flowers and pets, and others.

This group also includes: the retail sale of used goods in specialized stores.

**4771: Retail sale of clothing, footwear and leather and leatherette articles in specialized stores**

This class includes: retail sale in specialized stores of:

- retail sale of articles of clothing;

- retail sale of articles of fur;

- retail sale of clothing accessories such as gloves, socks, ties, braces etc.

- retail sale of footwear;

- retail sale of leather goods and leather substitutes;

- retail sale of travel accessories of leather and leather substitutes;

*This class excludes:* retail sale of textiles, see 4751 (Retail sale of textiles, knitting yarn, sewing thread and other fabrics in specialized stores).

***47711: Retail sale of articles of clothing in specialized stores***

This sub-class includes: retail sale in specialized stores of:

- retail sale of articles of clothing;
- retail sale of articles of fur;
- retail sale of clothing accessories such as gloves, socks, ties, braces etc.

***47712: Retail sale of footwear in specialized stores***

This sub-class includes: retail sale in specialized stores of:

- retail sale of shoes, including sneakers, wooden shoes, slippers, made of all materials.

***47713: Retail sale of bags, purses, leather and leather substitutes in specialized stores***

This sub-class includes: retail sale in specialized stores of:

- retail sale of school bags, briefcases, handbags, purses etc., made of leather, leather substitutes or other materials;
- retail sale of backpacks, suitcases, travel accessories of leather, leather and other materials;
- retail sale of leather and leather substitutes.

***4772: Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores***

This class includes: retail sale in specialized stores of:

- retail sale of pharmaceuticals;
- retail sale of medical and orthopaedic goods;
- retail sale of perfumery, cosmetics and toilet articles.

***47721: Retail sale of pharmaceutical and medical goods in specialized stores***

This sub-class includes:

- retail sale of western medicines (including veterinary medicines),
- retail sale of medical and orthopaedic goods.

***47722: Retail sale of perfumery, cosmetics and toilet articles in specialized stores***

This sub-class includes:

- retail sale of perfumery;

- retail sale of cosmetics: lipsticks, face powder, cream, eye makeup preparations and other make-up;

- retail sale of toilet articles: shampoo, shower gel, scented tissues etc.

*47723: Sale of oriental medicines, Vietnamese traditional medicines in specialized stores*

This sub-class includes:

- sale of oriental medicines, Vietnamese traditional medicines.

**4773: Retail sale of other goods in specialized stores**

This class includes:

- retail sale of photographic, optical and precision equipment;

- retail sale of eyeglasses, including activities of opticians for retail sale of glasses such as short-sightedness or long-sightedness optometry, ophthalmology instruments;

- retail sale of watches, clocks and jewelry;

- retail sale of flowers, plants, seeds, fertilizers, pet animals and pet food;

- retail sale of souvenirs, wicker goods, handicrafts, religious articles and goods for other religious purposes;

- retail sale of pictures, statues and other artworks for commercial purpose;

- retail sale of household fuel oil, bottled gas, coal and fuel wood;

- retail sale of cleaning materials such as brooms, brushes, wiping cloth etc.;

- retail sale of weapons and ammunition for hunting or sports purposes;

- retail sale of stamps and coins;

- retail sale of non-food products not elsewhere classified.

*47731: Retail sale of ornamental flowers, plants, fishes, birds, pet animals in specialized stores*

This sub-class includes:

- retail sale of flowers, plants;

- retail sale of man-made flowers, branches, leaves;

- retail sale of ornamental fishes, birds, pet animals, pet food and articles

- retail sale of fertilizers, seeds, and land for plants.

*47732: Retail sale of gold, silver, precious stones, jewelry in specialized stores*

This sub-class includes:

- retail sale of gold, silver, precious stones and semi-precious stones;
- retail sale of jewelry of gold, silver, precious stones and semi-precious stones.

*47733: Retail sale of souvenirs, wicker goods, handicrafts in specialized stores*

This sub-class includes:

- retail sale of souvenirs in form of lacquer painting, sculpture: Lacquer painting, mosaic painting, other souvenirs by lacquer, mosaic;
- retail sale of wicker goods of bamboo, rattan and other wickerwork goods;
- retail sale of other handicrafts: souvenirs, made of wood, horns, tortoise shell, coral etc.

*47734: Retail sale of paintings, pictures and other artworks (except antiques) in specialized stores*

This sub-class includes: retail sale of paintings (except lacquer painting, mosaic painting), prints, pictures, statues, other artworks, mass produced for commercial purpose.

*This sub-class excludes:* antiques, see 47749 (Retail sale of other second-hand goods in specialized stores).

*47735: Retail sale of household fuel oil, bottled gas, coal in specialized stores*

This sub-class includes:

- retail sale of kerosene;
- retail sale of bottled gas;
- retail sale of coal, firewood.

*47736: Retail sale of watches, clocks, glasses in specialized stores*

This sub-class includes:

- retail sale of wall-mounted clocks, desk clocks, watches and other personal clocks or watches;
- retail sale of glasses: short-sighted glasses, long-sighted glasses, sunglasses, dustproof glasses etc. including optometry, ophthalmology for retail sale of eyeglasses.

*retail sale of photographic, optical and photographic materials in specialized stores*

This sub-class includes:

- retail sale of cameras;
- retail sale of goods for cameras such as photographic film, camera batteries, memory cards etc.;

- retail sale of other photographic materials such as photographic paper, chemicals and printing materials, developing film etc. 47738: Retail sale of bicycles and spare parts in specialized stores

This sub-class includes:

- retail sale of bicycles, including electric bicycles;
- retail sale of spare parts of bicycles, including spare parts of electric bicycles.

**47739: Retail sale of other goods not elsewhere classified in specialized stores**

This sub-class includes:

- retail sale of religious articles and goods for other religious purpose;
- retail sale of cleaning materials such as brooms, brushes, wiping cloth etc.;
- retail sale of weapons and ammunition for hunting or sports purposes;
- retail sale of stamps and coins;
- retail sale of non-food products not elsewhere classified.

**4774: Retail sale of second-hand goods in specialized stores**

**47741: Retail sale of second-hand articles of clothing in specialized stores**

This sub-class includes:

- retail sale of second-hand clothing (including sports clothing);
- retail sale of garment accessories: second-hand scarf, gloves etc.

**47749: Retail sale of other second-hand goods in specialized stores**

This sub-class includes:

- retail sale of old books, magazines, including rent;
- retail sale of other second-hand goods;
- retail sale of antiques;
- activities of auctioneering houses.

*This sub-class excludes:*

- retail sale of second-hand automobiles, motorcycles and other motor vehicles, see 45120 (Retail sale of automobiles (9 seats or fewer)) and 45412 (Retail sale of automobiles, motorcycles);
- activities of Internet auctions and other non-store auctions (retail), see 47910 (Retail sale via mail order houses or via Internet) and 47990 (Other retail sale not elsewhere classified);



- Activities of pawn shops, see 64920 (Other credit granting).

#### **478: Retail sale via stalls or markets**

This group includes: retail sale of any kind of new or second hand product in stall, kiosk, counter at a fixed marketplace in a usually movable stall either along a public road.

#### ***4781: Retail sale via stalls and markets of food, beverages and tobacco products***

This class includes: retail sale via stalls and markets of rice, corn, food, beverages and tobacco products.

*This class excludes:*

- retail sale of prepared food, beverages for immediate consumption (street hawking, peddling), see 56109 (Mobile food services activities).

#### ***47811: Retail sale via stalls and markets of food***

This sub-class includes: retail sale via stalls or markets of rice, corn.

#### ***47812: Retail sale via stalls and markets of dried food, industrial good, milk sugar, confectionery***

This sub-class includes:

- Retail sale via stalls and markets of dried food, industrial good;
- retail sale via stalls and markets of milk sugar, confectionery.

#### ***47813: Retail sale via stalls or markets of beverages***

This sub-class includes:

- retail sale via stalls or markets of alcoholic and non-alcoholic drinks.

*This sub-class excludes:*

- retail sale of prepared beverages for immediate consumption at the stalls or take away such as fruit juices, smoothie, sugarcane juice, tea, instant coffee etc., see 56302 (Coffee shops).

#### ***47814: Retail sale via stalls and markets of tobacco products***

This sub-class includes: retail sale of cigarettes, cigars, other tobacco products.

#### ***47815: Retail sale via stalls and markets of fresh, frozen livestock and poultry***

This sub-class includes:

- Retail sale via stalls and markets of fresh, frozen livestock.
- Retail sale via stalls and markets of fresh, frozen poultry.

*47816: Retail sale via stalls and markets of fresh, frozen aquatic animals*

This sub-class includes:

- retail sale via stalls and markets of fresh aquatic animals.
- retail sale via stalls and markets of frozen aquatic animals.

*47817: Retail sale via stalls or markets of fruits and vegetables*

This sub-class includes:

- retail sale via stalls and markets of vegetables of all kinds.
- retail sale via stalls and markets of fruits of all kinds.

*47818: Retail sale via stalls and markets of cooked food*

This sub-class includes:

- retail sale via stalls and markets of cooked food of all kinds.

*47819: Retail sale of other food products not elsewhere classified*

This sub-class includes:

- retail sale via stalls and markets of other food not elsewhere classified.

***4782: Retail sale via stalls and markets of textiles, ready-to-wear, footwear***

This class includes:

- retail sale of other textiles;
- retail sale of articles of clothing;
- retail sale of footwear.

*47821: Retail sale via stalls and markets of textiles*

This sub-class includes:

- retail sale of fabrics;
- retail sale of other textiles: knitting yarn, needles, sewing thread etc.

*47822: Retail sale via stalls and markets of articles of clothing*

This sub-class includes:

- retail sale of articles of clothing;

- retail sale of articles of fur;
- retail sale of garment accessories: gloves, socks, scarf, ties etc.

*47823: Retail sale via stalls and markets of footwear*

This sub-class includes: retail sale of shoes, including sneakers, wooden shoes, slippers, made of all materials.

***4783-47830: Retail sale via stalls and markets of information and communications equipment***

This class includes:

- retail sale via stalls and markets of information and communications equipment, such as computers and peripheral equipment, telecommunications equipment and consumer electronics.

***4784: Retail sale via stalls and markets of other household equipment***

*47841: Retail sale via stalls and markets of hardware, paints, glass and other building materials*

This sub-class includes:

retail sale of:

- hardware: locks, latches, window and door handles etc.
- paints, varnishes and lacquers.
- flat glass.
- other building materials such as bricks, wood, sanitary equipment.
- do-it-yourself material and equipment.

This sub-class also includes:

retail sale of:

- lawn mowers
- sauna.

*47842: Retail sale via stalls and markets of carpets, rugs, wall and floor coverings*

This sub-class includes:

retail sale of:

- retail sale of carpets, rugs, blankets, mattress.
- retail sale of curtains and net curtains.

- retail sale of wallpaper and floor coverings.

*This sub-class excludes:*

- retail sale of cork floor tiles, see 47841 (Retail sale via stalls and markets of ceramic tiles, sanitary equipment in specialized stores).

**47843: Retail sale via stalls and markets of electrical household appliances, furniture, lighting equipment and other household articles not elsewhere classified**

This sub-class includes:

- retail sale of household furniture.

- retail sale of articles for lighting.

- retail sale of household utensils and cutlery, crockery; glassware, china and pottery.

- retail sale of wooden, cork and wickerwork goods.

- retail sale of household appliances.

- retail sale of musical instruments.

- retail sale of security systems, such as locking devices, safes, and vaults, without installation or maintenance services.

- retail sale of household articles and equipment not elsewhere classified.

*This sub-class excludes:*

- retail sale of antiques, see 47898 (Retail sale via stalls and markets of second-hand goods).

**4785-47850: Retail sale via stalls and markets of cultural and recreation goods**

This class includes:

- cultural and recreation goods, such as books, newspapers, music and video recordings, sporting equipment, games and toys.

**4789: Retail sale via stalls and markets of other goods**

This class includes:

- retail sale of perfumery, cosmetics and toilet articles;

- retail sale of carpets, rugs, blankets, mattress;

- retail sale of books, newspapers and magazines;

- retail sale of games and toys;

- retail sale of household articles and equipment, consumer electronics;
- retail sale of music and video recordings;
- retail sale of gold, silver, and precious and semi-precious stones, jewelry;
- retail sale of second-hand goods;
- retail sale of other goods not elsewhere classified.

*47891: Retail sale via stalls and markets of cosmetics and toilet articles*

This sub-class includes:

- retail sale of perfumery;
- retail sale of cosmetics: lipsticks, face powder, cream, eye makeup preparations and other make-up;
- retail sale of toilet articles: shampoo, shower gel, scented tissues etc.

*47892: Retail sale via stalls and markets of glassware, china and pottery*

This sub-class includes:

- retail sale of household utensils, china and pottery;
- retail sale of household utensils, glassware.

*This sub-class excludes:* retail sale of antique glassware, china and pottery, see 47898 (Retail sale via stalls and markets of second-hand goods).

*47893: Retail sale via stalls and markets of flowers, plants*

This sub-class includes:

- retail sale of flowers, plants;
- retail sale of artificial flowers, branches;
- retail sale of fertilizers.

*47894: Retail sale via stalls and markets of gold, silver, precious and semi-precious stones, jewelry*

This sub-class includes:

- retail sale of gold, silver, precious stones and semi-precious stones
- retail sale of jewelry of gold, silver, precious stones and semi-precious stones.

*47895: Retail sale via stalls and markets of souvenirs, wicker goods, handicrafts*

This sub-class includes:

- retail sale of souvenirs in form of lacquer painting, sculpture: Lacquer painting, mosaic painting, other souvenirs by lacquer, mosaic.

- retail sale of wicker goods of bamboo, rattan and other wickerwork goods.

- retail sale of other handicrafts: souvenirs, made of wood, horns, tortoise shell, coral etc.

*47896: Retail sale via stalls and markets of clocks, watches and eyeglasses*

This sub-class includes:

- retail sale of wall-mounted clocks, desk clocks, watches and other personal clocks or watches.

- retail sale of glasses: short-sighted glasses, long-sighted glasses, sunglasses, dustproof glasses etc. including optometry, ophthalmology for retail sale of eyeglasses.

*47897: Retail sale via stalls and markets of bicycles and spare parts*

This sub-class includes:

- retail sale of bicycles, including electric bicycles.

- retail sale of spare parts of bicycles.

*47898: Retail sale via stalls and markets of second-hand goods*

This sub-class includes:

- retail sale of second-hand clothing (including sports clothing).

- retail sale of garment accessories: second-hand scarf, gloves etc.

- retail sale of old books, magazines, including rent.

- retail sale of other second-hand goods

- retail sale of antiques

- activities of auctioneering houses.

*This sub-class excludes:*

- retail sale of second-hand automobiles, motorcycles and other motor vehicles, see 45120 (Retail sale of automobiles (9 seats or fewer)) and 45412 (Retail sale of automobiles, motorcycles).

- activities of Internet auctions and other non-store auctions (retail), see 47910 (Retail sale via mail order houses or via Internet) and 47990 (Other retail sale not elsewhere classified).

- Activities of pawn shops, see 64920 (Other credit granting).

***47899: Retail sale via stalls and markets of other goods not elsewhere classified***

This sub-class includes:

- retail sale of pet animals and pet food;
- retail sale of religious articles, joss paper and goods for other religious purpose;
- retail sale of cleaning materials such as brooms, brushes, wiping cloth etc.;
- retail sale of weapons and ammunition for hunting or sports purposes;
- retail sale of stamps and coins;
- retail sale of non-food products not elsewhere classified.

**479: Retail trade not in stores, stalls or markets**

This group includes: retail sale activities by mail order houses, over the Internet, through door-to-door sales, vending machines etc.

***4791 - 47910: Retail sale via mail order houses or via Internet***

This class includes retail sale activities via mail order houses or via Internet, i.e. retail sale activities where the buyer makes his choice on the basis of advertisements, catalogues, information provided on a website, models or any other means of advertising and places his order by mail, phone or over the Internet (usually through special means provided by a website). The products purchased can be either directly downloaded from the Internet or physically delivered to the customer.

This class includes:

- retail sale of any kind of product by mail order;
- retail sale of any kind of product over the Internet.

This class also includes:

- direct sale via television, radio and telephone;
- Internet retail auctions.

***4799 - 47990: Other retail sale not in stores, stalls or markets***

This class includes:

- retail sale of any kind of product in any way that is not included in previous classes: by direct sales or door-to-door sales persons; through vending machines etc.
- direct selling of fuel (heating oil, fire wood etc.), delivered directly to the customer's premises;
- activities of non-store auctions (retail);

- retail sale by (non-store) commission agents.

## **H: TRANSPORTATION AND STORAGE**

This section includes the provision of passenger or freight transport, whether scheduled or not, by rail, pipeline, road, water or air and associated activities such as terminal and parking facilities, cargo handling, storage etc.

This section also includes:

the renting of transport equipment with driver or operator. Also included are postal and courier activities.

*This section excludes:*

- major maintenance and repair of transportation equipment, other than automobiles, motorcycles and other motor vehicles, see 33150 (Repair and maintenance of transport equipment, except automobiles, motorbikes, mopeds, and other motor vehicles));

- the construction, maintenance and repair of roads, railroads, harbours, airfields, see 42110 (Construction of railways), 42120 (Construction of roads) and 42990 (Construction of civil engineering works);

- maintenance and repair of automobiles, motorcycles and other motor vehicles, see 4520 (Maintenance and repair of automobiles and other motor vehicles) and 4542 (Maintenance and repair of motorcycles);

- renting of transport equipment without driver or operator, see class 7710 (Renting of motor vehicles) and 7730 (Renting of machinery, equipment and other tangible goods without operator),

### **49: RAIL AND ROAD TRANSPORT AND TRANSPORT VIA PIPELINES**

This division includes: the transport of passengers and freight via road and rail, as well as freight transport via pipelines.

#### **491: Transport via railways**

This group includes: rail transportation of passengers and/or freight using railroad rolling stock on mainline networks, usually spread over an extensive geographic area. Freight rail transport over short-line freight railroads is included here.

*This group excludes:*

- related activities such as switching and shunting, see 52210 (Service activities incidental to rail transportation);

- operation of railroad infrastructure, see 52210 (Service activities incidental to rail transportation).

#### **4911 - 49110: Passenger rail transport**

This class includes:

- passenger transport by inter-provincial railways;



- operation of sleeping cars or dining cars as an integrated operation of railway companies;

*This class excludes:*

- passenger transport by urban and suburban transit systems, see 49311 (Land transport of passengers by underground and elevated railways);
- passenger terminal activities, see 52210 (Service activities incidental to rail transportation);
- operation of sleeping cars or dining cars when operated by separate units, see 55909 (Other accommodation not elsewhere classified) and 56290 (Other food service activities).

#### **4912 - 49120: Freight rail transport**

This class includes: freight transport by inter-provincial, urban and suburban railways.

*This class excludes:*

- storage and warehousing, see 521 (Warehousing and storage);
- freight terminal activities, see 52210 (Service activities incidental to rail transportation);
- cargo handling, see 52241 (Railway cargo handling).

#### **492: Passenger transport by buses**

This group includes:

- Urban and suburban passenger transport by buses;
- The activities of a school bus under a transport contract with the school and a worker bus under a transport contract with the workplace.

##### *4921- 49210: Urban passenger transport by buses*

This class includes:

- The urban passenger transport by buses is carried out on scheduled routes normally following a fixed time schedule, entailing the picking up and setting down of passengers at normally fixed stops.

##### *4922-49220: passenger transport by inter-urban and inter-provincial railways*

This class includes:

- The inter-urban and inter-provincial passenger transport by buses is carried out on scheduled routes normally following a fixed time schedule, entailing the picking up and setting down of passengers at normally fixed stops

##### *4929-49290: Passenger transport by other kinds of buses*

This class includes:

- operation of school buses and buses for transport of employees on scheduled routes, normally following a fixed time schedule, entailing the picking up and settling down of passengers at normally fixed stops.

#### **493: Other land transport**

This class includes: the transport of passengers and freight via road and rail, other than transport by buses and railways.

##### ***4931: Urban and suburban passenger land transport (except transport by buses)***

This class includes: land transport of passengers by urban or suburban transport systems. This may include different modes of land transport, such as: by motorbus, tramway, streetcar, trolley bus, underground and elevated railways etc. The transport is carried out on scheduled routes normally following a fixed time schedule, entailing the picking up and setting down of passengers at normally fixed stops.

This sub-class also includes:

- town-to-airport or town-to-station lines;
- operation of funicular railways, aerial cableways etc. if part of urban or suburban transit systems;.

*This sub-class excludes:*

- passenger transport by inter-provincial railways, see 49110 (Passenger rail transport);

##### ***49311: Land transport of passengers by underground and elevated railways***

This class includes: Land transport of passengers by underground, above-ground and elevated railways for picking up and settling down of urban or suburban passengers.

##### ***49312: Passenger transport by taxis***

This class includes:

- Passenger transport by taxis, including airport taxis.
- operation of ride-hailing vehicles.

##### ***49313: Passenger transport by motorcycles and other motor vehicles***

This class includes:

- Passenger transport by motorcycles and other motor vehicles.

*This sub-class excludes:* Renting of motorcycles fitted with engines without operators, see 77309 (Renting and leasing of other machinery, equipment and tangible goods without operators not elsewhere classified).

##### ***49319: Other urban and suburban passenger land transport (except transport by buses)***

This class includes:

- passenger transport by bicycles;
- passenger transport by pedicabs;
- passenger transport by animal-drawn vehicles etc.

*This sub-class excludes:* Renting of bicycles, pedicabs and other non-motorized vehicles without operators, see 77309 (Renting and leasing of other machinery, equipment and tangible goods without operators not elsewhere classified).

#### **4932: Other land passenger transport**

This class includes:

- provincial and inter-provincial passenger transport by coaches;
- renting of vehicles without operators for passenger transport, charters, excursions and other occasional coach services;
- operation of telfers, railways in the airfield, funicular railways.
- administration of passenger transport.

*This sub-class excludes:*

- Renting of vehicles without operators, see 77309 (Renting and leasing of other machinery, equipment and tangible goods without operators not elsewhere classified);
- ambulance transport, see 86990 (Other human health activities not elsewhere classified).

#### **49321: Provincial and inter-provincial passenger transport by coaches**

This class includes:

- provincial passenger transport by coaches: between urban and suburban districts in the same city or between districts in the same province;
- inter-provincial passenger transport by coaches;
- renting of coaches without operators for passenger transport, charters, excursions and other occasional coach services.

*This sub-class excludes:* Renting of coaches without operators, see 77309 (Renting and leasing of other machinery, equipment and tangible goods without operators not elsewhere classified).

#### **49329: Other land passenger transport not elsewhere classified**

This class includes: operation of railways in the airfield, funicular railways, aerial cableways.

#### **4933: Freight transport by road**

This class includes:

- all freight transport operations by road: logging haulage, stock haulage, transport of agro-forestry products and other ordinary goods;
- freight transport by specialized vehicles: tank trucks, chemical trucks, refrigerated trucks;
- heavy haulage, container haulage;
- transport of waste and waste materials, without collection or disposal.

This sub-class also includes:

- furniture removal;
- renting of trucks with driver;
- freight transport by man or animal-drawn vehicles.

*This sub-class excludes:*

- log hauling within the forest, as part of logging operations, see 02400 (Support services to forestry);
- distribution of water by trucks, see 36000 (Water collection, treatment and supply);
- operation of terminal facilities for handling freight, see 5225 (Service activities incidental to land transportation);
- crating and packing services for transport, see 52299 (Other transportation support activities not elsewhere classified);
- post and courier activities, see 53100 (Postal activities) and 53200 (Courier activities);
- waste transport as integrated part of waste collection activities, see 38110 (Collection of non-hazardous waste); 38121 (Collection of medical waste) and 38120 (Collection of other hazardous waste).

*49331: Freight transport by specialized vehicles*

This class includes:

- freight transport by tanker trucks;
- freight transport by chemical trucks;
- freight transport by refrigerated trucks for storage of fresh goods;
- renting of special-purpose vehicles with operators for freight transport.

*This sub-class excludes:*

- distribution of water by trucks, see 36000 (Water collection, treatment and supply);
- waste transport as integrated part of waste collection activities, see 38110 (Collection of non-hazardous waste); 38121 (Collection of medical waste) and 38120 (Collection of other hazardous waste);
- Renting of special-purpose motor vehicles without operators, see 77309 (Renting and leasing of other machinery, equipment and tangible goods without operators not elsewhere classified).

*49332: Freight transport by other motor vehicles (except special-purpose motor vehicles)*

This class includes:

- all freight transport operations by road: logging haulage, stock haulage, transport of agro-forestry products and other ordinary goods;
- heavy haulage, container haulage;
- transport of waste and waste materials, without collection or disposal.

This sub-class also includes:

- household furniture and office equipment removal etc.
- renting of motor vehicles (special-purpose vehicles) with operators for freight transport.

*This sub-class excludes:*

- log hauling within the forest, as part of logging operations, see 02400 (Support services to forestry);
- operation of terminal facilities for handling freight, see 5225 (Service activities incidental to land transportation);
- crating and packing services for transport, see 52299 (Other transportation support activities not elsewhere classified);
- post and courier activities, see 53100 (Postal activities) and 53200 (Courier activities);
- renting of trucks without operators, see 77109 (Renting of other motor vehicles).

*49333: Freight transport by other motor vehicles*

This sub-class includes:

- freight transport by motorcycles fitted with engines.

*k. This sub-class excludes:*

- Renting of three-wheeled taxis, pedicabs, motorcycles without operators, see 77309 (Renting and leasing of other machinery, equipment and tangible goods without operators not elsewhere classified).

#### **49334: Freight transport by non-motorized vehicles**

This sub-class includes: freight transport by ox/horse-drawn vehicles or other animal-drawn vehicles.

*This sub-class excludes:*

- Renting of three-wheeled taxis, pedicabs, motorcycles without operators, see 77309 (Renting and leasing of other machinery, equipment and tangible goods without operators not elsewhere classified).

#### **49339: Freight transport by other road vehicles**

This sub-class includes: freight transport by other road vehicle not elsewhere classified.

### **494 - 4940 - 49400: Transport via pipeline**

This group includes: transport of gases, liquefied gases, petrol and oil, other liquids, slurry and other commodities via pipelines.

This group also includes: operation of pump stations.

*This group excludes:*

- distribution of natural or manufactured gas, water or steam, see 35202 (Distribution of gaseous fuels through mains), 3530 (Manufacture and supply of steam, hot water, air conditioning and ice), 36000 (Water collection, treatment and supply);

- transport of water, liquids etc. by trucks, see 49331 (Freight transport by special-purpose motor vehicles).

## **50: WATER TRANSPORT**

This division includes: the transport of passengers or freight over water, whether scheduled or not. Also included are the operation of towing or pushing boats, excursion, cruise or sightseeing boats, ferries, water taxis etc. Although the location is an indicator for the separation between sea and inland water transport, the deciding factor is the type of vessel used. All transport on sea-going vessels is classified in group 501 (Sea and coastal water transport) while transport using other vessels is classified in group 502 (Inland water transport).

*This division excludes:* restaurant and bar activities on board ships, see class 56101 (Restaurants (except fast-food restaurants)), 56301 (Taverns and bars), if carried out by separate units.

### **501: Sea and coastal water transport**

This group includes: the transport of passengers or freight on vessels designed for operating on sea or coastal waters.

This group also includes: Also included is the transport of passengers or freight on great lakes etc. when similar types of vessels are used.

#### **5011: Sea and coastal passenger water transport**

This class includes:

- transport of passengers overseas and coastal waters, whether scheduled or not;
- operation of excursion, cruise or sightseeing boats;
- operation of ferries, water taxis.

This class also includes: renting of pleasure boats with crew for sea and coastal water transport (e.g. for fishing cruises).

*This class excludes:*

- restaurant and bar activities on board ships, see class 56101 (Restaurants (except fast-food restaurants)), 56301 (Taverns and bars), if carried out by separate units;
- operation of "floating casinos", see 92002 (Betting and gambling activities), if carried out by separate units.

*50111: Coastal passenger water transport*

This sub-class includes:

- transport of passengers over coastal waters, whether scheduled or not;
- operation of excursion, cruise or sightseeing boats;
- operation of ferries, water taxis.

This sub-class also includes: renting of pleasure boats with crew for coastal water transport (e.g. for fishing cruises).

*This sub-class excludes:*

- restaurant and bar activities on board ships, see class 56101 (Restaurants (except fast-food restaurants)), 56301 (Taverns and bars), if carried out by separate units;
- operation of "floating casinos", see 92002 (Betting and gambling activities), if carried out by separate units.

*50112: Sea passenger water transport*

This sub-class includes:

- transport of passengers overseas, whether scheduled or not;
- operation of excursion, cruise or sightseeing boats;

This sub-class also includes: renting of pleasure boats with crew for sea transport (e.g. for fishing cruises).

*This sub-class excludes:* restaurant and bar activities on board ships, see class 56101 (Restaurants (except fast-food restaurants)), 56301 (Taverns and bars), if carried out by separate units.

### **5012: Sea and coastal freight water transport**

This class includes:

- transport of freight overseas and coastal waters, whether scheduled or not;
- transport by towing or pushing of barges, oil rigs etc.

*This sub-class excludes:*

- storage of freight, see 521 (Warehousing and storage);
- harbour operation and other auxiliary activities such as docking, pilotage, lighterage, vessel salvage, see 52221 (Operation of harbors);
- cargo handling, see 52243 (Harbour cargo handling).

#### **50121: Coastal freight water transport**

This sub-class includes:

- coastal freight water transport, whether scheduled or not;
- transport by towing or pushing of barges, oil rigs etc.

*This sub-class excludes:*

- storage of freight, see 521 (Warehousing and storage);
- harbour operation and other auxiliary activities such as docking, pilotage, lighterage, vessel salvage, see 52221 (Operation of harbors);
- cargo handling, see 52243 (Harbour cargo handling).

#### **50122: Sea freight water transport**

This sub-class includes:

- sea freight water transport, whether scheduled or not;
- transport by towing or pushing of barges, oil rigs etc.

*This sub-class excludes:*

- storage of freight, see 521 (Warehousing and storage);
- harbour operation and other auxiliary activities such as docking, pilotage, lighterage, vessel salvage, see 52221 (Operation of harbors);



- cargo handling, see 52243 (Harbour cargo handling).

## **502: Inland water transport**

This group includes: the transport of passengers or freight on rivers, lakes, canals, involving vessels that are not suitable for sea transport or by other motor vehicles (ferries, boats, jolly boats fitted with engines) and non-motorized vehicles (boats, jolly boats not fitted with engines).

### ***5021: Inland passenger water transport***

This class includes: transport of passenger via rivers, canals, lakes by motor and non-motorized vehicles.

This class also includes: renting of pleasure boats with crew, renting of jolly boats with operators for inland water transport via rivers, lakes, including canals.

#### ***50211: Inland passenger water transport by motor vehicles***

This sub-class includes: passenger transport via rivers, lakes, canals by vessels and other motor vehicles (ferries, boats, jolly boats fitted with engines).

This sub-class also includes: renting of pleasure boats with crew, renting of jolly boats with operators for inland water transport via rivers, lakes, including canals.

#### ***50212: Inland passenger water transport by non-motorized vehicles***

This sub-class includes: transport of passenger via rivers, canals, lakes by motor and non-motorized vehicles: boats; jolly boats without fitted with engines.

This sub-class also includes: renting of pleasure boats with crew, renting of jolly boats with operators for inland water transport via rivers, lakes, including canals.

### ***5022: Inland freight water transport***

This class includes: transport of freight via rivers, canals, lakes by motor and non-motorized vehicles.

This class also includes: renting of pleasure boats with crew, renting of jolly boats with operators for inland water transport via rivers, lakes, including canals.

#### ***50221: Inland freight water transport by motor vehicles***

This sub-class includes: freight transport via rivers, lakes, canals by vessels and other motor vehicles (ferries, boats, jolly boats fitted with engines).

This sub-class also includes: renting of boats with crew, renting of jolly boats with operators for inland water transport via rivers, lakes, including canals.

#### ***50222: Inland freight water transport by non-motorized vehicles***

This sub-class includes: transport of freight via rivers, canals, lakes by non-motorized vehicles: boats; jolly boats without fitted with engines.

This sub-class also includes: renting of boats, jolly boats with operators for inland freight water transport via rivers, lakes, including canals.

#### **51: AIR TRANSPORT**

This division includes: the transport of passengers or freight by air or via space.

*This division excludes:*

- crop spraying using by aircraft, see 01610 (Support activities for crop production);
- overhaul of aircraft or aircraft engines, see 33150 (Repair and maintenance of transport equipment, except automobiles, motorbikes, mopeds, and other motor vehicles));
- operation of airports, see 52231 (Air navigation services) and 52239 (Service activities incidental to air transportation);
- aerial advertising (words or images on the skyline created from the smoke of the plane), see 73100 (Advertising);
- aerial photography, see 74200 (Photographic activities).

#### **511 - 5110: Passenger air transport**

This group includes:

- transport of passengers by air on regular and non-regular schedules;
- charter flights for passengers;
- scenic and sightseeing flights;

This group also includes:

- renting of air-transport equipment with operator for the purpose of passenger transportation;
- general aviation activities, such as: transport of passengers by aero clubs for instruction or pleasure.

#### **51101: Transport of passenger by air over regular routes and on regular schedules**

This sub-class includes:

- transport of passengers by air over regular routes and on regular schedules

#### **51109: Other passenger air transport**

This sub-class includes:

- passenger transport by charter flights to locations upon customers' requests, scenic and sightseeing flights;

This sub-class also includes:

- renting of air-transport equipment with operator for the purpose of passenger transportation.
- general aviation activities, such as: transport of passengers by aero clubs for instruction or pleasure.

### **512 - 5120: Freight air transport**

This group includes:

- transport of freight by air on regular or non-regular schedules;
- non-scheduled transport of freight by air;
- launching of satellites and space vehicles.

This sub-class also includes: renting of air-transport equipment with operator for the purpose of freight transportation.

#### *51201: Transport of freight by air over regular routes and on regular schedules*

This sub-class includes:

- transport of freight by air over regular routes and on regular schedules.

#### *51209: Other freight air transport*

This sub-class includes:

- freight transport to locations upon customers' requests

This sub-class also includes: renting of air-transport equipment with operator for the purpose of freight transportation.

### **52: WAREHOUSING AND SUPPORT ACTIVITIES FOR TRANSPORTATION**

This division includes: warehousing and support activities for transportation, such as operating of transport infrastructure (e.g. airports, harbours, tunnels, bridges, etc.), the activities of transport agencies and cargo handling etc.

### **521 - 5210: Warehousing and storage**

This group includes: operation of storage and warehouse facilities for all kind of goods: grain silos, storage tanks, general merchandise warehouses, refrigerated warehouses, etc.

This group also includes: storage of goods in bonded warehouses.

*This group excludes:*

- operation of terminal facilities for automobiles and other motor vehicles, see 5225 (Service activities incidental to land transportation);

- operation of self storage facilities, see 6810 (Trading of own or rented property and land use right);
- renting of vacant space, see 6810 (Trading of own or rented property and land use right).

*52101: Warehouses and storage of goods in bonded warehouses*

This sub-class includes: Operation of bonded warehouses: Warehousing and storage of domestic goods for which the ordinary customs formalities are completed but have not been taken abroad, goods brought from a foreign country to bonded warehouses for which the ordinary customs formalities are not completed.

*52102: Warehouses and storage of goods in refrigerated warehouses (except bonded warehouse)*

This sub-class includes: operation of storage facilities for goods at warehouses (except bonded warehouses) fitted with refrigerated equipment for storage, usually fresh food (except operation of bonded warehouses)

*52109: Warehouses and storage of goods in other warehouses*

This sub-class includes: operation of storage at general warehouses (except bonded warehouses and warehouses fitted with refrigerated equipment) for warehousing and storage of general merchandise goods such as manufacture materials, consumer goods, machinery and equipment etc.

**522: Support activities for transportation**

This group includes: activities supporting the transport of passengers or freight, such as operation of terminal facilities, airports, harbours, road tunnels, bridges and parts of the transport infrastructure or activities related to handling freight immediately before or after transport or between transport segments.

This group also includes: The operation and maintenance of all transport facilities is included.

*5221-52210: Service activities incidental to rail transportation*

*This class excludes:* cargo handling, see 52241 (Railway cargo handling).

This class includes: activities related to rail transport of passengers, animals or freight:

- operation of railway stations;
- operation of railway network dispatch;
- switching and shunting.

*This class excludes:* cargo handling, see 52241 (Railway cargo handling).

**5222: Service activities incidental to water transportation**

This class includes:

- activities related to water transport of passengers, animals or freight;

- operation of terminal facilities such as harbours and piers;
- operation of waterway locks;
- navigation, pilotage and berthing activities;
- lighterage, salvage activities;
- lighthouse activities.

*This class excludes:*

- cargo handling, see 52243 (Harbour cargo handling) and 52244 (Riverport water cargo handling);
- operation of marinas, see 93290 (Other amusement and recreation activities not elsewhere classified).

*52221: Operation of harbors*

This sub-class includes:

- operation of terminal facilities such as harbours and piers.

*52222: Service activities incidental to sea and coastal transportation*

This sub-class includes:

- activities related to sea and coastal transport of passengers, animals or freight;
- navigation, pilotage and berthing activities;
- lighterage, salvage activities;
- lighthouse activities.

*This sub-class excludes:*

- cargo handling, see 52243 (Harbour cargo handling);
- operation of marinas, see 93290 (Other amusement and recreation activities not elsewhere classified).

*52223: Operation of inland ports*

This sub-class includes:

- operation of inland terminal facilities such as ports and piers: via rivers, lakes, canals.

*52224: Service activities incidental to inland water transport*

This sub-class includes:

- services activities incidental to transport of passengers, animals or freight via rivers, lakes, canals.

- navigation, pilotage and berthing activities.

- salvage activities.

*This sub-class excludes:*

- cargo handling, see 52244 (Riverport cargo handling).

- operation of marinas, see 93290 (Other amusement and recreation activities not elsewhere classified).

**5223: Service activities incidental to air transportation**

This class includes: activities related to air transport of passengers, animals or freight:

- operation of terminal facilities such as airway terminals;

- airport and air-traffic-control activities;

- ground service activities on airfields etc.

This class also includes: firefighting and fire-prevention services at airports.

*This class excludes:*

- cargo handling, see 52245 (Air cargo handling);

- operation of flying schools, see 85590 (Other education not elsewhere classified).

**52231: Air navigation services**

This sub-class includes: airport and air-traffic-control activities.

**52232: Service activities related to operation of airports**

This sub-class includes:

- operation of terminal facilities such as airway terminals.

- ground service activities on airfields etc.

**52239: Service activities incidental to air transportation**

This sub-class includes: activities related to air transport of passengers, animals or freight: firefighting and fire-prevention services at airports.

*This sub-class excludes:*

- cargo handling, see 52245 (Air cargo handling);

- operation of flying schools, see 85590 (Other education not elsewhere classified).

#### **5224: Cargo handling**

This class includes:

- loading and unloading of goods or passengers' luggage irrespective of the mode of transport used for transportation;
- stevedoring;
- loading and unloading of freight railway cars.

*This class excludes:* operation of terminal facilities such as railway stations, parks, airports, harbours, see 5221 (Service activities incidental to rail transportation), 5223 (Service activities incidental to air transportation) and 5225 (Service activities incidental to land transportation).

#### **52241: Railway cargo handling**

This sub-class includes:

- loading and unloading of goods or passengers' luggage irrespective of railroad rolling stocks;
- stevedoring.

*This sub-class excludes:* operation of railway stations, see 52210 (Service activities incidental to rail transportation).

#### **52242: Land cargo handling**

This sub-class includes:

- loading and unloading of goods or passengers' luggage irrespective of automobiles;
- stevedoring at parking lots.

*This sub-class excludes:* operation of parking lots, see 5225 (Service activities incidental to land transportation).

#### **52243: Harbour cargo handling**

This sub-class includes:

- loading and unloading of goods or passengers' luggage irrespective of vessels;
- stevedoring at harbours.

*This sub-class excludes:* operation of harbours, see 52221 (Operation of harbors).

#### **52244: Riverport cargo handling**

This sub-class includes:

- loading and unloading of goods or passengers' luggage irrespective of watercraft and other means of transport via rivers, lakes, canals;
- stevedoring.

*This sub-class excludes:* operation of river ports, see 52222 (Service activities incidental to sea and coastal transportation).

*52245: Air cargo handling*

This sub-class includes:

- loading and unloading of goods or passengers' luggage irrespective of aircraft;
- stevedoring.

*This sub-class excludes:* operation of airway terminals, see 52231 (Air navigation services) and 52239 (Service activities incidental to air transportation).

*52249: Other cargo handling*

This sub-class includes:

- cargo handling at depots, markets, supermarkets, shopping malls etc.

**5225: Service activities incidental to land transportation**

This sub-class includes:

- activities related to land transport of passengers, animals or freight;
- operation of parking lots, cargo handling locations;
- control of roads, bridges, tunnels, parking lots, garages for bicycles and motorcycles;
- road towage, salvage.

This sub-class also includes: liquefaction of natural gas for transport.

*This sub-class excludes:* road cargo handling, see 52242 (Road cargo handling).

*52251: Operation of bus stations*

This sub-class includes:

- operation of terminal facilities for automobiles, cargo handling locations.

*52252: Management and operation of expressways, bridges and road tunnels*

This sub-class includes:

- Management and operation of expressways, bridges and road tunnels.



**52253: Management of road vehicle parking lots**

This sub-class includes:

- operation of parking lots for automobiles, motorcycles and other road vehicles.

**52259: Other service activities incidental to road transportation**

This sub-class includes:

- road towage, salvage.

This sub-class also includes:

- liquefaction of natural gas for transport.

*This sub-class excludes:*

- road cargo handling, see 52242 (Road cargo handling).

**5229: Other service activities incidental to road transportation**

This class includes:

- forwarding of freight;
- arranging or organizing of transport operations by rail, road, sea or air;
- logistics activities;
- issue and procurement of transport documents and waybills;
- activities of customs agents;
- activities of sea-freight forwarders and air-cargo agents;
- brokerage for ship and aircraft space;
- other related activities such as: temporary crating for the sole purpose of protecting the goods during transit, uncrating, sampling, weighing of goods.

*This sub-class excludes:*

- courier activities, see 53200 (Courier activities);
- provision of motor, marine, aviation and transport insurance, see 65129 (Other non-life insurance);
- activities of travel agencies, see 79110 (Travel agencies);
- activities of tour operators, see 79120 (Tour operator activities);

- tourist assistance activities, see 79900 (Reservation service and related activities).

*52291: Shipping agency/freight forwarding services*

This sub-class includes: The following support activities are entrusted by shipowners.

In specific:

- facilitating procedures for ships to enter/leave harbours; preparation of tugboats, pilotage, piers for handling freight, picking up passengers on board;

- notifying related parties of information related to vessels, goods and passengers, preparing documents on freight/passengers, delivery to consignees; facilitating customs procedures related to vessels and handling freight and picking up passengers on board;

- collecting charges, indemnities, other amounts; giving supply to vessels at harbours;

- signing charterparty, facilitating procedures for receipt of vessels and seafarers; signing transport contract, handling freight contract;

- facilitating procedures in respect of maritime dispute, other tasks as assigned.

- tasks for transportation, logistics activities, transport of passengers and baggage under transport contract by sea (including multimodal transport contract).

- renting or entrusted renting of sea transport, stevedoring vehicles, storage, terminal facilities, piers, and other specialized equipment;

- container agents.

- handling of other tasks.

*52292: Logistics*

This sub-class includes:

- planning, designing and supporting operations of transportation, warehousing and distribution.

*52299: Other transportation support activities not elsewhere classified*

This sub-class includes:

- brokerage for ship and aircraft space, road vehicles;

- activities of air cargo agents;

- activities of customs agents;

*This sub-class excludes:*

- courier activities, see 53200 (Courier activities);

- provision of motor, marine, aviation and transport insurance, see 65129 (Other non-life insurance);
- activities of travel agencies, see 79110 (Travel agencies);
- activities of tour operators, see 79120 (Tour operator activities);
- tourist assistance activities, see 79900 (Reservation service and related activities).

### **53: POST AND COURIER ACTIVITIES**

This division includes: postal and courier activities, such as pickup, transport and delivery of letters and parcels under various arrangements. Local delivery and messenger services are also included.

#### **531 - 5310 - 53100: Postal activities**

This group includes: activities of postal services operating under a universal service obligation. The activities include use of the universal service infrastructure, including retail locations, sorting and processing facilities, and carrier routes to pickup and deliver the letters, postcards, printed papers, parcels, goods or documents.

Also included are other services necessary to support the universal service obligation.

- pickup, sorting, transport and delivery (domestic or international) of letter-post and (mail-type) parcels and packages by postal services operating under a universal service obligation. One or more modes of transport may be involved and the activity may be carried out with either self-owned (private) transport or via public transport.
- collection of letter-mail and parcels from public letter-boxes or from post offices;
- distribution and delivery of mail and parcels.

*This group excludes:* postal giro, postal savings activities and money order activities, see 64190 (Other monetary intermediation).

#### **532 - 5320 - 53200: Courier activities**

This group includes:

- pickup, sorting, transport and delivery (domestic or international) of letter-post and (mail-type) parcels and packages by firms not operating under a universal service obligation. One or more modes of transport may be involved and the activity may be carried out with either self-owned (private) transport or via public transport;
- distribution and delivery of mail and parcels.

This class also includes: home delivery services.

*This group excludes:* transport of freight, see (according to mode of transport) 4912 (Freight rail transport), 4923 (Freight transport by road), 5012 (Sea and coastal freight water transport), 5022 (Inland freight water transport), 5120 (Freight air transport).

### **I: ACCOMODATION AND FOOD SERVICE ACTIVITIES**

This section includes: the provision of short-stay accommodation for visitors and other travellers and the provision of complete meals and drinks fit for immediate consumption. The amount and type of supplementary services provided within this section can vary widely.

*This section excludes:*

- the provision of long-term accommodation as primary residences, which is classified in real estate activities, see section L (Real estate activities);
- Also excluded is the preparation of food or drinks that are either not fit for immediate consumption or that are sold through independent distribution channels, i.e. through wholesale or retail trade activities. The preparation of these foods is classified in manufacturing, see section C (Processing and manufacturing).

## **55: ACCOMMODATION**

This section includes: the provision of short-stay accommodation for visitors and other travellers. Also included is the provision of longer-term accommodation for students, workers and similar individuals. Some units may provide only accommodation while others provide a combination of accommodation, meals and/or recreational facilities.

*This division excludes:* activities related to the provision of long-term primary residences in facilities such as apartments typically leased on a monthly or annual basis classified in real estate, see section L (Real estate activities).

### **551 - 5510: Short term accommodation activities**

This group includes:

- the provision of accommodation, typically on a daily or weekly basis, principally for short stay by visitors. This includes the provision of furnished accommodation in guest rooms and suites or complete self-contained units with kitchens, with or without daily or other regular housekeeping services, and may often include a range of additional services such as food and beverage services, parking, laundry services, swimming pools and exercise rooms, recreational facilities and conference and convention facilities.
- operations of accommodation such as: hotels; resort hotels; suite/apartment hotels; motels; guesthouses; pensions; accommodation on mobile cars; student villages, dormitories; sanitarium.

*This group excludes:* provision of homes and furnished or unfurnished flats or apartments for more permanent use, typically on a monthly or annual basis, see 6810 (Trading of own or rented property and land use rights).

#### **55101: Hotels**

This sub-class includes: provision of hotels from 1 to 5 stars, at least 15 bedrooms with necessary equipment, amenities and services for visitors, including hotels, floating hotels, commercial hotels, resort hotels, with daily housekeeping services, and often include a range of additional services such as food and beverage services, parking, laundry services, swimming pools and exercise rooms, recreational facilities and conference and convention facilities.

#### **55102: Tourist villas or apartments**

This sub-class includes: provision of accommodation:

- tourist villa: is a low-rise villa, with garden, facilities, equipment, and services needed for tourists.
- Tourist apartment: is a furnished apartment, self-contained units with kitchens etc. for self catering during stay.

*55103: Guesthouses, motels for short term accommodation activities*

This sub-class includes: provision of guesthouses, pensions with equipment, facilities, services need for visitors but not qualified as hotel. also included are daily housekeeping services, food and beverage services, parking, laundry services etc.

*55104: Pensions and similar short-stay accommodation*

This sub-class includes: provision of pensions being citizens' houses with rooms for tenants with equipment and facilities needed.

**559 - 5590: Other accommodation**

This group includes: provision of temporary or longer-term accommodation in single or shared rooms or collective dwelling house such as dormitories, tenements of universities; boarding houses, collective housing for workers, students, foreign workers and others, trailer parks, tents, bivouac facilities..

*55901: Dormitories*

This sub-class includes: provision of long-term accommodation (dormitories) for students of secondary schools, colleges or universities, operated by separate units.

*55902: Trailer parks, tents and bivouac facilities*

This sub-class includes: provision of short-stay accommodation, made of cloth, canvas is used for tourists in camping grounds, picnic.

*55909: Other accommodation not elsewhere classified*

This sub-class includes: provision of temporary or longer-term accommodation for tenants such as: workers pensions, railway sleeping cars, other accommodation not elsewhere classified.

**56: FOOD AND BEVERAGE SERVICES**

This section includes: food and beverage serving activities providing complete meals or drinks fit for immediate consumption, whether in traditional restaurants, self-service or take-away restaurants, whether as permanent or temporary stands with or without seating. Decisive is the fact that meals fit for immediate consumption are offered, not the kind of facility providing them.

*This section excludes:*

- the production of meals not fit for immediate consumption or not planned to be consumed immediately or of prepared food which is not considered to be a meal, see division 10 (Manufacture of food products) and 11 (Manufacture of beverages);

- Also excluded is the sale of not self-manufactured food that is not considered to be a meal or of meals that are not fit for immediate consumption, see section G (Wholesale and retail trade; repairs of automobiles, motorcycles and other motor vehicles).

### **561 - 5610: Restaurants and mobile food service activities**

This group includes: the provision of food services to customers, whether they are served while seated or serve themselves from a display of items, whether they eat the prepared meals on the premises, take them out or have them delivered. This includes the preparation and serving of meals for immediate consumption from motorized vehicles or non-motorized carts.

This group includes activities of:

- restaurants;
- cafeterias;
- fast-food restaurants;
- take-out eating places;
- ice cream truck vendors;
- mobile food carts;
- food preparation in market stalls.

This group also includes: restaurant and bar activities connected to transportation, when carried out by separate units.

*This group excludes:* concession operation of eating facilities, see 56290 (Other food service activities).

#### *56101: Restaurants (except fast-food restaurants)*

This sub-class includes: provision of food services to customers at restaurants. Customers are served while seated or serve themselves from a display of items, whether they eat the prepared meals on the premises, take them out or have them delivered.

#### *56102: Restaurants of fast-food chain*

This sub-class includes:

provision of food services to customers at restaurants of fast-food chain.

#### *56109: Mobile food services activities*

This sub-class includes: the preparation and serving of meals for immediate consumption from motorized vehicles or non-motorized carts: ice cream truck vendors and mobile food carts.

### **562: Event catering and other food service activities**

This group includes: catering activities for individual events such as conference, family parties, wedding parties etc. or for a specified period of time and the operation of food concessions, such as at sports or similar facilities.

#### **5621 - 56210: Event catering**

This class includes: the provision of food services based on contractual arrangements with the customer, at the location specified by the customer such as conference, wedding, family-related parties etc.

*This class excludes:*

- manufacture of perishable food items for resale, see 10790 (Manufacture of other food products not elsewhere classified);
- retail sale of perishable food items, see division 47 (Retail sale of (except automobiles, motorcycles and other motor vehicles)).

#### **5629 - 56290: Other food service activities**

This class includes: the provision of food services based on contractual arrangements with the customer, for a specific period of time.

This class also includes:

- the operation of food concessions at sports and similar facilities, for a specific period of time. The food is often prepared in a central unit, then delivered to customers.
- activities of food service contractors (e.g. for air carriers, passenger rail transport companies etc.;
- operation of food concessions at sports and similar facilities;
- operation of canteens or cafeterias (e.g. for factories, offices, hospitals or schools) on a concession basis;
- industrial catering for factories.

*This class excludes:*

- manufacture of perishable food items for resale, see 10790 (Manufacture of other food products not elsewhere classified);
- retail sale of perishable food items, see division 47 (Retail sale of (except automobiles, motorcycles and other motor vehicles)).

#### **563 - 5630: Beverage serving activities**

This group includes: the preparation and serving of beverages for immediate consumption on the premises. This group includes activities of bars, karaoke, taverns; discotheques (with beverage serving predominant); beer parlors and pubs; coffee shops, fruit juice bars; mobile beverage vendors: sugar cane, smoothie, sweet soup, mobile beverage carts etc.

*This group excludes:*

- reselling packaged/prepared beverages, see 4711 (Retail sale in non-specialized stores with food, beverages or tobacco predominating), 47230 (Retail sale of beverages in specialized stores), 47813 (Retail sale via stalls or markets of beverages), 47990 (Other retail sale not elsewhere classified);

- operation of discotheques and dance floors without beverage serving, see 93290 (Other amusement and recreation activities not elsewhere classified).

#### *56301: Taverns and bars*

This sub-class includes: activities of taverns for consumption on the premises: spirits, wines, cocktail, beer of all kinds etc.

*This sub-class excludes:* provision of food and liquor, beer, in which food is primarily classified in 56101 (Restaurants (except fast-food restaurants)).

#### *56302 Coffee shops*

This sub-class includes:

- activities of shops and vendors, for consumption on the premises of beverages such as: coffee, smoothie, sugar cane, fruit juice, sweet soup etc.

#### *56309: Beverage serving activities*

This sub-class includes: activities of mobile beverage carts.

## **J: INFORMATION AND COMMUNICATION**

### *58: PUBLISHING ACTIVITIES*

This division includes:

- the publishing of books, brochures, leaflets, dictionaries, encyclopaedias, atlases, maps and charts; publishing of newspapers, journals and periodicals; directory and mailing list and other publishing, as well as software publishing;

- Publishing includes the acquisition of copyrights to content (information products) and making this content available to the general public by engaging in (or arranging for) the reproduction and distribution of this content in various forms. All the feasible forms of publishing (in print, electronic or audio form, on the Internet, as multimedia products such as CD-ROM reference books etc.), except publishing of motion pictures, are included in this division.

*This division excludes:* the publishing of motion pictures, video tapes and movies on DVD or similar media and the production of master copies for records or audio material, see division 59 (Motion picture, video and television programme production, sound recording and music publishing activities). Also excluded are printing, see 18110 (Printing) and the mass reproduction of recorded media, see 18200 (Reproduction of recorded media).

#### **581: Publishing of books, periodicals and other publishing activities**

This group includes: activities of publishing books, newspapers, magazines and other periodicals, directories and mailing lists, and other works such as photos, engravings, postcards, timetables,



forms, posters and reproductions of works of art. These works are characterized by the intellectual creativity required in their development and are usually protected by copyright.

*This group excludes:*

- production of globes, see 32900 (Manufacture of other food products not elsewhere classified);
- publishing of advertising material, see 58192 (Other publishing activities);
- publishing of music and sheet books, see 59200 (Sound recording and music publishing activities);
- activities of independent authors, see 749 (Other professional, scientific and technical activities not elsewhere classified) and 90000 (Creative, arts and entertainment activities).

### **5811: Book publishing**

*58111: Publishing books on the Internet*

This sub-class includes:

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

*58112: Publishing of other books*

This sub-class includes: publishing of books in print or other forms (except on the Internet).

In specific:

- publishing of books, brochures, leaflets and similar publications, including publishing of dictionaries and encyclopaedias;
- publishing of atlases, maps and charts;
- publishing of audio books;
- publishing of encyclopaedias etc. on CD-ROM.

### **5812: Publishing of directories and mailing lists**

*58121: Publishing of directories and mailing lists on the Internet*

This sub-class includes: the publishing of lists of facts/information (databases) such as: mailing lists, telephone books, other directories and compilations, such as law soft, pharmaceutical compendia etc.

*58122: Publishing of other directories and mailing lists*

This sub-class includes: the publishing of lists of facts/information (databases) in print or other forms such as: mailing lists, telephone books, other directories and compilations, such as law, pharmaceutical compendia etc.

**5813: Publishing of newspapers, journals and periodicals**

*58131: Publishing of newspapers, journals and periodicals on the Internet*

This class includes: publishing of newspapers, including advertising newspapers and periodicals and other newspapers. also included are publishing of radio and television schedules.

*58132: Publishing of newspapers, journals and periodicals*

This sub-class includes: publishing of newspapers, including advertising newspapers and periodicals and other newspapers in print or other forms. Publishing can be done in print or electronic form, including on the Internet. also included are publishing of radio and television schedules.

**5819: Other publishing activities**

*58191: Other online publishing activities*

This sub-class includes:

- catalogs; photos, engravings and postcards; greeting cards; forms, posters, reproduction of works of art; advertising material and other printed matter;
- online publishing of statistics or other information.

*This sub-class excludes:*

- retail sale of video game consoles, see 4741 (Retail sale of computers, peripheral equipment and software in specialized stores);
- publishing of advertising newspapers, see 5813 (Publishing of newspapers, journals and periodicals);
- online provision of software (application hosting and application service provisioning), see 63110 (Data processing, hosting and related activities).

*58192: Other publishing activities*

This sub-class includes:

- catalogs; photos, engravings and postcards; greeting cards; forms, posters, reproduction of works of art; advertising material and other printed matter in print or other forms;

*This sub-class excludes:*

- retail sale of video game consoles, see 4741 (Retail sale of computers, peripheral equipment and software in specialized stores);

- publishing of advertising newspapers, see 5813 (Publishing of newspapers, journals and periodicals);

- online provision of software (application hosting and application service provisioning), see 63110 (Data processing, hosting and related activities).

### **582 - 5820 - 58200: Software publishing**

This group includes:

- publishing of ready-made (non-customized) software: operating systems; business and other applications; computer games for all platforms.

- publishing and distribution of online video games.

*This group excludes:*

- reproduction of software, see 18200 (Reproduction of recorded media);

- retail sale of non-customized software, see 4741 (Retail sale of computers, peripheral equipment and software in specialized stores);

- production of software not associated with publishing, see 62010 (Computer programming activities);

- online provision of software (application hosting and application service provisioning), see 63110 (Data processing, hosting and related activities).

### **59: MOTION PICTURE, VIDEO AND TELEVISION PROGRAMME PRODUCTION, SOUND RECORDING AND MUSIC PUBLISHING ACTIVITIES**

This division includes:

- production of theatrical and non-theatrical motion pictures whether on film, videotape or disc for direct projection in theatres or for broadcasting on television;

- supporting activities such as film editing, cutting, dubbing etc.;

- distribution of motion pictures and other film productions to other industries;

- film productions projection.

This division also includes:

- the buying and selling of distribution rights for motion pictures or other film productions;

- the sound recording activities, i.e. production of original sound master recordings, releasing, promoting and distributing them, publishing of music as well as sound recording service activities in a studio or elsewhere.

### **591: Motion picture, video and television programme activities**

This group includes:

- production of theatrical and non-theatrical motion pictures whether on film, videotape, DVD or other media, including digital distribution, for direct projection in theatres or for broadcasting on television;
- supporting activities such as film editing, cutting, dubbing etc.;
- distribution of motion pictures or other film productions (video tapes, DVDs, etc) to other industries; as well as their projection.

This group also includes: the buying and selling of distribution rights for motion pictures or other film productions.

**5911: Motion picture, video and television programme activities**

This class includes:

- production of motion pictures, videos, television programmes or television commercials.

*This class excludes:*

- film duplicating (except reproduction of motion picture film for theatrical distribution) as well as reproduction of audio and video tapes, CDs or DVDs from master copies, see 18200 (Reproduction of recorded media);
- wholesale of recorded video tapes, CDs, DVDs, see 46499 (Wholesale of other household goods not elsewhere classified);
- wholesale of video tapes, blank DVDs, see 46520 (Wholesale of electronic and telecommunications equipment and parts);
- retail trade of video tapes, CDs, DVDs, see 47620 (Retail sale of music and video recordings (including blank tapes and discs) in specialized stores);
- post-production activities, see 5912 (Post-production activities);
- sound recording and recording of books on tape, see 59200 (Sound recording and music publishing activities);
- television broadcasting, see 602 (Television programming and subscription programming);
- film processing other than for the motion picture industry, see 74200 (Photographic activities);
- activities of personal theatrical or artistic agents or agencies, see 74909 (Other remaining professional, scientific and technical activities not elsewhere classified);
- renting of video tapes, DVDs to the general public, see 77220 (Renting of video tapes and disks);
- real-time (i.e. simultaneous) closed captioning of live television performances, meetings, conferences, etc., see 82990 (Other remaining business support service activities not elsewhere classified);

- activities of own account actors, cartoonists, directors, stage designers and technical specialists, see 90000 (Creative, arts and entertainment activities).

*59111: Production of motion pictures*

This sub-class includes: production of motion pictures films for direct projection in theatres or mobile projection.

*59112: Production of video programme*

This sub-class includes: production of video programme on tapes, discs or other media.

*59113: Production of television programme activities*

This sub-class includes: production of television programme and television commercials etc. for projection via television.

**5912 - 59120: Post-production activities**

This class includes: editing, titling, subtitling, credits, closed captioning, computer-produced graphics, animation and special effects, film/tape transfers, activities of motion picture film laboratories and activities of special laboratories for animated films.

*This class excludes:*

- film duplicating (except reproduction of motion picture film for theatrical distribution) as well as reproduction of audio and video tapes, CDs or DVDs from master copies, see 18200 (Reproduction of recorded media);

- wholesale of recorded video tapes, CDs, DVDs, see 46499 (Wholesale of other household goods not elsewhere classified);

- wholesale of video tapes, blank DVDs, see 46520 (Wholesale of electronic and telecommunications equipment and parts);

- retail trade of video tapes, CDs, DVDs, see 47620 (Retail sale of music and video recordings (including blank tapes and discs) in specialized stores);

- film processing other than for the motion picture industry, see 74200 (Photographic activities);

- renting of video tapes, DVDs to the general public, see 77220 (Renting of video tapes and disks);

- activities of own account actors, cartoonists, directors, stage designers and technical specialists, see 90000 (Creative, arts and entertainment activities).

**5913 - 59130: Motion picture, video and television programme distribution activities**

This class includes:

- distributing film, video tapes, DVDs and similar productions to motion picture theatres, television networks and stations and exhibitors;

- acquiring film, video tape and DVD distribution rights.

*This class excludes:* film duplicating (except reproduction of motion picture film for theatrical distribution) as well as reproduction of audio and video tapes, CDs or DVDs from master copies, see 18200 (Reproduction of recorded media);

#### **5914: Motion picture projection activities**

This class includes:

- motion picture or videotape projection in cinemas, in the open air or in other projection facilities;
- activities of cine-clubs.

##### *59141: Motion picture fixed projection activities*

This sub-class includes: The activities of cinemas in fixed theaters, where there is a cinema projector, have seating for viewing, have facilities for viewers, have fixed chambers, have regular programs of activity, have box offices (movie theaters).

##### *59142: Motion picture mobile projection activities*

This sub-class includes: Activities of mobile movie crews, which are specialized cinematographic units, have plans, regular programs and enough equipment for cinema such as projectors, generators, film screenings serving the public (the main film projection team is responsible for film projection).

#### **592 - 5920 - 59200: Sound recording and music publishing activities**

This group includes:

- production of original (sound) master recordings, such as tapes, CDs;
- distributing, advertising sound recordings to wholesalers, retailers or directly to the public. These activities can be whether or not carried out together with production of master copies of sound recordings in the same unit. Failing which, the unit engaged in these activities has rights to reproduce and distribute master copies of sound recordings;
- sounding recording service activities in a studio or elsewhere, including the production of taped (i.e. non-live) radio programming;
- music publishing, i.e. activities of acquiring and registering copyrights for musical compositions, promoting, authorizing and using these compositions in recording, radio, television, motion pictures, live performances, print and other media. Units engaged in these activities may own the copyright or act as administrator of the music copyrights on behalf of the copyright owners.
- publishing of music and sheet books.

#### **60: PROGRAMMING AND BROADCASTING ACTIVITIES**

This division includes:

- activities of creating content or acquiring the right to distribute content and subsequently broadcasting that content, such as radio, television and data programs of entertainment, news, weather forecast, talk, etc.;

- data broadcasting, typically integrated with radio or TV broadcasting. The broadcasting can be performed using different technologies, over-the-air, via satellite, via a cable network or via Internet.

- the production of programs that are typically narrowcast in nature (limited format, such as news, sports, education or youth-oriented programming) on a subscription or fee basis, to a third party, for subsequent broadcasting to the public.

*This division excludes:* the distribution of cable and other subscription programming, see division 61 (Telecommunications).

### **601 - 6010 - 60100: Radio broadcasting**

This group includes:

- broadcasting audio signals through radio broadcasting studios and facilities for the transmission of aural programming to the public, to affiliates or to subscribers;

- activities of radio networks, i.e. assembling and transmitting aural programming to the affiliates or subscribers via over-the-air broadcasts, cable or satellite;

- radio broadcasting activities over the Internet (Internet radio stations);

- data broadcasting integrated with radio broadcasting.

*This group excludes:* production of taped radio programming, see 59200 (Sound recording and music publishing activities);

### **602: Television programming and subscription programming**

This group includes:

- creation of a complete television channel programme, from purchased programme components (e.g. movies, documentaries etc.), self produced programme components (e.g. local news) or a combination thereof;

- This complete television programme can be either broadcast by the producing unit or produced for transmission by third party distributors, such as cable companies or satellite television providers;

- data broadcasting integrated with television broadcasting.

### **6021 - 60210: Television programming**

This class includes:

- Broadcasting pictures via television channels along with audio and data via television broadcasting stations and transmitting programs via public television. Activities in this class include the scheduling of programs and the broadcasting of such programs. Schedule programs can be self-made or collected from other units;

- Transitioning TV programs to stations and broadcast stations, which will in turn broadcast these programs to the public on a predefined schedule.

*This class excludes:* production of television programme and television commercials not integrated with broadcasting, see 5911 (Motion picture, video and television programme production activities).

### **6022 - 60220: Cable, satellite and other subscription programming**

This class includes: Channel development or arrangement of video, audio, and data programs for subscriber-to-third-party transmission, such as cable companies or satellite TV providers. Schedule programs can be self-made or collected from other units; These programs are often specialized in news, sports, education, youth oriented programs, and are broadcasted over a period of time such as sports channel subscription programs, rental programs including movie channels and subscription programs for news channels.

*This class excludes:*

- production of television programme elements (e.g. movies, documentaries, commercials), see 5911 (Motion picture, video and television programme production activities);
- Preparation of programs including the broadcasting of these programs via public broadcasting to viewers, see 60210 (Television programming);
- assembly of a package of channels and distribution of that package via cable or satellite to viewers, see division 61 (Telecommunications).

## **61: TELECOMMUNICATIONS**

This division includes:

- the activities of providing telecommunications and related service activities, i.e. transmitting voice, data, text, sound and video. The transmission facilities that carry out these activities may be based on a single technology or a combination of technologies. The commonality of activities classified in this division is the transmission of content, without being involved in its creation. The breakdown in this division is based on the type of infrastructure operated;
- In the case of transmission of television signals this may include the bundling of complete programming channels (produced in division 60) in to programme packages for distribution.

### **611 – 6110: Wired telecommunications activities**

This group also includes:

- purchasing access and network capacity from owners and operators of networks and providing telecommunications services using this capacity to businesses and households;
- provision of Internet access by the operator of the wired infrastructure.

*This class excludes:* telecommunications resellers (without providing additional services), see 61909 (Other telecommunications activities not elsewhere classified).

#### **61101: Activities of providing wired telecommunications activities**

This sub-class includes:



- operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound and video using a wired communications infrastructure. The transmission facilities that carry out these activities may be based on a single technology or a combination of technologies;
- operating and maintaining switching and transmission facilities to provide point-to-point communications via landlines, microwave or a combination of landlines and satellite linkups;
- operating of cable distribution systems (e.g. for distribution of data and television signals);
- furnishing telegraph and other non-vocal communications using own facilities.
- provision of Internet access by the operator of the wired infrastructure.

*This class excludes:*

- telecommunications resellers (without providing additional services), see 61909 (Other telecommunications activities not elsewhere classified).

*61102: Provision of wired telecommunications services using access and network capacity from owners and operators of networks*

This sub-class includes:

- purchasing access and network capacity from owners and operators of networks and providing telecommunications services using this capacity to users.

## **612 – 6120: Wireless telecommunications activities**

*61201: Activities of providing wireless telecommunications activities*

This group includes:

- operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound and video using a wireless communications infrastructure. The transmission facilities provide omni-directional transmission via airwaves and may be based on a single technology or a combination of technologies. maintaining and operating paging as well as cellular and other wireless telecommunications networks.

- provision of Internet access by the operator of the wireless infrastructure.

*This group excludes:* telecommunications resellers (without providing additional services), see 61909 (Other telecommunications activities not elsewhere classified).

*61202: Provision of wireless telecommunications services using access and network capacity from owners and operators of networks*

This sub-class includes: purchasing access and network capacity from owners and operators of networks and providing wireless telecommunications services (except satellite) using this capacity to users.

## **613 – 6130 - 61300: Satellite telecommunications activities**

This group includes: operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound and video using a satellite communications infrastructure.

This group also includes:

- delivery of visual, aural or textual programming received from cable networks, local television stations or radio networks to consumers via direct-to-home satellite systems. The units classified here do not generally originate programming material;
- provision of Internet access by the operator of the satellite infrastructure.

*This group excludes:* telecommunications resellers (without providing additional services), see 61909 (Other telecommunications activities not elsewhere classified).

### **619 - 6190: Other telecommunications activities**

This group includes:

- provision of specialized 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;
- provision of telecommunications services over existing telecom connections: VOIP (Voice Over Internet Protocol) provision;
- telecommunications resellers (i.e. purchasing and reselling network capacity without providing additional services).

*This class excludes:* provision of Internet access by operators of telecommunications infrastructure, see 6110 (Wired telecommunications activities), 6120 (Wireless telecommunications activities) and 6130 (Satellite telecommunications activities).

#### *61901: Internet access points*

This sub-class includes: operation of Internet agents providing Internet access for customers.

*This sub-class excludes:* operation of internet cafes in which the provision of internet access services to customers is only ancillary, see 56309 (Other beverage services).

#### *61909: Other telecommunications activities not elsewhere classified*

This sub-class includes:

- provision of specialized 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 telecommunications services over existing telecom connections: VOIP (Voice Over Internet Protocol) provision;
- telecommunications resellers (i.e. purchasing and reselling network capacity without providing additional services).

*This sub-class excludes:*

- provision of Internet access by operators of telecommunications infrastructure, see 6110 (Wired telecommunications activities), 6120 (Wireless telecommunications activities) and 61300 (Satellite telecommunications activities);
- operation of Internet access points, see 61901 (Internet access points).

## **62: COMPUTER PROGRAMMING, CONSULTANCY AND RELATED ACTIVITIES**

This division includes: the following activities of providing expertise in the field of information technologies: writing, modifying, testing and supporting software; planning and designing computer systems that integrate computer hardware, software and communication technologies; onsite management and operation of clients' computer systems and/or data processing facilities; and other professional and technical computer-related activities.

### **620: Computer programming, consultancy and related activities**

#### **6201 - 62010: Computer programming activities**

This class includes: the writing, modifying, testing and supporting of software according to the specific use requirements of each customer.

This class also includes: programming embedded software.

*This sub-class excludes:*

- publishing packaged software, see 58200 (Software publishing);
- planning and designing computer systems that integrate computer hardware, software and communication technologies, even though providing software might be an integral part, see 62020 (Computer consultancy and computer system management).

#### **6202 - 62020: Computer consultancy and computer facilities management activities**

This class includes: planning and designing of computer systems that integrate computer hardware, software and communication technologies. The units classified in this class may provide the hardware and software components of the system as part of their integrated services or these components may be provided by third parties or vendors. The units classified in this class often install the system and train and support the users of the system.

This class also includes: provision of on-site management and operation of clients' computer systems and/or data processing facilities, as well as related support services.

### **6209 - 62090: Other information technology and computer service activities**

This class includes: other information technology and computer related activities not elsewhere classified, such as: computer disaster recovery and software installation.

*This sub-class excludes:*

- computer programming, see 62010 (Computer programming activities);
- computer consultancy, see 62020 (Computer consultancy and computer system management);
- computer facilities management, see 62020 (Computer consultancy and computer system management);
- data processing and hosting, see 63110 (Data processing, hosting and related activities).

### **63: INFORMATION SERVICE ACTIVITIES**

This division includes: the activities of web search portals, data processing and hosting activities, as well as activities that primarily supply information.

#### **631: Data processing, hosting and related activities; web portals**

This group includes: the provision of infrastructure for hosting, data processing services and related activities, as well as the provision of search facilities and other portals for the Internet.

#### **6311 – 63110: Data processing, hosting and related activities**

This class includes:

- complete processing of data supplied by clients such as: entering, cleaning, synthesizing data, generating reports etc. from data supplied by clients.
- provision of infrastructure for hosting communications infrastructure such as: domain hosting, web hosting etc.
- related activities: general time-share provision of mainframe facilities to clients (servers, personal computers, mobile devices etc.)

#### **6312 - 63120: Web portals**

This class includes: operation of web sites that use a search engine to generate and maintain extensive databases of Internet addresses and content in an easily searchable format.

This class also includes: operation of other websites that act as portals to the Internet, such as media sites providing periodically updated content.

#### **639: Other information service activities**

This group includes: the activities of news agencies, libraries and archives and all other remaining information service activities.

### **6391 - 63910: News agency activities**

This class includes: news syndicate and news agency activities furnishing news, pictures and features to the media;

*This class excludes:*

- activities of independent photojournalists, see 74200 (Photographic activities);
- activities of independent journalists, see 9000 (Activities of independent journalists).

### **6399-63990: Other information service activities not elsewhere classified**

This class includes: other information service activities not elsewhere classified, such as:

- telephone based information services;
- information search services on a contract or fee basis;
- news clipping services, press clipping services, etc.

*This class excludes:* activities of call centers, see 82200 (Activities of call centers).

## **K: FINANCIAL AND INSURANCE ACTIVITIES**

This section includes: financial service activities, including insurance, reinsurance and social insurance activities, financial intermediary activities and activities to support financial services.

This section also includes: the activities of holding assets, such as activities of holding companies and the activities of trusts, funds and similar financial entities.

### **64: FINANCIAL SERVICE ACTIVITIES, EXCEPT INSURANCE AND SOCIAL INSURANCE**

This division includes: banking activities and other financial service activities.

*This division excludes:*

- social insurance activities, classified in Social insurance;
- compulsory social security, see 84300 (Activities of compulsory social security).

### **641: Monetary intermediation**

This group includes:

- operations of central banking related to formulating monetary policy, issuing currency, managing foreign exchange, control of state foreign-exchange reserves, supervising banking operations etc.
- operations of permanently residing legal entities in the field of banking; which is owed in its account to acquire monetary assets to engage in monetary operations of the market. The nature of the operation of these units is to transfer the lender's capital to the borrower by obtaining funds

from the lender for conversion or reallocation in a way that is appropriate to the borrower's requirements.

#### **6411 - 64110: Central banking**

This class includes: activities of central banking:

- issuing the country's currency;
- banks of credit institutions (taking deposits that are used for clearance between credit institutions; refinancing credit institutions to provide short-term credit and payment facilities for the economy);
- managing foreign exchange transactions and control of the foreign-exchange reserves;
- supervising banking operations;
- acting as banker to the Government.

#### **6419 - 64190: Other monetary intermediation**

This class includes: operations of enterprises being incorporated in accordance with soft law on credit institutions and other regulations to conduct monetary business, to provide banking services with the receiving of deposits and using deposits for credit extending and providing payment services (excluding financial leasing activities). These activities are generally carried out by commercial banks, development banks, investment banks, policy banks, cooperative banks, finance companies, people's credit funds, postal savings companies, non-profit financial institutions etc.

This class also includes:

- postal savings bank and postal giro activities;
- credit granting for house purchase by specialized deposit-taking institutions.
- microfinance institutions activities.

*This class excludes:*

- credit granting for house purchase by specialized non-depository institutions, see 64920 (Other credit granting);
- credit card transaction processing and settlement activities, see 66190 (Activities auxiliary to financial service activities not elsewhere classified).

#### **642 – 6420 - 64200: Activities of holding companies**

This group includes: the activities of holding companies, i.e. units that hold the assets of a group of subsidiary corporations and whose principal activity is owning the group. The holding companies in this group do not provide any other service to the businesses in which the equity is held, i.e. they do not administer or manage other units.

*This group excludes:* active management of companies and enterprises, strategic planning and decision making of the company, see 70100 (Activities of head offices).

### **643 - 6430 - 64300: Trusts, funds and similar financial entities**

This group includes: legal entities organized to pool securities or other financial assets, without managing, on behalf of shareholders or beneficiaries. These entities earn interest, dividends and other property income, but have little or no employment and no revenue from the sale of services.

*This group excludes:*

- funds and trusts that earn revenue from the sale of goods or services, see VSIC class according to their principal activity;
- activities of holding companies, see 64200 (Activities of holding companies);
- social insurance activities, see 65300 (Social insurance);
- management of funds, see 66300 (Management of funds).

### **649: Other financial service activities, except insurance and social insurance**

This group includes: financial service activities other than those conducted by monetary institutions.

*This group excludes:* insurance and pension funding activities, see division 65 (Insurance, reinsurance and social insurance, except compulsory social security).

### **6491 - 64910: Financial leasing**

This class includes: medium- and long-term credit through leasing of machinery, equipment, means of transportation and other personal property on a contract basis between tenant and lessee. the lessee undertakes to buy machinery, equipment, means of transportation and other personal property required by the lessee and acquire ownership of leased property. the lessee uses leased property and pay rents throughout the rental period agreed upon by both parties.

*This group excludes:* operational leasing, see division 77 (Renting and leasing of machinery and equipment (without operators); of personal and household goods; of non-financial intangible), according to type of goods leased.

### **6492 – 64920: Other credit granting**

This class includes: financial service activities primarily concerned with making loans by institutions not involved in monetary intermediation (such as joint venture, industrial banks, investment clubs). These entities provide the following types of services:

- granting of consumer credit;
- international trade financing;
- provision of long-term finance to industry by industrial banks;
- money lending outside the banking system;
- credit granting for house purchase by specialized non-depository institutions;

- pawnshops and pawnbrokers;

*This class excludes:*

- credit granting for house purchase by specialized institutions that also take deposits, see 64190 (Other monetary intermediation);
- operational leasing, see division 77 (Renting and leasing of machinery and equipment (without operators); of personal and household goods; of non-financial intangible), according to type of goods leased.

**6499 – 64990: Other financial service activities, except insurance and social insurance not elsewhere classified**

This class includes: other financial service activities primarily concerned with distributing funds other than by making loans:

- factoring activities;
- writing of swaps, options and other hedging arrangements;
- activities of viatical settlement companies etc.

*This class excludes:*

- finance leasing, see 64910 (Finance leasing);
- security dealing on behalf of others, see 66120 (Security and commodity contracts brokerage);
- trade, leasing and renting of real estate property, see division 68 (Real estate activities);
- bill collection without debt buying up, see 82910 (Activities of collection agencies and credit bureaus);
- grant-giving activities by membership organizations, see 94990 (Activities of other organizations not elsewhere classified).

**65: INSURANCE, REINSURANCE AND SOCIAL INSURANCE, EXCEPT COMPULSORY SOCIAL SECURITY**

This division includes:

- the underwriting annuities and insurance policies and investing premiums to build up a portfolio of financial assets to be used against future claims;
- provision of direct insurance and reinsurance are included.

**651: Insurance**

This group includes: life insurance, non-life insurance, health insurance and life reinsurance with or without a substantial savings element.



This group also includes: activities of legal entities (funds, plans or programme) organized to provide retirement income benefits guaranteed to employees or members.

**6511 - 65110: Life insurance**

This class includes: underwriting annuities and life insurance policies, whole life insurance, life insurance, death insurance, mixed insurance (with or without a substantial savings element).

**6512 - 65120: Non-life insurance**

This class includes: provision of insurance services other than life insurance: property insurance and damage insurance; motor, marine, inland waterway, rail and aviation insurance; business damage insurance; agriculture insurance etc.

**6513: Health insurance**

*65131: Medical insurance*

This class includes: receiving health insurance premiums from customers, pay for medical services and medicines for health insurance holders to be provided at health care providers.

*65139: Other health insurance*

This sub-class includes: receiving accident insurance and healthcare insurance premiums, pay for health damage as prescribed.

**652 - 6520 - 65200: Reinsurance**

This group includes: activities of assuming all or part of the risk associated with existing insurance policies originally underwritten by other insurance carriers.

**653 - 6530 - 65300: Social insurance**

This group includes: activities of legal entities (funds, plans or programme) organized to provide retirement income benefits exclusively for the sponsor's employees or members.

This group also includes: pension plans with defined benefits, as well as individual plans where benefits are simply defined through the member's contribution. employee benefit plans, pension funds and plans.

*This class excludes:*

- management of pension funds, see 84300 (Compulsory social security);
- compulsory social security schemes, see 84300 (Activities of compulsory social security).

**66: OTHER FINANCIAL ACTIVITIES**

This division includes: the provision of services involved in or closely related to financial service activities, but not themselves providing financial services. The primary breakdown of this division is according to the type of financial transaction or funding served.

**661: Activities auxiliary to financial service activities, except insurance and social insurance**

### **6611 - 66110: Administration of financial markets**

This class includes: operation and supervision of financial markets other than by public authorities, such as: commodity contracts exchanges; futures commodity contracts exchanges; securities exchanges; stock exchanges; stock or commodity options exchanges.

### **6612 - 66120: Security and commodity contracts brokerage**

This class includes:

- dealing in financial markets on behalf of others (e.g. stock broking) and related activities;
- securities brokerage;
- commodity contracts brokerage;
- activities of bureaux de change etc.

*This class excludes:* dealing in markets on own account, see 64990 (Other financial service activities not elsewhere classified).

### **6619-66190: Activities auxiliary to financial service activities not elsewhere classified**

This class includes: activities auxiliary to financial service activities not elsewhere classified, such as:

- financial transaction processing and settlement activities, including for credit card transactions;
- investment advisory services;
- activities of mortgage advisers and brokers;

This class also includes: trustee, fiduciary and custody services on a fee or contract basis.

*This class excludes:*

- activities of insurance agents and brokers, see 66220 (Activities of insurance agents and brokers);
- management of funds, see 66300 (Management of funds).

### **662: Activities auxiliary to insurance and social insurance**

This group includes: acting as agent (i.e. broker) in selling annuities and insurance policies or providing other employee benefits and insurance and pension related services such as claims adjustment and third party administration.

### **6621 - 66210: Risk and damage evaluation**

This class includes: the provision of administration services of insurance, such as assessing and settling insurance claims.

- assessing insurance claims: claims adjusting; risk assessing; risk and damage evaluation; average and loss adjusting;
- settling insurance claims.

*This class excludes:*

- appraisal of real estate, see 6820 (Real estate consultancy and brokerage and auctioning, land use right auctioning);
- appraisal for other purposes, see 7490 (Other professional, scientific and technical activities not elsewhere classified);
- investigation activities, see 80300 (Investigation activities)

### **6622 - 66220: Activities of insurance agents and brokers**

This class includes: activities of insurance agents and brokers (insurance intermediaries) in selling, negotiating or soliciting of annuities and insurance and reinsurance policies.

### **6629 - 66290: Other activities auxiliary to insurance and social insurance**

This class includes: activities involved in or closely related to insurance and pension funding (except claims financial intermediary, adjusting and activities of insurance agents): salvage administration; actuarial services.

*This class excludes:* marine salvage activities, see 5222 (Service activities incidental to inland water transport).

### **663 - 6630 - 66300: Fund management activities**

This group includes: portfolio and fund management activities on a fee or contract basis, for individuals, businesses and others: management of pension funds, management of mutual funds, management of other investment funds.

## **L: REAL ESTATE ACTIVITIES**

This section includes the activities of lessors, agents and brokers in one or more of the following: selling or buying real estates, leasing real estates, providing other real estate services such as appraising real estate or acting as real estate brokers.

This section also includes:

- Purchasing or renting property on a fee or contract basis
- Building of structures, combined with maintaining ownership or leasing of such structures
- Real estate management

### **68: REAL ESTATE ACTIVITIES**

#### **681- 6810: Trading of own or rented property and land use rights**

***68101: Buying and selling dwellings and land use rights***

This class includes:

- Activities of buying/selling dwellings and land use rights

*Except:*

- Development of building projects for sale, see class 41010 (Building dwellings) and class 41020 (Building non-residential buildings).
- Subdividing and improving of land, see class 42990 (building other civil engineering works).

***68102: Buying and selling non-residential buildings and lands use rights***

This class includes:

- Activities of buying/selling non-residential buildings and lands use rights, such as offices, stores, shopping malls, production buildings, exhibition halls, warehouses, etc.

***68103: Leasing, operating and managing dwellings and land:***

This class includes:

- Leasing of homes and furnished or unfurnished flats for more permanent use, typically on a monthly or annual basis
- Managing of homes and departments

*Except:*

- Operations of hotels, hostels, campgrounds and other non-residential buildings or short-stay rooms for rent, see class 55101 (Hotels), class 55102 (Villas or departments providing short-term accommodation), class 55103 (Hotel rooms or hostels providing short-term accommodation).
- Operation of hotels and similar buildings, see class 55101 (Hotels), class 55102 (Villas or departments providing short-term accommodation)

***68104: Leasing, operating and managing non-residential buildings and land***

This class includes:

- Leasing of non-residential buildings and land, such as offices, stores, shopping malls, production buildings, exhibition halls, warehouses, etc.
- Operating and managing non-residential buildings and land

***68109: OTHER REAL ESTATE ACTIVITIES***

Including: real estate activities which are not under the above classes, such as: leasing of the open spaces in the buildings, and operating and managing the governmental buildings, etc.

## **682 – 6820: Real estate consultancy, brokerage and auctioning, land use rights auctioning**

This class includes:

- Provision of real estate activities on a fee or contract basis, including property-related services such as:

- + Activities of real estate agents and brokers
- + Intermediation in buying, selling and leasing of real estate on a fee or contract basis
- + Management of real estate on a fee or contract basis
- + Real estate appraisal services
- + Activities of real estate trading floors

*Except:*

- Legal activities, see class 69101 (Activities of legal representation or counseling).
- Facilities support services, see class 81100 (Combined support activities).
- Management of facilities, such as military bases, prisons and other facilities (except computer facilities management) see class 81100 (Combined support activities)

### ***68201: Consultancy and brokerage of real estates and land use rights***

This class includes:

- Provision of real estate activities on a fee or contract basis, including real estate services such as:

- + Activities of real estate agents and brokers
- + Intermediation in buying, selling or leasing of real estate on a fee or contract basis
- + Management of real estate on a fee or contract basis
- + Real estate appraisal services
- + Activities of real estate trading floors

### ***68202: Auctioning of real estates and land use rights***

This class includes:

- Provision of auctioning activities regarding real estate and land use rights on a fee or contract basis

## **M: PROFESSIONAL, SCIENTIFIC AND TECHNOLOGICAL ACTIVITIES**

This section includes specialized professional, scientific and technological activities. These activities require a high degree of training, and make specialized knowledge and skills available to users.

#### *69: LEGAL, ACCOUNTING AND AUDIT ACTIVITIES*

This section includes the activities of legal representation of one party's interest against another party, whether or not before courts or other judicial bodies by, or under supervision of, persons related to the court, such as advising and representation in civil cases and in criminal actions, etc.

This section also includes:

- Preparation of legal documents such as terms and articles, partnership agreements or similar documents in connection with company information, patents and copyrights, preparation of deeds, wills, trusts, as well as other activities of notaries public, civil law notaries, bailiffs, arbitrators, examiners and referees.
- Auditing and bookkeeping services such as reviewing of accounting records, designing audit systems, and preparing financial statements and bookkeeping.

#### **691 – 6910: Legal activities**

This class includes:

- Legal representation of one party's interest against another party, whether or not before courts or other judicial bodies by, or under supervision of, persons related to the court, such as advising and representation in civil cases and in criminal actions, etc.
- Other activities of notaries, judges and referees.

*Except: Law court activities, see class 84230 (Public order and safety activities)*

#### *69101: Legal representation and counseling*

This section includes the activities of legal representation of one party's interest against another party, whether or not before courts or other judicial bodies by, or under supervision of, persons related to the court:

- Advising and representation in civil cases
- Advising and representation in criminal cases
- Advising and representation in connection with labor disputes
- Arranging terms and articles, partnership agreements or similar documents in connection with company information

#### *69102: General counseling and advising, preparation of legal documents*

This class includes:

- Arranging of terms and articles, partnership agreements or similar documents in connection with company information

- General counseling and advising, preparation of legal documents related to copyrights and patents
- Activities of notarizing property mortgage contracts, wills, etc.
- Preparation of legal documents for making certified true copies and certifying signatures in such copies (except signatures of translators)

*69109: Other legal activities*

This class includes other activities of notaries, judges and referees in managing and liquidating the assets of enterprises or cooperatives during the bankruptcy process. And other activities such as registering for assets and security methods, and providing and exchanging information on such methods.

**692 – 6920 – 69200: Accounting and auditing activities, tax consultancy**

This class includes:

- Recording of commercial transactions of enterprises and individuals.
- Preparation or auditing of financial accounts
- Examination of accounts and certification of their accuracy
- Preparation of personal and business income tax returns
- Advisory activities and representation (except legal representation) on behalf of clients before tax authorities

*Except:*

- Data processing and tabulation activities see class 63110 (Data processing, hosting and related activities)
- Management consultancy, such as design of accounting systems, cost accounting programs, budgetary control procedures, see class 70200 (Management consultancy services)
- Bill collection, see class 82910 (Activities of collection agencies and credit bureaus)

**70. ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES**

This section includes the provision of advice and assistance to businesses and other organizations on management issues: strategic planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practicing of plans; production scheduling; and control planning.

This section also includes the activities of overseeing and managing of other units of the same company or enterprise, i.e. the activities of head offices.

**701 – 7010 – 70100: Activities of head offices**

This class includes the activities of:

- Head offices;
- Centralized administrative offices;
- Corporate offices
- District and regional offices
- Subsidiary management offices

*Except: Activities of holding companies, not engaged in managing, see class 64200 (Activities of holding companies)*

### **702 – 7020 – 70200: Management consultancy activities**

This class includes the provision of advice, guidance and operational assistance to businesses and other organizations on management issues, such as strategic and organizational planning; decision areas that are financial in nature; marketing objectives and policies; human resource policies, practices and planning; production scheduling and control planning. This provision of business services may include advice, guidance or operational assistance to businesses and the public service regarding:

- Public relations and communication
- Lobbying activities
- Design of accounting methods or procedures, cost accounting programs, budgetary control procedures
- Advice and help to businesses or services in planning, organization, efficiency and management information, etc.

*Except:*

- Design of computer software for auditing systems, see class 62010 (Computer programming)
- Legal advice and representation see class 6910 (Legal activities)
- Accounting, auditing activities, tax consulting, see class 69200 (Accounting and auditing activities, tax consultancy)
- Architectural, engineering and other technological advisory activities, see class 7110 (Architectural and engineering activities and related activities), 7490 (Other professional, scientific and technological activities not elsewhere classified)
- Advertising activities, see class 73100 (Advertising)
- Market research and public opinion polling see class 73200 (Market research and public opinion polling)
- Employment placement and consulting services see class 78100 (Activities of employment agencies)



- Educational consulting activities see class 85600 (Educational support activities)

### *71: ARCHITECTURAL ACTIVITIES, TECHNICAL TESTING AND ANALYSIS*

This section includes the provision of architectural services, engineering services, drafting services, building inspection services, surveying and mapping services.

This section also includes the performance of physical, chemical and other technical testing services.

### **711 – 7110: Architectural activities and related technical consultancy**

#### *71101: Architectural activities*

This class includes the provision of architectural services, engineering services, drafting services building inspection services, such as:

- Architectural consulting activities: building design and drafting; urban planning and landscape architecture.
- Design of machinery and equipment
- Engineering design and consulting services for projects involving civil engineering, hydraulic engineering, traffic engineering.
- Supervision of basic construction projects.

*Except:*

- Technical testing, see class 71200 (Technical testing and analysis)
- Research and development activities related to engineering, see class 721 (Scientific research and technological development on natural sciences and engineering).
- Interior decorating, see class 74100 (Specialized design activities)

#### *71102: Cartographic surveying activities*

This class includes:

- Cartographic surveying and drafting services
- Mapping and spatial information activities

#### *71103: Geodetic surveying and water sourcing activities*

This class includes:

- Geophysical and seismic surveying
- Geodetic surveying activities

- Land and boundary surveying activities
- Hydrologic surveying activities
- Subsurface surveying activities

*Except:*

- Test drilling in connection with mining operations, see class 09100 (Support activities for petroleum and natural gas extraction) and 09900 (Support activities for other mining)
- Development or publishing of associated software, see class 58200 (Software publishing) and 62010 (Computer programming)
- Activities of computer consultants, see class 62020 (Computer consultancy and computer system management) and 62090 (Other information technology and computer service activities)
- Aerial photography, see class 74200 (Photographic activities)

*71109: Other related technical consultancy*

This class includes:

- Project elaboration and realization relative to electrical and electronic engineering, mining engineering, chemical engineering, pharmaceutical engineering, industrial and systems engineering, safety engineering and water management. - Elaboration of projects using air conditioning, refrigeration, sanitary and pollution control engineering, acoustical engineering, etc.

**712 – 7120 - 71200: Technical testing and analysis**

This class includes the performance of physical, chemical and other analytical testing of all types of materials and products:

- Acoustics and vibration testing
- Testing of composition and purity of minerals, etc.
- Testing activities in the field of food hygiene, including veterinary testing and control in relation to food production
- Testing of physical characteristics and performance of materials, such as strength, durability, thickness, radioactivity, etc.
- Qualification and reliability testing
- Performance testing for complete machinery: motors, automobiles, electrical equipment, etc.
- Technical testing of welds and joints
- Failure analysis
- Testing and measuring of environmental indicators: air and water pollution, etc.

- Certification of products, including consumer goods, motor vehicles, aircraft, pressurized containers, nuclear plants.
- Periodic road-safety testing of motor vehicles
- Testing with use of models or mock-ups (e.g. aircraft, ships, dams, etc.)
- Operation of police laboratories

*Except: Testing of animal specimens, see class 75000 (Veterinary activities)*

## **72. SCIENTIFIC RESEARCH AND TECHNOLOGICAL DEVELOPMENT**

This section includes scientific research and technological development activities.

In which:

The scientific research activities include basic research and applied research.

The technological development includes: experimental development and experimental production.

Scientific research aims to discover and understand the nature and laws of things and the natural, social and mental phenomenon; develop methods to practice in reality. In which:

- Basic research aims to discover the nature and laws of things and the natural, social and mental phenomenon.
- Applied research aims to apply the results of scientific research in producing new technology and innovating technology to benefit people and society.

Technological development aims to apply basic research and applied research in improving the existing technology and producing new technology through experimental development and production. In which:

- Experimental implementation aims to apply the results of scientific research and technological development in producing new technology products in form of modeling.
- Experimental production aims to apply the results of experimental implementation in producing experimental products, with the aim to improve new technology and new products before bringing them into production and using them in everyday life.

*Except: market research, see class 73200 (Market research and public opinion polling)*

### **732: Scientific research and technological development on natural sciences and engineering**

#### **7211 – 72110: Scientific research and technological development on natural sciences**

This class includes:

- Scientific research and technological development on the fields of mathematics and statistics.

- Scientific research and technological development on the fields of computer science and information technology.
- Scientific research and technological development on the field of physics.
- Scientific research and technological development on the field of chemistry.
- Scientific research and technological development on the relevant fields of earth science and environment.
- Scientific research and technological development on the field of biology.
- Scientific research and technological development on other fields of natural sciences.

**7212 – 72120: Scientific research and technological development on the fields of science and technology**

This class includes:

- Scientific research and technological development on the field of civil engineering
- Scientific research and technological development on the field of electrical and information engineering.
- Scientific research and technological development on the field of mechanical engineering.
- Scientific research and technological development on the field of chemistry.
- Scientific research and technological development on the field of metallurgical and materials engineering.
- Scientific research and technological development on the field of medicine.
- Scientific research and technological development on the field environmental engineering.
- Scientific research and technological development on the field of environmental biotechnology.
- Scientific research and technological development on the field of environmental biotechnology.
- Scientific research and technological development on the field of nanotechnology.
- Scientific research and technological development on the field of food and beverage technology.
- Scientific research and technological development on other fields of science and technology.

*Except: market research, see class 73200 (Market research and public opinion polling).*

**7213 – 72130: Scientific research and technological development on the field of medical pharmaceutical sciences**

This class includes:

- Scientific research and technological development on the field of basic medicine.
- Scientific research and technological development on the field of basic medicine.
- Scientific research and technological development on the field of medicine.
- Scientific research and technological development on the field of pharmacy.
- Scientific research and technological development on the field of medical biotechnology.
- Scientific research and technological development on other fields of medical pharmaceutical sciences.

**7214 – 72140: Scientific research and technological development on the field of agricultural science**

This class includes:

- Scientific research and technological development on the field of cultivation
- Scientific research and technological development on the field of animal breeding.
- Scientific research and technological development on the field of veterinary.
- Scientific research and technological development on the forestry field.
- Scientific research and technological development on the field of aquaculture.
- Scientific research and technological development on the field of agricultural biotechnology.
- Scientific research and technological development on other fields of agricultural sciences.

**722: Scientific research and technological development on the field of social sciences and humanities.**

**7221-72210: Scientific research and technological development on the field of social sciences**

This class includes:

- Scientific research and technological development on the field of psychology.
- Scientific research and technological development on the fields of economics and business.
- Scientific research and technological development on the field of education sciences.
- Scientific research and technological development on the field of sociology.
- Scientific research and technological development on the law field.
- Scientific research and technological development on the field of political sciences.

- Scientific research and technological development on the field of economic and social geography.
- Scientific research and technological development on the field of media and communication.
- Scientific research and technological development on other fields of social sciences.

**7222-72220: Scientific research and technological development on the field of human sciences**

This class includes:

- Scientific research and technological development on the field of history and archaeology.
- Scientific research and technological development on the field of linguistics and literature.
- Scientific research and technological development on the field of philosophy, ethics and religions.
- Scientific research and technological development on the field of arts.
- Scientific research and technological development on other fields of human sciences.

**73: ADVERTISING AND MARKET RESEARCH**

This section includes the creation of advertising campaigns and placement of such advertising in magazines, newspapers, radio and television, or other media as well as the design of display structures and sites. .

**731 – 7310 – 73100: Advertising**

This class includes the provision of a full range of advertising services (through in-house capabilities or subcontracting), including counseling, creative services, production of advertising material, media planning, as follows:

- Creation and realization of advertising campaigns: creating and placing advertising in newspapers, magazines, radio, television, the Internet and other media; placing outdoor advertising, e.g. billboards, panels, bulletins, window dressing, showroom, car and bus, etc., aerial advertising; distribution of advertising material or samples; provision of advertising space on billboards; creation of stands and other display structures and sites.
- Conducting marketing campaigns and other advertising services aimed at attracting and retaining customers: promotion of products; point-of-sale marketing; direct mail advertising; marketing consulting.

*Except:*

- Publishing of advertising material, see class 58190 (Other publishing activities)
- Production of commercial messages for radio, television or film, see class 59113 (Television program and production activities)
- Public-relations activities, see class 70200 (Management consultancy activities)
- Market research, see class 73200 (Market research and public opinion polling)

- Advertising photography, see class 74200 (Photographic activities)
- Organizing of exhibitions and trade shows, see class 82300 (Trade promotion)
- Online mailing activities (e.g., filling addresses, etc.) see class 82990 (Other business support services not elsewhere classified)

### **732 – 7320 – 73200: Market research and public opinion polling**

This class includes:

- Investigation into market potential, acceptance and familiarity of products and buying habits of consumers for the purpose of sales promotion and development of new products, including statistical analyses of the results).
- Investigation into collective opinions of the public about political, economic and social issues and statistical analysis.

### **74: OTHER PROFESSIONAL, SCIENTIFIC AND TECHNOLOGICAL ACTIVITIES**

This group includes:

- Provision of specialized scientific and technical services (except legal and accounting activities, architecture and engineering activities, technological testing and analysis; management and management consultancy; research and development and advertising activities).
- Manual technologies or other technological activities are classified into class 74909 (Other professional, scientific and technology activities not elsewhere classified).

### **741 – 7410 – 74100: Specialized design activities**

This class includes:

- Fashion design related to textiles, wearing apparel, shoes, jewellery, furniture and other interior decoration and other fashion goods as well as other personal or household goods.
- Graphic design activities
- Interior decoration activities

*Except: architectural and engineering design, see class 7110 (Architectural activities and related technical consultancy).*

### **742 – 7420 – 74200: Photographic activities**

This class includes:

- Consumer and commercial photograph production:
  - + Portrait photography for passports, ID cards, weddings, etc.
  - + Photography for commercials, publishers, fashion, real estate or tourism.

- + Aerial photography
- +Videotaping: weddings, meetings, etc.
- Film production:
  - + Developing, printing and enlarging from negatives or cine-films
  - + Film developing and photo print testing
  - + Processing, restoration or retouching of photos
- Activities of photojournalists

This class also includes the activities of microfilming of documents.

*Except:*

- Processing film related to motion picture and television industries, see class 59111 (Motion picture production activities)
- Cartographic and spatial information activities, see class 71102 (Cartographic surveying activities).

**749 – 7490: Other professional, scientific and technological activities not elsewhere classified**

*74901: Hydro-meteorological activities*

This class includes:

- Weather forecasting.
- Measuring of water content, humidity, and storm circulation, etc.

*74909: Other professional, scientific and technological activities not elsewhere classified*

This class includes various services delivered to consumer clients. The activities require professional, scientific and technological skill levels:

- Translation and interpretation activities
- Activities of authors of scientific and technological books
- Activities of independent journalists.
- Business brokerage activities, i.e. purposeful arranging and sale of small and medium-sized businesses, including professional practices, but not including real estate brokerage.
- Patent brokerage activities (arranging for the purchase and sale of patents).
- Appraisal activities except appraisal of real estate and insurance (for antiques, jewellery, etc.)



- Bill settlement and freight rate information.
- Securities consulting.
- Agronomy consulting
- Other technological consulting.
- Activities of consultants except architecture, engineering and management consulting, etc.

This class also includes the activities carried out by agents or agencies on behalf of individuals usually involving the recruitment of personnel for motion picture, music production or other sports and entertainment attractions and the placement of books, plays, artworks, photographs, etc., with publishers or producers, etc.

*Except:*

- Wholesale of used motor vehicles by auctioning, see class 4511 (Wholesale of motor vehicles) and 45411 (Wholesale of motorcycles).
- Online auction activities (retail), see class 47910 (Retail sale via mail order or via internet).
- Activities of auctioning houses (retail), see class 47990 (Other retail sale not elsewhere classified).
- Activities of real estate brokers, see class 68200 (Real estate consultancy, brokerage and auctioning, land use right auctioning)
- Accounting activities, see class 69200 (Accounting and auditing activities, tax consultancy)
- Management consultancy activities, see class 70200 (Management consultancy activities).
- Architecture and engineering consultancy activities, see class 7110 (Architectural activities and related technical consultancy).
- Industrial and machinery design, see class 7110 (Architectural activities and related technical consultancy).
- Display of advertisement and other advertising design, see class 73100 (Advertising)
- Creation of stands and other display structures and sites, see class 73100 (Advertising).
- Activities of exhibitions and fairs, see class 82300 (Trade promotion).
- Activities of independent auctioneers, see class 82990 (Other business support service activities not elsewhere classified).
- Management of administrative programs, see class 82990 (Other business support service activities not elsewhere classified)
- Consumer credit and debt counseling see class 88900 (Other social work activities without accommodation)

- Activities of authors of scientific and technological books, see class 90000 (Creative, arts and entertainment activities).
- Activities of independent journalists; see class 90000 (Creative, arts and entertainment activities).

#### *75: Veterinary activities*

This section includes:

- Provision of animal healthcare facilities where animals are confined to be treated and monitored directly by highly qualified veterinarians.
- These activities are carried out by veterinary units upon their examining farms, kennels or homes, in consulting and surgery rooms or elsewhere.

This section also includes animal ambulance activities.

#### **750 – 7500 – 75000: Veterinary activities**

This class includes:

- Animal healthcare and control activities for farm animals.
- Animal healthcare and control activities for pet animals.

These activities are carried out by highly qualified veterinarians working in animal healthcare facilities. Animal healthcare activities occur upon examinations of farms, kennels or homes, in consulting and surgery rooms or elsewhere.

This class also includes:

- Activities of veterinary assistants or other auxiliary veterinary personnel.
- Specialized research and other diagnostic activities pertaining to animals.
- Animal ambulance activities.

#### *Except:*

- Farm animal feeding without healthcare, see class 01620 (Animal husbandry services)
- Sheep shearing, see class 01620 (Animal husbandry services)
- Herding services, agistment services, cattle castration, see class 01620 (Animal husbandry services)
- Activities related to artificial insemination, see class 01620 (Animal husbandry services).
- Pet animal feeding activities without healthcare, see class 96390 (Other personal service activities not elsewhere classified).

#### **N: ADMINISTRATIVE AND SUPPORT SERVICE ACTIVITIES**

This section includes the activities that support general business operations. They are different from the activities in section M because their primary purpose is not the transfer of specialized knowledge.

**77: LEASING OF MACHINERY AND EQUIPMENT (WITHOUT AN OPERATOR); LEASING OF PERSONAL AND HOUSEHOLD GOODS; LEASING OF NON-FINANCIAL INTANGIBLE ASSETS**

This section includes the renting and leasing of tangible and non-financial intangible assets, including a wide array of tangible goods, such as automobiles, computers, consumer goods and industrial machinery and equipment to customers for a periodic or long-term rental.

This section also includes:

- Leasing of motor vehicles.
- Leasing of recreational and sports equipment and personal and household equipment.
- Leasing of machinery and equipment used for business operations, including other transport equipment.
- Leasing of non-financial intangible assets.

*Except:*

- Financial leasing, see class 64910 (Financial leasing)
- Leasing of real estate, under section L (Real estate activities)
- Leasing of equipment with operator, classified according to the activities carried out with this equipment, to section F (Construction) or section H (Transportation and storage)

**Leasing of motor vehicles.**

*77101: Leasing of automobiles*

This class includes:

- Leasing of passenger cars (without drivers).
- Leasing of trucks, selling of trailers

*Except:*

- Leasing of automobiles with drivers, see class 493 (Other land transport)
- Financial leasing, see class 64910 (Financial leasing)

**772: Leasing of personal and household goods**

This group includes the leasing of personal and household goods as well as renting of recreational and sports equipment and video tapes. Activities general include short-term renting of goods although in some instances, the goods may be leased for a longer period of time.

### ***7721 – 77210: Leasing of sports and recreational equipment***

This class includes the leasing of recreational and sports equipment:

- Pleasure boats, canoes, sailboats
- Bicycles
- Beach chairs and umbrellas.
- Other sports equipment.
- Skis.
- Renting of video tapes and discs, see class 77220 (Renting of video tapes and discs)
- Leasing of other personal and household goods not elsewhere classified, see class 77290 (Leasing of other personal and household goods). - Leasing of leisure equipment as an integral part of recreational facilities, see class 93290 (Other amusement and recreation activities not elsewhere classified).

### ***7722 - 77220: Renting of video tapes and discs***

This class includes the renting of video tapes, CDs, DVDs, etc.

### ***772: Leasing of other personal and household goods***

This class includes the leasing of all kinds of (personal and household) goods, to households or businesses (except sports and recreational equipment)

- Textiles, wearing apparel and footwear
- Furniture, pottery, kitchenware, electrical appliances and housewares
- Jewellery, musical instruments, table and chairs, covering, costumes, etc.
- Books and magazines.
- Machinery and equipment used by amateurs or as a hobby, e.g. tools for home repairs
- Flowers and plants
- Electrical appliances for household use
- Leasing of cars, trucks and recreational vehicles without drivers, see class 7710 (Leasing of motor vehicles)
- Leasing of recreational and sports goods, see class 77210 (Leasing of sports and recreational goods)
- Renting of video tapes and discs, see class 77220 (Renting of video tapes and discs)

- Leasing of motor vehicles and caravans without drivers, see class 77309 (Leasing of other machinery, equipment and tangible goods not elsewhere classified)
- Leasing of office furniture, see class 77303 (Leasing of machinery and equipment, including computers) without operators)
- Provision of linen, work uniforms and related items by laundries, see class 96200 (Washing and cleaning of textile and fur products)

### **773 – 7730: Leasing of other machinery, equipment and tangible goods without operators**

This class includes:

- Leasing of machinery and equipment for agriculture and forestry, without operators
- Leasing of machinery and equipment for construction and civil engineering, without operators
- Leasing of office machinery and equipment, without operators
- Leasing of other machinery, equipment and tangible goods, not elsewhere classified, e.g. business goods

*Except:*

- Leasing of agricultural and forestry machinery and equipment without operators, see class 01610 (Cultivation service activities), 02400 (Support services to forestry)
- Leasing of construction and civil engineering machinery and equipment with operators, see section 43 (Specialized construction activities)
- Leasing of air transport equipment with operators, see section 51 (Air transport)
- Leasing of water transport equipment with operators; see section 50 (Water transport).
- Financial leasing, see class 64190 (Other monetary intermediation)
- Leasing of real estate, see class 6810 (Trading of own or rented property and land use rights)
- Leasing of tangible assets, see class 77110 (Leasing of motor vehicles), 7720 (Leasing of personal and household goods) and 7730 (Leasing of other machinery, equipment and tangible goods without operators)
- Renting of video tapes and discs, see class 77220 (Renting of video tapes and discs)
- Book renting, see class 77290 (Leasing of other personal and household goods)

#### ***77301: Leasing of agricultural and forestry machinery and equipment without operators***

This class includes:

- Leasing of machinery and equipment for agricultural and forestry, without operators

- Leasing of goods manufactured, e.g. agricultural tractors, see class 28210 (Manufacturing of agricultural and forestry machinery)

*77302: Leasing of construction machinery and equipment, without operators*

This group includes the leasing of machinery and equipment for construction and civil engineering without operators:

- Crane trucks
- Scaffolds and work platforms, without erection or dismantling

*77303: Leasing of office machinery and equipment (including computers) without operators*

This class includes the leasing of office machinery and equipment, without operators:

- Computers and peripheral equipment
- Duplicating machines, typewriters and word-processing machines
- Accounting machinery and equipment: cash registers, electronic calculators, etc.
- Office furniture

*77304: Leasing of aircrafts without operators*

This class includes:

- Leasing of aircrafts without pilots and aircrew.

*77305: Leasing of ships and outriggers without operators*

This class includes:

- Leasing of ships and outriggers without operators and ship crew.

*77309: Leasing of machinery, equipment and other tangible goods not elsewhere classified*

This class includes:

- Leasing of other equipment and tangible goods, without operators, for business activities:
  - + Engines
  - + Machine tools
  - + Mining and oil-field equipment
  - + Professional radio, television and communication equipment
  - + Motion picture production equipment

- + Measuring and controlling equipment
- + Other industrial, commercial and scientific machinery
- Leasing of land transport equipment (except motor vehicles) without operators:
- + Motorcycles, caravans and campers, etc.
- + Railroad vehicles

This class also includes:

- Leasing of containers
- Leasing of pallets
- Renting of animals (e.g. domestic animals, racehorses).

#### **774 - 7740 - 77400: Leasing of non-financial intangible assets**

This class includes the activities of using non-financial intangible products on a basis of royalty or licensing fee paid to the owner of such products. The use of these products can take various forms, such as permission for reproduction, use in subsequent processes or products, operating businesses under a franchise, etc. The current owners may or may not have created these products.

This class also includes:

- Leasing non-financial intangible products (except copyrights of books or software).
- Receiving royalties or licensing fees for the use of:
  - + Patents
  - + Trademarks or service marks
  - + Brand names
  - + Right to mineral extraction
  - + Franchise agreements
  - + Other non-financial intangible goods

*Except:*

- Leasing of copyrights and publishing rights, see section 58 (publishing activities), 59 (Motion picture, television program production, sound recording and music publishing activities).
- Producing, reproducing and distributing copyrighted works (books, software, film), see section 58 (publishing activities), 59 (activities of filmmaking, producing television programs, recording and publishing music).

- Leasing of real estate, see class 6810 (Trading of own or rented property and land use rights).
- Leasing of tangible assets, see class 7710 (leasing of motor vehicles), 772 (leasing of personal or household goods), 7730 (leasing of other machinery, equipment and tangible goods with operators).
- Renting of video tapes and discs, see class 77220 (Renting of video tapes and discs)
- Book renting, see class 77290 (Leasing of other personal and household goods)

## **78: EMPLOYMENT ACTIVITIES**

This section includes the activities of searching, selecting and replacing workers, supplying workers to clients' businesses at clients' requests for limited periods of time to supplement the workforce of the clients, and the workers' activities of providing human resources and human resource management services

This section also includes:

- Employment management research and referral
- Activities of theatrical casting agencies

*Except: Activities of arts organizations, see class 74909 (Other professional, scientific and technological activities not elsewhere classified)*

### **781 – 7810 – 78100: Activities of employment service agencies**

This class includes the listing of employment vacancies and referring applicants for employment, where the individuals referred are not employees of the employment agencies.

This class also includes:

- Personnel search, selection referral and placement activities including management.
- Activities of theatrical casting agencies
- Activities of on-line employment placement agencies

*Except: Activities of arts organizations, see class 74900 (Other professional, scientific and technological activities not elsewhere classified)*

### **782 – 7820 – 78200: Supplying of temporary workers**

This class includes the activities of supplying workers to clients' businesses at clients' requests for limited periods of time to supplement the workforce of the clients. The workers employed work in the sector of temporary employment services. However, units classified here do not supervise directly the workers' occupational activities for the clients.

### **783 – 7830: Human resources provision and management**

*78301: Local human resources provision and management*



This class includes the activities of supplying local workers and providing services for management of local workers at clients' requests, representing employer of record for the employees on matters relating to payroll, taxes, and other fiscal and human resource issues, but the units involved are not responsible for direction and supervision of employees.

*Except:*

- Provision of human resources for executive or managerial positions, see the respective economic activity of the business.
- Provision of single human resource element, see the respective economic activity of the element.

#### *78302: Overseas human resources provision and management*

This class includes the activities of supplying local workers and providing services for management of overseas workers at overseas companies' requests; representing employer of record for the employees on matters relating to payroll, taxes, and other fiscal and human resource issues, but the units involved are not responsible for direction and supervision of employees.

*Except:*

- Provision of human resources for executive or managerial positions, classified according to the respective economic activity of the business.
- Provision of single human resource element, see the respective economic activity of the employment.

#### *79: TRAVEL AGENCY, TOUR OPERATOR AND RELATED SERVICE ACTIVITIES*

This section includes the activities of units primarily engaged in selling travel products, tours, and transportation and accommodation services to the tourists and travelers. Also included are the activities of arranging and assembling tours that are sold through travel agencies or directly by agents such as tour operators, as well as other auxiliary services related to promotion and operation of tours.

This section also includes activities of tourist guides.

#### **791: Travel agency and tour operator activities**

This section includes the activities of agencies in selling travel products, tours, transportation and accommodation services to the tourists, other activities included are arranging and assembling tours that are sold through travel agencies or directly by agents such as tour operators.

#### **7911 – 79110: Travel agencies**

This section includes the activities of travel agencies in selling travel products, tours, transportation and accommodation services to tourists, etc.

#### **7912 - 79120: Tour operators**

This class includes the activities of arranging and assembling tours that are sold through travel agencies or directly by tour operators. These tours may include any or all of the following:

transportation, accommodation, food, visits to museums, historical sites, cultural sites, theaters, musical or sporting events.

This section also includes activities of tourist guides.

### **799 – 7990 – 79900: Service activities for promotion and operation of tours**

The activities in this class include:

- Provision of travel-related reservation services for transportation, hotels, restaurants, motor vehicle rentals, entertainment and sport.
- Provision of time-shared services.
- Selling of tickets for theater and sporting events and other entertainment events.
- Provision of support services such as travel information and guidance for tourists.
- Tour promotion.

*Except:*

- Activities of travel agencies and tour operators, see class 79110 (travel agencies) and class 79120 (tour operators)
- Organization and operation of events such as meetings, conventions and press conferences, see class 82300 (Trading promotion)

### **80: INVESTIGATION AND SECURITY ACTIVITIES**

This section includes the safety-related services such as: investigation and detective services; guard and patrol services; picking up and delivering money, receipts and other valuable items with personnel and equipment to protect such properties while in transit; operation of electronic security alarm system, such as burglar and fire alarms, and security camera system, with sale, installment and repair services. If these services are provided separately, they shall be under class of retailing or construction activities, etc.

### **801 – 8010 – 80100: Private security activities**

This class includes the following services: guard and patrol services, picking up and delivering money, receipts or valuable items with personnel and equipment to protect such properties while in transit.

Other activities in this class include:

- Armored car services
- Bodyguard services
- Detector machine services
- Fingerprinting services

- Security guard services

*Except:*

- Safety activities see class 84230 (public order and safety activities).

### **802 – 8020 – 80200: Security system services**

This class includes:

- Monitoring or remote monitoring of electronic security alarm system such as burglar or fire alarms, including their maintenance.

- Installing, repairing, rebuilding and adjusting mechanical or electronic locking devices and safes.

The units undertake these activities may participate in the sale of mechanical or electronic locking devices and safes.

*Except:*

- Installation of electronic security alarm system; see class 43210 (electronic system installation)

- Sale of mechanical or electronic locking devices or safes without inspection, installation or maintenance services, see class 47599 (retail sale of household appliances in specialized stores, not elsewhere classified).

- Security consultancy services, see class 74909 (Other specialized scientific and technological activities, not elsewhere classified).

- Public order and safety activities, see class 84230 (public order and safety activities).

- Key duplication services, see class 95290 (Repair of bicycles, watches, personal and household properties not elsewhere classified).

### **803 – 8030 – 80300: Investigation services**

This class includes investigation and detective services. All activities of all private detectives, according to the types of clients or purposes of investigation.

#### **81: CLEANING SERVICES FOR BUILDINGS AND LANDSCAPES**

This section includes: the interior and exterior cleaning of all types of buildings, cleaning of industrial machinery, trains, buses, airplanes, etc, cleaning of roads and sea tankers, disinfecting and exterminating of building, ships, trains, etc., bottle cleaning, street sweeping, snow removal, provision of landscape care and maintenance services, along with the design of landscape plans and/or construction (i.e. installation) of walkways, repair of walls, decks, fences and similar structures.

### **811 – 8110 – 81100: Combined support services**

This class includes the combined support services which are provided for the facilities of customers such as furniture cleaning and maintenance, trash disposal, guard and security, mailing, reception,

laundry and other related services to fulfill the clients' requests. The units providing such services are not related to or responsible for the core business or activities of clients.

*Except:*

- Provision of only one support service (e.g. general interior cleaning), see the appropriate class corresponding with the service rendered.

- Provision of management and operating staff for the complete operation of a client's establishment such as a hotel, restaurant, hospital, see the class of the unit operated.

Provision of management and operation of the client's website and/or data processing, see class 62020 (computer consultancy and computer system management).

## **812: Cleaning services**

The activities in this class include general interior cleaning of all types of buildings, exterior cleaning of buildings, road cleaning, disinfecting and exterminating activities for buildings and industrial machinery, bottle cleaning, street sweeping and snow removal.

*Except: Agricultural pest control, sandblasting and similar activities for building exteriors (construction), blanket washing and carpet shampooing, drapery and curtain cleaning (other services). Post-construction cleaning of new buildings (construction).*

### **8121 – 81210: General cleaning of buildings**

The activities in this class include:

- General (non-specialized) cleaning of all types of buildings, such as:

+ Offices

+ Apartments or houses

+ Factories

+ Shops

+ Other multi-unit residential and business buildings.

These activities cover mostly interior cleaning of buildings although they may also include cleaning of exterior areas such as windows or passageways.

*Except: Specialized interior cleaning activities, such as chimney cleaning, cleaning of fireplaces, incinerators, boilers, ventilation ducts and other parts of ducts; see class 81290 (specialized industrial cleaning activities)*

### **8129 – 81290: Specialized industrial cleaning activities**

The activities in this class include:

- Exterior cleaning of all types of buildings, including offices, factories, stores and other multi-unit residential buildings.

- Specialized cleaning services for buildings, such as window cleaning, chimney cleaning or cleaning of fireplaces, incinerators, boilers, ventilation ducts and other parts of ducts.
- Cleaning or maintenance of swimming pools.
- Cleaning of industrial machinery.
- Cleaning of trains, buses and airplanes, etc.
- Cleaning of roads and oil vessels.
- Disinfecting and exterminating services.
- Street sweeping and snow removal.
- Other building cleaning activities not elsewhere classified.

*Except:*

- Agricultural pest control, see class 01610 (Cultivation service activities).
- Automobile cleaning and car wash, see class 45200 (Maintenance and repair of cars and motor vehicles).

**813 – 8130 – 81300: Landscape care and maintenance services**

The activities in this class include:

- Planting, care and maintenance of:
  - + Parks and gardens for
  - + Private and public housing.
  - + Public or semi-public buildings (schools, hospitals, administrative buildings, churches, etc.)
  - + Municipal grounds (parks, green areas, cemeteries, etc.)
  - + Highway greenery (roads, railway lines, tramlines, ports).
  - + Industrial and commercial buildings.
- Planting of greenery for:
  - + Buildings (roof gardens, façade gardens, indoor gardens).
  - + Sports grounds, play grounds and recreational parks (sports grounds, play grounds, lawns for sunbathing, golf courses).
  - + Flowing and stationary water (basins, alternating wet areas, ponds, swimming pools, ditches, rivers, streams, plant sewage systems).

+ Plants for protection against noise, wind, erosion and dazzling.

Other activities in this class include:

- Design and auxiliary construction services.
- Working the soil in favorable agricultural and ecological conditions.

*Except:*

- Commercial production and planting for commercial production of plants, see section 01 (Agriculture and related services), class 014 (animal husbandry), and section 02 (Forestry and related services).
- Tree nurseries (except forest tree nurseries), see class 013 (Propagation and growing of agricultural cultivars).
- Construction activities for landscaping purposes, under section F (construction).
- Landscape design and agricultural activities, see class 7110 (agricultural activities and related technical consultancy).

## **82: ADMINISTRATIVE, OFFICE SUPPORT AND OTHER BUSINESS SUPPORT ACTIVITIES**

This section includes the provision of day-to-day office administrative services and routine business support functions for others, on a fee or contract basis.

This section also includes the provision of business support services not elsewhere classified.

### **821: Office administrative and support activities**

This section includes the provision of day-to-day office administrative services such as financial planning, book keeping, personnel and physical distribution for others on a fee or contract basis.

This class also includes the support activities on a fee or contract basis, which are routine business support functions and traditional operations.

*Except: Provision of staff to carry out complete business operation.* Units engaged in one particular aspect of these activities are classified according to that particular activity.

#### **8211 – 82110: Combined office administrative services**

This class includes the provision of a combination of day-to-day office services, such as reception, financial planning, book keeping, personnel and mail delivery services, etc., for others on a fee or contract basis.

*Except:*

- Provision of staff to carry out the complete business operation. The units engaged in these activities are classified according to the business activity performed.
- Provision of one particular aspect of these activities; classification is subject to the particular activity.

## **8219: Photocopying, document preparation and other office support activities**

### *82191: Photocopying and document preparation*

This class includes:

- Document preparation.
- Document editing and proofreading.
- Typewriting, word processing or desktop publishing.
- Letter or resume writing.
- Photocopying.
- Blueprinting.
- Word processing.
- Other document copying services without printing, such as offset printing, quick printing and digital printing.

*Except:*

- Document printing (offset printing, quick printing, etc.) see class 18110 (printing).
- Specialized stenotype services such as court reporting, see class 82199 (other specialized office support services).
- Public stenography services, see class 82990 (other business support services not elsewhere classified).

### *82199: Other office support services*

This class includes:

- Secretarial support services.
- Transcriptions of documents and other secretarial services.
- Provision of mailbox rental and other mailing services (except direct mail advertising)
- Mailing services.

## **822 - 8220 - 82200: Activities of call centers**

This class includes:

- Activities of inbound call centers, such as answering calls from clients by using human operators, automatic call distribution, computer telephone integration, interactive voice response system or

other simple methods for receiving orders, providing product information and addressing clients' complaints.

- Activities of outbound call centers using similar methods for selling or marketing goods or services to potential clients, undertaking market research activities or conducting surveys and undertaking similar activities for clients.

### **823 - 8230 - 82300: Trade promotion**

This class includes the organization, promotion and/or management of events such as business and trade shows, product launch events and meetings, whether or not including the management and provision of staff to undertake organizational tasks.

### **829: Other business support services not elsewhere classified**

This class includes the support activities of collection agencies, credit bureaus and other business support activities not elsewhere classified.

#### ***8291 – 82910: Activities of collection agencies and credit bureaus***

This class includes the collection of payments for claims and remittance of such payments to clients, such as bill or debt collection services.

This class also includes activities of collecting information, such as credit and employment histories on businesses, providing information for financial institutions, retailers and other people who have a need to evaluate the creditworthiness of individuals and businesses.

#### ***8292 – 82920: Packaging services***

This class includes:

- Packaging services on a fee or contract basis, whether or not these services including an automatic process:

+ Bottling of liquid, including beverages and food.

+ Packaging of solids.

+ Packaging for storage of pharmaceutical preparations.

+ Stamping, labeling and sealing.

+ Gift wrapping.

*Except:*

- Production of soft drinks and mineral water, see class 1104 (production of non-alcoholic beverages and mineral water).

- Packaging services related to transport, see class 5229 (other transportation support services).

#### ***8299 – 82990: Other business support services not elsewhere classified***



This class includes:

- Provision of written report processing and stenotype services, such as:
- + Court reporting or stenotype recording services.
- + Public stenography services.
- Real-time closed captioning of television performances of meetings.
- Address bar coding services.
- Mail presorting services.
- Repossession services.
- Parking fee collection services.
- Activities of independent auctioneers.
- Management and public order activities at markets.
- Other business support activities not elsewhere classified (e.g. co-working spaces for innovative startup enterprises).

*Except:*

- Document preparation activities, see class 8219 (photocopying, document preparation and other specialized office support activities).
- Provision of film or tape subtitling services, see class 59120 (post-production services).

**O: ACTIVITIES OF VIETNAM COMMUNITIS PARTIES, SOCIAL-POLITICAL ORGANIZATIONS, STATE MANAGEMENT AND NATIONAL DEFENSE; COMPULSORY SOCIAL SECURITY**

This section includes the state management activities: including the making and enactment of laws and their pursuant regulations, as well as the supervision of the implementation of laws, national defense, residence services, foreign affairs and the administration of governmental programs.

This section also includes:

- Compulsory social security activities.
- Legal or institutional status which is not, in itself, the determining factor for an activity to belong to this section. Activities being of a nature not suitable under this section, though occurring in a similar field, shall be classified elsewhere in the classification system. For example the administration of school system (regulations, exams, curricular) falls under this section, but the teaching itself does not, shall be classified into section P (Education and Training) instead, or medical units (in prisons or military hospitals) are classified into section Q (Health activities). Some activities described in this section may be undertaken by non-government organizations.

**84: ACTIVITIES OF VIETNAM COMMUNITIS PARTIES, SOCIAL-POLITICAL ORGANIZATIONS, STATE MANAGEMENT AND NATIONAL DEFENSE; COMPULSORY SOCIAL SECURITY**

**841: Activities of Vietnam Communist Party, social-political organizations, state management and social-economic policy administration**

**8411: Activities of Vietnam Communist Party, social-political organizations, general state management and combined economic administration**

*84111: Activities of Vietnam Communist Party and social-political organizations*

This class includes:

- Activities of Vietnam Communist Party for developing policies toward national economic and social growth as directions for the Government to determine specific actions related to such growth. These activities involve specialized central units, sectional units, local units and grassroot units of Vietnam Communist Party.

- Activities of bodies under Vietnam General Confederation of Labor, Ho Chi Minh Communist Youth Union, Vietnam's Women Union and Vietnam Fatherland Front for involving their members in implementation of every policy of the Vietnam Communist Party and the Government in each period of national social-economic growth. To be specific:

+ Activities of bodies under Vietnam General Confederation of Labor; these activities involve the specialized central units, local units, sectional and grassroot units of trade unions in state-owned enterprises and other state-funded businesses.

+ Activities of Vietnam Communist Youth Union: these activities involve the specialized central units, sectional units, local and grassroot units of the Youth Union, whose operations are mainly funded by State Budget.

+ Activities of Vietnam Women's Union: these activities involve specialized central units, sectional units, local and grassroot units of Vietnam Women's Union, whose operations are mainly funded by State Budget.

+ Activities of Vietnam Fatherland Front: these activities involve the specialized central units and local units of Vietnam Fatherland Front, whose operations are mainly funded by State Budget.

+ Farmer's Union, Veteran, war veteran association etc.

*Except:*

- Manufacturing activities (whether or not involving market traits) undertaken by bodies of Vietnam Communist Party. These activities shall be classified accordingly in the industrial classification system. To be specific:

+ Newspaper publishing activities undertaken by bodies of Vietnam Communist Party, see class 5813 (publishing of newspapers, journals and periodicals).

+ Education and training activities provided by bodies of Vietnam Communist Party, classified accordingly in section P (education and training).

+ Research and development activities undertaken by bodies of Vietnam Communist Party, see class 722 (scientific research and technological development on social sciences and humanities).

- Manufacture of physical products and services (whether or not involving market traits) by units under social-political organizations (e.g. newspaper publishing, education and training, etc.). These activities shall be classified accordingly in the industrial classification system.

**84112: General state management and combined economic administration activities**

This class includes the activities of general public administration (i.e. law soft enforcement, legislation, financial administration at all echelons of the government) and supervision of social-economic activities.

This class includes:

- Legislative and executive administration of central, regional and provincial bodies.
- Administration and supervision of fiscal affairs:
  - + Operation of taxation system.
  - + Collection of taxes and duties on goods and investigation into tax violations.
  - + Customs administration.
- Budget allocation and management of public funds and debts:
  - + Raising and receiving moneys and managing their disbursements.
- Administration of overall (civil) research and development policies (R&D) and their connections.
- Administration and organization of overall social and economic planning and statistical services at various levels of the Government.
- State management of religions.

*Except:*

- Operations of the buildings owned by or related to the government, see class 6810 (Trading of own or rented property and land use rights).
- Administration of research and development policies (R&D) intended to improve personal well being and associated funds, see class 84120 (state management of health care, education, cultural services and other social services (except compulsory social security)).
- Administration of research and development policies (R&D) intended to improve economic performance and competitiveness, see class 84130 (state management of specialized economic sections).
- Administration of research and development policies (R&D) related to national defense and of associated funds, see class 84220 (national defense activities).

**8412 – 84120: State management of healthcare, education, cultural services and other social services (except compulsory social security)**

This class includes:

- Public administration of programs aimed to improve personal well being such as: health, education, culture, sports, recreation, environment, housing and social services.
- Administration of research and development policies (R&D) and associated funds for these areas.

This class also includes:

- Sponsoring of recreational and cultural activities.
- Distribution of grants to artists.
- Administration of clean water supply programs.
- Administration of waste collection and disposal operations.
- Administration of environmental protection programs.
- Administration of housing programs.

*Except:*

- Sewage and refuse disposal and recycling activities, see section 37 (sewerage), 38 (waste collection, treatment and disposal; materials recycling), 39 (pollution treatment and other waste management services).
- Compulsory social security activities, see class 84300 (compulsory social security activities).
- Educational activities, see section 85 (education and training).
- Health-related activities, see section 86 (health activities).
- Activities of libraries and archives, see class 91010 (activities of libraries and archives).
- Operations of museums and other cultural sites, see class 91020 (conservation activities, museums).
- Other sporting and recreational activities, see section 93 (sporting, amusement and recreational activities).

### **8413 – 84130: State management of specialized economic sections**

This class includes:

- Administration and regulation, including subsidy allocation for different economic sections:
  - + Agriculture
  - + Land use
  - + Energy and mineral sources
  - + Transport

- + Communication
- + Hotels and tourism
- + Wholesale and retail trade
- Administration of research and development policies (R&D) and associated funds to improve economic performance
- Administration of general labor affairs.
- Implementation of the regional measurement and development policy, e.g. to reduce unemployment.

*Except: Research and experimental development activities, see section 72 (Scientific research and technological development).*

### **842: Provision of services for the whole country**

This class includes service activities regarding foreign affairs, national defense and public safety.

#### **8421 – 84210: Foreign affairs**

This class includes:

- Administration and operation of diplomatic security activities, embassies and consulates located abroad or overseas offices of national organizations operating on global scale.
- Administration, operation and support for information and cultural services beyond national boundaries.
- Ad to foreign countries, whether through international organizations or not.
- Provision of military aid for foreign countries.
- Management of foreign trade, international financial and technical affairs.

*Except: Support for international disasters or refugee aid, see class 88900 (Other social work activities without accommodation).*

#### **8422 – 84220: National defense activities**

This class includes:

- Administration and operation of military defense affairs covering land, water and air, such as:
  - + Forces of army, navy and air force.
  - + Engineering, transport, communications, intelligence, logistics and other defense support forces.
  - + Reserve and auxiliary forces for national defense.

- + Logistics (provision of equipment and military supplies).
- + Health activities for military personnel in the field.
- Administration, operation and support for defense forces.
- Support for combat planning and military and public security exercises.
- Administration of defense-related research and development (R&D) projects and associated funds.

*Except:*

- Research and experimental development activities, see section 72 (Scientific research and technological development).
- Provision of military aid for foreign countries, see class 84220 (national defense activities).
- Activities of military tribunals, see class 84230 (Public order and safety activities).
- Provision of supplies for natural disasters and emergencies, see class 84230 (public order and safety activities).
- Educational activities of military schools, see class 854 (tertiary education).
- Activities of military hospitals, see class 861 (activities of hospitals and clinics).

**8423 - 84230: Public order and safety activities**

This class includes:

- Administration and operation of regular and auxiliary police forces supported by the governmental authorities at ports and borders, and of other special police forces, including traffic operation, civil registration, maintenance of arrest records.
- Fire fighting and prevention.
- Administration and operation of regular and auxiliary units in fire prevention, rescue of persons and animals, assistance in civic disasters, floods, road accidents, etc.
- Exercising of the right to initiate public prosecutions, control the settlements of criminal, administrative, civil, marriage and family, business, commercial and labor disputes, and other disputes as prescribed by laws.
- Administration and operation of administrative aspects of civil and criminal law courts, military tribunals and the judicial system, including legal representation and counsel on behalf of the government.
- Enforcing of judgments and interpretation of the law.
- Arbitration of civil actions.

- Prison administration and provision of correctional services, whether their administration and operation is done by government units or by private units on a contract basis.
- Provision of emergency aid in case of disasters.

Except:

- Forestry fire-prevention, see class 02400 (forestry services).
- Oil and gas field fire fighting, see class 09100 (Support activities for crude petroleum and natural gas extraction).
- Firefighting and fire prevention services at airports, which are provided by the non-specialized units, see class 52239 (Other support services for air transport).
- Consultancy and representation in civil, criminal and other cases, see class 69101 (legal representation and consultancy activities)
- Operation of police laboratories, see class 721 (Scientific research and technological development in natural sciences and engineering).
- Administration and operation of military forces, see class 84220 (national defense activities).
- Activities of prison schools, see section 85 (education and training).
- Activities of prison hospitals, see class 861 (activities of hospitals and clinics).

### **843 – 8430 – 84300: Compulsory social security**

This class includes:

- Funding and operation of the government-provided social security programs:
  - + Sickness, maternity, work accident and unemployment insurances.
  - + Retirement pensions
  - + Programs covering losses of income due to temporary disablement, widowhood, death, etc.

*Except:*

- Compulsory social security, see class 65300 (social insurance).
- Provision of social welfare services (without accommodation), see class 8810 (Social work activities without accommodation for persons having rendered meritorious services, wounded and sick soldiers, elderly and disabled), 88900 (other social work activities without accommodation).

### **P: EDUCATION AND TRAINING**

This section includes the education and training activities at any level for any profession in oral or written forms as well as by radio or television or other means of communication. The educational

activities by different educational institutions within the regular school system at different levels as well as literacy eradication and adult education programs, etc.

This section also includes:

- Military academies and schools, prison schools, etc., at respective levels.
- For each level of initial education, the classes include special education for students with physical or mental disability. Educational activities of both public and private institutions, fundamental instruction concerned with sports and recreational activities and education support activities.

## ***85: EDUCATION AND TRAINING***

### **851: Pre-primary education**

This class includes pre-primary education activities of providing care and education for children from 3 months to 6 years of age.

#### ***8511 - 85110: Pre-school education***

This class includes the educational activities for children from 3 months to 3 years of age; these activities aim to develop children's physique, awareness and concentration in collective works and are designed to introduce children to a school-type environment.

#### ***8512 - 85120: Kindergarten education***

This class includes the educational activities for children from 3 years to 6 years of age, aiming to develop children's physique, sentiments, intelligence, aesthetic sense and initial elements of their personalities, and prepare them for first grade. These educational activities focus on collective works and are designed to introduce children to a school-type environment.

### **852: Secondary education**

#### **8521-85210: Primary education**

This class includes:

- Elementary education activities in 5 academic years, from first grade to fifth grade. Students enter first grade at the age of six; elementary education is the first foundation for developing students' moral judgments, intelligence, physique, aesthetic sense and potential; prepare students for secondary school.
- Such education is generally provided for kids, however, the provision of literacy eradication programs within or outside the school system, which are similar to the contents of elementary education programs but are intended for those considered too old to enter primary schools, is also included.
- Also included is the provision of talent programs for kids in gifted schools (singing, dance, music, languages, sports, etc.) And primary-level programs suited for kids with special needs.
- Educational programs, at a similar primary-level, provided for adolescents in minority ethnic groups and remote areas or children of state officials, etc.



The education may be provided in classes or through radio, television broadcast, internet or correspondence.

*Except: Adult education, see section 855 (other education)*

### **8522 – 85220: Lower secondary education**

This class includes:

- Provision of lower secondary education for students within 4 academic years, from sixth grade to ninth grade. Students must complete primary school before entering sixth grade. They enter sixth grade at the age of 11; the lower secondary education consolidates and develops the contents taught at primary education level; and ensures that students have basic secondary education and equips them with basic technical and career-oriented knowledge necessary to advance to upper secondary education or participate in primary or secondary training programs or other professional training programs, or to engage in working.

- Also included is the provision of talent programs for students in gifted schools (singing, dance, music, languages, sports, etc.) And lower secondary-level programs suited for students with special needs.

- Provision of lower secondary-level programs suited for adolescents who work and study at the same time and who come from minority ethnic groups, etc.

The education may be provided in classes or through radio, television broadcast, internet or correspondence.

*Except: Adult education, see section 855 (other education)*

### **8523 – 85230: Upper secondary education**

This class includes:

- Provision of upper secondary education in 03 academic years, from tenth grade to twelfth grade. Students who enter tenth grade must have certificates of lower secondary education. They enter tenth grade at the age of 15; the upper secondary education consolidates and develops achievements gained from lower secondary education; and completes the general education and provides ordinary technical and career-oriented knowledge for students to bring into full play their potentials and choose the right directions, advance to tertiary education, professional secondary education and vocational education or to engage in working.

- Also included is the provision of talent programs for students in gifted schools (singing, dance, music, languages, sports, etc.) And upper secondary-level programs suited for students with special needs.

- Provision of upper secondary-level programs suited for adolescents who work and study at the same time and who are from minority ethnic groups, etc.

The education may be provided in classes or through radio, television broadcast, internet or correspondence.

*Except: Adult education, see section 855 (other education)*

### **853: Vocational education**

This class includes:

Provision of education programs at primary, secondary and college levels.

*Except: Other vocational education programs for workers, which satisfy the need for human resources in production, business and services that do not require certificates or qualifications, under code 855 (other education).*

#### **8531 – 85310: Primary vocational training**

This class includes:

Provision of primary vocational education programs to learners, aiming to improve their ability in performing simple tasks of each job. The training period is from 03 months to less than 01 year and the actual minimum training time for learners, who have education background suited with their jobs, must be 300 hours.

*Except:*

- Specialized training programs of less than 3 months, which are provided for adults without certifications, see class 855 (other education).
- Technical and vocational college-level education, see class 85330 (college training) and university-level education, see class 854 (tertiary education).

#### **8532 – 85320: Professional secondary training**

This class includes:

- Provision of academic programs for learners who can do basic-level jobs and perform complicated tasks of their training major or profession; can apply engineering and technology in their jobs and work independently or in groups; the period of such training under fixed curriculum is from 01 to 02 academic years, with regards to learners who possess lower secondary diplomas, depending on each of their training major or profession.

*Except:*

- Technical and vocational college-level education, see class 85330 (college training) and university-level education, see class 854 (tertiary education).
- Except: Adult education, see section 855 (other education)

#### **8533—85330: College training**

This class includes: the provision of academic programs for learners who can do secondary-level jobs and solve issues common to their training major or profession; show creative potential, apply modern engineering and technology in their jobs, and provide guidance for people in their groups and supervise these people's tasks. An academic program under fixed curriculum may take 02 to 03 years for learners who possess high school diplomas, or 01 to 02 years for learners who have graduated from high schools or vocational secondary schools in the same major or who have completed high school courses and passed high school exams.

*Except: Adult education, see section 855 (other education)*

## **854: Tertiary education**

### **8541 – 85410: University training**

This class includes:

- Activities of new and advanced training provided by academies and universities. An academic program may take 03 to 05 consecutive years, depending on each training major, with regards to holders of high school diplomas or professional secondary training diplomas and those who have completed high school courses and passed the high school exams according to the regulations of Ministry of Education and Training; this academic program may also take 01 to 02 years for holders of college degrees in the same major to achieve level 6 of national qualifications framework. Regardless of the form of training.

The training programs and their outcome standards are designed in accordance with each training major, with the aim to equip students with knowledge, skills, sense of self-reliance and professional responsibility to advance their studies to higher level.

### **8542 – 85420: Master's programs**

This class includes:

- Activities of advanced training programs in academies and universities. An average academic training period may take 01 to 02 consecutive years, depending on each type of training program, for holders of university degrees to achieve level 7 of national qualifications framework.

The training programs and their outcome standards are designed to equip students with deep or interdisciplinary knowledge, skills, sense of self-reliance and professional responsibility.

*Except: Adult education, see section 855 (other education)*

### **8543 – 85430: PhD programs**

This class includes:

- Activities of PhD training programs which may take 03 to 04 consecutive academic years, depending on each training major, for holders of bachelor's or master's degrees to achieve level 8 of national qualifications framework.

Such training programs are designed according to each research major, with the aim to equip graduated researchers with knowledge and practical skills to conduct independent research, creatively solve scientific and technological issues, and give professional instructions to others.

*Except: Adult education, see section 855 (other education).*

## **855: Other education**

This class includes the activities of general secondary education and continuing vocational education and professional training. Instruction may be oral or written and may be provided in classes or by radio, television, internet or other means of communications.

This class also includes training camps and schools that provide instruction in athletic activities for groups or individuals, foreign language instruction, instruction in the arts, dramas or music or other instruction, or specialized training.

*Except: educational activities described in section 852 (secondary education), 853 (vocational education), 854 (tertiary education).*

### **8551 – 85510: Sports and recreation education**

This class includes the activities of camps and schools that provide instruction in athletic activities for groups or individuals. Also included are the day and night activities of sports camps. However, this class does not include the activities of academies, colleges and universities. The instruction may be given in diverse settings, such as at the units' or clients' training facilities, other educational institutions or by other means of teaching. The instruction provided in this class may be formally organized.

This class also includes:

- Sports instruction (e.g. Baseball, basketball, soccer, etc.)
- Sports and camping instructions.
- Cheerleading instruction.
- Gymnastic instruction.
- Horse riding instruction.
- Swimming instruction.
- Professional sports coaches, teachers and instructors.
- Martial arts instruction.
- Card game instruction.
- Yoga instruction.

*Except: Cultural education, see class 85520 (cultural education).*

### **8552 - 85520: Cultural education**

This class includes the provision of instruction in arts, dramas and music. The units giving such instruction may be named "schools", "studios", "classes", etc. These units provide formally organized instruction, mainly for hobby, recreational or self-development purposes, but such instruction does not lead to a professional diploma.

This class also includes:

- Piano and other music instruction.
- Painting instruction.

- Dance instruction.
- Drama instruction.
- Fine arts instruction.
- Performing arts instruction.
- Photography instruction (except commercial activities).

**8559 – 85590: Other education not elsewhere classified**

This class includes the provision of instruction and specialized training for adults, not comparable to general education in class 852 (secondary education), class 853 (vocational education), class 854 (tertiary education). This class does not include the activities of academies, colleges and universities. The instruction may be given in diverse settings, such as at the units or client's training facilities, educational institutions, workplaces or homes, possibly through correspondence, television, internet, in classrooms or by other means. This instruction does not lead to high school diploma or undergraduate degree.

To be specific:

- Education by refresher course providers, which is not definable by level.
- Tutoring services.
- Academic preparation.
- Learning centers offering remedial courses.
- Professional examination review courses.
- Language instruction and communication skills instruction.
- Speed reading instruction.
- Religious instruction.
- Schools organized by bodies of Vietnam Communist Party and authorities.

This class also includes:

- Driving training for non-driver learners.
- Flying training.
- Self-protection training.
- Survival training.
- Public speaking training.

- Computer training.

*Except:*

- Adult literacy programs, see class 85210 (Primary education), lower secondary education and upper secondary education, see class 85220 - 85230 (lower secondary education and upper secondary education),

- Driving schools for occupational drivers, see class 853 (vocational education).

- College education, see class 853 (vocational education), university and post-graduate education, see class 854 (tertiary education).

### **856 – 8560 – 85600: Education support services**

This class includes:

- Provision of non-instructional services that support educational processes or system.

+ Educational consulting.

+ Educational guidance counseling services.

+ Educational testing evaluation services.

+ Educational testing services.

+ Organization of student exchange programs.

*Except: Research and experimental development on social sciences and humanities, see class 722 (Scientific research and technological development in the field of social sciences and humanities).*

## **Q: HEALTH AND SOCIAL WORK ACTIVITIES**

This section includes the provision of health and social work activities. This includes a wide range of activities, starting from health care provided by trained medical professionals in hospitals or other health facilities, to residential care activities that involve a degree of health care activities and to social work activities not involving the services of healthcare professionals.

### **86: HEALTH ACTIVITIES**

This section includes the activities of short term or long term hospitals, general or specialty medical, surgical, psychiatric and substance abuse hospitals, sanatoria, preventoria (tuberculosis), medical nursing homes, asylums, mental hospital institutions, rehabilitation centers, leprosaria and other human health institutions which have accommodation facilities and which engage in providing diagnostic and medical treatment to inpatients with any of a wide variety of medical conditions.

This section also includes the activities of medical consultation and treatment in the field of general and specialized medicine by general practitioners and medical specialists and surgeons. Dental practice activities of a general or specialized nature and orthodontic activities. Health activities which are not performed by hospitals or by practicing medical doctors but by paramedical practitioners legally recognized to treat patients.

## **861 – 8610: Hospital and clinic activities**

### *86101: Hospital activities*

This class includes:

- Activities of (general and specialized) hospitals, nursing homes, leprosaria and other medical institutions that conduct studies and provide treatment to inpatients.
- These activities are chiefly directed to inpatients and are carried out under direct supervision of experienced medical doctors and medical practitioners; with services of medical and paramedical staff working in the same institutions, and with services of technical and laboratory facilities for diagnosing and treating patients.

*Except:*

- Testing and inspection of all types of materials and products, except medications, see class 71200 (technical examination and analysis).
- Veterinary activities, under code 75000 (Veterinary activities).
- Health activities for military personnel in the field, see class 84220 (national defense activities).
- Dental practice activities of general or specialized nature, such as dentistry, pediatric dentistry, oral pathology and orthodontic activities, see class 86202 (Dental practice activities).
- Private consultants' services for inpatients, see class 86201 (Medical practice activities).
- Drug testing, see class 86990 (Other health activities not elsewhere classified).
- Ambulance transport activities, see class 86990 (Other health activities not elsewhere classified).
- Other human health activities, see class 86990 (other health activities not elsewhere classified).

### *86102: Activities of medical units and ministerial/sectional medical units.*

This class includes:

- Activities of communal or ward-level public health facilities, such as medical service units (health stations), maternity houses, medical clinics, etc., or privately operated facilities on a similar scale.
- Activities of medical clinics of the army, prisons, offices, schools and enterprises within the authority of ministries and authorities.

## **862 – 8620: Medical and dental practice activities**

This class includes the activities of general and specialized medical clinics and dental clinics that chiefly provide diagnostic services and prescription treatment to outpatients through services of experienced medical doctors and medical practitioners.

### *86201: Medical practice activities*

This class includes:

- Medical consultation and treatment in the field of general and specialized medicine by general practitioners and medical specialists and surgeons.
- Family planning centers providing medical treatment, such as sterilization and termination of pregnancy, without accommodation.
- These activities can be carried out in private practice, class practices and in hospital outpatient clinics, nursery home for the elderly, labor organizations as well as in patient's homes.
- Private consultants' services to inpatients.

*Except:*

- Inpatient hospital activities, see class 86101 (Hospital activities).
- Paramedical activities such as those of midwives, nurses and physiotherapists, see class 86990 (Other health activities not elsewhere classified).

#### **86202: Dental practice activities**

This class includes:

- Activities of dental clinics.
- Dental practice activities of general or specialized nature, such as dentistry, pediatric dentistry, oral pathology.
- Orthodontic activities.
- Dental surgery activities.
- Dental consultation and care.

*Except: Production of artificial teeth, denture and prosthetic appliances by dental laboratories, under code 32501 (Manufacture of medical and dental instruments and supplies).*

#### **869: Other health activities**

##### **8691 – 86910: Preventive medicine activities**

This class includes activities of central and local units that carry out propaganda on sanitary affairs for epidemic prevention, injection, prevention of social (i.e. venereal) diseases, prevention of HIV/AIDS, prevention of germ warfare, chemical or radiological warfare, etc.

*Except: Activities of medical facilities, see class 86101 (hospital activities), class 86102 (activities of medical units and ministerial/sectional medical units), class 86201 (medical and dental practice activities), class 86202 (dental practice activities), class 86990 (other health activities not elsewhere classified), also included are those that participate in sanitary activities for state-run epidemic prevention campaigns.*

##### **8692 – 86920: Orthopedic and rehabilitation centers**



This class includes: activities of orthopedic and rehabilitation centers nationwide.

**8699 – 86990: Other health activities not elsewhere classified**

This class includes:

- All human health activities not elsewhere classified which are performed under supervision of nurses, midwives, physiotherapists or other paramedical practitioners in the field of optometry, hydrotherapy, medical massage, occupational therapy, speech therapy, chiropody, homeopathy, chiropractic, acupuncture or healthcare activities by medical practitioners not elsewhere classified.
- These activities may be carried out in health clinics of enterprises, schools, nursing homes, labor organizations, fraternal organizations and in residential health facilities other than hospitals, as well as in private consulting rooms, patients' homes or any other place. These activities do not involve medical treatment.

This class also includes:

- Activities of dental paramedical practitioners such as dental therapists, school dental nurses and dental hygienists, etc., who may work remote from, but are periodically supervised by dentists.
- Activities of medical laboratories, such as:
  - + X-ray laboratories and other diagnostic imaging centers.
  - + Blood analysis laboratories.
- Activities of blood banks, sperm banks, transplant organ banks, etc.
- Ambulance transport of patients by any mode of transport, including airplanes. These services are often provided during medical emergencies.

*Except:*

- Production of artificial teeth, denture and prosthetic appliances by dental laboratories, see class 32501 (Manufacture of medical and dental instruments and supplies).
- Transfer of patients, with neither equipment for lifesaving nor medical personnel, see section 49 (Land transport and transport via pipelines), 50 (water transport), 51 (air transport).
- Non-medical testing, see class 71200 (technical testing and analysis).
- Testing activities in the field of food hygiene, see class 71200 (Technical testing and analysis)

**84: RESIDENTIAL CARE AND NURSING ACTIVITIES**

This section includes the provision of residential care combined with either nursing, supervisory or other types of care as required by residents. Accommodation facilities are a significant part of the care process, and the care provided is a mix of health and social services of which health services are mainly provided together with only certain degrees of care services.

**871 – 8710: Nursing care activities**

This class includes the activities of nursing and convalescent facilities that provide inpatient services for people that are recovering, suffering poor health conditions, requiring examination and supervision by medical personnel, and undergoing physiotherapy, rehabilitation and rest.

*87101: Nursing care facilities for wounded and sick soldiers*

This class includes the activities of facilities providing nursing care for wounded or sick soldiers, persons entitled to wounded soldier's benefits and deprived of 81% or more capacity to work due to injuries, diseases or special circumstances that inhibit their living with family. Such individuals shall be put under care by nursing care facilities in provinces and cities where their family is residing.

*87109: Other nursing care facilities*

This class includes:

- Homes for the elderly with nursing care.
- Convalescent homes.
- Rest homes with nursing care.
- Nursing care facilities.
- Nursing homes.

*Except:*

- In-home healthcare services, see class 86 (health activities).
- Homes for elderly with or without minimal nursing care, see class 87302 (health care activities for elderly).
- Social work activities with accommodation, such as orphanages or temporary homeless shelters, see class 87909 (other residential care activities not elsewhere classified).

**872 – 8720: Health care activities for mental retardation, mental illness and substance abuse**

*87201: Health activities for mental retardation and mental illness*

This class includes the provision of health care (but not licensed hospital care) for people with mental retardation and mental illness. Facilities that provide rooms, meals, protective supervision and counseling and some health care. Also included is the provision of health care and treatment for patients with mental health issues.

This class also includes:

- Psychiatric convalescent homes.
- Residential homes for the delusioned and the emotionally disturbed.
- Mental retardation facilities.

- Mental health halfway houses.

*Except: social work activities with accommodation, such as temporary homeless shelters, see class 87909 (other residential care activities not elsewhere classified).*

**87202: Healthcare activities for substance abuse**

This class includes:

- Provision of care (but not licensed hospital care) for people with substance abuse problems. Facilities that provide rooms, meals, protective supervision and counseling and some healthcare. Also included is the provision of residential care and treatment for patients with substance abuse problems.

- Facilities for treatment of alcoholism and drug addiction.

- Activities of drug addiction rehabilitation facilities that provide recovering patients with treatment, vocational training, re-integration into society.

**873 – 8730: Healthcare activities for the persons having rendered meritorious services, the elderly and disabled not capable of self-care**

**87301: Healthcare activities for persons having rendered meritorious services (except wounded or sick soldiers)**

This class includes the activities of facilities providing health and nursing care for people with meritorious services to the revolution.

*Except: Provision of health and nursing care for wounded or sick soldiers, see class 87101 (Nursing care facilities for wounded or sick soldiers).*

**87302: Healthcare activities for the elderly**

This class includes the provision of care services for the elderly who are unable to fully care for themselves or who do not desire to live independently. The care typically includes room, board, supervision and assistance in daily living, such as housekeeping services. In some instances, these units still also provide skilled nursing care for residents in separate on-site facilities.

This class also includes:

- Activities of assisted-living facilities.

- Continuing care activities for retired people.

- Homes for the elderly with minimal nursing care.

- Rest homes without nursing care.

*Except:*

- Homes for the elderly with nursing care, see class 87109 (other nursing care facilities).

- Social work activities with accommodation where medical treatment or accommodation is not an important element, see class 87909 (other residential care activities not elsewhere classified).

*87303: Healthcare activities for the disabled*

This class includes the provision of healthcare activities for the disabled. The care includes room, board, supervision and assistance in daily living, such as housekeeping services. In some instances, these units still also provide skilled nursing care for residents in separate on-site facilities.

*Except: Social work activities with accommodation where medical treatment or accommodation is not an important element, see class 87909 (other residential care activities not elsewhere classified).*

**879 – 8790: Other residential care activities**

*87901: Medical treatment and rehabilitation activities for prostitutes*

This class includes activities of facilities that provide education, treatment, vocational training and social integration for prostitutes.

*87909: Other residential care activities not elsewhere classified*

This class includes:

- Provision of personal or residential care services for persons, except the elderly and the disabled, who are unable to fully care for themselves or who do not desire to live independently.

- Activities provided by governmental or private organizations on the round-the-clock basis directed to provide social assistance to children and special categories of persons with some limits on ability for self-care, but where medical treatment or education are not important elements, including:

+ Orphanages

+ Children's dormitories and boarding homes

+ Temporary homeless shelters

+ Institutions that take care of unmarried mothers and their children

*Except:*

- Establishment and allocation of compulsory social security funds, see class 84300 (Compulsory social security).

- Activities of nursing care facilities, see class 8710 (Nursing care facilities).

- Residential care activities for the elderly or disabled, see class 87302 (Healthcare activities for the elderly) and class 87303 (Healthcare activities for the disabled).

- Adoption activities, see class 88900 (other social work activities without accommodation).

- Short-term shelter activities for disaster victims, see class 88900 (Other social work activities without accommodation).

#### **88: SOCIAL WORK ACTIVITIES WITHOUT ACCOMODATION**

This section includes the provision of a variety of social assistance services directly to clients. The activities in this section do not include accommodation services, except on a temporary basis.

#### **881 – 8810: Social work activities without accommodation for persons having rendered meritorious services, wounded or sick soldiers, the elderly and disabled**

*88101: Social work activities without accommodation for persons having rendered meritorious services (except wounded or sick soldiers)*

This class includes supports and assistance provided by public authorities, private organizations and individuals to the people having rendered meritorious services (except wounded or sick soldiers) through practical gratitude programs, such as giving gratitude houses, saving accounts, care, education, sponsorship, employment, etc., with the aim to stabilize the lives of these beneficiaries.

*88102: Social work activities without accommodation for wounded and sick soldiers*

This class includes supports and assistance of public provided by public authorities, private organizations and individuals to wounded and sick soldiers through practical gratitude programs, such as giving gratitude houses, saving accounts, care, education, sponsorship, employments, etc., with the aim to stabilize the lives of these beneficiaries.

*88103: Social work activities without accommodation for the elderly and disabled*

This class includes social, counseling, welfare, referral and similar services which are provided for the elderly and disabled at their homes or elsewhere and are carried out by governmental authorities or private organizations, national or local self-help organizations and by specialists providing counseling services.

- Visiting of the elderly and disabled.
- Day-care activities for the elderly and handicapped adults.
- Vocational habilitation and rehabilitation activities for disabled persons whose education is limited.

*Except:*

- Establishment and allocation of compulsory social security funds, see class 84300 (Compulsory social security).
- Activities similar to those described in this class but including accommodation, see class 87302 (Healthcare activities for the elderly), class 87303 (Healthcare activities for the disabled).

#### **889 – 8890 – 88900: Other social work activities without accommodation**

This class includes social, counseling, welfare, referral and similar services which are provided for individuals and families at their homes or elsewhere and are carried out by governmental

authorities or private organizations, disaster recovery organizations, national or local self-help organizations and by specialists that provide counseling services.

- Activities of protecting and orienting children and adolescents.
- Adoption activities
- Activities of preventing violence against children and others.
- Counseling services for families finance, marital and family affairs, loans and lending.
- Community-based and neighborhood-based reciprocal activities.
- Relief activities for disaster victims, refugees, immigrants, etc., including provision of temporary or permanent shelters.
- Vocational habilitation and rehabilitation activities for unemployed persons whose education is limited.
- Day-care social activities for homeless and physically ill people.
- Philanthropic activities such as funding or other activities that provide social assistance.

*Except:*

- Establishment and allocation of compulsory social security funds, see class 84300 (Compulsory social security).
- Activities similar to those described in this class but including accommodation, see class 87909 (Other residential care activities not elsewhere classified).

## **R: ARTS, ENTERTAINMENT AND RECREATION**

This section includes a wide range of activities catering for various cultural, entertainment and recreational interests of the general public, including live performances, operation of museum sites, gambling sports and recreation activities.

### *90: CREATIVE, ARTS AND ENTERTAINMENT ACTIVITIES*

#### **900 – 9000 – 90000: Creative, arts and entertainment activities**

This class includes the operation of facilities and the provision of services that satisfy the cultural and entertainment interests of their customers. This includes the production and promotion of, and participation in, live performances, events or exhibits intended for public viewing; the provision of artistic, creative or technical skills for the production of artistic products and live performances.

This class also includes:

- Organization of live theatrical presentations, concerts and opera or dance productions and other stage productions:
- + Activities of groups, circuses or companies, orchestras or bands.

+ Activities of individual artists such as authors, actors, directors, producers, musicians, speakers or show hosts, stage-set designers and builders, etc.

+ Operation of concert and theatrical halls and other arts facilities.

+ Activities of sculptors, painters, cartoonists, engravers, etchers, etc.

+ Activities of writers, for all subjects including fictional writing, technical writing, etc.

Activities of independent journalists.

+ Restoring of works of arts such as paintings, etc.

- Activities of producers or contractors of arts live events, with or without facilities.

*Except:*

- Restoring of stained glass windows, see class 23101 (Manufacture of glass and glass products).

- Manufacture of statues other than artistic originals, see class 23960 (Cutting, shaping and finishing of stone).

- Restoring of organs and other historical instruments, see class 33190 (Repair of other equipment).

- Restoring of historical sites and buildings, see class 41020 (Construction of buildings).

- Motion picture and video production, see class 5911 (Motion picture, video and television programs production activities) and class 59120 (Post-production activities).

- Operation of cinemas, see class 5914 (Motion picture projection activities).

- Activities of personal theatrical or artistic agents or agencies, see class 74909 (Other professional, scientific and technological activities not elsewhere classified).

- Casting activities, see class 78100 (Activities of employment agencies).

- Activities of ticket agencies, see class 79900 (Tourism promotion and operation support activities).

- Operation of museums of all kinds, see class 91020 (Conservation activities and museums).

- Sports, amusement and recreation activities, see class 93 (Sports activities, amusement and recreational activities).

- Restoring of furniture (except museum-type restoration), see class 95240 (Repair of furniture and home furnishings).

#### *91: LIBRARIES, ARCHIVES, MUSEUMS AND OTHER CULTURAL ACTIVITIES*

This section includes the activities of libraries and archives; operation of museums of all kinds, botanical and zoological gardens; operation of historical sites and nature reserves activities. This

class also includes the preservation and exhibition of objects, sites and natural wonders of historical, cultural or educational interest (e.g. world heritage sites, etc.).

*Except: Sports and recreation activities, such as the operation of bathing beaches and recreation parks, see section 93 (Sports, entertainment and recreation activities).*

## **910: Libraries, archives, museums and other cultural activities**

### **9101 – 91010: Library and archive activities**

This class includes the provision of books, newspapers, photos, documents and information provided by libraries and national archives, reading rooms, and audiovisual facilities. The activities include specialized and non-specialized collecting, making of folders, search of information on request, storing of books, newspapers, motion picture, discs, tapes, maps, etc. Such activities are intended for students, science researchers, politicians, members or the public.

### **9102 – 91020: Conservation activities and museums**

This class includes the operation of museums of various types such as museums of revolution, history museums, art museums, science and technological museums, museums of jewellery, museums of ceramics, museums of costumes and furniture, architecture museums, etc., including the conservation of houses, historical sites and buildings.

*Except:*

- Renovation and restoration of historical sites and buildings, see section F (Construction).
- Restoration of works of art and museum collection objects, see class 90000 (creative, art and entertainment activities).
- Activities of libraries and archives, see class 91010 (Library and archive activities).

### **9103 – 91030: Botanical and zoological gardens and nature reserves activities**

This class includes:

- Operation of botanical and zoological gardens, including children's zoos.
- Operation of nature reserves, including wildlife preservation, etc.

*Except:*

- Landscape and gardening services, see class 81300 (Landscape care and maintenance service activities).
- Operation of sport fishing and hunting preserves, see class 93190 (other sports activities).

## **92: LOTTERY, BETTING AND GAMBLING ACTIVITIES**

This class includes the operation of gambling facilities, such as casinos, bingo halls and video gaming terminals and the provision of gambling services, such as lotteries and off-track betting.

### **920 – 9200: Lottery, betting and gambling activities**



### *92001: Lottery activities*

This class includes:

- Operation of lottery companies and agencies.
- Retail of lottery tickets (retail on commission by lottery agencies).

### *92002: Gambling and betting activities*

This class includes betting and gambling activities

To be specific:

- Operation (exploitation) of coin-operated gambling machines
- Operation (exploitation) of coin-operated gaming machines
- Operation of virtual gambling websites
- Horse racing bookmaking and other betting operations
- Off-track betting
- Operation of casinos

## **93: SPORTS, AMUSEMENT AND RECREATION ACTIVITIES**

This section includes the provision of recreational, amusement and sports activities (except museum activities, preservation of historical sites, botanical and zoological gardens and nature reserve activities; and gambling and betting activities).

*Except: dramatic arts, music and other arts and entertainment such as the production of live theatrical presentations, concerts and opera or dance production and other stage productions, see section 90 (Creative, arts and entertainment activities)*

### **931: Sports activities**

This class includes the operation of sports facilities; activities of sports teams or clubs primarily participating in live sports events before a paying audience; independent athletes engaged in participating in live sporting or racing events before a paying audience; owners of racing participants such as cars, dogs, horses, etc., primarily engaged in entering them in racing events or other spectator sports events; sports trainers providing specialized services to support participants in sports events or competitions; operators of arenas and stadiums; other activities of organizing, promoting or managing sports events, not elsewhere classified.

#### **9311 – 93110: Operation of sports facilities**

This class includes:

- Operation of facilities for indoor and outdoor sports events (open, closed or covered, with or without spectator seating):

- + Soccer, hockey, cricket and baseball stadiums
- + Racetrack for auto, dogs, horse races
- + Swimming pools and stadiums
- + Track and field stadiums
- + Winter sports arenas and stadiums
- + Boxing arenas
- + Golf courses
- + Tennis courts,
- + Bowling lanes
- Organization and operation of indoor and outdoor sports events for professionals or amateurs by organizations with own facilities.
- This class also includes managing and providing the staff to operate these facilities.

*Except:*

- Leasing of recreation and sports equipment, see class 77210 (Leasing of sports and recreational goods).
- Park and beach activities, see class 93290 (Other amusement and recreation activities not elsewhere classified).

**9312 - 93120: Activities of sports clubs**

This class includes:

- Activities of professional, semi-professional or amateur sports clubs, which give their members the opportunity to engage in sporting activities.

To be specific:

- Soccer clubs
- Bowling clubs
- Swimming clubs
- Golf clubs
- Boxing clubs
- Wrestling and body-building clubs

- Winter sports clubs
- Chess clubs
- Track and field clubs
- Shooting clubs

*Except:*

- Sports instruction by individual teachers and trainers, see class 85510 (Sports and recreation education)
- Operation of sports facilities, see class 93110 (Operation of sports facilities)
- Organization and operation of indoor and outdoor sports events for professionals or amateurs by sports clubs with their own facilities see class 93110 (Operation of sports facilities).

**9319 – 93190: Other sports activities**

This class includes:

- Activities of producers or organizers of sports events, with or without facilities.
- Activities of individual own-account sportsmen and athletes, referees, timekeepers, etc.
- Activities of sports leagues and regulating bodies
- Activities related to promotion of sporting events
- Activities of racing stables, kennels and garages
- Operation of sport fishing and hunting preserves
- Support activities for sport or recreational hunting and fishing

*Except:*

- Leasing of recreation and sports equipment, see class 77210 (Leasing of sports and recreational goods).
- Activities of sport and game schools, see class 85510 (Sports and recreation education)
- Activities of sports instructors, teachers and coaches, see class 85510 (Sports and recreation education).
- Organization and operation of indoor and outdoor sports events for professionals or amateurs by sports clubs, with or without their own facilities, see class 93110 (Operation of sports facilities) or class 93120 (Activities of sports clubs).
- Park and beach activities, see class 93290 (Other amusement and recreation activities not elsewhere classified).

## **932: OTHER AMUSEMENT AND RECREATION ACTIVITIES**

This class includes a wide range of units that operate facilities or provide services to meet the varied recreational interests of their customers. It includes the operation of a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits and picnic grounds. This class excludes sports activities, dramatic art, music and other arts and entertainment activities.

### ***9321 – 93210: Activities of amusement parks and theme parks***

This class includes the activities of amusement parks or theme parks, including the operation of a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits and picnic grounds.

### ***9329 – 93290: Other amusement and recreation activities not elsewhere classified***

This class includes:

- Other amusement and recreation activities (except amusement parks and theme parks).
- Activities of recreation parks, beaches, including renting of facilities such as bathhouses, lockers, chairs, umbrella poles, etc.
- Operation of recreation transport facilities, e.g. marinas.
- Leasing of leisure equipment as an integral part of recreational facilities.
- Fairs and shows of a recreational nature
- Operation of dance floors
- Operation of karaoke boxes

This class includes activities of directors or contractors of live events other than arts or sports events, with or without facilities.

*Except:*

- Marine fishing, see class 5011 (Coastal and sea passenger water transport) and class 5021 (Inland passenger water transport).
- Provision of space and facilities for short stay by visitors in recreational parks and forests and campgrounds, see class 55902 (trailer parks, tents and bivouac facilities)
- Beverage serving activities of discotheques see class 5630 (Beverage serving activities).
- Climbers gardens, campgrounds, recreational camps, hunting and fishing camps, see class 55902 (trailer parks, tents and bivouac facilities).

## **S: OTHER SERVICES**

### ***94: ACTIVITIES OF OTHER ASSOCIATIONS AND ORGANIZATIONS***

This section includes activities of the organizations representing interests of specific groups or promoting ideas to the general public. These organizations usually have a constituency of members, but their activities may involve and benefit non-members as well. The primary breakdown of this section is determined by the purpose that these organizations serve, namely interests of employers, self-employed individuals and the scientific community see class 941 (Activities of business associations, employers and professional organizations), interest of employees see class 942 (Activities of trade unions) or promotion of religious, political, cultural, educational activities see class 949 (Activities of other organizations)).

#### **941: Activities of business associations, employers and professional organizations**

This class includes the activities of units that promote the interest of the members of business and employers organizations. In the case of professional membership organizations, it also includes the activities of promoting the professional interests of members.

##### ***9411 – 94110: Activities of business associations and employers organizations***

This class includes:

- Activities of organizations whose members' interests focus on the development and prosperity of enterprises in a particular line of business or trade, including farming, or on the economic growth and climate of a particular geographical area or political subdivision without regard for the line of business.
- Activities of federations of such enterprises.
- Activities of chambers of commerce, guilds and similar organizations.
- Dissemination of information, representation before government agencies, public relations and labor negotiations.

*Except: Activities of trade unions, see class 9420 (Activities of trade unions).*

##### ***9412 – 94120: Activities of professional organizations***

This class includes:

- Activities of organizations whose members' interests focus on a particular field, such as medical association, legal association, accounting association, engineering association and architects associations, etc.
- Activities of associations of specialists engaged in scientific, theoretical or cultural activities, such as associations of writers, painters, performers, journalists, etc.
- Dissemination of information, establishment and supervision of standards of practice, representation before government agencies and labor negotiations.

This class also includes the activities of learned societies.

*Except: Education provided by these organizations, see section 85 (Education and training).*

##### **942 – 9420 – 94200: Activities of trade unions**

This class includes the activities of trade unions (if they are legally established) that defend the interests (e.g. salary, work hours, etc.) of member workers in the enterprises where the workers engage in business activities outside the system of Vietnam General Confederation of Labor. The funds of these trade unions which are provided for their managing participants shall be formed from subscription fees of their members.

*Except:* Activities of specialized trade unions chiefly funded by the state budget, under code 84111 (Activities of Vietnam Communist Party, socio-political organizations).

#### **949: Activities of other organizations**

This class includes activities of organizations (except business and employer organizations, professional organizations, trade unions) that operate towards the benefits of their members.

#### **9491 – 94910: Activities of religious organizations**

This class includes:

- Activities of religious organizations (e.g. Christianity, Buddhism, etc.) that provide services directly to the worshippers in churches, temples, pagodas, cathedrals and other places.
- Activities of organizations providing supplies to monasteries and convents.
- Religious retreat activities.

This class also includes religious funeral services.

*Except:*

- Education provided by such organizations, see class 85 (Education and training).
- Health activities by such organizations, see section 86 (Health activities).
- Social work activities by such organizations, see section 87 (Residential care and nursing activities), section 87 (Social work activities without accommodation).

#### **9499 – 94990: Activities of other organizations not elsewhere classified**

This class includes the activities of organizations of specific nature affiliated to members' hobbies, which are organized voluntarily and funded by the members: soccer fan clubs, ornamental plant clubs, bird clubs, etc.

#### **95: REPAIR OF COMPUTERS, PERSONAL AND HOUSEHOLD GOODS**

This section includes the repair and maintenance of desktops, laptops, peripheral equipment such as storage devices and printers, etc. This class also includes the repair of communication equipment such as fax machines, consumer electronics such as radios, cassette players, home appliances, footwear and genuine and imitation leather goods, furniture and home furnishings, clothing and other apparel, sporting goods, musical instruments, and other personal and household goods.

*Except:* Repair of medical and diagnostic machines and imaging equipment, measuring and testing instruments, laboratory instruments, radar and sonar and supersonic equipment, see class 33130 (Repair of electronic and optical equipment).

## **951: Repair of computers and communication equipment**

This class includes the repair and maintenance of computers, peripheral equipment and communication equipment.

### ***9511 - 95110: Repair of computers and peripheral equipment***

This class includes:

- Repair of electronic equipment, such as computers and peripheral equipment
- Desktop computers and laptops
- Magnetic disk drives and other storage devices
- Optical disk drivers (CD-RW, CD-ROM, DVD-ROM, DVD-RW)
- Printers
- Processing units
- Keyboards
- Mice, joysticks and trackballs
- Internal and external computer modems
- Dedicated computer terminals
- Computer servers
- Scanners, including bar code scanners
- Smart card readers
- Computer projectors

This class also includes:

- Repair and maintenance of:
  - + Computer terminals like automatic teller machines (ATM's); point-of-sale (POS), not mechanically operated
  - + Hand-held computers (PDA's)

*Except:* The repair and maintenance of carrier equipment modems, see class 95120 (Repair of communication equipment).

**9512 – 95120: Repair of communication equipment**

This class includes the repair and maintenance of communication equipment such as:

- Wired telephones
- Cellular telephones
- Carrier equipment modems
- Fax machines
- Communication transmission equipment
- Two-way radios
- Commercial TV and video cameras

**952: Repair of personal and household goods**

This class includes the repair of personal and household goods

**9521 – 95210: Repair of audiovisual and consumer electronics**

This class includes the repair and maintenance of audiovisual and consumer electronics

- Television, radio, cassette players
- Video players
- CD players
- Household-type video cameras
- Repair of various types of amplifiers and sound systems

**9522 – 95220: Repair of household appliances and goods**

This class includes the repair of household appliances and goods:

- Refrigerators, stoves, washing machines, pressing machines, clothes dryers, air conditioners, etc.
- Garden equipment, trimmers, etc.

*Except:*

- Repair of electrical hand tools, see class 33120 (Repair of machinery and equipment)
- Repair of central air conditioning system, see class 43222 (Heating and air-conditioning installation).

**9523 - 95230: Repair of footwear and leather goods**



This class includes the repair of shoes, sandals, luggage and leather goods.

**9524 – 95240: Repair of furniture and home furnishings**

This class includes the repairing, restoring and refinishing of furniture, including office furnishings.

**9529 – 95290: Repair of bicycles, watches, personal and household goods not elsewhere classified**

This class includes:

- Repair of bicycles
- Repair of clothing
- Repair of jewellery
- Repair of watches, clocks, etc.
- Repair of sporting goods (except sporting guns)
- Repair of musical instruments, books, personal and household goods

*Except:*

- Industrial engraving of metals, see class 26920 (Machining, treatment and coating of metals)
- Repair of electrical hand tools, see class 33120 (Repair of machinery and equipment)
- Repair of sporting and recreational guns, see class 33120 (Repair of machinery and equipment)
- Repair of time clocks, time stamps, date stamps, time clocks, and similar time recording devices, see class 33130 (Repair of electronic and optical equipment)

**96: OTHER PERSONAL SERVICE ACTIVITIES**

**961 – 9610 – 96100: Steam bath, massage and health improvement services (except sports activities)**

This class includes steam bath, massage, tanning, non-invasive cosmetic procedures (stomach flattening, body contouring, etc).

**962 – 9620 – 96200: Washing and cleaning of textile and fur products**

This class includes:

- Dry-cleaning, washing, laundering, etc., of clothing (including fur) and textiles, by hands or by machines
- Laundry collection and delivery

- Cleaning of rug, sheet cover, pillow, drapery and curtain, including collection and delivery of items to client's premises

This class also includes the repair or minor alteration of garments or other textile articles (e.g. re-buttoning, zipper replacement, etc.) when done in connection with cleaning

*Except:*

- Renting of wearing apparel other than protective clothing, even if cleaning of the clothing is an integral part of the renting activity, see class 7730 (Leasing of other machinery, equipment and tangible goods without operators)

- Repair of clothing as an independent activity, see class 95290 (Repair of bicycles, clocks, personal and household goods not elsewhere classified)

### **963: Other personal service activities not elsewhere classified**

#### **9631 – 96310: Hairdressing and shampooing**

This class includes:

- Hair cutting, washing, setting, drying, dyeing, straightening and other hairdressing activities for men and women

- Shaving and beard trimming

- Facial massage, manicure, pedicure, make up, etc.

*Except: Manufacture of wigs, see class 32900 (Other manufacturing not elsewhere classified)*

#### **9632 – 96320: Funeral service activities**

This class includes:

- Burial, incineration, and electric cremation and related activities

- Embalming and mortician's activities and services for preparing the dead for burial, incineration or electric cremation

- Funeral parlors' services

- Sale or renting of graves

- Maintenance of cemeteries

*Except: Religious funeral service activities, see class 94910 (Activities of religious organizations)*

#### **9633 - 96330: Wedding service activities**

This class includes activities of social nature, such as marriage brokerage, organizing and servicing of weddings and engagement events, etc.

### **9639 - 96390: Other personal service activities not elsewhere classified**

This class includes:

- Shoe shiners, porters, home maids
- Pet care and training services
- Concession operation of coin-operated service machines: weighing machines, machines for checking blood pressure, etc.

*Except:*

- Veterinary activities, see class 75000 (Veterinary activities)
- Activities of fitness and bodybuilding centers, see class 93110 (Operation of sports activities)

## **T: ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS, GOODS-PRODUCING AND SERVICES-PRODUCING ACTIVITIES OF HOUSEHOLDS FOR OWN USE**

### **97: ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS**

#### **970- 9700-97000: Activities of household as employers**

This class includes:

- Activities of household as employers such as babysitters, cooks, butlers, gardeners, gatekeepers, caregivers for the elderly, chauffeurs, caretakers, tutors, governesses, secretaries, etc.
- The employer states the household activity of personnel employed in censuses or studies, even though the employer is an individual. The product produced by this activity is consumed by the employing household.

*Except: Provision of services such as cooking, gardening etc. by independent service providers (companies or individuals) see according to type of service*

### **98: GOODS-PRODUCING AND SERVICE-PRODUCING ACTIVITIES OF HOUSEHOLD FOR OWN USE**

This section includes:

- Subsistence goods-producing and services-producing activities of households
- Households should be classified here if it is possible to identify the primary activities for the subsistence activities of the households. If the household engages in market activities (i.e. producing goods for sale), it shall be classified according to the primary market activity carried out under Vietnam industrial classification system.

#### **981 – 9810 – 98100: Goods-producing activities of households for own use**

This class includes subsistence goods-producing activities of households. These activities include farming and breeding (these activities are not specified in the survey of agriculture, forestry and fisheries section, and production of household goods such as: baskets, clothing, hats and other

goods for own subsistence. If households are also engaged in the production of marketed services, they shall be classified to the appropriate manufacturing industry of Vietnam's industrial classification system. If households are principally engaged in a specific goods-producing subsistence activity, they are classified to the goods-producing activity of households for own use.

**982 – 9820 – 98200: Services-producing activities of households for own use**

This class includes subsistence services-producing activities of households. These activities include cooking, teaching, caring for household members, transportation and other services produced by the household for its own subsistence. If households are also engaged in the production of marketed services, they shall be classified to the appropriate manufacturing industry of Vietnam's industrial classification system. If households are principally engaged in a services-producing subsistence activity, they are classified to the services-producing activity of households for own use under this group.

**U: ACTIVITIES OF INTERNATIONAL ORGANIZATION AND BODIES**

*99: ACTIVITIES OF INTERNATIONAL ORGANIZATIONS AND BODIES*

**990 – 9900 – 99000: Activities of international organizations and bodies**

This class includes the activities of international organizations such as the United Nations and specialized agencies of its system, regional bodies such as the International Monetary Fund, the World Bank, the Consumers International, the Organization for Economic Co-operation and Development, the Organization of Petroleum Exporting Countries, the European Communities, the European Free Trade Association, etc.

*Except: Activities of diplomatic and consular missions by other countries.*