

Section A

Agriculture, hunting and forestry

Section A covers the exploitation of vegetable and animal natural resources. The section comprises the activities of growing crops, raising animals, harvesting timber, and harvesting other plants and animals from a farm or their natural habitats.

01 Agriculture, hunting and related service activities

Division 01 first of all distinguishes two basic activities

- Production of crop products (01.1: Growing of crops...) and
- Production of animal products (01.2: Farming of animals).

Within 01.1 a distinction is made between

- field crops which generally follow a yearly cycle (01.11 and 01.12), such as cereal, vegetable or flower growing
- crops with a long cycle such as plantations (e.g. coffee, cocoa, etc.), vineyards and orchards (01.13).

Within group 01.2 (Farming of animals), the activities are grouped according to the type of animal and not according to the type of product produced (e.g. meat, milk, hide, etc.) and without distinguishing between total confinement (non-grazing) and open range pasture farming.

Group 01.3 (Mixed farming) breaks with the usual principles for identifying main activity. It accepts that many agricultural holdings have reasonably balanced crop and animal production, and that it would be arbitrary to classify them in one category or the other.

Certain operations such as soil preparation, planting, harvesting, and management, which are normally part of farm operation may be carried out by agricultural support units on a fee or contract basis, as agricultural (01.41) or animal husbandry (01.42) service activities.

Agricultural activity excludes any subsequent processing of the agricultural products (classified under division 15: Manufacture of food products, and division 16: Manufacture of tobacco products), beyond that needed to prepare them for the primary markets. However, as an exception to the general rule for classification of integrated activities, a unit processing its own agricultural production on the farm is classified to 01, even though the output normally is the product of division 15 and 16. Examples are

Growing of grapes *and* production of wine from these
 Growing of olives *and* production of olive oil from these.

The division excludes field construction (e.g. agricultural land terracing, drainage, preparing rice paddies, etc.) classified in division 45 (Construction) and buyers and cooperative associations engaged in the marketing of farm products classified in section G (Wholesale and retail trade; ...)

01.1 Growing of crops; market gardening; horticulture

This group also includes:

- growing under cover

01.11 Growing of cereals and other crops n.e.c.

This class includes:

- growing of cereal grains: hard and soft wheat, rye, barley, oats, maize, rice, etc.
- growing of potatoes
- growing of sugar beet
- growing of tobacco, including its preliminary processing: harvesting and drying of tobacco leaves
- growing of oilseeds or oleaginous fruit: peanuts, soya, colza, etc.
- production of sugar beet seeds and forage plant seeds (including grasses)
- growing of hop cones, roots and tubers with a high starch or inulin content
- growing of cotton; growing of diverse textile plants; retting of plants bearing vegetable fibres
- growing of dried leguminous vegetables such as field peas and beans
- growing of plants used chiefly in pharmacy or for insecticidal, fungicidal or similar purposes
- growing of crops n.e.c.

This class excludes:

- *growing of melons, see 01.12*
- *growing of sweet corn, see 01.12*
- *growing of other vegetables, see 01.12*
- *growing of flowers, see 01.12*
- *production of flower and vegetable seeds, see 01.12*
- *growing of horticultural specialities, see 01.12*
- *growing of olives, see 01.13*
- *growing of beverage crops, see 01.13*
- *growing of spice crops, see 01.13*

- *growing of nuts, see 01.13*
- *gathering of forest products and other wild growing material, see 02.01*
- *growing of vegetable materials used for plaiting, see 02.01*

01.12 Growing of vegetables, horticultural specialities and nursery products

This class includes:

- growing of vegetables: tomatoes, melons, onions, cabbages, lettuce, cucumbers, carrots, beans, cress, sweet corn, courgettes, egg-plants, leeks
- growing of seasoning herbs and vegetables: capers, 'peppers', fennel, parsley, chervil, tarragon, sweet marjoram
- growing of mushrooms, gathering of forest mushrooms or truffles
- growing of flowers
- production of seeds for flowers, fruit or vegetables
- growing of plants for planting or ornamental purposes, including turf for transplanting

This class excludes:

- *growing of potatoes, see 01.11*
- *growing of sugar beets, see 01.11*
- *growing of oilseeds and oleaginous fruit, see 01.11*
- *growing of roots and tubers with a high starch or inulin content, see 01.11*
- *growing of cotton or other vegetable textile materials, see 01.11*
- *growing of spice crops, see 01.13*
- *growing of olives, see 01.13*
- *operation of forest tree nurseries, see 02.01*
- *growing of Christmas trees, see 02.01*

01.13 Growing of fruit, nuts, beverage and spice crops

This class includes:

- production of fruit: apples, pears, citrus fruit, apricots, strawberries, berries, cherries, peaches, bananas, avocados, dates, etc.
- production of wine grapes and table grapes
- production of wine from self-produced grapes
- production of edible nuts, including coconuts
- growing of beverage crops such as coffee, cocoa, tea, mate
- growing of spice crops: bay, basil, anise, coriander, cumin, cinnamon, cloves, nutmeg, ginger, etc.
- growing of olives for oil production and for direct consumption
- production of olive oil from self-produced olives

This class also includes

- gathering of berries or nuts

This class excludes:

- *growing of peanuts, see 01.11*
- *growing of hop cones, see 01.11*
- *growing of fruit bearing vegetables, e.g. tomatoes, melons, cucumbers, etc., see 01.12*
- *growing of fresh 'peppers', parsley and tarragon, see 01.12*
- *production of olive oil other than from self-produced olives, see 15.42*
- *manufacture of cocoa, see 15.84*
- *processing of tea leaves and coffee, see 15.86*
- *production of wines other than from self-produced grapes, see 15.93*

01.2 Farming of animals

01.21 Farming of cattle, dairy farming

This class includes:

- farming of cattle
- production of raw cow milk

This class excludes:

- *farm animal boarding and care, see 01.42*
- *processing of milk outside the farm, see 15.51*

01.22 Farming of sheep, goats, horses, asses, mules and hinnies

This class includes:

- farming and breeding of horses, asses, mules or hinnies
- farming of sheep and goats
- production of raw wool
- production of raw sheep or goat milk

This class excludes:

- *sheep shearing on a fee or contract basis, see 01.42*
- *production of pulled wool, see 15.11*
- *operation of racing stables and riding academies, see 92.62*

01.23 Farming of swine

01.24 Farming of poultry

This class includes:

- raising of poultry:
 - turkeys, ducks, chickens, geese and guinea fowl or guinea hens
- production of eggs

This class excludes:

- *farming of other birds, see 01.25*
- *production of feathers or downs, see 15.12*

01.25 Other farming of animals

This class includes:

- bee keeping and production of honey and beeswax
- raising of rabbits
- breeding of pet animals
- raising of fur animals, production of raw furskins
- raising of silk worms, production of silk worm cocoons
- raising of water reptiles and frogs in basins
- raising of snails
- raising of diverse animals

This class excludes:

- *farm animal boarding and care, see 01.42*
- *production of hides and skins originating from hunting and trapping, see 01.50*
- *training of pet animals, see 93.05*

01.3 Growing of crops combined with farming of animals (mixed farming)

01.30 Growing of crops combined with farming of animals (mixed farming)

This class includes:

- crop growing in combination with farming of livestock at mixed activity units with a specialization ratio in either one of less than 66% of standard gross margins

This class excludes:

- *mixed cropping or mixed livestock units, see their main activity*

01.4 Agricultural and animal husbandry service activities, except veterinary activities; landscape gardening

01.41 Agricultural service activities; landscape gardening

This class includes:

- agricultural activities on a fee or contract basis:
 - preparation of fields
 - establishing a crop
 - treatment of crops
 - crop spraying, including by air
 - trimming of fruit trees and vines
 - transplanting of rice, thinning of beets
 - harvesting and preparation of crops for primary markets, i.e. cleaning, trimming, grading, drying, disinfecting, waxcovering, polishing, wrapping, decorticating, retting, cooling or bulk packaging including packing in oxygen-free gases
 - pest control (including rabbits) in connection with agriculture
- operation of irrigation systems
- landscape gardening for constructing, maintaining and redesigning landscapes such as:
 - parks and gardens for
 - private and public housing
 - public and semi-public buildings (schools, hospitals, administrative buildings, church buildings etc.)
 - municipal grounds (parks, green areas, cemeteries, etc)
 - highway greenery (roads, train and tram lines, waterways, ports)
 - industrial and commercial buildings
 - greenery for buildings (roof gardens, facade greenery, indoor gardens)
 - sports grounds, play grounds and other recreational parks (sports grounds, play grounds, lawns for sunbathing, golf courses)

- stationary and flowing water (basins, alternating wet areas, ponds, swimming pools, ditches, water courses, plant sewage systems)
- plantings and landscaping for protection against noise, wind, erosion, visibility and dazzling
- landscaping measures for protecting the environment and nature as well as landscape maintenance (renaturalisation, recultivation, land improvement, retention areas, anti-flooding basins etc.)
- arboriculture and tree surgery, including tree pruning and hedge trimming, replanting of large trees

This class also includes:

- renting of agricultural machinery with operators and crew

This class excludes:

- *clearing of trees to make the land suitable for agricultural production, see 02.01*
- *preparation of vegetable fibres, see 17.1*
- *clearing of land to make it suitable for agricultural production, see 45*
- *marketing activities of commission merchants and cooperative associations, see 51*
- *activities of agronomists and agricultural economists, see 74.14*
- *organization of agricultural shows and fairs, see 74.87*
- *planning and design of gardens and sport installations, see 74.20*

01.42 Animal husbandry service activities, except veterinary activities

This class includes:

- animal husbandry activities on a fee or contract basis:
 - activities related to artificial insemination
 - herd testing services, droving services, agistment services, poultry caponizing, coop cleaning, etc.
 - activities to promote propagation, growth and output of animals
 - farm animal boarding and care

This class excludes:

- *provision of feed lot services, see 01.2*
- *service activities to promote commercial hunting and trapping, see 01.50*
- *marketing activities of commission merchants and cooperative associations, see 51*
- *activities of agronomists and agricultural economists, see 74.14*
- *veterinary activities, see 85.20*

01.5 Hunting, trapping and game propagation, including related service activities

01.50 Hunting, trapping and game propagation, including related service activities

This class includes:

- hunting and trapping of animals for food, fur, skin, or for use in research, in zoos or as pets
- production of furskins, reptile or bird skins from hunting or trapping activities
- game propagation
- service activities to promote commercial hunting and trapping

This class also includes:

- catching of sea mammals such as walrus and seal

This class excludes:

- *production of furskins, reptile or bird skins from ranching operations, see 01.25*
- *raising of animals on ranching operations, see 01.25*
- *catching of whales, see 05.01*
- *production of hides and skins originating from slaughterhouses, see 15.11*
- *hunting for sport or recreation, see 92.62*

02 Forestry, logging and related service activities

Forestry covers the production of standing timber as well as the extraction and gathering of wild growing forest materials. Besides the production of timber, forestry results in products which undergo little processing, such as wood for fuel or industrial use (e.g. pit-props, pulpwood, etc.).

Further processing of wood beginning with sawmilling and planing of wood, which is generally done away from the logging area, is classified to Manufacture of wood and wood products (division 20), and production of charcoal is classified under division 24.

02.0 Forestry, logging and related service activities

02.01 Forestry and logging

This class includes:

- growing of standing timber: planting, replanting, transplanting, thinning and conserving of forests and timber tracts

- growing of coppice and pulpwood
- operation of forest tree nurseries
- growing of Christmas trees
- logging: felling of timber and production of wood in the rough such as pit-props, split poles, pickets or fuel wood
- growing of vegetable materials used for plaiting

This class also includes:

- gathering of wild growing forest materials: balatta and other rubber-like gums, cork, lac, resins, balsams, vegetable hair, eel grass, acorns, horse-chestnuts, mosses, lichens

This class excludes:

- *growing and gathering of mushrooms or truffles, see 01.12*
- *gathering of berries or nuts, see 01.13*
- *production of wood chips, see 20.10*

02.02 Forestry and logging related service activities

This class includes:

- forestry service activities: forestry inventories, timber evaluation, fire protection
- logging service activities: transport of logs within the forest

Section B

Fishing

Fishing is defined as the use of fishery resources from marine or freshwater environments, with the goal of capturing or gathering fish, crustaceans, molluscs and other marine products (e.g. pearls, sponges, etc).

Section B also includes fish farming and aquaculture activity which produces similar products. It includes activities, which are normally integrated in the process of production for own account (e.g. seeding oysters for pearl production).

Section B does not include building and repairing of boats (35.11) and sport or recreational fishing (92.62). Processing of fish, crustaceans or molluscs are excluded, whether at land based plants or on factory ships (fish industry: 15.20). However, processing taking place on board ships which fish are also classified to Section B.

05 Fishing, fish farming and related service activities

05.0 Fishing, fish farming and related service activities

05.01 Fishing

This class includes:

- fishing in ocean, coastal or inland waters
- taking of marine and freshwater crustaceans and molluscs
- hunting of aquatic animals: turtles, sea squirts, tunicates, sea urchins, etc.

This class also includes:

- gathering of marine materials: natural pearls, sponges, coral and algae
- service activities incidental to fishing

This class excludes:

- *capturing of sea mammals, except whales, e.g. walruses, seals, see 01.50*
- *processing of fish, crustaceans and molluscs not connected to fishing, i.e. on vessels only engaged in processing and preserving fish, or in factories ashore, see 15.20*
- *fishing practised for sport or recreation and related services, see 92.62*

05.02 Fish farming

This class includes:

- production of oyster spat, mussels, lobsterlings, shrimp post-larvae, fish fry and fingerlings
- growing of laver and other edible seaweeds
- fish farming in sea and fresh water including farming of ornamental fish
- cultivation of oysters
- service activities incidental to the operation of fish hatcheries and fish farms

This class excludes:

- *frog farming, see 01.25*
- *operation of sport fishing preserves, see 92.62*

Section C Mining and quarrying

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

This section includes supplementary operations needed to transport and market the mineral products, e.g. crushing, grinding, cleaning, drying, sorting, concentrating ores, liquefaction of natural gas and agglomeration of solid fuels. These operations

are often accomplished by the units which 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. Sub-section CA is concerned with mining and quarrying of energy producing materials (coal, lignite and peat, hydrocarbons, uranium ore); subsection CB concerns non-energy producing materials (metal ores, various minerals and quarry products).

Some of the technical operations of this section, particularly concerning the extraction of hydrocarbons, may also be done for third parties by specialized units as an industrial service.

This section also includes:

- agglomeration of coals and ores

This section excludes:

- *processing of the extracted materials (see section D)*
- *production of natural spring and mineral waters at springs and wells, see 15.98*
- *crushing, grinding or otherwise treating certain earths, rocks and minerals not carried on in conjunction with mining and quarrying, see 26.81, 26.82*
- *collection, purification and distribution of water, see 41.00*
- *site preparation for mining, see 45.11*
- *mineral prospecting, see 74.20*

Subsection CA Mining and quarrying of energy producing materials

10 Mining of coal and lignite; extraction of peat

The extraction of solid mineral fuels covers underground or open-cast mining and includes operations (e.g. grading, cleaning, etc.) leading to a marketable product including briquetting (e.g. briquettes and ovoids). It does not include coking (23.10).

10.1 Mining and agglomeration of hard coal

10.10 Mining and agglomeration of hard coal

This class includes:

- mining of hard coal: underground or surface mining
- cleaning, sizing, grading, pulverizing, etc. of coal
- agglomeration of hard coal

This class also includes:

- recovery of hard coal from tips

This class excludes:

- *coke ovens producing solid fuels, see 23.10*

10.2 Mining and agglomeration of lignite

10.20 Mining and agglomeration of lignite

This class includes:

- mining of lignite (brown coal): underground or surface mining
- washing, dehydrating, pulverizing of lignite
- agglomeration of lignite

10.3 Extraction and agglomeration of peat

10.30 Extraction and agglomeration of peat

This class includes:

- peat digging
- peat agglomeration

This class excludes:

- *manufacture of articles of peat, see 26.82*

11 Extraction of crude petroleum and natural gas; service activities incidental to oil and gas extraction, excluding surveying

This division includes the activities of operating and/or developing oil and gas field properties. Such activities may include 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. The division includes the production of crude petroleum, the mining and extraction of oil from oil shale and oil sands, and the production of natural gas and recovery of hydrocarbon liquids. Support services, on a fee or contract basis, required for the drilling or operation of oil and gas wells are classified in 11.20.

This division excludes

- refining of petroleum products, see 23.20
- test drilling and boring see 45.12
- geophysical surveying and mapping see 74.20

11.1 Extraction of crude petroleum and natural gas

11.10 Extraction of crude petroleum and natural gas

This class includes:

- extraction of crude petroleum
- production of crude gaseous hydrocarbon (natural gas)
- extraction of condensates
- draining and separation of liquid hydrocarbon fractions
- liquefaction and regasification of natural gas for transportation
- gas desulphurization

This class also includes:

- extraction of bituminous shale and sand
- production of crude petroleum from bituminous shale and sand

This class excludes:

- service activities incidental to oil and gas extraction, see 11.20
- manufacture of refined petroleum products, see 23.20
- recovery of liquefied petroleum gases in the refining of petroleum, see 23.20
- operation of pipelines, see 60.30
- geophysical, geological and seismographic surveys, see 74.20

11.2 Service activities incidental to oil and gas extraction, excluding surveying

11.20 Service activities incidental to oil and gas extraction, excluding surveying

This class includes:

- oil and gas extraction service activities provided on a fee or contract basis:
 - directional drilling and redrilling; 'spudding in'; derrick erection in situ, repairing and dismantling; cementing oil and gas well casings; pumping of wells; plugging and abandoning wells, etc.

This class excludes:

- geophysical, geological and seismographic surveys, see 74.20

12 Mining of uranium and thorium ores

12.0 Mining of uranium and thorium ores

12.00 Mining of uranium and thorium ores

This class includes:

- mining of uranium and thorium ores
- concentration of such ores
- manufacture of yellowcake

This class excludes:

- enrichment of uranium and thorium ores, see 23.30
- production of fissile or fertile material, see 23.30
- production of uranium metal, see 23.30

Subsection CB

Mining and quarrying, except of energy producing materials

13 Mining of metal ores

This division includes:

- underground and open-cast extraction of metal ores and native metals
- preparation of ores:
 - crushing and grinding of ores, washing of ores
 - concentrating of ores by magnetic or gravimetric separation
 - flotation, screening, grading, drying, calcination and roasting of ores

This division excludes:

- *mining of uranium and thorium ores, see 12.00*
- *roasting of iron pyrites, see 24.13*
- *production of aluminium oxide, see 27.42*

13.1 Mining of iron ores

13.10 Mining of iron ores

This class includes:

- *mining of ores valued chiefly for iron content*
- *beneficiation and agglomeration of iron ores*

This class excludes:

- *pyrites and pyrrhotite mining and preparation, see 14.30*

13.2 Mining of non-ferrous metal ores, except uranium and thorium ores

13.20 Mining of non-ferrous metal ores, except uranium and thorium ores

This class includes:

- *mining and preparation of ores valued chiefly for non-ferrous metal content:*
 - *aluminium (bauxite), copper, lead, zinc, tin, manganese, chrome, nickel, cobalt, molybdenum, tantalum, vanadium, etc.*
 - *precious metals: gold, silver, platinum*

This class excludes:

- *mining and preparation of uranium and thorium ores, see 12.00*
- *production of aluminium oxide and mattes of nickel or of copper, see 27.4*

14 Other mining and quarrying

This division covers not only extraction from a 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. clay, gypsum, calcium, etc.), manufacture of chemicals, etc.

This division does not include processing (except crushing, grinding, cleaning, drying, sorting and mixing) of the minerals extracted. Salt production includes refining salt, which is suitable for human consumption.

14.1 Quarrying of stone

14.11 Quarrying of ornamental and building stone

This class includes:

- *quarrying, rough trimming and sawing of monumental and building stone such as marble, granite and sandstone, etc.*
- *crushing and breaking of stone*

This class excludes:

- *mining of chemical and fertilizer minerals, see 14.30*
- *cutting, shaping and finishing of ornamental and building stone outside quarries, see 26.70*

14.12 Quarrying of limestone, gypsum and chalk

This class includes:

- *quarrying, crushing and breaking of limestone*
- *mining of gypsum and anhydrite*
- *mining of chalk and uncalcined dolomite*

This class excludes:

- *mining of chemical and fertilizer minerals, see 14.30*
- *production of calcined dolomite, see 26.52*

14.13 Quarrying of slate

14.2 Quarrying of sand and clay

14.21 Operation of gravel and sand pits

This class includes:

- *extraction and dredging of industrial sand, sand for construction and gravel*
- *breaking and crushing of gravel and sand*

This class excludes:

- *mining of bituminous sand, see 11.10*
- *mining of chemical and fertilizer minerals, see 14.30*

14.22 Mining of clays and kaolin

This class includes:

- mining of clays, refractory clays and kaolin

This class excludes:

- *mining of chemical and fertilizer minerals, see 14.30*

14.3 Mining of chemical and fertilizer minerals

14.30 Mining of chemical and fertilizer minerals

This class includes:

- mining of natural phosphates and natural potassium salts
- mining of native sulphur
- extraction and preparation of pyrites and pyrrhotite
- mining of natural barium sulphate and carbonate (barytes and witherite), natural borates, natural magnesium sulphates (kieserite)
- mining of earth colours and fluorspar

This class also includes:

- guano mining

This class excludes:

- *production of salt, see 14.40*
- *roasting of iron pyrites, see 24.13*
- *manufacture of synthetic fertilizers and nitrogen compounds, see 24.15*

14.4 Production of salt

14.40 Production of salt

This class includes:

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

This class excludes:

- *potable water production by evaporation of saline water, see 41.00*

14.5 Other mining and quarrying n.e.c.

14.50 Other mining and quarrying n.e.c.

This class includes:

- mining and quarrying of various minerals and materials:
 - abrasive materials, asbestos, siliceous fossil meals, natural graphite, steatite (talc), feldspar, etc.
 - gem stones, quartz, mica, etc.
 - natural asphalt and bitumen

Section D Manufacturing

The manufacturing activity is the mechanical, physical or chemical transformation of materials, substances or components into new products. 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.

The units in the manufacturing section 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 products made on the same premises from which they are sold, 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 new manufactured product may be finished in the sense that it is ready for utilization or consumption, or it may be semi-finished to become an input for further manufacturing. For example the product of the alumina refinery is the input used in the primary production of aluminum; primary aluminum is the input to an aluminum wire drawing plant; and aluminum wire is the input for a manufacture of fabricated wire products.

Assembly of the component parts of manufactured products is considered manufacturing, except in cases where the activity is appropriately classified in any class of division 45 (Construction)

Assembly and installation of machinery and equipment in mining, manufacturing, commercial or other units, when carried out as a specialized activity, is classified in the same class of manufacturing as manufacture of the item installed.

Assembly and installation of machinery and equipment which is performed as a service incidental to the sale of the goods by a unit primarily engaged in manufacturing, wholesale trade or retail trade, is classified with its main activity.

Maintenance and repair of industrial, commercial and similar machinery and equipment is, in general, classified in the same class as the manufacture of the goods. However, repair of office and computing machinery is classified in class 72.50. Repair of household appliances, equipment and furnishings, motor vehicles and other consumer goods are, as a general rule, classified in the appropriate class of division 50 (Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel) or 52 (Retail trade, except of motor vehicles and motorcycles; repair of personal and household goods) in accordance with the kind of goods which are repaired.

Substantial alteration, renovation or reconstruction of goods is generally considered to be manufacturing.

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 non-specialized components and parts of machinery and equipment, e.g. engines, pistons, electric motors, electrical assemblies, valves, gears, roller bearings, is classified in the appropriate class of manufacturing, without regard to the machinery and equipment in which these items may be included.

The boundaries of manufacturing and the other sectors of the classification system can be somewhat blurry. The manufacturing activity is engaged in the transformation of materials into new products. The 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 NACE:

- Milk pasteurizing and bottling
- Fresh fish processing (oyster shucking, fish filleting)
- Printing and related activities
- Ready-mixed concrete production
- Leather converting
- Wood preserving
- Electroplating, plating, metal heat treating and polishing
- Fabricating signs and advertising displays
- Rebuilding or remanufacturing machinery (e.g., automobile engines)
- Ship repair and renovation
- Tyre retreading.

Conversely, there are activities that are sometimes considered manufacturing, but which for NACE are classified in another section, (i.e., not classified as manufacturing). They include:

- Logging, classified in section A (Agriculture, Hunting and Forestry)
- Beneficiation of ores and other minerals, classified in section C (Mining)
- The construction of structures and fabricating operations performed at the site of construction classified in section F (Construction)
- The activity of breaking of bulk and redistribution in smaller lots, including packaging, repackaging or bottling of products, such as liquors or chemicals; the customized assembly of computers; sorting of scrap; mixing of paints to customer order; and cutting of metals to customer order, produce a modified version of the same product, not a new product and is classified to section G (Wholesale and Retail Trade).

Subsection DA

Manufacture of food products, beverages and tobacco

The food industry processes the products of agriculture, animal husbandry and fishing into food and drink for humans or animals, and includes the production of various intermediate products, which are not directly food products. The activity often generates associated products of greater or lesser value (e.g. hides from slaughtering or oilcake from oil production).

Each division is organised by activities dealing with different kinds of products: meat, fish, fruit and vegetables, fats and oils, milk products, grain milling, animal feeds, other food products, beverages, tobacco. Production can be done for own account, as well as for third parties, such as custom slaughtering.

Some activities are considered manufacturing e.g. bakeries, pastry shops, and prepared meat shops, etc. which sell their own production, even though there is retail sale of the products in their own shop. However, where the processing is minimal and does not lead to a real transformation (e.g. butchers, fishmongers, etc.) the unit is classified to (section G: Wholesale and retail trade; ...).

The treatment of slaughter waste to produce animal feeds is classified in 15.7, while processing food, beverages and tobacco waste into secondary raw material is classified to 37.20, and disposal of food, beverages and tobacco waste in 90.

15 Manufacture of food products and beverages

15.1 Production, processing and preserving of meat and meat products

15.11 Production and preserving of meat

This class includes:

- production of fresh, chilled or frozen meat, in carcasses
- production of fresh, chilled or frozen meat, in cuts

This class also includes:

- production of hides and skins originating from slaughterhouses, including fellmongery
- rendering of edible fats of animal origin
- processing of animal offal
- production of pulled wool

This class excludes:

- *rendering of edible poultry fats, see 15.12*
- *packaging of meat for own account by the wholesale trade, see 51.32*
- *packaging of meat on a fee or contract basis, see 74.82*

15.12 Production and preserving of poultrymeat

This class includes:

- slaughtering of poultry
- preparation of poultrymeat
- production of fresh or frozen poultrymeat in individual portions
- rendering of edible poultry fats

This class also includes:

- slaughtering of rabbits and the like
- preparation of rabbit meat and the like
- production of feathers and down

This class excludes:

- *packaging of poultrymeat for own account by the wholesale trade, see 51.32*
- *packaging of poultrymeat on a fee or contract basis, see 74.82*

15.13 Production of meat and poultrymeat products

This class includes:

- production of dried, salted or smoked meat
- production of meat products:
 - sausages, salami, puddings, 'andouillettes', saveloys, bolognas, pâtés, galentines, rillettes, boiled ham, meat extracts and juices
- production of prepared meat dishes

This class excludes:

- *packaging of meat and poultrymeat for own account by the wholesale trade, see 51.32*
- *packaging of meat and poultrymeat on a fee or contract basis, see 74.82*

15.2 Processing and preserving of fish and fish products

15.20 Processing and preserving of fish and fish products

This class includes:

- preparation and preservation of fish, crustaceans and molluscs: freezing, deep-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 prepared fish dishes
- production of fish-meal for animal feed

This class also includes:

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

This class excludes:

- *activities of vessels engaged both in fishing, processing and preserving of fish, see 05.01*
- *production of oils and fats from marine material, see 15.41*
- *manufacture of fish soups, see 15.89*

15.3 Processing and preserving of fruit and vegetables

15.31 Processing and preserving of potatoes

This class includes:

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

This class also includes:

- industrial peeling of potatoes

15.32 Manufacture of fruit and vegetable juice

This class also includes:

- production of concentrates

15.33 Processing and preserving of fruit and vegetables n.e.c.

This class includes:

- preserving of fruit, nuts or vegetables: freezing, drying, immersing in oil or in vinegar, canning, etc.
- manufacture of fruit or vegetable food products
- manufacture of jams, marmalades and table jellies

This class excludes:

- *manufacture of flour or meal of dried leguminous vegetables, see 15.61*
- *preservation of fruit and nuts in sugar, see 15.84*

15.4 Manufacture of vegetable and animal oils and fats

Manufacture of crude oils and fats (Class 15.41) includes production of crude vegetable oils and fats, not chemically modified as well as production of animal oils and fats, crude or refined, not chemically modified.

Manufacture of refined oils and fats (Class 15.42) includes production of refined vegetable oils and fats as well as production of animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared.

15.41 Manufacture of crude oils and fats

This class includes:

- production 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.
- production of non-defatted flour or meal of oilseeds, oil nuts or oil kernels

This class also includes:

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

Note:

Cotton linters, oilcakes and other residual products of oil production are by-products of this class

This class excludes:

- *rendering and refining of lard and other edible animal fats, see 15.11*
- *wet corn milling, see 15.62*
- *manufacture of essential oils, see 24.63*

15.42 Manufacture of refined oils and fats

This class includes:

- production of refined vegetable oils: olive oil, soya-bean oil, etc.
- processing of vegetable oils: blowing, boiling, oxidation, polymerization, dehydration, hydrogenation, etc.

This class excludes:

- *production of olive oil from self-produced olives, see 01.13*
- *production of non-edible animal oils and fats, see 15.41*
- *extraction of fish and marine mammal oils, see 15.41*

15.43 Manufacture of margarine and similar edible fats

This class includes:

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

15.5 Manufacture of dairy products

15.51 Operation of dairies and cheese making

This class includes:

- production of fresh liquid milk, pasteurized, sterilized, homogenized and/or ultra heat treated
- production of milk-based softdrinks
- production of cream from fresh liquid milk, pasteurized, sterilized, homogenized
- manufacture of dried or concentrated milk whether or not sweetened
- production of butter
- production of yoghurt
- production of cheese and curd
- production of whey
- production of casein or lactose

This class excludes:

- *production of raw cow milk, see 01.21*

15.52 Manufacture of ice cream

This class includes:

- production of ice cream and other edible ice such as sorbet

This class excludes:

- *activities of ice cream parlours, see 55.30*

15.6 Manufacture of grain mill products, starches and starch products

15.61 Manufacture of grain mill products

This class includes:

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

This class excludes:

- *manufacture of potato flour and meal, see 15.31*
- *wet corn milling, see 15.62*

15.62 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, etc.
- manufacture of gluten
- manufacture of tapioca
- manufacture of corn oil

This class excludes:

- *manufacture of lactose, see 15.51*
- *production of cane or beet sugar, see 15.83*

15.7 Manufacture of prepared animal feeds

15.71 Manufacture of prepared feeds for farm animals

This class includes:

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

This class excludes:

- *production of fishmeal for animal feed, see 15.20*
- *production of oilseed cake, see 15.41*

15.72 Manufacture of prepared pet foods

15.8 Manufacture of other food products

15.81 Manufacture of bread; manufacture of fresh pastry goods and cakes

This class includes:

- manufacture of bread and rolls
- manufacture of fresh pastry, cakes, pies, tarts, etc.

This class excludes:

- *manufacture of farinaceous products (pastas), see 15.85*

15.82 Manufacture of rusks and biscuits; manufacture of preserved pastry goods and cakes

This class includes:

- manufacture of rusks and biscuits and 'dry' bakery products
- manufacture of preserved pastry goods and cakes
- manufacture of snack products whether sweet or salted

15.83 Manufacture of sugar

This class includes:

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

This class excludes:

- *manufacture of glucose, glucose syrup, maltose, see 15.62*

15.84 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
- 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 15.83*

15.85 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

15.86 Processing of tea and coffee

This class includes:

- decaffeination and roasting of coffee
- production of coffee products:
 - ground coffee
 - soluble coffee
 - extracts and concentrates of coffee
- manufacture of coffee substitutes
- blending of tea and mate
- packing of tea including packing in tea-bags

This class also includes:

- manufacture of herb infusions (mint, vervain, camomile, etc.)

This class excludes:

- *manufacture of tea associated with tea plantations, see 01.13*
- *manufacture of herb infusions if they are considered medical products, see 24.42*

15.87 Manufacture of condiments and seasonings

This class includes:

- manufacture of spices, sauces and condiments:
 - mayonnaise
 - mustard flour and meal
 - prepared mustard, etc.
- manufacture of vinegar

This class excludes:

- *growing of spice crops, see 01.13*
- *manufacture of table salt, see 14.40*

15.88 Manufacture of homogenized food preparations and dietetic food

This class includes:

- manufacture of foods for particular nutritional uses (Council Directive, OJ No L 186, 30. 6. 1989):
 - infant formulae
 - follow-up milk and other follow-up foods
 - baby foods
 - low-energy and energy-reduced foods intended for weight control
 - dietary foods for special medical purposes
 - low-sodium foods, including low-sodium or sodium-free dietary salts
 - gluten-free foods
 - foods intended to meet the expenditure of intense muscular effort, especially for sportsmen
 - foods for persons suffering from carbohydrate metabolism disorders (diabetes)

15.89 Manufacture of other food products n.e.c.

This class also includes:

- manufacture of soups and broths
- manufacture of yeast, powdered or reconstituted eggs, etc.
- manufacture of food products enriched by vitamins, proteins, etc.

15.9 Manufacture of beverages

15.91 Manufacture of distilled potable alcoholic beverages

This class includes:

- manufacture of distilled, potable, alcoholic beverages: whisky, brandy, gin, liqueurs, etc.

This class excludes:

- *manufacture of non-distilled alcoholic beverages, see 15.92, 15.93, 15.94*

15.92 Production of ethyl alcohol from fermented materials

This class includes:

- production of ethyl alcohol from fermented materials
- production of neutral spirits

15.93 Manufacture of wines

This class includes:

- manufacture of wine:
 - table wine
 - QWPSR wine (quality wine produced in specified regions)
- manufacture of sparkling wine
- manufacture of wine from concentrated grape must

This class also includes:

- manufacture of low or non-alcoholic wine

This class excludes:

- *production of wine from self-produced grapes, see 01.13*
- *bottling and packaging without transformation of the wine, see 51.34, 74.82*

15.94 Manufacture of cider and other fruit wines

This class includes:

- manufacture of cider, perry, mead, other fruit wines and mixed beverages containing alcohol

15.95 Manufacture of other non-distilled fermented beverages

This class includes:

- manufacture of vermouth and the like

15.96 Manufacture of beer

This class also includes:

- manufacture of low or non-alcoholic beer

15.97 Manufacture of malt

15.98 Production of mineral waters and soft drinks

This class includes:

- production of natural mineral waters
- production of soft drinks:
 - non-alcoholic flavoured and/or sweetened waters: lemonade, orangeade, cola, energy drinks, fruit drinks, tonic waters, etc.

This class excludes:

- *production of fruit and vegetable juice, see 15.32*

16 Manufacture of tobacco products

16.0 Manufacture of tobacco products

16.00 Manufacture of tobacco products

This class includes:

- manufacture of tobacco products: cigarettes, cigarette tobacco, cigars, pipe tobacco, chewing tobacco, snuff
- manufacture of "homogenized" or "reconstituted" tobacco

This class excludes:

- *growing or preliminary processing of tobacco, see 01.11*

Subsection DB Manufacture of textiles and textile products

17 Manufacture of textiles

This division includes preparation and spinning of textile fibres as well as textile weaving, finishing of textiles and wearing apparel, manufacture of made-up textile articles, except apparel (e.g. household linen, blankets, rugs, cordage, etc.) and manufacture of knitted and crocheted fabrics and articles thereof (e.g. socks and pullovers). Growing of natural fibres falls under division 01 (Agriculture), while manufacture of synthetic fibres is a chemical process which has to be classified in class 24.70 (Manufacture of man-made fibres). Manufacture of wearing apparel falls under division 18.

17.1 Preparation and spinning of textile fibres

17.11 Preparation and spinning of cotton-type fibres

This class includes:

- preparatory operations on cotton-type fibres, carding and combing
- manufacture of cotton-type yarn, either with cotton or artificial or synthetic fibres, for weaving, knitting, etc.

This class excludes:

- *manufacture of sewing thread, see 17.16*

17.12 Preparation and spinning of woollen-type fibres

This class includes:

- preparatory operations on woollen-type fibres: degreasing and carbonizing of wool, carding
- manufacture of woollen-type yarns, either with wool or artificial or synthetic fibres, for weaving, knitting, etc.

17.13 Preparation and spinning of worsted-type fibres

This class includes:

- combing of worsted-type fibres

- manufacture of worsted-type yarns, either with wool or artificial or synthetic fibres, for weaving, knitting, etc.
- preparation and spinning of semi-worsted-type (carded but not fully combed) fibres

17.14 Preparation and spinning of flax-type fibres

This class includes:

- scutching of flax
- manufacture of flax-type yarns, either with flax or artificial or synthetic fibres, for weaving, knitting, etc.

17.15 Throwing and preparation of silk, including from noils, and throwing and texturing of synthetic or artificial filament yarns

This class includes:

- reeling, washing and throwing of silk
- carding and combing of silk waste
- manufacture of silk-type yarns, either with silk or artificial or synthetic fibres, for weaving, knitting, etc.
- texturizing, twisting, folding, cabling and dipping of synthetic or artificial filament yarns

17.16 Manufacture of sewing threads

This class includes:

- manufacture of sewing thread of any textile material, including mixtures

This class excludes:

- *manufacture of knitting and crocheting yarn, see 17.11 to 17.15, 17.17*

17.17 Preparation and spinning of other textile fibres

This class includes:

- preparatory operations and spinning of other textile fibres, such as jute or bast fibres

This class also includes:

- manufacture of paper yarn

This class excludes:

- *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 24.70*
- *manufacture of glass fibres, see 26.14*
- *spinning of asbestos yarn, see 26.82*

17.2 Textile weaving

17.21 Cotton-type weaving

This class includes:

- manufacture of broad woven cotton-type fabrics, either with cotton or artificial or synthetic yarns

This class also includes:

- manufacture of woven pile or chenille fabrics, terry towelling, gauze, etc.

This class excludes:

- *manufacture of textile floor coverings, see 17.51*
- *manufacture of non-wovens, see 17.53*
- *manufacture of narrow fabrics, see 17.54*
- *manufacture of knitted and crocheted fabrics, see 17.60*

17.22 Woollen-type weaving

This class includes:

- manufacture of broad woven woollen-type fabrics, either with wool or artificial or synthetic yarns

This class excludes:

- *manufacture of textile floor coverings, see 17.51*
- *manufacture of non-wovens, see 17.53*
- *manufacture of knitted and crocheted fabrics, see 17.60*

17.23 Worsted-type weaving

This class includes:

- manufacture of broad woven worsted-type fabrics, either with wool or artificial or synthetic yarns

This class excludes:

- *manufacture of textile floor coverings, see 17.51*
- *manufacture of non-wovens, see 17.53*
- *manufacture of knitted and crocheted fabrics, see 17.60*

17.24 Silk-type weaving

This class includes:

- manufacture of broad woven silk-type fabrics either with silk or artificial or synthetic yarns

This class excludes:

- *manufacture of non-wovens, see 17.53*

17.25 Other textile weaving

This class includes:

- manufacture of other broad woven fabrics, using flax, ramie, hemp, jute, bast fibres and special yarns
- manufacture of polypropylene fabrics

This class also includes:

- manufacture of woven fabrics of glass fibres

This class excludes:

- *manufacture of textile floor coverings, see 17.51*
- *manufacture of non-wovens, see 17.53*
- *weaving of asbestos yarn, see 26.82*

17.3 Finishing of textiles

17.30 Finishing of textiles

This class includes:

- bleaching, dyeing and printing (including thermoprinting) of not self-produced textile fibres, yarns, fabrics and textile articles, including wearing apparel
- dressing, drying, steaming, shrinking, mending, sanforizing, mercerizing of not self-produced textiles and textile articles, including wearing apparel

This class also includes

- finishing of leather wearing apparel
- bleaching of jeans
- pleating and similar work on textiles

This class excludes:

- *finishing of textile articles made from self-produced materials, see 17.1, 17.2, 17.5*
- *while-you-wait printing on textile articles, see 52.74*

17.4 Manufacture of made-up textile articles, except apparel

17.40 Manufacture of made-up textile articles, except apparel

This class includes:

- manufacture of made-up articles of any textile material, including of knitted or crocheted fabrics:
 - 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, etc.
 - tarpaulins, tents, camping goods, sails, sun blinds, loose covers for cars, etc.
 - flags, banners, pennants, etc.
 - dustcloths, dishcloths and similar articles, life jackets, parachutes, etc.

This class also includes:

- manufacture of the textile part of electric blankets

This class excludes:

- *manufacture of textile articles for technical use, see 17.54*

17.5 Manufacture of other textiles

17.51 Manufacture of carpets and rugs

This class includes:

- manufacture of textile including needleloom felt floor coverings:
 - carpets, rugs and mats, tiles

This class excludes:

- *manufacture of mats and matting of plaiting materials, see 20.52*
- *manufacture of floor coverings of cork, rubber or plastic materials, even when textile backed, see 20.52, 25.13, 25.23*
- *manufacture of linoleum and hard non-plastic surface floor coverings, see 36.63*

17.52 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 18.24*

17.53 Manufacture of non-wovens and articles made from non-wovens, except apparel

17.54 Manufacture of other textiles n.e.c.

This class includes:

- manufacture of narrow woven fabrics, including fabrics consisting of warp without weft assembled by means of an adhesive
- manufacture of felt
- manufacture of labels, badges, etc.
- manufacture of ornamental trimmings:
 - braids, tassels, pompons, etc.
- manufacture of tulles 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 textile wadding and articles of wadding:
 - sanitary towels or tampons
- 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 diverse fabrics: tyre cord fabric of high-tenacity man-made yarn, tracing cloth; canvas prepared for use by painters, buckram and similar stiffened textile fabrics, fabrics coated with gum or amylaceous substances
- manufacture of diverse textile articles: textile wicks, incandescent gas mantles and tubular gas mantle fabric, hosepipe, transmission or conveyor belts or belting, bolting cloth, straining cloth

This class excludes:

- *manufacture of needleloom felt floor coverings, see 17.51*
- *manufacture of cloth of woven metal wire, see 28.73*

17.6 Manufacture of knitted and crocheted fabrics

17.60 Manufacture of knitted and crocheted fabrics

This class includes:

- manufacture and processing in the same unit 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

This class excludes:

- *manufacture of net and window furnishing type fabrics of lace knitted on Raschel or similar machines, see 17.54*

17.7 Manufacture of knitted and crocheted articles

17.71 Manufacture of knitted and crocheted hosiery

This class includes:

- manufacture of hosiery, including socks, tights and panty hose

This class also includes:

- manufacture of footwear of textile material without applied soles

17.72 Manufacture of knitted and crocheted pullovers, cardigans and similar articles

This class includes:

- manufacture of knitted or crocheted pullovers, cardigans, jerseys, waistcoats and similar articles

18 Manufacture of wearing apparel; dressing and dyeing of fur

The clothing industry covers 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 or children, or between

modern and traditional clothing. Division 18 also includes the fur industry (furskins and wearing apparel). It does not include the manufacture of knitted and crocheted articles (17.7) and the finishing of wearing apparel (17.30).

18.1 Manufacture of leather clothes

18.10 Manufacture of leather clothes

This class includes:

- manufacture of wearing apparel made of leather or composition leather

This class excludes:

- *manufacture of leather gloves and belts, see 18.24*
- *manufacture of apparel of fur, see 18.30*
- *manufacture of leather sports gloves and sports headgear, see 36.40*

18.2 Manufacture of other wearing apparel and accessories

This group excludes:

- *manufacture of apparel of fur, see 18.30*

18.21 Manufacture of workwear

This class includes:

- manufacture of workwear

This class excludes:

- *manufacture of footwear, see 19.30*
- *manufacture of wearing apparel of rubber or plastics not assembled by stitching but merely sealed together, see 25.13, 25.24*
- *manufacture of safety headgear, see 25.24, 28.75*
- *repair of wearing apparel, see 52.74*

18.22 Manufacture of other outerwear

This class includes:

- 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.

This class also includes:

- custom tailoring

This class excludes:

- *manufacture of wearing apparel of furskins, see 18.30*
- *manufacture of wearing apparel of rubber or plastics not assembled by stitching but merely sealed together, see 25.13, 25.24*
- *repair of wearing apparel, see 52.74*

18.23 Manufacture of underwear

This class includes:

- manufacture of underwear 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.

This class excludes:

- *repair of wearing apparel, see 52.74*

18.24 Manufacture of other wearing apparel and accessories n.e.c.

This class includes:

- manufacture of babies garments, tracksuits, skisuits, swimwear, etc.
- manufacture of hats and caps
- manufacture of other clothing accessories: gloves, belts, shawls, ties, cravats, hairnets, etc.

This class also includes:

- manufacture of headgear of furskins

This class excludes:

- *manufacture of safety headgear, see 25.24, 28.75*
- *manufacture of leather sports gloves and sports headgear, see 36.40*
- *repair of wearing apparel, see 52.74*

18.3 Dressing and dyeing of fur; manufacture of articles of fur

18.30 Dressing and dyeing of fur; manufacture of articles of fur

This class includes:

- dressing and dyeing of furskins and hides with the hair on: scraping, currying, tanning, bleaching, shearing and plucking and dyeing of furskins
- manufacture of articles made of furskins:
 - fur wearing apparel and clothing accessories
 - assemblies of furskins such as 'dropped' furskins, plates, mats, strips, etc.
 - diverse articles of furskins: rugs, unstuffed pouffes, industrial polishing cloths

This class also includes:

- manufacture of artificial fur and articles thereof

This class excludes:

- *production of raw furskins, see 01.25, 01.50*
- *production of raw hides and skins, see 15.11*
- *manufacture of imitation furs (long hair cloth obtained by weaving or knitting), see 17.2, 17.60*
- *manufacture of fur hats, see 18.24*
- *manufacture of apparel trimmed with fur, see 18.24*
- *manufacture of boots or shoes containing fur parts, see 19.30*

Subsection DC

Manufacture of leather and leather products

Nowadays the leather and footwear industry uses many other materials to manufacture its products (e.g. travel articles, footwear, etc.). The division's activity includes preparation and tanning of raw hides and skins produced by group 15.1.

19 Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear

19.1 Tanning and dressing of leather

19.10 Tanning and dressing of leather

This class includes:

- production of tanned leather
- manufacture of chamois dressed, parchment dressed, patent or metallized leathers
- manufacture of composition leather

This class excludes:

- *production of raw hides and skins, see 15.11*
- *manufacture of leather wearing apparel, see 18.10*
- *tanning or dressing of furskins or hides with the hair on, see 18.30*
- *manufacture of imitation leather not based on natural leather, see 17.2, 25.13, 25.24*

19.2 Manufacture of luggage, handbags and the like, saddlery and harness

19.20 Manufacture of luggage, handbags and the like, saddlery and harness

This class includes:

- manufacture of luggage, handbags and the like, of leather, composition leather and of any other material, such as plastic sheeting, textile materials, vulcanized fibre or paperboard, where the same technology is used as for leather
- manufacture of non-metallic watch straps
- manufacture of diverse articles of leather or composition leather: driving belts, packings, etc.
- manufacture of saddlery and harness

This class excludes:

- *manufacture of leather wearing apparel, see 18.10*
- *manufacture of leather gloves and hats, see 18.24*
- *manufacture of footwear, see 19.30*
- *manufacture of metallic watch straps, see 33.50*

19.3 Manufacture of footwear

19.30 Manufacture of footwear

This class includes:

- manufacture of footwear for all purposes, of any material, by any process, including moulding
- manufacture of gaiters, leggings and similar articles
- manufacture of parts of footwear: manufacture of uppers and parts of uppers, outer and inner soles, heels, etc.

This class excludes:

- *manufacture of footwear of textile material without applied soles, see 17.71*
- *manufacture of footwear of asbestos, see 26.82*
- *manufacture of orthopaedic shoes, see 33.10*

Subsection DD

Manufacture of wood and wood products

20 Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials

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

With the exception of sawmills and wood preservation units, the units are grouped into industries mainly based on the specific products manufactured.

It does not include either the manufacture of furniture (36.1), or the installation of not self-manufactured wooden fittings and the like (45.42).

20.1 Sawmilling and planing of wood; impregnation of wood

20.10 Sawmilling and planing of wood; impregnation of wood

This class includes:

- sawing, planing and machining of wood
- manufacture of wooden railway sleepers
- manufacture of unassembled wooden flooring
- manufacture of wood wool, wood flour, chips, particles

This class also includes:

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

This class excludes:

- *logging and production of wood in the rough, see 02.01*
- *manufacture of shingles and shakes, beadings and mouldings, see 20.30*

20.2 Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board, fibre board and other panels and boards

20.20 Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board, fibre board and other panels and boards

20.3 Manufacture of builders' carpentry and joinery

20.30 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
 - doors, windows, shutters and their frames
 - stairs, railings
 - wooden beadings and mouldings, shingles and shakes
 - parquet floor blocks, strips, etc., assembled into panels
- manufacture of prefabricated buildings, or elements thereof, of wood

This class excludes:

- *manufacture of unassembled wooden flooring, see 20.10*

20.4 Manufacture of wooden containers

20.40 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

This class excludes:

- *manufacture of luggage, see 19.20*
- *manufacture of cases of plaiting material, see 20.52*

20.5 Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials

20.51 Manufacture of other products of wood

This class includes:

- manufacture of various wooden products:
 - wooden handles and bodies for tools, brooms, brushes
 - wooden boot or shoe lasts and trees, clothes hangers
 - household utensils and kitchenware of wood; coat and hat racks
 - wooden statuettes and ornaments, wood marquetry, inlaid wood
 - wooden caskets and cases for jewellery, cutlery and similar articles
 - wooden coffins
 - wooden spools, cops, bobbins, sewing thread reels and similar articles of turned wood
 - other articles of wood

This class excludes:

- *manufacture of luggage, see 19.20*
- *manufacture of wooden footwear, see 19.30*
- *manufacture of lamps and lighting fittings, see 31.50*
- *manufacture of clock cases, see 33.50*
- *manufacture of furniture, see 36.1*
- *manufacture of wooden toys, see 36.50*
- *manufacture of imitation jewellery, see 36.61*
- *manufacture of brushes and brooms, see 36.62*
- *manufacture of walking sticks and umbrella handles, see 36.63*
- *manufacture of matches, see 36.63*

20.52 Manufacture of articles of cork, straw and plaiting materials

This class includes:

- natural cork processing
- manufacture of articles of natural or agglomerated cork
- manufacture of plaits and products of plaiting materials: mats, matting, screens, etc.
- manufacture of basketware and wickerwork

This class excludes:

- *manufacture of mats or matting of textile materials, see 17.51*
- *manufacture of furniture, see 36.1*

Subsection DE Manufacture of pulp, paper and paper products; publishing and printing

21 Manufacture of pulp, paper and paper products

This division covers manufacture of pulp, paper or converted paper products. The manufacturing of these products is grouped together because they constitute a series of vertically connected processes. More than one is often carried out in a single unit. There are essentially three activities. The manufacturing of pulp involves separating the cellulose fibres from other impurities in wood or used paper. The manufacturing of paper involves matting these fibres into a sheet. Converted paper products are made from paper and other materials by various cutting and shaping techniques and includes coating and laminating activities. The paper articles may be printed (e.g. wallpaper, gift wrap, etc.), as long as the printed information is not the main purpose.

21.1 Manufacture of pulp, paper and paperboard

21.11 Manufacture of pulp

This class includes:

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

21.12 Manufacture of paper and paperboard

This class includes:

- manufacture of paper and paperboard intended for further industrial processing

This class also includes:

- coating, covering and impregnation of paper and paperboard
- manufacture of creped or crinkled paper
- manufacture of newsprint and other printing or writing paper

- manufacture of cellulose wadding and webs of cellulose fibres

This class excludes:

- *manufacture of corrugated paperboard, see 21.21*
- *manufacture of further processed articles of paper, see 21.22, 21.23, 21.24, 21.25*

21.2 Manufacture of articles of paper and paperboard

21.21 Manufacture of corrugated paper and paperboard and of containers of paper and paperboard

This class includes:

- manufacture of corrugated paper and paperboard
- manufacture of containers of corrugated paper or paperboard
- manufacture of folding paperboard containers
- 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 21.23*
- *manufacture of moulded or pressed articles of paper pulp (e.g. eggtrays), see 21.25*

21.22 Manufacture of household and sanitary goods and of toilet requisites

This class includes:

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

21.23 Manufacture of paper stationery

This class includes:

- manufacture of printing and writing paper ready for use
- manufacture of computer printout paper
- 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 boxes, pouches, wallets and writing compendiums containing an assortment of paper stationery

21.24 Manufacture of wallpaper

This class includes:

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

21.25 Manufacture of other articles of paper and paperboard n.e.c.

This class includes:

- manufacture of labels
- manufacture of filter paper and paperboard
- manufacture of paper and paperboard bobbins, spools, cops, etc.
- manufacture of eggtrays and other moulded pulp packaging products, etc.
- manufacture of paper or paperboard cards for use on Jacquard machines

This class excludes:

- *manufacture of paper or paperboard in bulk, see 21.12*
- *manufacture of playing cards, see 36.50*
- *manufacture of games and toys of paper or paperboard, see 36.50*

22 Publishing, printing and reproduction of recorded media

This division includes publishing of newspapers, magazines, other periodicals and books,

In general, the units, which are known as publishers, issue copies of works for which they usually possess copyright. Works may be in one or more formats including traditional print form, audio tape, CD-ROM or on-line. Publishers may publish works originally created by others for which they have obtained the rights and/or works that they have created in-house.

The printing activities print products, such as newspapers, books, periodicals, business forms, greeting cards, and other materials, and perform support activities, such as bookbinding, platemaking 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) that is an integral part of the printing industry is almost always provided by these operations.

Processes used in printing include a variety of methods used to transfer an image from a plate, screen, or computer file to some medium, such as paper, plastics, metal, textile articles, or wood. The most prominent of these methods is to transfer the image from a plate or screen to the medium (lithographic, gravure, screen, and flexographic printing). A rapidly growing new technology uses a computer file to directly “drive” the printing mechanism to create the image and new electrostatic

and other types of equipment (digital or non-impact printing).

Though printing and publishing are often carried out by the same unit (e.g. a newspaper), it is less and less the case that these distinct activities are carried out in the same unit.

This division excludes publishing of software, see 72.21.

On-line publishing, not in connection with other publishing, is in 72.40.

22.1 Publishing

22.11 Publishing of books

This class includes:

- publishing of books, brochures, leaflets and similar publications, including publishing of dictionaries and encyclopaedias
- publishing of maps and charts

22.12 Publishing of newspapers

This class includes:

- publishing of newspapers, including advertising newspapers

22.13 Publishing of journals and periodicals

22.14 Publishing of sound recordings

This class includes:

- publishing of gramophone records, CDs, DVDs and tapes with music or other sound recordings
- publishing of printed music

22.15 Other publishing

This class includes:

- publishing of:
 - photos, engravings and postcards
 - timetables
 - forms
 - posters, reproduction of works of art
 - other printed matter such as postcards reproduced by mechanical or photo-mechanical means

22.2 Printing and service activities related to printing

22.21 Printing of newspapers

22.22 Printing n.e.c.

This class includes:

- printing of 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, registers, albums, diaries, calendars, business forms and other commercial printed matter, personal stationery and other printed matter (e.g. plastic labels, plastic bags and glass sheets, articles of metal) by letterpress, offset, photogravure, flexographic, screen printing and other printing presses, duplication machines, computer printers, embossers, photocopiers and thermocopiers

This class excludes:

- *printing of labels, see 21.25*
- *publishing, see 22.1*

22.23 Bookbinding

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

22.24 Pre-press activities

This class includes:

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

22.25 Ancillary activities related to printing

This class includes:

- production of reprographic products
- production of presentation media, e.g. overhead projection foils and other digital forms of presentation
- design of printing products e.g. sketches, layouts, dummies, etc.
- other graphic activities such as die, sinking or stamping, braille copying, punching and drilling, embossing, varnishing and laminating, collating and inseting, creasing

22.3 Reproduction of recorded media

22.31 Reproduction of sound recording

This class includes:

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

22.32 Reproduction of video recording

This class includes:

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

22.33 Reproduction of computer media

This class includes:

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

Subsection DF Manufacture of coke, refined petroleum products and nuclear fuel

23 Manufacture of coke, refined petroleum products and nuclear fuel

This division is based on the transformation of crude petroleum and coal into usable products and also includes the nuclear industries. It is the manufacturing part of the energy sector which begins in section C (Mining and quarrying) and is also present in section E (Electricity, gas and water supply). The dominant process is petroleum refining that involves the separation of crude petroleum into component products through such techniques as cracking and distillation. This division also covers the manufacture for own account of characteristic products (e.g. coke, butane, propane, petrol, kerosene, fuel oil, nuclear fuel, etc.) as well as processing services (e.g. custom refining, treatment of nuclear waste).

This division includes only manufacture of gases with lower purity (less than 95% for ethane, ethylene and butane, less than 90% for propane (propylene), butene (butylene) and butadiene). Not included is manufacture of such gases with higher purity (24.14), manufacture of industrial gases (24.11), extraction of natural gas (methane, ethane, butane or propane) (11.10), and manufacture of fuel gas, other than petroleum gases (e.g. coal gas, water gas, producer gas, gasworks gas) (40.21).

23.1 Manufacture of coke oven products

23.10 Manufacture of coke oven products

This class includes:

- production of coke
- production of coke oven gas
- production of crude coal and lignite tars

This class excludes:

- *agglomeration of hard coal, see 10.10*
- *agglomeration of lignite, see 10.20*
- *production of pitch and pitch coke, see 24.14*
- *transformation of coke oven gas for distribution through mains, see 40.21*

23.2 Manufacture of refined petroleum products

23.20 Manufacture of refined petroleum products

This class includes:

- 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, etc.

23.3 Processing of nuclear fuel

23.30 Processing of nuclear fuel

This class includes:

- production of enriched uranium
- production of fuel elements for nuclear reactors
- production of radioactive elements for industrial or medical use
- reprocessing of nuclear fuels and treatment of radioactive nuclear waste

This class excludes:

- *mining and concentration of uranium and thorium ores, see 12.00*
- *manufacture of yellowcake, see 12.00*
- *treatment and disposal of transition radioactive waste from hospitals etc., see 90.02¹*

Subsection DG

Manufacture of chemicals, chemical products and man-made fibres

This subsection is based on the transformation of organic and inorganic raw materials by a chemical process and the formulation of products. It distinguishes the production of basic chemicals that comprise the first industry group from the production of intermediate and end products produced by further processing of basic chemicals that make up the remaining activity groups.

24 Manufacture of chemicals and chemical products

24.1 Manufacture of basic chemicals

24.11 Manufacture of industrial gases

This 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

This class excludes:

- *extraction of methane, ethane, butane or propane, see 11.10*
- *manufacture of fuel gases such as ethane, butane or propane in a petroleum refinery, see 23.20*

24.12 Manufacture of dyes and pigments

This class includes:

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

This class also includes:

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

This class excludes:

- *manufacture of prepared dyes and pigments, see 24.30*

24.13 Manufacture of other inorganic basic chemicals

This class includes:

- manufacture of chemical elements except metals, industrial elemental gases and radioactive elements produced by the nuclear fuels industry
- manufacture of inorganic acids except nitric acid
- manufacture of alkalis, lyes and other inorganic bases except ammonia

¹ Type of radioactive waste (mainly from medical origin) which will decay within the period of temporary storage and may be suitable for management outside of the regulatory control system

- manufacture of other inorganic compounds

This class excludes:

- *manufacture of nitric and sulphonitric acids, see 24.15*
- *manufacture of ammonia, see 24.15*
- *manufacture of ammonia chloride, see 24.15*
- *manufacture of nitrites and nitrates of potassium, see 24.15*
- *manufacture of ammonium carbonates, see 24.15*

24.14 Manufacture of other organic basic chemicals

This class includes:

- manufacture of other organic basic chemicals:
 - acyclic hydrocarbons, saturated and unsaturated
 - cyclic hydrocarbons, saturated and unsaturated
 - acyclic and cyclic alcohols, including synthetic ethyl alcohol
 - mono- and polycarboxylic acids, including acetic acid
 - other oxygen-function compounds, including aldehydes, ketones, quinones and dual or poly oxygen-function compounds
 - nitrogen-function organic compounds, including amines
 - other organic compounds, including wood distillation products, etc.
- manufacture of charcoal
- production of pitch and pitch coke
- manufacture of synthetic aromatic products
- distillation of coal tar

This class excludes:

- *manufacture of ethyl alcohol from fermented materials, see 15.92*
- *manufacture of plastics in primary forms, see 24.16*
- *manufacture of synthetic rubber in primary forms, see 24.17*
- *manufacture of salicylic and O-acetylsalicylic acids, see 24.41*
- *manufacture of crude glycerol, see 24.51*
- *manufacture of essential oils, see 24.63*

24.15 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, nitrites and nitrates of potassium

This class excludes:

- *mining of guano, see 14.30*
- *manufacture of agro-chemical products, see 24.20*
- *waste treatment by composting plants with the aim of disposal and a resulting by-product (compost), see 90.02*

24.16 Manufacture of plastics in primary forms

This 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

This class also includes:

- manufacture of cellulose

This class excludes:

- *recycling of plastics, see 37.20*

24.17 Manufacture of synthetic rubber in primary forms

This class includes:

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

24.2 Manufacture of pesticides and other agro-chemical products

24.20 Manufacture of pesticides and other agro-chemical products

This class includes:

- manufacture of insecticides, rodenticides, fungicides, herbicides
- manufacture of anti-sprouting products, plant growth regulators
- manufacture of disinfectants
- manufacture of other agro-chemical products n.e.c.

This class excludes:

- *manufacture of fertilizers and nitrogen compounds, see 24.15*

24.3 Manufacture of paints, varnishes and similar coatings, printing ink and mastics

24.30 Manufacture of paints, varnishes and similar coatings, printing ink and mastics

This class includes:

- manufacture of paints and varnishes, enamels or lacquers
- manufacture of prepared pigments, 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
- manufacture of printing ink

This class excludes:

- *manufacture of dyestuffs and pigments, see 24.12*
- *manufacture of writing and drawing ink, see 24.66*

24.4 Manufacture of pharmaceuticals, medicinal chemicals and botanical products

24.41 Manufacture of basic pharmaceutical products

This class includes:

- production of medicinally active substances to be used for their pharmacological properties in the manufacture of medicaments
- processing of blood

This class also includes:

- manufacture of chemically pure sugars
- processing of glands and manufacture of extracts of glands, etc.

24.42 Manufacture of pharmaceutical preparations

This class includes:

- manufacture of medicaments defined as such in Community law:
 - antisera and other blood fractions
 - vaccines
 - diverse medicaments, including homeopathic preparations
- manufacture of chemical contraceptive products for external use and hormonal contraceptive medicaments
- manufacture of dental fillings and bone reconstruction cements

This class also includes:

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

24.5 Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations

24.51 Manufacture of soap and detergents, cleaning and polishing preparations

This class includes:

- manufacture of organic surface-active agents
- manufacture of soap
- manufacture of 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

24.52 Manufacture of perfumes and toilet preparations

This class includes:

- manufacture of perfumes and toilet preparations:
 - perfumes and toilet water
 - beauty and make-up preparations
 - sunburn prevention and sun tan preparations
 - manicure and pedicure preparations
 - shampoos, hair lacquers, waving and straightening preparations
 - dentifrices and preparations for oral hygiene, including denture fixative preparations
 - shaving preparations
 - deodorants and bath salts
 - depilatories

This class excludes:

- *extraction and refining of essential oils, see 24.63*

24.6 Manufacture of other chemical products

24.61 Manufacture of explosives

This class includes:

- manufacture of propellant powders
- manufacture of explosives
- manufacture of pyrotechnic products

24.62 Manufacture of glues and gelatines

This class includes:

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

24.63 Manufacture of essential oils

This class includes:

- 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

This class excludes:

- *manufacture of synthetic aromatic products, see 24.14*
- *manufacture of perfumes and toilet preparations, see 24.52*

24.64 Manufacture of photographic chemical material

This class includes:

- manufacture of photographic plates, films, sensitized paper and other sensitized unexposed materials
- manufacture of chemical preparations for photographic uses

24.65 Manufacture of prepared unrecorded media

This class includes:

- manufacture of unrecorded media for sound or video recording
- manufacture of unrecorded computer discs and tapes

This class excludes:

- *manufacture of unrecorded film media, see 24.64*

24.66 Manufacture of other chemical products n.e.c.

This class includes:

- manufacture of various chemical products:
 - peptones, peptone derivatives, other protein substances and their derivatives n.e.c.
 - chemically modified oils and fats
 - materials used in the finishing of textiles and leather
 - powders and pastes used in soldering, brazing or welding
 - substances used to pickle metal
 - prepared additives for cements
 - activated carbon, lubricating oil additives, prepared rubber accelerators, catalysts and other chemical products for industrial use

- antiknock preparations, antifreeze preparations, liquids for hydraulic transmission
- composite diagnostic or laboratory reagents

This class also includes:

- manufacture of writing and drawing ink

24.7 Manufacture of man-made fibres

24.70 Manufacture of man-made fibres

This class includes:

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

This class excludes:

- *manufacture of sewing thread of man-made filaments, see 17.16*
- *spinning of synthetic or artificial fibres, see 17.1*

Subsection DH Manufacture of rubber and plastic products

The rubber and plastic industries are characterised by the raw materials used. However, this does not mean that all products made of these materials necessarily fall within this subsection.

25 Manufacture of rubber and plastic products

25.1 Manufacture of rubber products

25.11 Manufacture of rubber tyres and tubes

This class includes:

- manufacture of rubber tyres for vehicles, equipment, mobile machinery and other uses:
 - pneumatic tyres
 - solid or cushion tyres
- manufacture of inner tubes for tyres
- manufacture of interchangeable tyre treads, tyre flaps, 'camel-back' strips for retreading tyres, etc.

This class excludes:

- *manufacture of rubber repair materials, see 25.13*
- *tyre and tube repair, fitting or replacement, see 50.20*

25.12 Retreading and rebuilding of rubber tyres

This class includes:

- tyre rebuilding and retreading

This class excludes:

- *manufacture of rubber repair materials, see 25.13*
- *repair of punctured tyres, see 50.20*

25.13 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
 - rubber floor coverings
 - rubberized textiles
 - rubber thread and rope
 - rubberized yarn and fabrics
 - rubber rings, fittings and seals
 - rubber roller coverings
 - inflatable rubber mattresses

This class also includes:

- manufacture of rubber repair materials

This class excludes:

- *manufacture of tyre cord fabrics, see 17.54*
- *manufacture of apparel of elastic fabrics, see 18.2*
- *manufacture of rubber footwear, see 19.30*
- *manufacture of glues and adhesives based on rubber, see 24.62*
- *manufacture of 'camel-back' strips, see 25.11*
- *manufacture of inflatable rafts and boats, see 35.12*
- *manufacture of mattresses of uncovered cellular rubber, see 36.15*
- *manufacture of rubber sports requisites, see 36.40*
- *manufacture of rubber games and toys, see 36.50*
- *reclaiming of rubber, see 37.20*

25.2 Manufacture of plastic products

25.21 Manufacture of plastic plates, sheets, tubes and profiles

This class includes:

- manufacture of semi-manufactures of plastic products:
 - plastic plates, sheets, blocks, film, foil, strip, etc.
- manufacture of finished plastic products:
 - plastic tubes, pipes and hoses; hose and pipe fittings

This class excludes:

- *manufacture of plastics in primary forms, see 24.16*
- *manufacture of plastic optical elements, see 33.40*
- *manufacture of mattresses of uncovered cellular plastic, see 36.15*

25.22 Manufacture of plastic packing goods

This class includes:

- manufacture of plastic articles for the packing of goods:
 - plastic bags, sacks, containers, boxes, cases, carboys, bottles, etc.

This class excludes:

- *manufacture of plastic travel goods, see 19.20*
- *manufacture of articles of synthetic or natural rubber, see 25.1*
- *packaging, see 74.82*

25.23 Manufacture of builders' ware of plastics

This class includes:

- manufacture of builders' ware of plastics:
 - plastic doors, windows, frames, shutters, blinds, skirting boards
 - tanks, reservoirs
 - plastic floor, wall or ceiling coverings in rolls or in the form of tiles, etc.
 - plastic sanitary ware:
 - plastic baths, shower-baths, wash basins, lavatory pans, flushing cisterns, etc.

This class excludes:

- *manufacture of articles of synthetic or natural rubber, see 25.1*
- *manufacture of linoleum and hard non-plastic surface floor coverings, see 36.63*

25.24 Manufacture of other plastic products

This class includes:

- manufacture of plastic tableware, kitchenware and toilet articles
- manufacture of diverse plastic products:
 - plastic headgear, insulating fittings, parts of lighting fittings, office or school supplies, articles of apparel, fittings for furniture, statuettes, transmission and conveyer belts, etc.

This class excludes:

- *manufacture of plastic travel goods, see 19.20*
- *manufacture of plastic footwear, see 19.30*
- *manufacture of plastic medical and dental appliances, see 33.10*
- *manufacture of plastic optical elements, see 33.40*
- *manufacture of plastic furniture, see 36.1*
- *manufacture of mattresses of uncovered cellular plastic, see 36.15*
- *manufacture of plastic sports requisites, see 36.40*
- *manufacture of plastic games and toys, see 36.50*
- *manufacture of linoleum and hard non-plastic surface floor coverings, see 36.63*

Subsection DI

Manufacture of other non-metallic mineral products

This division groups different areas which are all related to a single substance of mineral origin. Firstly, glass and glass products (e.g. flat glass, hollow glass, fibres, technical glassware, etc.). Ceramic products, tiles and baked clay products come next, and are followed by cement and plaster, from raw materials to finished articles. Shaped and finished stone and other mineral products complete the division.

26 Manufacture of other non-metallic mineral products

26.1 Manufacture of glass and glass products

26.11 Manufacture of flat glass

This class includes:

- manufacture of flat glass, including wired, coloured or tinted flat glass

26.12 Shaping and processing of flat glass

This class includes:

- manufacture of toughened or laminated flat glass
- manufacture of glass mirrors
- manufacture of multiple-walled insulating units of glass

26.13 Manufacture of hollow glass

This class includes:

- manufacture of bottles and other containers of glass or crystal
- manufacture of drinking glasses and other domestic glass or crystal articles

This class excludes:

- *manufacture of glass toys, see 36.50*

26.14 Manufacture of glass fibres

This class includes:

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

This class excludes:

- *manufacture of woven fabrics of glass yarn, see 17.25*
- *manufacture of optical fibre cables for coded data transmission, see 31.30*
- *manufacture of optical fibres and optical fibre cables for live transmission of images: endoscopy, lighting, live images, see 33.40*

26.15 Manufacture and processing of other glass, including technical glassware

This class includes:

- 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 paving blocks
- manufacture of glass in rods or tubes

This class excludes:

- *manufacture of syringes, see 33.10*
- *manufacture of optical elements optically worked, see 33.40*

26.2 Manufacture of non-refractory ceramic goods other than for construction purposes; manufacture of refractory ceramic products

26.21 Manufacture of ceramic household and ornamental articles

This class includes:

- manufacture of ceramic tableware and other domestic or toilet articles
- manufacture of statuettes and other ornamental ceramic articles

This class excludes:

- *manufacture of ceramic toys, see 36.50*
- *manufacture of imitation jewellery, see 36.61*

26.22 Manufacture of ceramic sanitary fixtures

This class excludes:

- *manufacture of refractory ceramic goods, see 26.26*
- *manufacture of ceramic building materials, see 26.30, 26.40*

26.23 Manufacture of ceramic insulators and insulating fittings

This class includes:

- manufacture of electrical insulators and insulating fittings of ceramics

This class excludes:

- *manufacture of refractory ceramic goods, see 26.26*

26.24 Manufacture of other technical ceramic products

This class includes:

- manufacture of ceramic laboratory, chemical and industrial products

26.25 Manufacture of other ceramic products

This class includes:

- manufacture of ceramic pots, jars and similar of a kind used for conveyance or packing of goods
- manufacture of ceramic products n.e.c.

This class excludes:

- *manufacture of refractory ceramic goods, see 26.26*
- *manufacture of ceramic building materials, see 26.30, 26.40*

26.26 Manufacture of refractory ceramic products

This class includes:

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

This class also includes:

- manufacture of articles containing magnesite, dolomite or cromite

26.3 Manufacture of ceramic tiles and flags

26.30 Manufacture of ceramic tiles and flags

This class includes:

- manufacture of non-refractory ceramic hearth or wall tiles, mosaic cubes, etc.
- manufacture of non-refractory ceramic flags and paving

This class excludes:

- *manufacture of refractory ceramic products, see 26.26*

26.4 Manufacture of bricks, tiles and construction products, in baked clay

26.40 Manufacture of bricks, tiles and construction products, in baked clay

This class includes:

- manufacture of non-refractory structural clay building materials:
 - manufacture of ceramic bricks, roofing tiles, chimney-pots, pipes, conduits, etc.

This class also includes:

- manufacture of flooring blocks in baked clay

This class excludes:

- *manufacture of structural refractory ceramic products, see 26.26*
- *manufacture of ceramic flags and pavings, see 26.30*

26.5 Manufacture of cement, lime and plaster

26.51 Manufacture of cement

This class includes:

- manufacture of clinkers and hydraulic cements, including portland, aluminous cement, slag cement and superphosphate

cements

This class excludes:

- *manufacture of cements used in dentistry, see 24.42*
- *manufacture of refractory mortars, concretes, etc., see 26.26*
- *manufacture of articles of cement, see 26.6*
- *manufacture of ready-mixed concrete and mortars, see 26.63, 26.64*

26.52 Manufacture of lime

This class includes:

- manufacture of quicklime, slaked lime and hydraulic lime

This class also includes:

- production of calcined dolomite

26.53 Manufacture of plaster

This class excludes:

- *manufacture of articles of plaster, see 26.6*

26.6 Manufacture of articles of concrete, plaster and cement

26.61 Manufacture of concrete products for construction purposes

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 building or civil engineering of cement, concrete or artificial stone

26.62 Manufacture of plaster products for construction purposes

This class includes:

- manufacture of plaster articles for use in construction:
 - boards, sheets, panels, etc.

26.63 Manufacture of ready-mixed concrete

This class excludes:

- *manufacture of refractory cements, see 26.26*

26.64 Manufacture of mortars

This class includes:

- manufacture of powdered mortars

This class excludes:

- *manufacture of refractory mortars, see 26.26*

26.65 Manufacture of fibre cement

This class includes:

- manufacture of building materials of vegetable substances (wood wool, straw, reeds, rushes) agglomerated with cement, plaster or other mineral binder
- manufacture of articles of cellulose fibre-cement or the like:
 - corrugated sheets, other sheets, panels, tiles, tubes, pipes, reservoirs, troughs, basins, sinks, jars, furniture, window frames, etc.

26.66 Manufacture of other articles of concrete, plaster and cement

This class includes:

- manufacture of other articles of concrete, plaster, cement or artificial stone:
 - statuary, furniture, bas- and haut-reliefs, vases, flowerpots, etc.

26.7 Cutting, shaping and finishing of ornamental and building stone

26.70 Cutting, shaping and finishing of ornamental and building stone

This class includes:

- cutting, shaping and finishing of stone for use in construction, in cemeteries, on roads, as roofing, etc.

This class excludes:

- *activities carried out by operators of quarries, e.g. production of rough cut stone, see 14.11*

- *production of millstones, abrasive stones and similar products, see 26.81*

26.8 Manufacture of other non-metallic mineral products

26.81 Production of abrasive products

This class includes:

- manufacture of millstones, sharpening or polishing stones and natural or artificial abrasive products, including abrasive products on a soft base

26.82 Manufacture of other non-metallic mineral products n.e.c.

This class includes:

- manufacture of non-metallic mineral yarn and fabric, clothing, headgear, footwear, cord, string, paper, felt, etc.
- manufacture of friction material and unmounted articles thereof with a basis of mineral substances or of cellulose
- manufacture of mineral insulating materials:
 - slag wool, rockwool 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), etc.

This class excludes:

- *manufacture of glass wool and glass wool products, see 26.14*

Subsection DJ

Manufacture of basic metals and fabricated metal products

27 Manufacture of basic metals

This division includes the activities of smelting and/or refining ferrous and nonferrous metals from ore, pig or scrap, using electrometallurgical and other process metallurgical techniques. This subsection also covers the manufacture of metal alloys and superalloys 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 sheet, strip, bar, rod, or wire, and in molten form to make castings and other basic metal products.

27.1 Manufacture of basic iron and steel and of ferro-alloys

27.10 Manufacture of basic iron and steel and of ferro-alloys

This class includes:

- production of pig iron and spiegeleisen in pigs, blocks or other primary forms
- production of ferro-alloys
- production of semi-finished products of iron or non-alloy-steel
- production of ingots, other primary forms and semi-finished products of stainless steel or other alloy steel
- production of angles, shapes and sections of stainless steel or other alloy steel
- production of bars and rods of stainless steel or other alloy steel
- production of flat-rolled products of iron or non-alloy steel
- production of angles, shapes and sections of iron or non-alloy steel
- production of bars and rods of iron or non-alloy steel
- production of sheet piling
- production of railway track materials

27.2 Manufacture of tubes

27.21 Manufacture of cast iron tubes

This class includes:

- manufacture of cast iron tubes and cast iron or steel centrifugally cast tubes
- manufacture of cast iron fittings: non-malleable and malleable cast iron fittings and cast steel fittings for which connection is obtained by screwing for threaded fittings, by contact for socket fittings or by bolting for flange fittings

27.22 Manufacture of steel tubes

This class includes:

- manufacture of seamless tubes, by hot rolling, hot extrusion or hot drawing, or by cold drawing or cold rolling
- manufacture of welded tubes by cold or hot forming and welding, by forming and cold drawing, or by hot forming and reducing
- manufacture of steel tube fittings:
 - flat flanges and flanges with forged collars of steel
 - butt welding fittings of steel
 - threaded fittings and other fittings of steel

This class excludes:

- *manufacture of seamless tubes of centrifugally cast steel, see 27.21*

27.3 Other first processing of iron and steel

27.31 Cold drawing

This class includes:

- manufacture of steel bars or sections by cold drawing, grinding or peeling

This class excludes:

- *wire drawing or stretching, see 27.34*

27.32 Cold rolling of narrow strip

This class includes:

- manufacture of coated or uncoated flat rolled steel products in coils or in straight lengths of a width less than 600 mm by cold re-rolling of hot-rolled flat products

27.33 Cold forming or folding

This class includes:

- manufacture of open sections by progressive forming on a roll mill or folding on a press of flat-rolled products of steel

27.34 Wire drawing

This class includes:

- manufacture of steel wire by cold drawing or stretching

27.4 Manufacture of basic precious and non-ferrous metals

27.41 Precious metals production

This class includes:

- production of basic precious metals:
 - production and refining of unwrought precious metals: gold, silver, platinum, etc.
- 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

This class excludes:

- *manufacture of precious metal watch cases, see 33.50*
- *manufacture of precious metal jewellery, see 36.22*

27.42 Aluminium production

This 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

This class also includes:

- production of aluminium oxide (alumina)
- production of aluminium wrapping foil

27.43 Lead, zinc and tin production

This class includes:

- 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

27.44 Copper production

This class includes:

- 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

27.45 Other non-ferrous metal production

This class includes:

- production of chrome, manganese, nickel, etc., from ores or oxides
- production of chrome, manganese, nickel, etc., from electrolytic and aluminothermic refining of chrome, manganese, nickel, etc., waste and scrap
- production of chrome, manganese, nickel, etc., alloys
- semi-manufacturing of chrome, manganese, nickel, etc.

This class also includes:

- production of mattes of nickel

27.5 Casting of metals

This group includes:

- manufacture of semi-finished products and various castings produced for third parties according to their specifications

This group excludes:

- *casting of finished metal products e.g. 27.21 cast iron pipes and pipe fittings etc., boilers and radiators, see 28.2 and 28.3, cast household items, see 28.75, etc.*

27.51 Casting of iron

This class includes:

- casting of semi-finished iron products
- casting of grey iron castings
- casting of spheroidal graphite iron castings
- casting of malleable cast iron products

This class excludes:

- *casting carried out in connection with the manufacture of metal products, see divisions 27 to 36*

27.52 Casting of steel

This class includes:

- casting of semi-finished steel products
- casting of steel castings

This class excludes:

- *casting carried out in connection with the manufacture of metal products, see divisions 27 to 36*

27.53 Casting of light metals

This class includes:

- casting of semi-finished products of aluminium, magnesium, titanium, beryllium, scandium and yttrium
- casting of light metal castings

This class excludes:

- *casting carried out in connection with the manufacture of metal products, see divisions 27 to 36*

27.54 Casting of other non-ferrous metals

This class includes:

- casting of heavy metal castings
- casting of precious metal castings

This class excludes:

- *casting carried out in connection with the manufacture of metal products, see divisions 27 to 36*

28 Manufacture of fabricated metal products, except machinery and equipment

While Division 28 deals with the manufacture of “pure” metal products (such as parts, containers and structures), usually with a static, immovable function, Divisions 29-36 concern combinations or assemblies of such metal products (sometimes with other materials) into more complex units which, unless they are purely electrical, electronic or optical, work with moving parts.

28.1 Manufacture of structural metal products

28.11 Manufacture of metal structures and parts of structures

This class includes:

- manufacture of ossature in metal for construction
- manufacture of industrial ossature in metal (ossature for blast furnaces, lifting and handling equipment, etc.)
- manufacture of prefabricated buildings mainly of metal:
 - site huts, modular exhibition elements, etc.

This class excludes:

- *manufacture of sections of ships, see 35.11*

28.12 Manufacture of builders’ carpentry and joinery of metal

This class includes:

- manufacture of metal doors, windows and their frames, shutters and gates

28.2 Manufacture of tanks, reservoirs and containers of metal; manufacture of central heating radiators and boilers

28.21 Manufacture of tanks, reservoirs and containers of metal

This class includes:

- manufacture of reservoirs, tanks, and similar containers of metal, of a capacity exceeding 300 litres
- manufacture of metal containers for compressed or liquefied gas

This class excludes:

- *manufacture of metal casks, drums, cans, pails, boxes, etc. of a capacity not exceeding 300 litres, see 28.7*
- *manufacture of transport containers, see 34.20*

28.22 Manufacture of central heating radiators and boilers

28.3 Manufacture of steam generators, except central heating hot water boilers

28.30 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, super-heaters, steam collectors and accumulators
- manufacture of nuclear reactors

This class also includes:

- pipe system construction comprising further processing of tubes generally to make pressure pipes or pipe systems together with the associated design and construction work

This class excludes:

- *manufacture of isotope separators, see 29.56*

28.4 Forging, pressing, stamping and roll forming of metal; powder metallurgy

28.40 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 finely ground metal powder, see 27*

28.5 Treatment and coating of metals; general mechanical engineering

28.51 Treatment and coating of metals

This class includes:

- plating, anodizing, etc. of metal
- heat treatment of metal
- deburring, sand blasting, tumbling polishing, cleaning of metals
- colouring and engraving of metal
- non-metallic coating of metal:
 - plastifying, enamelling, lacquering, etc.
- hardening, buffing of metal

This class excludes:

- *rolling precious metals onto base metals or other metals, see 27.41*
- *while-you-wait services, see 52.74*

28.52 General mechanical engineering

This class includes:

- boring, turning, milling, eroding, planing, lapping, broaching, levelling, sawing, grinding, sharpening, welding, splicing, etc. of metal work pieces
- cutting and writing of/on metals by means of laser beams
- general mechanical maintenance and repair of machinery

28.6 Manufacture of cutlery, tools and general hardware

28.61 Manufacture of cutlery

This class includes:

- manufacture of domestic cutlery such as knives, forks, spoons, etc.
- manufacture of various cutting articles:
 - razors and razor blades
 - scissors and hair clippers

This class excludes:

- *manufacture of cutting blades for machines, see 28.62*
- *manufacture of hollowware, dinnerware or flatware, of base metal, see 28.75*
- *manufacture of cutlery, hollowware, dinnerware or flatware, of precious metal, see 36.22*

28.62 Manufacture of tools

This class includes:

- manufacture of knives and cutting blades for machines or for mechanical appliances
- manufacture of hand tools such as pliers, screwdrivers, etc.
- manufacture of saws and sawblades, including circular sawblades and chainsaw blades
- manufacture of interchangeable tools for hand tools, whether or not power operated, or for machine tools: drills, punches, dies, milling cutters
- manufacture of blacksmiths' tools: forges, anvils, etc.
- manufacture of vices, clamps

This class excludes:

- *manufacture of power-driven hand tools, see 29.41*

28.63 Manufacture of locks and hinges

This class includes:

- manufacture of padlocks, locks, keys, hinges and the like, hardware for buildings, furniture, vehicles, etc.

28.7 Manufacture of other fabricated metal products

28.71 Manufacture of steel drums and similar containers

This class includes:

- manufacture of iron or steel boxes of a capacity not exceeding 300 litres
- manufacture of pails, cans, drums, buckets

This class excludes:

- *manufacture of tanks and reservoirs, see 28.21*

28.72 Manufacture of light metal packaging

This class includes:

- manufacture of tins and cans for food products, collapsible tubes and boxes
- manufacture of metallic closures

28.73 Manufacture of wire products

This class includes:

- manufacture of metal cable, plaited bands and similar articles
- manufacture of articles made of wire: barbed wire, wire fencing, grill, netting, cloth, etc.
- manufacture of nails and pins

28.74 Manufacture of fasteners, screw machine products, chain and springs

This class includes:

- manufacture of rivets, washers and similar non-threaded products
- manufacture of screw machine products: bolts, screws, nuts
- manufacture of springs:
 - leaf springs, helical springs, torsion bar springs
 - leaves for springs
- manufacture of chain, except power transmission chain

This class excludes:

- *manufacture of power transmission chain, see 29.14*
- *manufacture of clock or watch springs, see 33.50*

28.75 Manufacture of other fabricated metal products n.e.c.

This class includes:

- manufacture of metal household articles:
 - saucepans, frying pans and other non-electrical utensils for use at the table or in the kitchen
 - base metal flatware
 - small kitchen appliances and accessories
 - metal scouring pads
- manufacture of baths, sinks, wash basins and similar articles of base metal
- manufacture of small metal goods for office use
- manufacture of safes, strong-boxes, armoured doors, etc.
- manufacture of cutlasses, swords, bayonets, etc.
- manufacture of ships' propellers
- manufacture of various articles in base metal:
 - metal safety headgear
 - clasps, buckles, hooks
 - sign plates

Subsection DK

Manufacture of machinery and equipment n.e.c.

29 Manufacture of machinery and equipment n.e.c.

Division 29 covers the manufacture of machinery and equipment which independently act on materials either mechanically or thermally or perform operations on materials (such as handling, spraying, weighing or packing), including their mechanical components which produce and apply force, and any specially manufactured primary parts. This category includes fixed and mobile or hand-held devices, regardless of whether they are for industrial, building and civil engineering, agricultural, military or home use. The manufacture of weapons and special equipment for passenger or freight transport within demarcated premises also belongs to this division.

The manufacture of metal products for general use (Division 28), associated control devices, computer equipment, measurement and testing equipment, electricity distribution and control apparatus (Divisions 30-33) and general-purpose motor vehicles (Divisions 34 and 35) is excluded.

Division 29 distinguishes between the manufacture of general-purpose machinery and components and those with special applications. The headings begin with "Manufacture of ...":

- motors and engines (except electric motors), turbines, pumps, compressors, valves and transmissions
- ovens, burners, lifting and handling equipment, cooling and ventilation equipment, other general-purpose machinery (e.g. packaging equipment, weighing machines and water purification equipment)
- agricultural machinery, machine tools, machinery for other specific industrial purposes (e.g. for metal production, building and civil engineering, mining or the manufacture of foodstuffs, textiles, paper, printed matter, plastic and rubber products)
- weapons and munitions
- domestic appliances (electrical and non-electrical)

29.1 Manufacture of machinery for the production and use of mechanical power, except aircraft, vehicle and cycle engines

29.11 Manufacture of engines and turbines, except aircraft, vehicle and cycle engines

This class includes:

- manufacture of internal combustion piston engines and parts thereof, except aircraft, motor vehicle and cycle engines:

- marine engines
- railway engines
- manufacture of turbines and parts thereof:
 - steam turbines and other vapour turbines
 - hydraulic turbines, water-wheels and regulators thereof
 - gas turbines

This class excludes:

- *manufacture of wind turbines, see 29.12*
- *manufacture of electric generating sets, see 31.10*
- *manufacture of electrical equipment and components of internal combustion engines, see 31.61*
- *manufacture of motor vehicle, aircraft or cycle propulsion engines, see 34.10, 35.30, 35.41*
- *manufacture of turbojets and turbopropellers, see 35.30*

29.12 Manufacture of pumps and compressors

This class includes:

- manufacture of air or vacuum pumps, air or other gas compressors
- manufacture of pumps for liquids whether or not fitted with a measuring device

This class also includes:

- manufacture of fluid power equipment and pneumatic and wind power engines and motors

This class excludes:

- *manufacture of hydraulic transmission equipment, see 29.14*

29.13 Manufacture of taps and valves

This class 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

This class excludes:

- *manufacture of valves of unhardened vulcanized rubber, glass or of ceramic materials, see 25.13, 26.15 or 26.24*
- *manufacture of inlet and exhaust valves of internal combustion engines, see 34.30, 35.30*

29.14 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 hydraulic transmission equipment

This class excludes:

- *manufacture of other chain, see 28.74*
- *manufacture of electromagnetic clutches, see 31.62*

29.2 Manufacture of other general purpose machinery

29.21 Manufacture of furnaces and furnace burners

This class includes:

- manufacture of electrical and other industrial and laboratory furnaces and ovens, including incinerators
- manufacture of burners

This class also includes:

- manufacture of mechanical stokers, grates, ash dischargers, etc.

This class excludes:

- *manufacture of agricultural dryers, see 29.53*
- *manufacture of non-electric bakery ovens, see 29.53*
- *manufacture of dryers for wood, paper pulp, paper or paperboard, see 29.56*
- *manufacture of household ovens, see 29.71*
- *manufacture of medical, surgical or laboratory sterilizers, see 33.10*

29.22 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, straddle carriers, 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, teleferics, etc.
- manufacture of lifts, escalators and moving walkways

This class also includes:

- maintenance of lifts and escalators

This class excludes:

- *manufacture of continuous-action elevators and conveyors for underground use, see 29.52*
- *manufacture of mechanical shovels, excavators and shovel loaders, see 29.52*
- *manufacture of industrial robots for multiple uses, see 29.56*
- *manufacture of floating cranes, railway cranes, crane-lorries, see 34.10, 35.11, 35.20*
- *installation of lifts and elevators, see 45.31*

29.23 Manufacture of non-domestic cooling and ventilation equipment

This class includes:

- manufacture of refrigerating or freezing industrial equipment
- manufacture of air-conditioning machines
- manufacture of heat exchangers
- manufacture of non-domestic fans

This class excludes:

- *manufacture of agricultural dryers, see 29.53*
- *manufacture of domestic refrigerating or freezing equipment, see 29.71*
- *manufacture of domestic fans, see 29.71*

29.24 Manufacture of other general purpose machinery n.e.c.

This class includes:

- manufacture of weighing machinery (other than sensitive laboratory balances):
 - household and shop scales, platform scales, scales for continuous weighing, weighbridges, 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, sand blasting machines, steam cleaning machines, etc.
- manufacture of packing and wrapping machinery:
 - filling, closing, sealing, capsuling or labelling 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 gas generators
- manufacture of calendaring or other rolling machines and cylinders thereof
- manufacture of centrifuges
- manufacture of gaskets and similar joints made of a combination of materials or layers of the same material
- manufacture of automatic goods vending machines

This class excludes:

- *manufacture of agricultural spraying machinery, see 29.32*
- *manufacture of metal or glass rolling machinery and cylinders thereof, see 29.51, 29.56*
- *manufacture of cream separators, see 29.53*
- *manufacture of domestic fans, see 29.71*
- *manufacture of laboratory-type sensitive balances, see 33.20*

29.3 Manufacture of agricultural and forestry machinery

29.31 Manufacture of agricultural tractors

This class includes:

- manufacture of tractors used in agriculture and forestry
- manufacture of walking (pedestrian controlled) tractors

This class excludes:

- *manufacture of road tractors for semi-trailers, see 34.10*
- *manufacture of road trailers or semi-trailers, see 34.20*

29.32 Manufacture of other agricultural and forestry machinery

This class includes:

- 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, seed, grain, etc.

This class excludes:

- *manufacture of agricultural hand tools, see 28.62*
- *manufacture of works trucks, see 29.22*
- *manufacture of cream separators, see 29.53*
- *manufacture of road trailers or semi-trailers, see 34.20*

29.4 Manufacture of machine tools

29.41 Manufacture of portable hand held power tools

This class includes:

- manufacture of pneumatic or motorized hand tools
- manufacture of parts of chain saws; parts of pneumatic tools; parts of hand tools, with a non-electric motor
- manufacture of parts of tools for working in the hand, with electric motor

29.42 Manufacture of other metalworking machine tools

This class includes:

- manufacture of machine tools for working metals operated by laser and the like; machining centres and the like
- manufacture of lathes, boring and milling machines for working metals
- manufacture of other machine tools for working metals
- manufacture of parts and accessories for metal working machine tools

29.43 Manufacture of other machine tools n.e.c.

This class includes:

- manufacture of machine tools for working stone, wood and similar hard material; presses for the manufacture of particle board and the like
- manufacture of soldering, brazing and welding tools, surface tempering and hot spraying machines and apparatus
- manufacture of tool holders and self-opening dieheads
- manufacture of work holders for machine tools
- manufacture of dividing heads and other special attachments for machine tools
- manufacture of parts and accessories for wood, cork, hard rubber and similar hard materials working machine tools
- manufacture of parts and accessories for welding equipment

29.5 Manufacture of other special purpose machinery

29.51 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 moulding boxes and moulds (except ingot moulds), see 29.56*

29.52 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
- manufacture of machinery for treating minerals by screening, sorting, separating, etc.
- manufacture of concrete and mortar mixers
- manufacture of earth-moving machinery:
 - bulldozers, angle-dozer, 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 bulldozer and angle-dozer blades

This class excludes:

- *manufacture of lifting and handling equipment, see 29.22*
- *manufacture of wheeled tractors, see 29.31, 34.10*
- *manufacture of machine tools for working stone, including machines for splitting or clearing stone, see 29.4*
- *manufacture of concrete-mixer lorries, see 34.10*

29.53 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 (homogenizers and irradiators)
 - milk converting machinery (butter chums, butter workers and moulding machines)
 - cheese-making machines (homogenizers, moulders, presses) etc.
- manufacture of machinery for grain milling industry:
 - grinding mills, 'breeding' rolls or 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:
 - non-electric bakery ovens, dough mixers, dough-dividers, moulders, slicers, cake depositing machines, etc.
- manufacture of machines and equipment to process diverse food:
 - 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; 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 packing, wrapping and weighing machinery, see 29.24*
- *manufacture of cleaning, sorting or grading machinery for eggs, fruit or other crops, see 29.32*

29.54 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 fibres: cotton gins, bale breakers, garnettors, cotton spreaders, wool scouters, wool carbonizers, combs, carders, roving frames, etc.
 - spinning machines
 - machines for preparing textile yarns: reelers, warpers and related machines
 - 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 machinery for fabric processing:
 - machinery for washing, bleaching, dyeing, dressing, finishing, coating or impregnating textile fabrics
 - manufacture of machines for reeling, unreeling, folding, cutting or pinking textile fabrics
- manufacture of laundry machinery:
 - ironing machines, including fusing presses
 - laundry-type washing and drying machines
 - dry-cleaning machines
- manufacture of sewing machines, sewing machine heads and sewing machine needles
- 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
 - machinery for making or repairing footwear or other articles of hides, skins, leather or furskins

This class excludes:

- *manufacture of paper or paperboard cards for use on Jacquard machines, see 21.25*
- *manufacture of ironing machines of the calender type, see 29.24*
- *manufacture of machines used in bookbinding, see 29.56*
- *manufacture of domestic washing and drying machines, see 29.71*

29.55 Manufacture of machinery for paper and paperboard production

This class includes:

- manufacture of machinery for making paper pulp

- manufacture of paper and paperboard making machinery
- manufacture of machinery producing articles of paper or paperboard

This class excludes:

- *manufacture of machines for drying paper, see 29.56.*

29.56 Manufacture of other special purpose machinery n.e.c.

This class includes:

- manufacture of machinery for working soft rubber or plastics or for the manufacture of products of these materials:
 - extruders, moulders, pneumatic tyre making or retreading machines and other machines for making a specific rubber or plastic product
- manufacture of printing and bookbinding machines
- manufacture of moulding boxes for any material; mould bases; moulding patterns; moulds
- manufacture of dryers for wood, paper pulp, paper or paperboard
- manufacture of centrifugal clothes-dryers
- manufacture of diverse special 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
 - rope-making machinery, etc.

This class excludes:

- *manufacture of machinery or equipment to work hard rubber, hard plastics or cold glass, see 29.43*
- *manufacture of domestic appliances, see 29.7*

29.6 Manufacture of weapons and ammunition

29.60 Manufacture of weapons and ammunition

This class includes:

- manufacture of tanks and other fighting vehicles
- manufacture of artillery material and ballistic missiles
- manufacture of small arms
- manufacture of war ammunition

This class also includes:

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

This class excludes:

- *manufacture of percussion caps, detonators or signalling flares, see 24.61*
- *manufacture of cutlasses, swords, bayonets, etc., see 28.75*
- *manufacture of armoured vehicles for the transport of banknotes or valuables, see 34.10*

29.7 Manufacture of domestic appliances n.e.c.

29.71 Manufacture of electric domestic appliances

This class includes:

- manufacture of domestic electric appliances:
 - refrigerators and freezers, dishwashers, washing and drying machines, vacuum cleaners, floor polishers, waste disposers, grinders, blenders, juice squeezers, tin openers, electric shavers, electric tooth brushes, 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, hot plates, toasters, coffee or tea makers, fry-pans, roasters, grills, electric heating resistors, etc.

This class excludes:

- *manufacture of sewing machines, see 29.54*
- *manufacture of centrifugal clothes-dryers, see 29.56*

29.72 Manufacture of non-electric domestic appliances

This class includes:

- manufacture of non-electric domestic cooking and heating equipment:
 - non-electric space heaters, cooking ranges, grates, stoves, water heaters, cooking appliances, plate warmers

This class excludes:

- *manufacture of machinery for the preparation of food in commercial kitchens, see 29.53*

Subsection DL

Manufacture of electrical and optical equipment

30 Manufacture of office machinery and computers

The manufacture of office machinery (e.g. photocopiers, cash registers, etc.) and computer equipment (e.g. computers, word processors and peripherals), is considered to include installation, but not maintenance (72.5), software design (72.2) or the manufacture of electronic components (32.1).

These machines are often leased (71.3: Renting of other machinery and equipment), but if they are leased by the manufacturer, this is simply a form of sale of production.

30.0 Manufacture of office machinery and computers

30.01 Manufacture of office machinery

This class includes:

- manufacture of manual or electric typewriters
- manufacture of word-processing machines
- manufacture of hectograph or stencil duplicating machines, addressing machines and sheet-fed office-type offset printing machines
- manufacture of calculating machines, cash registers, postage franking machines, special terminals for issuing of tickets and reservations, etc.
- manufacture of diverse office machinery or equipment:
 - machines that sort, wrap or count coins; automatic banknote dispensers; machines that stuff envelopes, sort mail; pencil sharpening machines; perforating or stapling machines, etc.

30.02 Manufacture of computers and other information processing equipment

This class includes:

- manufacture of automatic data processing machines, including microcomputers:
 - digital machines
 - analog machines
 - hybrid machines
- manufacture of peripheral units:
 - printers, terminals, etc.
 - magnetic or optical readers
 - machines for transcribing data onto data media in coded form

This class excludes:

- *manufacture of electronic parts found in computing machinery, see 32.10*
- *manufacture of electronic games, see 36.50*
- *repair and maintenance of computer systems, see 72.50*

31 Manufacture of electrical machinery and apparatus n.e.c.

31.1 Manufacture of electric motors, generators and transformers

31.10 Manufacture of electric motors, generators and transformers

This class includes:

- manufacture of AC motors
- manufacture of AC generators
- manufacture of universal AC/DC motors
- manufacture of DC motors or generators
- manufacture of AC or DC generator sets
- manufacture of electric rotary or static converters
- manufacture of electrical transformers

This class excludes:

- *manufacture of vehicle generators and cranking motors, see 31.61*
- *manufacture of diode valves, see 32.10*

31.2 Manufacture of electricity distribution and control apparatus

31.20 Manufacture of electricity distribution and control apparatus

This class includes:

- manufacture of electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits:
 - switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes, relays, sockets, lamp holders
- manufacture of electric control or distribution boards, panels, consoles, desks, cabinets and other bases

This class excludes:

- *manufacture of fuse wire or strip, see 27.4*
- *manufacture of carbon or graphite electrodes, see 31.62*
- *manufacture of boards, panels, consoles, etc. for use in line telephony or line telegraphy, see 32.20*

31.3 Manufacture of insulated wire and cable

31.30 Manufacture of insulated wire and cable

This class includes:

- manufacture of insulated wire, cable, strip and other insulated conductors, whether or not fitted with connectors
- manufacture of optical fibre cables for coded data transmission: telecommunications, video, control, data, etc.

This class excludes:

- *manufacture of uninsulated non-ferrous metal wire, see 27.4*
- *manufacture of uninsulated metal cable or insulated cable not capable of being used as a conductor of electricity, see 28.73*
- *manufacture of wiring sets, see 31.61*

31.4 Manufacture of accumulators, primary cells and primary batteries

31.40 Manufacture of accumulators, primary cells and primary batteries

This class includes:

- manufacture of primary cells and primary batteries
- manufacture of electric accumulators, including parts thereof

31.5 Manufacture of lighting equipment and electric lamps

31.50 Manufacture of lighting equipment and electric lamps

This class includes:

- manufacture of electric filament or discharge lamps:
 - ultraviolet or infrared lamps
 - arc lamps
 - flashbulbs, flashcubes, etc.
- manufacture of electric lamps and lighting fittings:
 - chandeliers, table, desk, bedside or floor-standing lamps, even non-electric
 - portable electric lamps
 - illuminated signs and nameplates, etc.
 - outdoor and road lighting
 - lighting sets of a kind used for Christmas trees

31.6 Manufacture of electrical equipment n.e.c.

31.61 Manufacture of electrical equipment for engines and vehicles n.e.c.

This class includes:

- manufacture of electrical ignition or starting equipment for internal combustion engines: ignition magnetos, magneto-dynamos, ignition coils, sparking plugs, glow plugs, starter motors, generators (dynamos, alternators), voltage regulators, etc.
- manufacture of electrical lighting and sound or visual signalling equipment for cycles and motor vehicles: lamps, horns, sirens, etc.
- manufacture of wiring sets
- manufacture of windscreen wipers and electrical defrosters and demisters for motor vehicles and motorcycles
- manufacture of dynamos for cycles

31.62 Manufacture of other electrical equipment n.e.c.

This class includes:

- manufacture of electrical signalling, safety or traffic control equipment for motorways, roads or streets, railways and tramways, inland waterways, ports and harbours and airports
- manufacture of diverse electrical sound or visual signalling apparatus:
 - bells, sirens, indicator panels, burglar and fire alarms, etc.
- manufacture of electromagnets, including electromagnetic or permanent magnet chucks, clutches, brakes, couplings,

- clamps or lifting heads
- manufacture of electrical insulators and insulating fittings, except of glass or ceramics
- manufacture of insulating fittings for electrical machines or equipment, except of ceramics or plastics
- manufacture of carbon or graphite electrodes
- manufacture of electrical conduit tubing and joints for such tubing, of base metal lined with insulating material
- manufacture of diverse electrical machines and apparatus:
 - particle accelerators, signal generators, mine detectors, etc.

This class excludes:

- *manufacture of glass envelopes for lamps, see 26.15*
- *manufacture of hand-held electrically-operated spray guns, see 29.24*
- *manufacture of electric lawnmowers, see 29.32*
- *manufacture of electric shavers, see 29.71*
- *manufacture of electronic valves and tubes (including cold cathode valves), see 32.10*
- *manufacture of electrically-operated hand-held medical or dental instruments, see 33.10*

32 Manufacture of radio, television and communication equipment and apparatus

This division covers the manufacture of equipment for broadcasting and transmission, receivers, recorders and reproduction equipment. The division covers all intermediate products from professional equipment to that for the general public. It should be pointed out that the installation and repair of professional equipment are also covered by this division. On the other hand, the repair of household equipment falls under 52.7 (Repair of personal and household goods) and the installation of wiring, aerials or alarms falls under construction (45.3: Building installation).

32.1 Manufacture of electronic valves and tubes and other electronic components

32.10 Manufacture of electronic valves and tubes and other electronic components

This class includes:

- manufacture of thermionic, cold cathode or photocathode valves or tubes:
 - television picture tubes, television camera tubes, image converters and intensifiers, microwave tubes, receiver or amplifier valves or tubes, etc.
- manufacture of diodes, transistors and similar semiconductor devices
- manufacture of photosensitive semiconductor devices, including photovoltaic cells such as single solar cells
- manufacture of mounted piezoelectric crystals
- manufacture of electronic integrated circuits and microassemblies:
 - monolithic integrated circuits, hybrid integrated circuits and electronic microassemblies of moulded module, micromodule or similar types
- manufacture of printed circuits
- manufacture of electrical capacitors (or condensers), including power capacitors
- manufacture of resistors, including rheostats and potentiometers

This class excludes:

- *manufacture of heating resistors, see 29.71*
- *manufacture of transformers, see 31.10*
- *manufacture of switches, see 31.20*

32.2 Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy

32.20 Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy

This class includes:

- manufacture of apparatus for television transmission, including manufacture of relay transmitters and television transmitters for industrial use
- manufacture of television cameras
- manufacture of transmission apparatus for radio-broadcasting
- manufacture of transmission apparatus for radio-telephony:
 - fixed transmitters and transmitter-receivers, radio-telephony apparatus for transport equipment, radio-telephones, other transponders, etc.
- manufacture of apparatus for line telephony:
 - telephone sets, fax machines, automatic and non-automatic switchboards and exchanges, telex and teleprinter apparatus, etc.
- manufacture of data communication equipment such as routers, bridges and gateways

This class also includes:

- installation of telecommunication equipment

This class excludes:

- *manufacture of electronic components, see 32.10*
- *installation of electrical wiring in buildings, see 45.31*

- *repair of mobile telephones, see 52.74*

32.3 Manufacture of television and radio receivers, sound or video recording or reproducing apparatus and associated goods

32.30 Manufacture of television and radio receivers, sound or video recording or reproducing apparatus and associated goods

This class includes:

- manufacture of television receivers, including video monitors and video projectors
- manufacture of video recording or reproducing apparatus, including camcorders, DVD recorders and players
- manufacture of digital photographic cameras
- manufacture of radio-broadcasting receivers
- manufacture of magnetic tape recorders and other sound recording apparatus, including telephone answering machines, cassette-type recorders, etc.
- manufacture of turntables (record decks), record players, cassette players, CD players, etc.
- manufacture of microphones, loudspeakers, headphones, earphones, amplifiers and sound amplifier sets
- manufacture of pick-ups, tone arms, sound-heads, tables for turntables, aerials, aerial reflectors and aerial rotors, cable converters, TV decoders

This class also includes:

- manufacture of sound electroacoustic apparatus, command transmitter intercoms, simultaneous interpretation apparatus, electronic voting systems, conference systems, portable sound systems

This class excludes:

- *publishing and reproduction of pre-recorded audio and video tapes, CDs and DVDs, see 22.1, 22.3, 92.11*
- *manufacture of prepared unrecorded media, see 24.65*

33 Manufacture of medical, precision and optical instruments, watches and clocks

Division 33 covers not only scientific and technical instruments (e.g. electro-diagnostic apparatus, avionic equipment, etc.) but also photographic and cinematographic equipment, industrial process control equipment, and personal goods (e.g. watches, spectacles, etc.).

Division 33 also includes the installation and repair of such industrial equipment, although the repair of personal goods falls under group 52.7 (Repair of personal and household goods).

33.1 Manufacture of medical and surgical equipment and orthopaedic appliances

33.10 Manufacture of medical and surgical equipment and orthopaedic appliances

This class includes:

- manufacture of instruments and appliances used for medical, surgical, dental or veterinary purposes:
 - electro-diagnostic apparatus such as electrocardiographs, ultrasonic diagnostic equipment, scintillation scanners, nuclear magnetic resonance apparatus, dental drill engines, sterilizers, ophthalmic instruments
- manufacture of syringes, needles used in medicine, mirrors, reflectors, endoscopes, etc.
- manufacture of apparatus based on the use of X-rays or alpha, beta or gamma radiation, whether or not for use in human or animal medicine:
 - X-ray tubes, high-tension generators, control panels, desks, screens, etc.
- manufacture of medical, surgical, dental or veterinary furniture:
 - operating tables, hospital beds with mechanical fittings, dentists' chairs
- manufacture of mechano-therapy appliances, massage apparatus, psychological testing apparatus, ozone therapy, oxygen therapy, artificial respiration apparatus, gas masks, etc.

This class also includes:

- manufacture of orthopaedic appliances:
 - crutches, surgical belts and trusses, splints, artificial teeth, artificial limbs and other artificial parts of the body, hearing aids, pacemakers, orthopaedic shoes, etc.

This class excludes:

- *manufacture of cement used in dentistry, see 24.42*
- *manufacture of thermometers, see 33.20*
- *manufacture of corrective spectacle lenses and of their frames or of optical microscopes, see 33.40*

33.2 Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment

33.20 Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment

This class includes:

- manufacture of laboratory-type sensitive balances
- manufacture of drawing, marking-out or mathematical calculating instruments:

- measuring rods and tapes, micrometers, callipers and gauges, etc.
- manufacture of microscopes other than optical microscopes and diffraction apparatus
- manufacture of apparatus for measuring and checking electrical quantities:
 - oscilloscopes, spectrum analysers, crosstalk meters, instruments for checking current, voltage, resistance, etc.
- manufacture of apparatus for measuring or checking non-electrical quantities:
 - radiation detectors and counters, apparatus for testing and regulating vehicle motors, etc.
- manufacture of navigational, meteorological, geophysical and related instruments and apparatus:
 - surveying instruments, oceanographic or hydrological instruments, seismometers, range-finders, automatic pilots, sextants, ultrasonic sounding instruments,
- manufacture of electricity supply meters and supply meters for water, gas, petrol, etc.
- manufacture of machines and appliances for testing the mechanical properties of materials
- manufacture of instruments and apparatus for carrying out physical or chemical analyses:
 - polarimeters, photometers, refractometers, colorimeters, spectrometers, pH-meters, viscometers, surface tension instruments, etc.
- manufacture of instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases:
 - flow meters, level gauges, manometers, heat meters, etc.
- manufacture of diverse measuring, checking or testing instruments, apparatus or machines:
 - hydrometers, thermometers, barometers, revolution counters, taximeters, pedometers, tachometers, balancing machines, test benches, comparators, etc.

This class also includes:

- manufacture of optical type measuring and checking appliances and instruments
 - air navigation instruments and systems, radar apparatus, radio remote control apparatus and radio navigational aid apparatus

This class excludes:

- *manufacture of pumps incorporating measuring devices, see 29.12*
- *manufacture of medical and surgical instruments, see 33.10*
- *manufacture of industrial process control equipment, see 33.30*
- *manufacture of binoculars, monoculars and similar optical devices, see 33.40*
- *manufacture of optical microscopes, see 33.40*

33.3 Manufacture of industrial process control equipment

33.30 Manufacture of industrial process control equipment

This class includes:

- design and assembly of industrial continuous process control systems (also for automated production plants consisting of various machines, handling devices and centralized controlling apparatus)

33.4 Manufacture of optical instruments and photographic equipment

33.40 Manufacture of optical instruments and photographic equipment

This class includes:

- manufacture of optical elements mounted or not:
 - unworked optical elements other than of glass
 - prisms, lenses, optical mirrors, colour filters, polarizing elements, etc. of glass or other material
 - spectacle lenses and contact lenses
 - spectacle frames and frames fitted with lenses, whether or not the lenses are optically worked: sun-glasses, protective glasses, corrective glasses, etc.
- manufacture of optical instruments:
 - optical microscopes, equipment for microphotography and microprojection, magnifying glasses, reading glasses, thread counters, etc.
 - binoculars, sight telescopes, telescopic sights and observation telescopes, astronomical equipment, etc.
 - lasers, excluding laser diodes, etc.
- manufacture of photographic and cinematographic equipment:
 - cameras
 - image projectors, enlargers and reducers
 - discharge lamps ('electronic') and other flashlight apparatus
 - apparatus and equipment for photographic and cinematographic laboratories, apparatus for the projection of circuit patterns on sensitized semiconductor materials, projection screens

This class excludes:

- *manufacture of photochemical products, see 24.64*
- *manufacture of unworked glass optical elements, see 26.15*
- *manufacture of optical fibre cables for coded data transmission, see 31.30*
- *manufacture of photographic flashbulbs, see 31.50*
- *manufacture of television cameras, see 32.20*

- *manufacture of digital photographic cameras, see 32.30*
- *manufacture of microscopes other than optical, see 33.20*
- *manufacture of optical-type measuring and checking appliances and instruments, see 33.20*

33.5 Manufacture of watches and clocks

33.50 Manufacture of watches and clocks

This class includes:

- manufacture of clocks and watches of all kinds, including instrument panel clocks; watch and clock cases, including cases of noble metals; movements of all kinds for watches and clocks
- manufacture of time-recording equipment and equipment for measuring, recording and otherwise displaying intervals of time, e.g. parking meters, process timers, time switches and other releases
- manufacture of components for clocks and watches, such as springs, jewels, dials, hands, metal watch bands and bracelets, plates, bridges and other parts

This class excludes:

- *manufacture of non-metallic watch bands, see 19.20*

Subsection DM Manufacture of transport equipment

34 Manufacture of motor vehicles, trailers and semi-trailers

34.1 Manufacture of motor vehicles

34.10 Manufacture of motor vehicles

This class includes:

- manufacture of passenger cars
- manufacture of commercial vehicles:
 - vans, lorries, over-the-road tractors for semi-trailers, dumpers for off-road use, 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 and banks, etc.

This class also includes:

- manufacture of motor cycle engines

This class excludes:

- *manufacture of agricultural and industrial tractors, see 29.31, 29.52*
- *manufacture of electrical parts for motor vehicles, see 31.61*
- *manufacture of bodies for motor vehicles, see 34.20*
- *manufacture of parts and accessories for motor vehicles, see 34.30*
- *maintenance, repair and alteration of motor vehicles, see 50.20*

34.2 Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers

34.20 Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers

This class 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:
 - tankers
 - caravan trailers, etc.
- manufacture of containers for carriage by one or more modes of transport

This class excludes:

- *manufacture of trailers and semi-trailers specially designed for use in agriculture, see 29.32*

34.3 Manufacture of parts and accessories for motor vehicles and their engines

34.30 Manufacture of parts and accessories for motor vehicles and their engines

This class includes:

- manufacture of diverse parts and accessories for motor vehicles:
 - brakes, gear boxes, axles, road wheels, suspension shock absorbers, radiators, silencers, exhaust pipes, catalysers,

- clutches, steering wheels, steering columns and steering boxes
- manufacture of parts and accessories of bodies for motor vehicles:
 - safety belts, airbags, doors, bumpers

This class also includes:

- manufacture of inlet and exhaust valves of internal combustion engines

This class excludes:

- *manufacture of batteries for vehicles, see 31.40*
- *manufacture of electrical equipment for motor vehicles, see 31.61*
- *maintenance, repair and alteration of motor vehicles, see 50.20*

35 Manufacture of other transport equipment

35.1 Building and repairing of ships and boats

35.11 Building and repairing of ships

This class includes:

- building of commercial vessels: passenger vessels, ferry-boats, cargo ships, tankers, etc.
- building of warships
- building of fishing boats

This class also includes:

- construction of drilling platforms, floating or submersible
- construction of floating structures:
 - floating docks, pontoons, coffer-dams, floating landing stages, buoys, floating tanks, barges, lighters, etc.
- maintenance, repair or alteration of ships

This class excludes:

- *manufacture of ships' propellers, see 28.75*
- *manufacture of marine engines, see 29.11*
- *manufacture of navigational instruments, see 33.20*
- *manufacture of amphibious motor vehicles, see 34.10*
- *manufacture of inflatable boats or rafts, see 35.12*

35.12 Building and repairing of pleasure and sporting boats

This class includes:

- building of inflatables
- building of sailboats with or without auxiliary motor
- building of motor boats
- building of other pleasure and sporting boats:
 - canoes, kayaks, skiffs
- maintenance, repair or alteration of pleasure boats

This class excludes:

- *manufacture of marine engines, see 29.11*
- *manufacture of sailboards, see 36.40*

35.2 Manufacture of railway and tramway locomotives and rolling stock

35.20 Manufacture of railway and tramway locomotives and rolling stock

This class includes:

- manufacture of electric and diesel 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 class excludes:

- *manufacture of unassembled rails, see 27.10*
- *manufacture of engines and turbines, see 29.11*
- *manufacture of electric motors, see 31.10*
- *manufacture of electrical signalling, safety or traffic-control equipment, see 31.62*

35.3 Manufacture of aircraft and spacecraft

35.30 Manufacture of aircraft and spacecraft

This class includes:

- manufacture of aeroplanes for the transport of goods or passengers, for use by the defence forces, for sport or other purposes
- manufacture of helicopters
- manufacture of gliders, hang-gliders
- manufacture of dirigibles and balloons
- manufacture of spacecraft and spacecraft launch vehicles, satellites, planetary probes, orbital stations, shuttles
- 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 turbopropellers
- manufacture of aircraft launching gear, deck arresters, etc.
- manufacture of ground flying trainers

This class excludes:

- *manufacture of parachutes, see 17.40*
- *manufacture of military ballistic missiles, see 29.60*
- *manufacture of ignition parts and other electrical parts for internal combustion engines, see 31.61*
- *manufacture of instruments used on aircraft, see 33.20*
- *manufacture of air navigation systems, see 33.20*

35.4 Manufacture of motorcycles and bicycles

35.41 Manufacture of motorcycles

This class includes:

- manufacture of motorcycles, mopeds and cycles fitted with an auxiliary engine
- manufacture of side-cars
- manufacture of parts and accessories for motorcycles

This class excludes:

- *manufacture of engines for motorcycles, see 34.10*
- *manufacture of parts of motorcycle engines, see 34.30*
- *manufacture of bicycles, see 35.42*
- *manufacture of invalid carriages, see 35.43*

35.42 Manufacture of bicycles

This class includes:

- manufacture of non-motorized bicycles and other cycles (including delivery tricycles)
- manufacture of parts and accessories of bicycles

This class excludes:

- *manufacture of bicycles with auxiliary motor, see 35.41*
- *manufacture of children's cycles other than bicycles, see 36.50*

35.43 Manufacture of invalid carriages

This class includes:

- manufacture of invalid carriages with or without motor
- manufacture of parts and accessories of invalid carriages

35.5 Manufacture of other transport equipment n.e.c.

35.50 Manufacture of other transport equipment n.e.c.

This class includes:

- manufacture of wheelbarrows, luggage trucks, hand-carts, etc.
- manufacture of vehicles drawn by animals

Subsection DN Manufacturing n.e.c.

36 Manufacture of furniture; manufacturing n.e.c.

Please note that division 36 is a residual division. The usual criteria for grouping classes into divisions have not been applied here.

Repair of products from division 36 generally fall under group 52.7 (repair of personal and household goods), except repair of furniture, musical instruments, professional sports equipment, automatic bowling alley equipment and the like.

36.1 Manufacture of furniture

36.11 Manufacture of chairs and seats

This class includes:

- manufacture of chairs and seats for offices, workrooms and domestic premises, of any material
- manufacture of chairs and seats for theatres, cinemas and the like, of any material
- manufacture of chairs and seats for transport equipment, of any material
- manufacture of sofas, sofa beds and sofa sets
- manufacture of garden chairs and seats

This class also includes:

- finishing such as upholstery of chairs and seats

This class excludes:

- *manufacture of medical, surgical, dental or veterinary furniture, see 33.10*

36.12 Manufacture of other office and shop furniture

This class includes:

- manufacture of special furniture for shops: counters, display cases, shelves, etc.
- manufacture of office furniture
- manufacture of furniture for churches, schools, restaurants

This class excludes:

- *manufacture of lighting fittings or lamps, see 31.50*
- *manufacture of medical, surgical, dental or veterinary furniture, see 33.10*

36.13 Manufacture of other kitchen furniture

This class includes:

- manufacture of kitchen furniture of any material

36.14 Manufacture of other furniture

This class includes:

- manufacture of furniture for bedrooms, living rooms, gardens, etc.

This class also includes:

- finishing of furniture such as spraying, painting, French polishing and upholstering except of chairs and seats

This class excludes:

- *manufacture of lighting fittings or lamps, see 31.50*

36.15 Manufacture of mattresses

This class includes:

- manufacture of mattress supports
- manufacture of mattresses:
 - mattresses fitted with springs or stuffed or internally fitted with a supporting material
 - uncovered cellular rubber or plastic mattresses

This class excludes:

- *manufacture of pillows, pouffes, cushions, quilts and eiderdowns, see 17.40*
- *manufacture of inflatable mattresses, see 25.13*

36.2 Manufacture of jewellery and related articles

36.21 Striking of coins

This class includes:

- manufacture of coins, including coins for use as legal tender, whether or not of precious metal

36.22 Manufacture of jewellery and related articles n.e.c.

This class includes:

- production of worked pearls
- production of precious and semi-precious stones in the worked state. Included is 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.

This class excludes:

- *manufacture of articles of base metal plated with precious metal, see 28*

- *manufacture of watch cases and metal straps, see 33.50*
- *manufacture of imitation jewellery, see 36.61*

36.3 Manufacture of musical instruments

36.30 Manufacture of musical instruments

This class 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, fairground organs, calliopes, etc.
- manufacture of instrument parts and accessories:
 - metronomes, tuning forks, pitch pipes, cards, discs and rolls for automatic mechanical instruments, etc.

This class also includes:

- manufacture of whistles, call horns and other mouth-blown sound signalling instruments

This class excludes:

- *publishing and reproduction of pre-recorded audio and video tapes, CDs and DVDs, see 22.1, 22.3, 92.11*
- *manufacture of microphones, amplifiers, loudspeakers, headphones and similar components, see 32.30*
- *manufacture of record players, tape recorders and the like, see 32.30*
- *manufacture of toy instruments, see 36.50*
- *piano tuning, see 52.74*

36.4 Manufacture of sports goods

36.40 Manufacture of sports goods

This class includes:

- manufacture of articles and equipment for sports, outdoor and indoor games:
 - hard, soft and inflatable balls
 - rackets, bats and clubs
 - skis, bindings and poles
 - sailboards
 - requisites for sport fishing, including landing nets
 - requisites for hunting, mountain climbing, etc.
 - leather sports gloves and sports headgear
 - basins for swimming and paddling pools, etc.
 - ice-skates, roller-skates, etc.
 - bows and crossbows
 - gymnasium, fitness centre or athletic equipment

This class excludes:

- *manufacture of boat sails, see 17.40*
- *manufacture of sport clothing, see 18*
- *manufacture of saddlery and harness, see 19.20*
- *manufacture of sports footwear, see 19.30*
- *manufacture of weapons and ammunition, see 29.60*
- *manufacture of sports vehicles other than toboggans and the like, see 34, 35*
- *manufacture of boats, see 35.12*
- *manufacture of billiard tables and bowling equipment, see 36.50*
- *manufacture of whips and riding crops, see 36.63*

36.5 Manufacture of games and toys

36.50 Manufacture of games and toys

This class includes:

- manufacture of dolls and doll garments and accessories
- manufacture of toy animals
- manufacture of wheeled toys designed to be ridden, including tricycles
- manufacture of toy musical instruments
- manufacture of articles for funfair, table or parlour games
- manufacture of playing cards
- manufacture of pin-tables, coin-operated games, billiards, special tables for casino games, automatic bowling alley equipment, etc.
- manufacture of electronic games: video game machines, chess, etc.

- manufacture of reduced-size ('scale') models and similar recreational models, electrical trains, construction sets, etc.
- manufacture of puzzles, etc.

This class excludes:

- *manufacture of bicycles, see 35.42*
- *manufacture of festive, carnival or other entertainment articles, see 36.63*
- *publishing of computer game software, see 72.21*

36.6 Miscellaneous manufacturing n.e.c.

36.61 Manufacture of imitation jewellery

36.62 Manufacture of brooms and brushes

This class includes:

- 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

36.63 Other manufacturing n.e.c.

This class includes:

- manufacture of pens and pencils of all kinds whether or not mechanical
- manufacture of pencil leads
- manufacture of date, sealing or numbering stamps, hand-operated devices for printing, or embossing labels, hand printing sets, prepared typewriter ribbons and inked pads
- manufacture of baby carriages
- manufacture of umbrellas, sun-umbrellas, walking-sticks, seat-sticks, whips, riding-crops, buttons, press-fasteners, snap-fasteners, press-studs, slide fasteners
- manufacture of cigarette lighters and matches
- manufacture of articles of personal use: smoking pipes, combs, hair slides, scent sprays, vacuum flasks and other vacuum vessels for personal or household use, wigs, false beards, eyebrows
- manufacture of roundabouts, swings, shooting galleries and other fairground amusements
- manufacture of linoleum and hard non-plastic surface floor coverings
- manufacture of miscellaneous articles: candles, tapers and the like, artificial flowers, fruit and foliage, jokes and novelties, hand sieves and hand riddles; tailors' dummies, etc.
- taxidermy activities

This class excludes:

- *manufacture of lighter wicks, see 17.54*

37 Recycling

This division includes:

- processing of waste and scrap and other articles, whether used or not, into secondary raw material. A transformation process is required, either mechanical or chemical. Typical is that in terms of commodities, input consist of waste and scrap, the input being sorted or unsorted but normally unfit for further direct use in an industrial process whereas the output is made fit for direct use in an industrial manufacturing process. The resulting secondary raw material is to be considered as an intermediate good, with a value but is not a final new product

This division excludes:

- *manufacture of new final products from (whether or not self-manufactured) secondary raw material, see 14 to 36*
- *wholesale of waste and scrap, including collecting, sorting, separating, stripping of used goods such as cars in order to obtain reusable parts, (re-)packing, storage and delivery, but without a real transformation process, see 50, 51, 52*
- *wholesale or retail sale of second-hand goods, see 50, 51, 52.50*
- *treatment of waste, not for further use in an industrial manufacturing process, but with the aim of disposal, see 90*

37.1 Recycling of metal waste and scrap

37.10 Recycling of metal waste and scrap

This class includes:

- processing of metal waste and scrap and of metal articles into secondary raw material. Examples for mechanical or chemical transformation processes are:
 - mechanical crushing of metal waste such as used cars, washing machines, bikes, etc. with subsequent sorting and separation
 - mechanical reduction of large iron pieces such as railway wagons
 - shredding of metal waste, end of life vehicles, etc.

- other methods of mechanical treatment such as cutting, pressing to reduce the volume

This class excludes:

- *manufacture of new final metals or new final metal products from (whether or not self-manufactured) secondary metal raw materials, see 27 or 28*
- *car dismantling sites, demolition of machinery, computers in order to obtain reusable parts etc., including trade in second-hand spare parts, see 50, 51, 52*
- *disposal of used goods such as refrigerators to eliminate harmful waste, see 90*

37.2 Recycling of non-metal waste and scrap

37.20 Recycling of non-metal waste and scrap

This class includes:

- *processing of non-metal waste and scrap and of non-metal articles into secondary raw material. Examples for transformation processes are:*
 - *reclaiming of rubber such as used tyres 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*
 - *reclaiming of chemicals from chemical waste*
 - *crushing, cleaning and sorting of glass*
 - *crushing, cleaning and sorting of other waste such as demolition waste to obtain secondary raw material*
 - *mechanical crushing and grinding of waste from the construction and demolition of buildings (including wood), asphalt*
 - *processing of used cooking oils and fats into secondary raw materials for pet food or feed for farm animals*
 - *processing of other food waste and food residual substances into secondary raw material*

This class excludes:

- *production of new final products from (whether or not self-manufactured) secondary raw material such as spinning of yarn from garnetted stock or making pulp from waste paper or retreading tyres should be classified in the appropriate class of manufacturing, see 14 to 36*
- *treatment of food residual substances to manufacture food products, see 15*
- *treatment of slaughter waste to produce animal feeds, see 15.7*
- *reprocessing of nuclear fuels and treatment of radioactive nuclear waste, see 23.30*
- *manufacture of compost, see 24.15*
- *wholesale in non-metal waste and scrap, including collecting, sorting, packing, dealing, etc., but without a real transformation process, see 51.57*
- *wholesale or retail sale in second-hand goods, see 50, 51, 52.50*
- *incineration, dumping, burying, etc. of waste, see 90*
- *treatment and disposal of transition radioactive waste from hospitals, etc., see 90*
- *treatment and disposal of toxic, contaminated waste, see 90*
- *disposal of food, beverages and tobacco waste, see 90*
- *waste treatment by composting plants with the aim of disposal and a resulting by-product (compost), see 90.02*

Section E Electricity, gas and water supply

This section covers the activity of providing electric power, natural gas, steam supply, and water supply through a permanent infrastructure (network) of lines, mains, and pipes. The size of the network is not decisive; also included is electricity, gas, steam and water supply and the like in industrial parks or blocks of flats.

Production, infrastructure management and supplying end users may be handled by the same or a different unit. Units engaged in the supply of electricity and/or gas and/or steam and hot water and/or water have to be classified according to their principal activity.

40 Electricity, gas, steam and hot water supply

40.1 Production and distribution of electricity

40.11 Production of electricity

This class includes:

- operation of generation facilities that produce electric energy; including thermal, nuclear, hydroelectric, gas turbine, diesel and renewables

40.12 Transmission of electricity

This class includes:

- operation of transmission systems that convey the electricity from the generation facility to the distribution system

40.13 Distribution and trade of electricity

This 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.

40.2 Manufacture of gas; distribution of gaseous fuels through mains

40.21 Manufacture of gas

This class includes:

- production of gas for the purpose of gas supply by carbonisation 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

This class excludes:

- operation of coke ovens, see 23.10
- manufacture of refined petroleum products, see 23.20
- manufacture of industrial gases, see 24.11
- bulk sale of gaseous fuels, or its sale in canisters (see 51.12, 51.51, 52.48, 52.6)

40.22 Distribution and trade of gaseous fuels through mains

This 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

This class excludes:

- bulk sale of gaseous fuels, or its sale in canisters (see 51.12, 51.51, 52.48, 52.6).
- transportation of gases by pipelines (other than mains), see 60.30

40.3 Steam and hot water supply

40.30 Steam and hot water supply

This class includes:

- production, collection and distribution of steam and hot water for heating, power and other purposes

This class also includes:

- production and distribution of chilled water or ice for cooling purposes

41 Collection, purification and distribution of water

41.0 Collection, purification and distribution of water

41.00 Collection, purification and distribution of water

This class also includes:

- desalting of sea water to produce water as the principal product of interest

This class excludes:

- *irrigation system operation for agricultural purposes, see 01.41*
- *treatment of waste water solely in order to prevent pollution, see 90*

Section F

Construction

45 Construction

This division includes general construction and special trade construction for buildings and civil engineering, building installation and building completion. It includes new work, repair, additions and alterations, the erection of pre-fabricated buildings or structures on the site and also constructions of a temporary nature.

General construction is the construction of entire dwellings, office buildings, stores and other public and utility buildings, farm buildings, etc., or the construction of heavy constructions such as motorways, roads, streets, bridges, tunnels, railways, airfields, harbours 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 the whole of the practical work can be carried out by subcontractors.

Special trade construction includes the construction of parts of buildings and civil engineering works or preparation for this purpose. It is usually specialized in one aspect common to different structures, requiring specialized skills or equipment. Activities such as pile-driving, foundation work, water well drilling, carcass work, concrete work, brick laying, stone setting, scaffolding, roof covering, etc., are covered. The erection of steel structures is included provided that the parts are not produced by the same unit. Special trade construction will mostly be carried out under subcontract, but especially in repair construction it is done directly for the owner of the property.

Building installation activities includes 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 workshop. Included are activities such as plumbing, installation of heating and air-conditioning systems, aerals, alarm systems and other electrical work, sprinkler systems, elevators and escalators, etc. Also included are insulation work (water, heat, sound), sheet metal work, commercial refrigeration work, the installation of illumination and signalling systems for roads, railways, airports, harbours, etc. Repair work relating to the above mentioned activities is also included.

Building completion activities encompass activities that contribute to the completion or finishing of a construction such as glazing, plastering, painting and decorating, 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. Repair work relating to the above mentioned activities is also included..

This division excludes:

lawn and garden installation and maintenance and tree surgeons activities, see 01.41

manufacture of building materials, see section C and D

construction activities directly related to extraction of oil and natural gas, see 11.20. However, the construction of buildings, roads, etc., on the mining site remains in this class

erecting or installing industrial equipment, see section D (e.g. installation of industrial furnaces, turbines, etc.).

erection of complete prefabricated buildings or structures from self-manufactured parts is classified in the relevant category in manufacturing, depending on the material chiefly used, except if the chief material is concrete, in which case it remains classified here

installation of self-manufactured carpentry or joinery is classified in the relevant category in manufacturing, depending on the material used, e.g. of wood in 20.30 (Manufacture of builders' carpentry and joinery)

erection of metal structures from self-manufactured parts, see 28.11

architectural and engineering activities are classified in class 74.20 (Architectural and engineering activities and related technical consultancy).

project management for constructions, see 74.20

cleaning of windows, inside as well as outside, chimneys, boilers, interiors, etc., see 74.70

45.1 Site preparation

45.11 Demolition and wrecking of buildings; earth moving

This class includes:

- demolition or wrecking of buildings and other structures
- clearing of building sites
- earth moving: excavation, landfill, levelling and grading of construction sites, trench digging, rock removal, blasting, etc.
- site preparation for mining:
 - earth moving and other development and preparation of mineral properties and sites

This class also includes:

- building site drainage
- drainage of agricultural or forestry land

45.12 Test drilling and boring

This class includes:

- test drilling, test boring and core sampling for construction, geophysical, geological or similar purposes

This class excludes:

- *drilling of production oil or gas wells, see 11.20*
- *water well drilling, see 45.25*
- *shaft sinking, see 45.25*
- *geophysical, geological and seismic surveying, see 74.20*

45.2 Building of complete constructions or parts thereof; civil engineering

45.21 General construction of buildings and civil engineering works

This class includes:

- construction of all types of buildings
- construction of civil engineering constructions:
 - bridges, including those for elevated highways, viaducts, tunnels and subways
 - long-distance pipelines, communication and power lines
 - urban pipelines, urban communication and powerlines; ancillary urban works
- assembly and erection of prefabricated constructions on the site

This class excludes:

- *service activities incidental to oil and gas extraction, see 11.20*
- *erection of complete prefabricated constructions from self-manufactured parts not of concrete, see divisions 20, 26 and 28*
- *construction work, other than buildings, for stadiums, swimming pools, gymnasiums, tennis courts, golf courses and other sports installations, see 45.23*
- *building installation, see 45.3*
- *building completion, see 45.4*
- *architectural and engineering activities, see 74.20*
- *project management for construction, see 74.20*

45.22 Erection of roof covering and frames

This class includes:

- erection of roofs
- roof covering
- waterproofing, including hydrophobic wall treatment

45.23 Construction of motorways, roads, airfields and sport facilities

This class includes:

- construction of motorways, streets, roads, other vehicular and pedestrian ways
- construction of railways
- construction of airfield runways
- construction work, other than buildings, for stadiums, swimming pools, gymnasiums, tennis courts, golf courses and other sports installations
- painting of markings on road surfaces and car parks
- surface work on elevated highways, bridges and tunnels
- installation of crash barriers, traffic signs and the like

This class excludes:

- *preliminary earth moving, see 45.11*

45.24 Construction of water projects

This class includes:

- construction of:
 - waterways, harbour and river works, pleasure ports (marinas), locks, etc.
 - dams and dykes
- dredging
- subsurface work

45.25 Other construction work involving special trades

This class includes:

- construction activities specializing in one aspect common to different kind of structures, requiring specialized skill or equipment:
 - construction of foundations, including pile driving
 - water well drilling and construction, shaft sinking
 - erection of non-self-manufactured steel elements

- steel bending
- bricklaying and stone setting
- scaffolds and work platform erecting and dismantling, including renting of scaffolds and work platforms
- erection of chimneys and industrial ovens
- de-humidification of buildings
- lifting work
- work with specialist access requirements necessitating climbing skills and the use of related equipment i.e. working at height on tall structures

This class excludes:

- *renting of scaffolds without erection and dismantling, see 71.32*

45.3 Building installation

45.31 Installation of electrical wiring and fittings

This class includes:

- installation in buildings or other construction projects of:
 - electrical wiring and fittings
 - telecommunications wiring
 - electrical heating systems, including electric solar energy collectors
 - residential antennas and aerials
 - fire alarms
 - burglar alarm systems
 - lifts and escalators
 - lightning conductors, etc.

This class excludes:

- *installation of telecommunication systems, see 32.20*

45.32 Insulation work activities

This class includes:

- installation in buildings or other construction projects of thermal, sound or vibration insulation

This class excludes:

- *waterproofing, see 45.22*

45.33 Plumbing

This class includes:

- installation in buildings or other construction projects of:
 - plumbing and sanitary equipment
 - gas fittings
 - heating, ventilation, refrigeration or air-conditioning equipment and ducts
 - non-electric solar energy collectors
 - sprinkler systems

This class excludes:

- *installation of electrical heating systems, see 45.31*

45.34 Other building installation

This class includes:

- installation of illumination and signalling systems for roads, railways, airports and harbours
- installation in buildings or other construction projects of fittings and fixtures n.e.c.
- general technical repair and maintenance of building installations

45.4 Building completion

45.41 Plastering

This class includes:

- application in buildings or other construction projects of interior and exterior plaster or stucco, including related lathing materials

45.42 Joinery installation

This class includes:

- installation of not self-manufactured doors, windows, door and window frames, fitted kitchens, staircases, shop fittings and the like, of wood or other materials

- interior completion such as ceilings, wooden wall coverings, movable partitions, etc.

This class excludes:

- *laying of parquet and other wood floor coverings, see 45.43*

45.43 Floor and wall covering

This class includes:

- 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 wood floor coverings
 - carpets and linoleum floor coverings, including of rubber or plastic
 - terrazzo, marble, granite or slate floor or wall coverings
 - wallpaper

This class excludes:

- *activities of interior decoration designers, see 74.87*

45.44 Painting and glazing

This class includes:

- interior and exterior painting of buildings
- painting of civil engineering structures
- installation of glass, mirrors, etc.

This class excludes:

- *installation of windows, see 45.42*

45.45 Other building completion

This class includes:

- installation of private swimming pools
- steam cleaning, sand blasting and similar activities for building exteriors
- other building completion and finishing work n.e.c.

This class excludes:

- *interior cleaning of buildings and other structures, see 74.70*

45.5 Renting of construction or demolition equipment with operator

45.50 Renting of construction or demolition equipment with operator

This class includes:

- renting of cranes, with operator

This class excludes:

- *renting of construction or demolition machinery and equipment without operators, see 71.32*

Section G

Wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods

This section includes wholesale and retail sale (sale without transformation) of any type of goods, and rendering services incidental to the sale of merchandise. Wholesale and retailing are the final steps in the distribution of merchandise. Also included in this section is the repair of motor vehicles and installation and repair of personal and household goods.

Sale without transformation is considered to include the usual operations (*or manipulations*) associated with trade, e.g. sorting, grading and assembling of goods, mixing (blending) of goods (e.g. wine or sand), bottling (with or without preceding bottle cleaning), packing, breaking bulk and re-packing for distribution in smaller lots, storage (whether or not frozen or chilled), cleaning and drying of agricultural products, cutting out of wooden fibreboards or metal sheets on own account.

Wholesale is the re-sale (sale without transformation) of new and used goods to retailers, to industrial, commercial, institutional or professional users; or to other wholesalers; or acting as agents or brokers in buying merchandise for, or selling merchandise 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) which are maintained by manufacturing or mining units apart from their plants or mines for the purpose of marketing their products and which do not merely take orders to be filled by direct shipments from the plants or mines. Also included are merchandise and commodity brokers, commission merchants 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, re-pack, redistribute in smaller lots, e.g. pharmaceuticals; store, refrigerate, deliver and install goods, engage in sales promotion for their customers and label design.

Retailing is the re-sale (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, 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.

50 Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel

This division includes:

- all activities (except manufacture and renting) related to motor vehicles and motorcycles, including lorries and trucks:
 - wholesale and retail sale of new and second-hand vehicles
 - maintenance and repair
 - wholesale and retail sale of parts and accessories
 - activities of commission agents involved in wholesale or retail sale of vehicles
 - washing, polishing and towing of vehicles, etc.

This division also includes:

- retail sale of automotive fuel and lubricating or cooling products

This division excludes:

- *renting of motor vehicles, see 71.10*
- *renting of motorcycles, see 71.21*

50.1 Sale of motor vehicles

50.10 Sale of motor vehicles

This class includes:

- wholesale and retail sale of new and used vehicles:
 - passenger motor vehicles, including specialized passenger motor vehicles such as ambulances and minibuses, etc.
 - lorries, trailers and semi-trailers
 - camping vehicles such as caravans and motorhomes

This class also includes:

- wholesale and retail sale of off-road motor vehicles (jeeps, etc.)
- wholesale and retail sale by commission agents
- car auctions and internet car auctions

This class excludes:

- *wholesale and retail sale of parts and accessories for motor vehicles, see 50.30*

50.2 Maintenance and repair of motor vehicles

50.20 Maintenance and repair of motor vehicles

This class includes:

- maintenance and repair of motor vehicles:
 - mechanical repairs
 - electrical repairs

- electronic injection systems repair
- ordinary servicing
- bodywork repair
- repair of motor vehicle parts
- washing, polishing, etc.
- spraying and painting
- repair of screens and windows
- repair of motor vehicle seats
- tyre and tube repair, fitting or replacement
- antirust-treatment
- towing
- installation of parts and accessories not as part of the manufacturing process
- roadside assistance

This class excludes:

- *retreading and rebuilding of tyres, see 25.12*

50.3 Sale of motor vehicle parts and accessories

50.30 Sale of motor vehicle parts and accessories

50.4 Sale, maintenance and repair of motorcycles and related parts and accessories

50.40 Sale, maintenance and repair of motorcycles and related parts and accessories

This class includes:

- wholesale and retail sale of motorcycles, including mopeds
- wholesale and retail sale, including mail order, of parts and accessories for motorcycles
- activities of commission agents
- maintenance and repair of motorcycles

This class excludes:

- *sale, maintenance and repair of bicycles and related parts and accessories, see 51.18, 51.47, 52.48, 52.74*

50.5 Retail sale of automotive fuel

50.50 Retail sale of automotive fuel

This class includes:

- retail sale of fuel for motor vehicles and motorcycles

This class also includes:

- retail sale of lubricating products and cooling products for motor vehicles

This class excludes:

- *wholesale of fuels, see 51.51*

51 Wholesale trade and commission trade, except of motor vehicles and motorcycles

This division includes:

- resale (sale without transformation) of new and used goods to retailers, to industrial, commercial, institutional or professional users; or to other wholesalers; or acting as agents in buying merchandise for, or selling merchandise to, such persons or companies:
 - activities of wholesale merchants, jobbers, industrial distributors, exporters, importers, cooperative buying associations, merchandise and commodity brokers, commission merchants and agents and assemblers, buyers and cooperative associations engaged in the marketing of farm products

This division also includes:

- the usual manipulations involved in wholesale such as assembling, sorting and grading of goods in large lots, break bulks, repacking and bottling, redistribution in smaller lots, e.g. pharmaceuticals; storage, refrigeration, delivery and installation of goods on own account
- packing of solid goods and bottling of liquid or gaseous goods, including blending and filtering on own account

This division excludes:

- *wholesale of motor vehicles, caravans and motorcycles, see 50.10, 50.40*
- *wholesale of motor accessories, see 50.30, 50.40*
- *renting and leasing of goods, see 71*
- *packing of solid goods and bottling of liquid or gaseous goods, including blending and filtering for third parties, see 74.82*

51.1 Wholesale on a fee or contract basis

This group includes:

- activities of commission agents, commodity brokers and all other wholesalers who trade on behalf and on the account of others
- activities of those involved in bringing sellers and buyers together or undertaking commercial transactions on behalf of a principal, including on the internet

This group also includes:

- activities of wholesale auction houses, including internet wholesale auctions

This group excludes:

- *wholesale trade in own name, see 51.2 to 51.9*
- *retail sale by agents, see 52*
- *activities of insurance agents, see 67.20*
- *activities of real estate agents, see 70.3*

51.11 Agents involved in the sale of agricultural raw materials, live animals, textile raw materials and semi-finished goods

51.12 Agents involved in the sale of fuels, ores, metals and industrial chemicals

This class also includes:

- agents involved in the sale of fertilizer

51.13 Agents involved in the sale of timber and building materials

51.14 Agents involved in the sale of machinery, industrial equipment, ships and aircraft

This class also includes:

- agents involved in the sale of agricultural machinery
- agents involved in the sale of office machinery

51.15 Agents involved in the sale of furniture, household goods, hardware and ironmongery

51.16 Agents involved in the sale of textiles, clothing, footwear and leather goods

This class also includes:

- agents involved in the sale of fur

51.17 Agents involved in the sale of food, beverages and tobacco

51.18 Agents specializing in the sale of particular products or ranges of products n.e.c.

This class also includes:

- agents involved in the sale of bicycles

51.19 Agents involved in the sale of a variety of goods

51.2-51.9 These groups include only wholesale on own account

51.2 Wholesale of agricultural raw materials and live animals

51.21 Wholesale of grain, seeds and animal feeds

This class also includes:

- wholesale of seed potatoes
- wholesale of feed for farm animals
- wholesale of material, residues and by-products used for animal feed

51.22 Wholesale of flowers and plants

This class also includes:

- wholesale of tulip bulbs

This class excludes:

- *wholesale of textile fibres, see 51.56*

51.23 Wholesale of live animals

51.24 Wholesale of hides, skins and leather

51.25 Wholesale of unmanufactured tobacco

51.3 Wholesale of food, beverages and tobacco

51.31 Wholesale of fruit and vegetables

This class includes:

- wholesale of unprocessed fruit and vegetables, including potatoes

51.32 Wholesale of meat and meat products

This class includes:

- wholesale of meat, poultrymeat, game meat, processed meat and meat products

51.33 Wholesale of dairy produce, eggs and edible oils and fats

This class includes:

- wholesale of dairy produce
- wholesale of eggs
- wholesale of edible oils and fats of animal and vegetable origin

51.34 Wholesale of alcoholic and other beverages

This class also includes:

- buying of wine in bulk and bottling without transformation
- buying of wine in bulk with blending, purification, bottling and resale

51.35 Wholesale of tobacco products

51.36 Wholesale of sugar and chocolate and sugar confectionery

This class also includes:

- wholesale of bakery products

51.37 Wholesale of coffee, tea, cocoa and spices

51.38 Wholesale of other food, including fish, crustaceans and molluscs

This class also includes:

- wholesale of potato products
- wholesale of feed for pet animals

51.39 Non-specialized wholesale of food, beverages and tobacco

51.4 Wholesale of household goods

51.41 Wholesale of textiles

This class includes:

- wholesale of yarn
- wholesale of fabrics
- wholesale of household linen, etc
- wholesale of haberdashery: needles, sewing thread, etc.

This class excludes:

- *wholesale of textile fibres, see 51.56*

51.42 Wholesale of clothing and footwear

This class includes:

- wholesale of clothing, including sports clothes
- wholesale of clothing accessories such as gloves, ties and braces
- wholesale of fur articles
- wholesale of umbrellas
- wholesale of footwear

This class excludes:

- *wholesale of jewellery and leather goods, see 51.47*
- *wholesale of sports footwear, see 51.47*

51.43 Wholesale of electrical household appliances and radio and television goods

This class also includes:

- wholesale of gramophone records, tapes, CDs, DVDs and video tapes
- wholesale of lighting equipment
- wholesale of wire and switches and other installation equipment for domestic use

51.44 Wholesale of china and glassware, wallpaper and cleaning materials

51.45 Wholesale of perfume and cosmetics

51.46 Wholesale of pharmaceutical goods

This class also includes:

- wholesale of instruments and devices for doctors and hospitals
- wholesale of orthopaedic goods

51.47 Wholesale of other household goods

This class includes:

- wholesale of furniture, carpets and other floor coverings and non-electrical household appliances
- wholesale of stationery, books, magazines and newspapers, photographic and optical goods, leather goods and travel accessories, watches, clocks and jewellery, musical instruments, games and toys, sports goods, bicycles and their parts and accessories, woodenware, wickerwork and corkware, etc.

This class excludes:

- *wholesale of office furniture, see 51.85*

51.5 Wholesale of non-agricultural intermediate products, waste and scrap

51.51 Wholesale of solid, liquid and gaseous fuels and related products

This class also includes:

- wholesale of automotive fuels, greases, lubricants, oils, etc.

51.52 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 n.e.c
- wholesale of gold and other precious metals

This class excludes:

- *wholesale of waste and scrap, see 51.57*
- *dealing in gold bullion for financial purposes, see 65.23*

51.53 Wholesale of wood, construction materials and sanitary equipment

This class includes:

- wholesale of paint and varnish
- wholesale of wood in the rough
- wholesale of products of primary processing of wood
- wholesale of construction materials:
 - sand, gravel
- wholesale of flat glass
- wholesale of sanitary equipment:
 - baths, washbasins, toilets and other sanitary porcelain

51.54 Wholesale of hardware, plumbing and heating equipment and supplies

This class also includes:

- wholesale of sanitary installation equipment:
 - tubes, pipes, fittings, taps, T-pieces, connections, rubber pipes, etc.
- wholesale of tools such as hammers, saws, screwdrivers and other hand tools

51.55 Wholesale of chemical products

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, starch derivatives, etc.
- wholesale of fertilizers and agrochemical products
- wholesale of plastic materials in primary forms
- wholesale of rubber

51.56 Wholesale of other intermediate products

This class also includes:

- wholesale of textile fibres, etc.
- wholesale of paper in bulk
- wholesale of precious stones

51.57 Wholesale of waste and scrap

This class includes:

- wholesale (purchase and sale) of metal and non-metal waste and scrap and materials for recycling, including collecting, sorting, separating, stripping of used goods such as cars in order to obtain reusable parts, (re-)packing, storage and delivery, but without a real transformation process. Additionally the purchased and sold waste has a remaining value
- dismantling of end-of-life vehicles (dismantling of cars; wholesale in car wrecks; sale of parts from car wrecks to private persons and professional users)

This class excludes:

- *processing of waste and scrap and other articles into secondary raw material. A real transformation process is required. The resulting secondary raw material is fit for direct use in an industrial manufacturing process and is not a final new product, see 37.10, 37.20*
- *shredding of cars by means of a mechanical process, see 37.10*
- *retail sale of second-hand goods, see 52.50*
- *treatment of waste, not for a further use in an industrial manufacturing process, but with the aim of disposal, see 90*
- *collection and treatment of household and industrial waste, see 90*

51.8 Wholesale of machinery, equipment and supplies

51.81 Wholesale of machine tools

This class also includes:

- wholesale of computer-controlled machine tools

51.82 Wholesale of mining, construction and civil engineering machinery

51.83 Wholesale of machinery for the textile industry and of sewing and knitting machines

This class also includes:

- wholesale of computer-controlled machinery for the textile industry and of computer-controlled sewing and knitting machines

51.84 Wholesale of computers, computer peripheral equipment and software

51.85 Wholesale of other office machinery and equipment

This class includes:

- wholesale of other office machinery and equipment such as typewriters, adding machines
- wholesale of office furniture, etc.

51.86 Wholesale of other electronic parts and equipment

51.87 Wholesale of other machinery for use in industry, trade and navigation

This class includes:

- 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 and transformers
- wholesale of other machinery n.e.c. for use in industry, trade and navigation and other services

This class also includes:

- wholesale of measuring instruments and equipment

This class excludes:

- *wholesale of motor vehicles, trailers and caravans, see 50.10*
- *wholesale of motor vehicle parts, see 50.30*
- *wholesale of motorcycles, see 50.40*
- *wholesale of bicycles, see 51.47*

51.88 Wholesale of agricultural machinery and accessories and implements, including tractors

This class also includes:

- wholesale of lawnmowers however operated

51.9 Other wholesale

51.90 Other wholesale

This class includes:

- specialized wholesale not covered in one of the previous categories
- wholesale of a variety of goods without any particular specialization

52 Retail trade, except of motor vehicles and motorcycles; repair of personal and household goods

This division includes:

- 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 in stores: groups 52.1 to 52.5; retail trade not in stores: group 52.6). Retail trade in stores is further subdivided into retail sale of new goods (groups 52.1 to 52.4) and retail sale of used goods (group 52.5). For retail sale of new goods in stores there exists a further distinction between specialized retail sale (groups 52.2 to 52.4) and non-specialized retail sale (group 52.1). The above groups are further subdivided by the range of products sold. Sale not via stores lists the forms of trade (e.g. mail-order, markets, door-to-door, by vending machines, etc.).

This division also includes:

- repair and installation of personal or household goods whether or not done in combination with retail sale
- retail sale by commission agents
- activities of retail auction houses

This division excludes:

- *sale of motor vehicles, motorcycles and their parts and of fuel for these articles, see 50*
- *trade in cereals, grains, ores, crude petroleum, industrial chemicals, iron and steel and industrial machinery and equipment, see 51*
- *sale of food and drinks for consumption on the premises and sale of take-away food, see 55.30, 55.40, 55.51*
- *renting and hiring of personal and household goods to the general public, see 71.40*

52.1 Retail sale in non-specialized stores

52.11 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:
 - activities of general stores which have, apart from their main sales of food products, beverages or tobacco, several other lines of merchandise such as wearing apparel, furniture, appliances, hardware, cosmetics, etc.

52.12 Other retail sale in non-specialized stores

This class includes:

- retail sale of a large variety of goods of which food products, beverages or tobacco should not be predominant
- activities of department stores carrying a general line of merchandise, including wearing apparel, furniture, appliances, hardware, cosmetics, jewellery, toys, sports goods, etc.

52.2 Retail sale of food, beverages and tobacco in specialized stores

52.21 Retail sale of fruit and vegetables

This class excludes:

- *retail sale of preserved fruit and vegetables, see 52.27*

52.22 Retail sale of meat and meat products

This class also includes:

- retail sale of poultry and game

52.23 Retail sale of fish, crustaceans and molluscs

52.24 Retail sale of bread, cakes, flour confectionery and sugar confectionery

52.25 Retail sale of alcoholic and other beverages

52.26 Retail sale of tobacco products

52.27 Other retail sale of food, beverages and tobacco in specialized stores

This class also includes:

- retail sale of dairy produce, eggs and edible oils and fats
- retail sale of preserved fruit and vegetables

52.3 Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles

52.31 Dispensing chemists

52.32 Retail sale of medical and orthopaedic goods

52.33 Retail sale of cosmetic and toilet articles

52.4 Other retail sale of new goods in specialized stores

52.41 Retail sale of textiles

This class includes:

- retail sale of fabrics
- retail sale of knitting yarn
- retail sale of basic materials for rug, tapestry or embroidery making
- retail sale of household textiles such as sheets, tablecloths, towels
- retail sale of haberdashery: needles, sewing thread, etc.

52.42 Retail sale of clothing

This class includes:

- retail sale of articles of clothing
- retail sale of articles of fur
- retail sale of clothing accessories such as gloves, ties, braces, etc.

52.43 Retail sale of footwear and leather goods

This class includes:

- retail sale of footwear
- retail sale of leather goods
- retail sale of travel accessories of leather and leather substitutes

52.44 Retail sale of furniture, lighting equipment and household articles n.e.c.

This class includes:

- retail sale of furniture
- retail sale of articles for lighting
- retail sale of household utensils and cutlery, crockery, glassware, china and pottery
- retail sale of curtains, net curtains and other household furnishing articles of textile materials
- retail sale of wood, cork goods and wickerwork goods
- retail sale of household articles and equipment n.e.c.

This class excludes:

- *retail sale of cork floor tiles, see 52.48*
- *retail sale of antiques, see 52.50*

52.45 Retail sale of electrical household appliances and radio and television goods

This class includes:

- retail sale of household appliances
- retail sale of radio and television goods and other household audio/visual equipment
- retail sale of musical records and audio/visual tapes, CDs, DVDs and cassettes
- retail sale of musical instruments and scores

This class excludes:

- *retail sale of non-electrical household appliances, see 52.44*
- *renting of tapes and records, see 71.40*

52.46 Retail sale of hardware, paints and glass

This class includes:

- retail sale of do-it-yourself material and equipment

- retail sale of lawnmowers, however operated
- retail sale of hardware
- retail sale of paints, varnishes and lacquers
- retail sale of flat glass
- retail sale of other building material such as bricks, wood, sanitary equipment
- retail sale of saunas

52.47 Retail sale of books, newspapers and stationery

This class also includes:

- retail sale of office supplies such as pens, pencils, paper, etc.

This class excludes:

- retail sale of second-hand or antique books, see 52.50

52.48 Other retail sale in specialized stores

This class includes:

- specialized retail sale of office equipment, computers and non-customized software
- specialized retail sale of photographic, optical and precision equipment
- specialized retail sale of telecommunication equipment
- activities of opticians
- specialized retail sale of wallpaper and floor coverings
- specialized retail sale of carpets and rugs
- specialized retail sale of watches, clocks and jewellery
- specialized retail sale of sports goods, fishing gear, camping goods, boats and bicycles
- specialized retail sale of games and toys
- specialized retail sale of flowers, plants, seeds, fertilizers, pet animals and pet food
- specialized retail sale of souvenirs, craftwork and religious articles
- specialized retail sale of household fuel oil, bottled gas, coal and wood
- specialized retail sale of weapons and ammunition
- specialized retail sale of stamps and coins
- specialized retail sale of non-food products n.e.c.

52.5 Retail sale of second-hand goods in stores

52.50 Retail sale of second-hand goods in stores

This class includes:

- retail sale of second-hand books
- retail sale of other second-hand goods
- retail sale of antiques

This class excludes:

- retail sale of second-hand motor vehicles, see 50.10

52.6 Retail sale not in stores

52.61 Retail sale via mail order houses

This class includes:

- retail sale of any kind of product by mail order. Goods are sent to the buyer, who made his choice on the basis of advertisements, catalogues, models or any other means of advertising

This class also includes:

- direct sale via television, radio, telephone and internet

52.62 Retail sale via stalls and markets

This class includes:

- retail sale of any kind of product in a usually movable stall either along a public road or on a fixed market place

52.63 Other non-store retail sale

This class includes:

- retail sale of any kind of product in any way which is not included in previous classes:
 - by door-to-door sales persons
 - by vending machines, etc.
 - by mobile sellers
- activities of retail auction houses

- internet auctions

52.7 Repair of personal and household goods

This group includes:

- repair of personal and household goods when not done in combination with manufacture, wholesale or retail sale of these goods. If done in combination the repair is included in the retailing, wholesaling or manufacturing activity

This group excludes:

- *repair of motor vehicles and motorcycles, see 50*

52.71 Repair of boots, shoes and other articles of leather

This class also includes:

- repair of boots, shoes, luggage and the like of other materials

52.72 Repair of electrical household goods

52.73 Repair of watches, clocks and jewellery

52.74 Repair n.e.c.

This class also includes:

- repair of bicycles
- repair and alteration of clothing
- repair of mobile telephones
- piano tuning
- while-you-wait services, including printing on textile articles

Section H

Hotels and restaurants

55 Hotels and restaurants

The section comprises the provision to customers of lodging and/or prepared meals, snacks, and beverages for immediate consumption. The section includes both accommodation and food services because the two activities are often combined at the same unit.

There is some overlap between activities in section H, as the sale of beverages is an independent activity, yet it is at the same time part of a restaurant activity (providing meals, with drinks) and in the latter case sale of beverages is classified together with sale of meals in 55.3 (Restaurants). Similarly, a restaurant activity is a specific activity, but may also be implicitly included in lodging.

Lodging units provide lodging or short-term accommodations for travellers, vacationers and others. There is a wide range of units. Some provide lodging only; while others provide meals and recreational facilities, as well as lodging. The type of complementary services provided may vary from unit to unit.

Restaurant activities provide complete meals **fit for immediate consumption**, whether traditional restaurants, self-service or take-away restaurants as well as permanent or temporary fish and chips stands and the like with or without seating. Decisive is the fact that meals fit for immediate consumption are offered, not the kind of facility providing them. Excluded is 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 15: Manufacture of food products and beverages). Also excluded is the sale of not self-manufactured food which is not considered to be a meal or of meals which are not fit for immediate consumption (see section G: Wholesale and retail trade; ...).

55.1 Hotels

55.10 Hotels

This class includes:

- provision of short-stay lodging in:
 - hotels, motels and inns
 - hotels with conference facilities

This class excludes:

- *renting of long-stay accommodation, see 70.20*

55.2 Camping sites and other provision of short-stay accommodation

This group includes:

- provision of short-stay lodging in:
 - holiday camps, chalets and flats
 - camping space and camping facilities
 - other short-stay lodging facilities such as guest houses, farmhouses, youth hostels, mountain refuges (shelters), etc.

This group excludes:

- *renting of long-stay accommodation, see 70.20*

55.21 Youth hostels and mountain refuges

55.22 Camping sites, including caravan sites

55.23 Other provision of lodgings n.e.c.

This class includes:

- provision of short-stay lodging in:
 - holiday chalets, cottages and flats
 - student houses, university halls, boarding schools
 - hostels for migrant workers
 - other facilities n.e.c.

55.3 Restaurants

55.30 Restaurants

This class includes:

- sale of meals for consumption generally on the premises, as well as sale of drinks accompanying the meals, possibly accompanied by some form of entertainment, by:
 - restaurants
 - self-service restaurants such as cafeterias
 - fast-food outlets such as burger bars
 - take-away restaurants

- fish and chips stands and the like
- ice cream parlours
- dining car activities of railway companies and other passenger transport facilities

This class excludes:

- *sale through vending machines, see 52.63*

55.4 Bars

55.40 Bars

This class includes:

- sale of drinks for consumption on the premises, possibly accompanied by some form of entertainment, by:
 - pubs, bars, nightclubs, beer halls, etc.

This class excludes:

- *sale through vending machines, see 52.63*
- *sale of drinks for consumption off the premises, see 52*

55.5 Canteens and catering

55.51 Canteens

This class includes:

- sale of meals and drinks, usually at reduced prices to groups of clearly defined persons who are mostly linked by ties of a professional nature:
 - activities of sport, factory or office canteens
 - activities of school canteens and kitchens
 - activities of university dining halls
 - activities of messes and canteens for members of the armed forces, etc.

55.52 Catering

This class includes:

- activities of contractors supplying meals prepared in a central food preparation unit for consumption on other premises such as the supply of prepared meals to:
 - airlines
 - 'meals on wheels'
 - banquets, corporate hospitality
 - weddings, parties and other celebrations or functions

Section I Transport, storage and communication

This section includes:

- activities related to providing passenger or freight transport, whether scheduled or not, by rail, pipeline, road, water or air
- supporting activities such as terminal and parking facilities, cargo handling, storage, etc.
- postal activities and telecommunication
- renting of transport equipment with driver or operator

This section excludes:

- *major repair or alteration of transport equipment, except motor vehicles, see 35*
- *construction, maintenance and repair of roads, railroads, harbours, airfields, see 45*
- *maintenance and repair of motor vehicles, see 50.20*
- *renting of transport equipment without driver or operator, see 71.1, 71.2*

60 Land transport; transport via pipelines

60.1 Transport via railways

60.10 Transport via railways

This class includes:

- passenger transport by interurban railways
- freight transport by interurban, suburban and urban railways

This class excludes:

- *passenger and freight terminal activities, cargo handling, storage and other auxiliary activities, see 63*
- *maintenance and minor repair of rolling stock, see 63.21*
- *operation of railroad infrastructure, see 63.21*

60.2 Other land transport

60.21 Other scheduled passenger land transport

This class includes:

- activities providing urban or suburban transport of passengers on scheduled routes following normally a fixed time schedule, picking up and setting down passengers at normally fixed stops. They may be carried out with motor bus, tramway, streetcar, trolleybus, underground and elevated railways, etc.
- activities providing interurban transport, except by rail, of passenger on scheduled routes following normally a fixed time schedule, picking up and setting down passengers at normally fixed stops

This class also includes:

- operation of school buses, town-to-airport or town-to-station lines, funicular railways, aerial cableways, etc.

60.22 Taxi operation

This class also includes:

- other renting of private cars with operator

60.23 Other land passenger transport

This class includes:

- other non-scheduled passenger road transport:
 - charters, excursions and other occasional coach services

This class excludes:

- *ambulance transport, see 85.14*

60.24 Freight transport by road

This class includes:

- freight transport operation by road:
 - logging haulage
 - stock haulage
 - refrigerated haulage
 - heavy haulage
 - bulk haulage, including haulage in tanker trucks including milk collection at farms
 - haulage of automobiles
 - transport of waste and waste materials, already collected by third parties. The responsibility for the (final) treatment of this waste is mostly not part of the services offered by transport firms. This is shown by the fact that the disposer pays separately to the waste management location for the waste treatment. Examples are (bulk) transports of waste from transshipment locations to final treatment locations. Transport of manure, sludge or polluted soil is also classified here.

This class also includes:

- furniture removal
- renting of trucks with driver
- freight transport by hand or animal-drawn transport

This class excludes:

- *operation of terminal facilities for handling freight, see 63*
- *post and courier activities, see 64.1*
- *waste transport as indissoluble part of waste collection activities carried out by specialized enterprises, see 90*

60.3 Transport via pipelines

60.30 Transport via pipelines

This class includes:

- transport of gases, liquids, slurry and other commodities via pipelines
- operation of pump stations

This class excludes:

- *distribution of natural or manufactured gas, water or steam, see 40.22, 40.30, 41.00*

61 Water transport

61.1 Sea and coastal water transport

61.10 Sea and coastal water transport

This class includes:

- transport of passengers or freight over water, whether scheduled or not
- operation of excursion, cruise or sightseeing boats
- operation of ferries, water taxis, etc.
- transport by towing or pushing of barges, oil rigs, etc.
- renting of ships and boats with crew

This class also includes:

- renting of pleasure ships with crew

This class excludes:

- *restaurant and bar activities on board ships, see 55.3, 55.4*
- *cargo handling, storage of freight, harbour operation and other auxiliary activities such as docking, pilotage, lighterage, vessel salvage, see 63*

61.2 Inland water transport

61.20 Inland water transport

This class includes:

- transport of passenger or freight via rivers, canals, lakes and other inland waterways, including inside harbours and docks

This class also includes:

- renting of pleasure boats with crew

62 Air transport

This division includes:

- transport of passengers or freight by air or via space

This division excludes:

- *crop spraying, see 01.41*
- *overhaul of aircraft or aircraft engines, see 35.30*
- *aerial advertising, see 74.40*
- *aerial photography, see 74.81*

62.1 Scheduled air transport

62.10 Scheduled air transport

This class includes:

- transport of passengers or freight by air over regular routes and on regular schedules

This class excludes:

- *regular charter flights, see 62.20*

62.2 Non-scheduled air transport

62.20 Non-scheduled air transport

This class includes:

- non-scheduled transport of passengers or freight by air

This class also includes:

- regular charter flights

62.3 Space transport

62.30 Space transport

This class includes:

- launching of satellites and space vehicles
- space transport of physical goods and passengers

63 Supporting and auxiliary transport activities; activities of travel agencies

63.1 Cargo handling and storage

63.11 Cargo handling

This class includes:

- loading and unloading of goods or passengers' luggage irrespective of the mode of transport used for transportation
- stevedoring

This class excludes:

- operation of terminal facilities, *see* 63.2

63.12 Storage and warehousing

This class includes:

- operation of storage and warehouse facilities for all kind of goods:
 - operation of grain silos, general merchandise warehouses, refrigerated warehouses, storage tanks, etc.

This class excludes:

- parking facilities for motor vehicles, *see* 63.21

63.2 Other supporting transport activities

63.21 Other supporting land transport activities

This class includes:

- activities related to land transport of passengers, animals or freight:
 - operation of terminal facilities such as railway stations, bus stations, stations for the handling of goods
 - operation of railroad infrastructure
 - maintenance and minor repair of rolling stock
 - operation of roads, bridges, tunnels, car parks or garages, bicycle parkings
 - winter storage of caravans

63.22 Other supporting water transport activities

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, etc.
 - navigation, pilotage and berthing activities
 - lighterage, salvage activities
 - lighthouse activities

63.23 Other supporting air transport activities

This class includes:

- activities related to air transport of passengers, animals or freight:
 - operation of terminal facilities such as airway terminals, etc.
 - airport and air-traffic-control activities
 - ground service activities on airfields, etc.
 - activities of flying schools for commercial airline pilots

This class excludes:

- operation of flying schools, *except for professional certificates, see* 80.41

63.3 Activities of travel agencies and tour operators; tourist assistance activities n.e.c.

63.30 Activities of travel agencies and tour operators; tourist assistance activities n.e.c.

This class includes:

- travel agency activities:
 - furnishing of travel information, advice and planning
 - arranging of made-to-measure tours, accommodation and transportation for travellers and tourists
 - furnishing of tickets, sale of packaged tours, etc.
- activities of tour operators
- activities of local tourist information offices and accommodation offices
- activities of tourist guides

63.4 Activities of other transport agencies

63.40 Activities of other transport agencies

This class includes:

- forwarding of freight
- arranging or carrying-out of transport operations by road, sea or air
- receipt of group and individual consignments (including pick-up of goods and grouping of consignments)
- issue and procurement of transport documents and way-bills
- organization of group consignments by road, rail, air or sea (including collection and distribution of goods)
- activities of customs agents
- activities of sea-freight forwarders and air-cargo agents
- goods-handling operations, e.g. temporary crating for the sole purpose of protecting the goods during transit, uncrating, sampling, weighing of goods

This class excludes:

- *courier activities, see 64.12*
- *activities related to the arrangement of freight insurance, see 67.20*

64 Post and telecommunications

64.1 Post and courier activities

Post and courier activities mainly concerns pick-up, transport and delivery of mail, parcels and the like. Insofar as they still exist, the former national monopolies in the field of post are today in competition with various units from the private sector. In order to keep a strict compatibility with ISIC Rev. 3.1 the traditional distinction between the former national monopolies in the field of post and other units are still included in the classification.

64.11 National post activities

This class includes:

- pick-up, transport and delivery (domestic or international) of mail and parcels
- collection of mail and parcels from public letter-boxes or from post offices
- distribution and delivery of mail and parcels
- mailbox renting, poste restante, etc.

This class excludes:

- *postal giro and postal savings activities and other financial activities carried out by national postal administrations, see 65.12*

64.12 Courier activities other than national post activities

This class includes:

- picking-up, transport and delivery of letters and mail-type parcels and packages by firms other than national post. Either only one kind of transport or more than one mode of transport may be involved and the activity may be carried out with either self-owned (private) transport or via public transport

This class also includes:

- home delivery services
- city messenger and goods taxi services

64.2 Telecommunications

In addition to the transmission of information this group also covers activities which offer access to a certain network, such as the internet.

64.20 Telecommunications

This class includes:

- transmission of sound, images, data or other information via cables, broadcasting, relay or satellite:
 - telephone, telegraph and telex communication
 - maintenance of the network

- transmission (transport) of radio and television programmes
- internet access provision

This class excludes:

- *production of radio and television programmes even if in connection with broadcast, see 92.20*

Section J Financial intermediation

65 Financial intermediation, except insurance and pension funding

This division includes:

- the activity of obtaining and redistributing funds other than for the purpose of insurance or pension funding or compulsory social security

Note:

- National institutional arrangements are likely to play a significant role in determining the classification of units within this division
- Credit-card activities are classified according to type of operator

65.1 Monetary intermediation

This group includes:

- the obtaining of funds in the form of transferable deposits

65.11 Central banking

65.12 Other monetary intermediation

This class includes:

- monetary intermediation of monetary institutions other than central banks

This class also includes:

- postal giro and postal savings bank activities

65.2 Other financial intermediation

This group includes:

- financial intermediation other than that conducted by monetary institutions

65.21 Financial leasing

This class includes:

- leasing where the term approximately covers the expected life of the asset and the lessee acquires substantially all the benefits of its use and takes all the risks associated with its ownership. The asset may or may not eventually be transferred

This class excludes:

- *operational leasing, see 71, according to type of goods leased*

65.22 Other credit granting

This class includes:

- granting of loans by institutions not involved in monetary intermediation
 - granting of consumer credit
 - provision of long-term finance to industry
 - money lending outside the banking system
- credit granting by mortgage credit institutions that do not take deposits
- factoring services
- pawn brokers

65.23 Other financial intermediation n.e.c.

This class includes:

- other financial intermediation primarily concerned with distributing funds other than by making loans:
 - investment in securities, e.g. shares, bonds, bills, unit trust units, etc.
 - dealing for own account by securities dealers
 - investment in property where this is carried out primarily for other financial intermediaries (e.g. property unit trusts)
 - writing of swaps, options and other hedging arrangements

This class excludes:

- *financial leasing, see 65.21*
- *security dealing on behalf of others, see 67.12*
- *trade, leasing and renting of property, see 70*
- *operational leasing, see 71*

66 Insurance and pension funding, except compulsory social security

66.0 Insurance and pension funding, except compulsory social security

This group includes:

- long- and short-term risk spreading with or without a savings element

66.01 Life insurance

This class includes:

- life insurance and life reinsurance with or without a substantial savings element

66.02 Pension funding

This class includes:

- the provision of retirement incomes

This class excludes:

- *non-contributory schemes where the funding is largely derived from public sources, see 75.12*
- *compulsory social security schemes, see 75.30*

66.03 Non-life insurance

This class includes:

- insurance and reinsurance of non-life insurance business:
 - accident, fire
 - health
 - property
 - motor, marine, aviation, transport
 - pecuniary loss and liability insurance

67 Activities auxiliary to financial intermediation

This division includes:

- provision of services involved in or closely related to financial intermediation, but not themselves involving financial intermediation

67.1 Activities auxiliary to financial intermediation, except insurance and pension funding

67.11 Administration of financial markets

This class includes:

- operation and supervision of financial markets:
 - activities of stock exchanges, commodity exchanges, etc.

67.12 Security broking and fund management

This class includes:

- dealing in financial markets on behalf of others (e.g. stock-broking) and related activities
- asset management

This class excludes:

- *dealing in markets on own account, see 65.23*

67.13 Activities auxiliary to financial intermediation n.e.c.

This class includes:

- activities auxiliary to financial intermediation n.e.c.:
 - mortgage brokers
 - 'bureaux de change', etc.

67.2 Activities auxiliary to insurance and pension funding

67.20 Activities auxiliary to insurance and pension funding

This class includes:

- activities involved in or closely related to insurance and pension funding other than financial intermediation:
 - activities of insurance agents
 - activities of insurance risk and damage evaluators

Section K Real estate, renting and business activities

This section includes activities which mainly focus on the business sector. But more or less all activities covered by this section can be provided to private households, too, e.g. renting of personal and household goods, database activities, legal activities, investigation and security services, interior decoration or photographic activities.

70 Real estate activities

70.1 Real estate activities with own property

70.11 Development and selling of real estate

This class includes:

- development of real estate projects:
 - bringing together financial, technical and physical means to realize real estate projects for later sale, whether for residential buildings or other

This class excludes:

- *development and construction work of a real estate project by a construction unit, see 45.2*

70.12 Buying and selling of own real estate

This class includes:

- buying and selling of self-owned real estate:
 - apartment buildings and dwellings
 - non-residential buildings
 - land

70.2 Letting of own property

70.20 Letting of own property

This class includes:

- letting and operating of self-owned real estate such as:
 - apartment buildings and dwellings
 - non-residential buildings, including exhibition halls
 - land

This class excludes:

- *operation of hotels, rooming houses, camps, trailer camps and other non-residential or short-stay lodging places, see 55*

70.3 Real estate activities on a fee or contract basis

70.31 Real estate agencies

This class includes:

- intermediation in buying, selling, renting and appraising real estate

70.32 Management of real estate on a fee or contract basis

This class also includes:

- rent-collecting agencies
- facility management, janitorial activities such as managing/offering activities ranging from:
 - facility operation
 - cleaning and maintaining the premises of a building
 - controlling the heating/ventilation/air conditioning systems
 - making minor repairs

71 Renting of machinery and equipment without operator and of personal and household goods

This division includes:

- operational leasing which is normally long-term renting

This division excludes:

- *financial leasing which is normally a special form of credit granting, see 65.21*

71.1 Renting of automobiles

71.10 Renting of automobiles

This class includes:

- renting and operational leasing of self-drive private cars and light vans up to 3.5 tonnes

This class excludes:

- *financial leasing, see 65.21*

71.2 Renting of other transport equipment

71.21 Renting of other land transport equipment

This class includes:

- renting and operational leasing of land-transport equipment without drivers, except automobiles:
 - railroad vehicles
 - trucks, haulage tractors, trailers and semi-trailers
 - motorcycles, caravans and campers, etc.

This class also includes:

- renting of containers
- renting of pallets

This class excludes:

- *renting or leasing of vehicles or trucks with driver, see 60.2*
- *financial leasing, see 65.21*
- *renting of accommodation or office containers, see 71.32*
- *renting of bicycles, see 71.40*

71.22 Renting of water transport equipment

This class includes:

- renting and operational leasing of water-transport equipment such as commercial boats and ships without operator

This class excludes:

- *renting of water-transport equipment with operator, see 61*
- *financial leasing, see 65.21*
- *renting of pleasure boats, see 71.40*

71.23 Renting of air transport equipment

This class includes:

- renting and operational leasing of air transport equipment without operator

This class excludes:

- *renting of air-transport equipment with operator, see 62*
- *financial leasing, see 65.21*

71.3 Renting of other machinery and equipment

71.31 Renting of agricultural machinery and equipment

This class includes:

- renting and operational leasing of agricultural and forestry machinery and equipment without operator:
 - renting of products produced by group 29.3, such as agricultural tractors, etc.

This class excludes:

- *renting of agricultural machinery or equipment with operator, see 01.4*
- *financial leasing, see 65.21*

71.32 Renting of construction and civil engineering machinery and equipment

This class includes:

- renting and operational leasing of construction and civil-engineering machinery and equipment without operator
- renting of scaffolds and work platforms without erection and dismantling
- renting of accommodation or office containers

This class excludes:

- *renting of construction and civil engineering machinery or equipment with operator, see 45.50*
- *financial leasing, see 65.21*

71.33 Renting of office machinery and equipment, including computers

This class includes:

- renting and operational leasing of office machinery and equipment, including computers, without operator:
 - computing machinery and equipment
 - duplicating machines, typewriters and word-processing machines
 - accounting machinery and equipment

This class excludes:

- *financial leasing, see 65.21*

71.34 Renting of other machinery and equipment n.e.c.

This class includes:

- renting and operational leasing of other machinery and equipment n.e.c., without operator:
 - engines and turbines, machine tools
 - mining and oil-field equipment
 - professional radio, television and communication equipment
 - measuring and controlling equipment
 - other scientific, commercial and industrial machinery

This class excludes:

- *financial leasing, see 65.21*
- *renting of agricultural machinery and equipment, see 71.31*
- *renting of construction and civil-engineering machinery and equipment, see 71.32*
- *renting of office machinery and equipment, including computers, see 71.33*

71.4 Renting of personal and household goods n.e.c.

71.40 Renting of personal and household goods n.e.c.

This class includes:

- the renting of other goods, to households or industries:
 - textiles, wearing apparel and footwear
 - furniture, pottery and glass, kitchen and tableware, electrical appliances and housewares
 - pleasure boats
 - bicycles
 - sports equipment
 - jewellery, musical instruments, scenery and costumes
 - books, journals and magazines
 - video tapes, DVDs, records and CDs, etc.
 - do-it-yourself machinery and equipment, hand tools
 - flowers and plants

This class excludes:

- *renting of passenger cars and small vans, motorcycles, caravans and trailers, see 71.1, 71.2*
- *renting of books, journals, magazines, records, video tapes and DVDs by libraries, see 92.51*
- *renting of linens, work uniforms, and related items by laundries, see 93.01*

72 Computer and related activities

72.1 Hardware consultancy

72.10 Hardware consultancy

This class includes:

- consultancy on type and configuration of hardware and associated software application:
 - analysing the users' needs and problems and presenting the best solution

72.2 Software consultancy and supply

72.21 Publishing of software

This class includes:

- development, production, supply and documentation of ready-made (non-customized) software

72.22 Other software consultancy and supply

This class includes:

- analysis, design and programming of systems ready to use:

- analysis of the user's needs and problems, consultancy on the best solution
- development, production, supply and documentation of made-to-order software based on orders from specific users
- writing of programs following directives of the user
- web page design

This class excludes:

- reproduction of non-customized software, see 22.33
- software consultancy related to hardware consultancy, see 72.10

72.3 Data processing

72.30 Data processing

This class includes:

- database related activities: provision of data in a certain order or sequence, by on-line data retrieval or accessibility (computerized management) to everybody or to limited users, sorted on demand
- processing of data employing either the customer's or a proprietary program:
 - complete processing of data
 - data entry services
 - scanning of documents
- management and operation on a continuing basis of data-processing facilities belonging to others
- web hosting

72.4 Database activities

72.40 Database activities

This class includes :

- on-line database publishing
- on-line directory and mailing list publishing
- other on-line publishing
- web search portals

This class excludes:

- internet publishing in connection with other publishing, see 22

72.5 Maintenance and repair of office, accounting and computing machinery

72.50 Maintenance and repair of office, accounting and computing machinery

72.6 Other computer related activities

72.60 Other computer related activities

73 Research and development

This division includes three types of research and development:

- basic research:
 - experimental or theoretical work undertaken primarily to acquire new knowledge of the underlying foundations of phenomena and observable facts, without particular application or use in view
- applied research:
 - original investigation undertaken in order to acquire new knowledge, directed primarily towards a specific practical aim or objective
- experimental development:
 - systematic work, drawing on existing knowledge gained from research and/or practical experience, directed to producing new materials, products and devices, to installing new processes, systems and services, and to improving substantially those already produced or installed

73.1 Research and experimental development on natural sciences and engineering

73.10 Research and experimental development on natural sciences and engineering

This class includes:

- systematic studies and creative efforts in the three types of research and development defined above, in natural sciences (mathematics, physics, astronomy, chemistry, life sciences, medical sciences, earth sciences, agriculture, etc.). They are intended to increase the stock of knowledge and to improve the use of this stock of knowledge

This class also includes:

- multi-disciplinary research and development

73.2 Research and experimental development on social sciences and humanities

73.20 Research and experimental development on social sciences and humanities

This class includes:

- systematic studies and creative efforts in the three types of research and development defined above, in social sciences and humanities (economics, psychology, sociology, legal sciences, linguistics and languages, arts, etc.). They are intended to increase the stock of knowledge and to improve the use of this stock of knowledge

This class excludes:

- *market research, see 74.13*

74 Other business activities

74.1 Legal, accounting, book-keeping and auditing activities; tax consultancy; market research and public opinion polling; business and management consultancy; holdings

74.11 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 who are members of the bar:
 - advice and representation in civil cases
 - advice and representation in criminal actions
 - advice and representation in connection with labour disputes
- general counselling and advising, preparation of legal documents:
 - articles of incorporation, partnership agreements or similar documents in connection with company formation
 - patents and copyrights
 - preparation of deeds, wills, trusts, etc.
- other activities of notaries public, civil law notaries, bailiffs, arbitrators, examiners and referees

This class excludes:

- *law court activities, see 75.23*

74.12 Accounting, book-keeping and auditing activities; tax consultancy

This class includes:

- recording of commercial transactions from businesses or others
- preparation of financial accounts, examination of such accounts and certification of their accuracy
- preparation of personal and business income tax returns
- advisory activities and representation (other than legal representation) on behalf of clients before tax authorities

This class excludes:

- *management consultancy such as design of accounting systems, cost accounting programmes, budgetary control procedures, see 74.14*
- *bill collecting, see 74.87*

74.13 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 thereof

74.14 Business and management consultancy activities

This class includes:

- provision of advice, guidance or operational assistance to businesses and the public service:
 - public relations and communication
 - design of accounting systems, cost-accounting programmes, budgetary control procedures
 - advice and help to businesses and public services in planning, organization, efficiency and control, management information, etc.
 - management consultancy such as by agronomists and agricultural economists to farms, etc.

74.15 Management activities of holding companies

This class includes:

- activities of managing holding companies primarily engaged in holding the securities of (or other equity interests in) companies and enterprises for the purpose of owning a controlling interest or influencing the management decisions

This class also includes

- activities of head offices, centralised administrative offices and the like that administer, oversee, and manage other units of the company or enterprise and that normally undertake the strategic or organisational planning and decision-making role of the company or enterprise.

74.2 Architectural and engineering activities and related technical consultancy

74.20 Architectural and engineering activities and related technical consultancy

This class includes:

- consulting architectural activities:
 - building design and drafting
 - supervision of construction
 - town and city planning and landscape architecture
- machinery and industrial plan design
- engineering, project management and technical activities:
 - projects involving civil engineering, hydraulic engineering, traffic engineering
 - projects elaboration and realization relative to electrical and electronic engineering, mining engineering, chemical engineering, mechanical, industrial and systems engineering, safety engineering
- elaboration of projects using air-conditioning, refrigerating, sanitary and pollution control engineering, acoustical engineering, etc.
- geological and prospecting activities:
 - surface measurements and observation designed to yield information on subsurface structure and the location of petroleum, natural gas and mineral deposits and of ground water
- weather forecasting activities
- geodetic surveying activities:
 - land surveying activities
 - hydrographic surveying activities
 - subsurface surveying activities
 - boundary surveying activities
 - cartographic and spatial information activities, including aerial photography thereof
 - industrial and engineering surveying activities

This class also includes:

- activities of technical consultants other than engineers

This class excludes:

- *test drilling and testhole boring, see 45.12*
- *activities of computer consultants, see 72*
- *research and development activities, see 73*
- *technical testing, see 74.30*
- *interior decoration design, see 74.87*

74.3 Technical testing and analysis

74.30 Technical testing and analysis

This class includes:

- measuring related to cleanness of water or air, measuring of radioactivity and the like; analysis of potential pollution such as smoke or waste water
- testing activities in the field of food hygiene, including veterinary testing and control in relation to food production
- strength and failure testing
- testing of calculations for building elements
- certification of ships, aircraft, motor vehicles, pressurized containers, nuclear plant, etc.
- periodic road-safety testing of motor vehicles

74.4 Advertising

74.40 Advertising

This class includes:

- creation and realization of advertising campaigns:
 - creating and placing of outdoor advertising, e.g. billboards, panels, bulletins and frames, window dressing, showroom design, car and bus carding, etc.
 - media representation, i.e. sale of time and space for various media soliciting advertising
 - aerial advertising
 - distribution or delivery of advertising material or samples
 - provision of spaces for advertising

This class excludes:

- *printing of advertising material, see 22.22*
- *market research, see 74.13*
- *public-relations activities, see 74.14*
- *advertising photography, see 74.81*
- *production of commercial messages for radio, television and film, see 92*

74.5 Labour recruitment and provision of personnel

74.50 Labour recruitment and provision of personnel

This class includes:

- personnel search, selection referral and placement in connection with employment supplied to the potential employer or to the prospective employee:
 - formulation of job descriptions
 - screening and testing of applicants
 - investigation of references, etc.
- executive search and placement activities (headhunters)
- labour-contracting activities:
 - supply to others, chiefly on a temporary basis, of personnel hired by, and whose emoluments are paid by, the agency

This class excludes:

- *activities of farm labour contractors, see 01.4*
- *activities of personal theatrical or artistic agents, see 74.87*
- *motion picture, television and other theatrical casting activities, see 92.72*

74.6 Investigation and security activities

74.60 Investigation and security activities

This class includes:

- surveillance, guard and other protective activities:
 - transport of valuables
 - bodyguard activities
 - street patrol, guard and watchman activities for apartment buildings, offices, factories, construction sites, hotels, theatres, dancehalls, sport stadiums, shopping centers etc.
 - security activities in the field of public transportation such as luggage and passenger inspection at airports as well as patrol activities in trains and subways
 - store detective activities
 - operation of service telephones and other facilities for remote-controlled supervision/inspection of technical equipment
 - prequalification of alarms (deciding whether it is a false alarm or not) and calling police, firebrigade and ambulances if necessary
- consultancy in the field of industrial, household and public service security including security screening
- security shredding of information on any media
- activities of private investigators

This class excludes:

- *installation of alarm systems, see 45.31*
- *investigation in connection with insurance, see 67.20*

74.7 Industrial cleaning

74.70 Industrial cleaning

This class includes:

- interior cleaning of buildings of all types, including offices, factories, shops, institutions and other business and professional premises and multiunit residential buildings
- window cleaning
- chimney cleaning and cleaning of fireplaces, stoves, furnaces, incinerators, boilers, ventilation ducts and exhaust units
- cleaning of industrial machinery
- bottle cleaning

This class also includes:

- disinfecting and exterminating activities for buildings, ships, trains, etc.
- cleaning of trains, buses, planes, etc.
- cleaning of the inside of road and sea tankers

This class excludes:

- *agricultural pest control, see 01.41*
- *steam-cleaning, sand blasting and similar activities for building exteriors, see 45.45*
- *carpet and rug shampooing, drapery and curtain cleaning, see 93.01*

74.8 Miscellaneous business activities n.e.c.

74.81 Photographic activities

This class includes:

- commercial and consumer photograph production:
 - portrait photography for passports, schools, weddings, etc.
 - photography for commercials, publishers, fashion, real estate or tourism purposes
 - aerial photography

- film processing:
 - developing, printing and enlarging from client-taken negatives or cine-films
 - mounting of slides
 - copying and restoring or transparency retouching in connection with photographs

This class excludes:

- *processing motion-picture film related to the motion-picture and television industries, see 92.11*

74.82 Packaging activities

This class includes:

- packaging activities on a fee or contract basis, whether or not these involve an automated process:
 - packaging of meat
 - bottling of liquids, including beverages and food
 - packaging of solids (blister packaging, foil covered, etc.)
 - security packaging of pharmaceutical preparations
 - labelling, stamping and imprinting
 - parcel packing and gift wrapping

This class excludes:

- *packing activities incidental to transport, see 63.40*

74.85 Secretarial and translation activities

This class includes:

- stenographic and mailing activities:
 - typing
 - other secretarial activities such as transcribing from tapes or discs
 - copying, blue printing, multigraphing and similar activities
 - envelope addressing, stuffing, sealing and mailing, etc., including for advertising material
- translation and interpretation

This class also includes:

- proofreading

This class excludes:

- *database activities cf 72.40*
- *book-keeping activities, see 74.12*

74.86 Call centre activities

This class includes:

- client relation and client service related technical intermediary services for the account of others:
 - inbound call centres, answering calls from clients by using automatic call distribution, computer telephone integration or interactive voice response systems
 - placing orders
 - providing product information
 - dealing with complaints
 - outbound call centres, dealing with sale and marketing activities directed towards clients
 - market research
 - direct marketing
 - address verification

74.87 Other business activities n.e.c.

This class includes:

- bill collecting, credit rating in connection with an individual's or firm's creditworthiness or business practices
- business brokerage activities, i.e. arranging for the purchase and sale of small and medium-sized businesses, including professional practices
- appraisal activities other than for real estate and insurance
- 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
- services of graphic designers
- trading stamp activities
- activities of interior decoration designers
- activities of fair, exhibition and congress organizers
- activities of stand designers
- activities of self-employed auctioneers
- activities of consultants other than technical and engineering nec.
- reading of gas, water and electricity meter

This class also includes:

- activities carried on by agents and agencies on behalf of individuals usually involving the obtaining of engagements in

motion picture, theatrical production or other entertainment or sports attractions and the placement of books, plays, artworks, photographs, etc., with publishers, producers, etc.

This class excludes:

- *machinery and industrial plant design, see 74.20*
- *display of advertisement and other advertising design, see 74.40*

Section L

Public administration and defence; compulsory social security

This section includes activities normally carried out by the public administration. The legal or institutional status is not, in itself, the determining factor. This division includes units which are part of local or central public bodies which enable the administration of the community to function properly.

Thus, this division includes:

- firstly, defence, justice, police, foreign affairs, etc.
- secondly, general administration (e.g. executive, legislative, financial administration, ... at all levels of government) and supervision in the field of social and economic life,
- and finally, management of compulsory social security schemes.

Activities classified elsewhere in NACE do not fall under division 75 even if carried out by public administrations. E.g. administration of the school system (i.e. regulations, checks, curricula) falls under division 75, but teaching itself does not (80: Education), a prison or military hospital is classified to health (85: Health and social work) and sewage and refuse disposal is classified to division 90 (Sewage and refuse disposal, sanitation and similar activities).

75 Public administration and defence; compulsory social security

75.1 Administration of the State and the economic and social policy of the community

75.11 General (overall) public service activities

This class includes:

- executive and legislative administration of central, regional and local bodies
- administration and supervision of fiscal affairs:
 - operation of taxation schemes
 - duty/tax collection on goods and tax violation investigation
 - customs administration
- budget implementation and management of public funds and public debt:
 - raising and receiving of moneys and control of their disbursement
- administration and operation of overall economic and social planning and statistical and sociological services at the various levels of government

75.12 Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security

This class includes:

- public administration of programmes aimed to increase personal well-being: health, education, culture, sport, recreation, environment, housing, social services, etc.

This class excludes:

- *compulsory social security activities, see 75.30*
- *education activities, see 80*
- *human health related activities, see 85.1*
- *sewage and refuse disposal and sanitation, see 90*
- *activities of libraries, public archives, museums and other cultural institutions, see 92.5*
- *sporting or other recreational activities, see 92.6, 92.7*

75.13 Regulation of and contribution to more efficient operation of business

This class includes:

- public administration and regulation of different economic sectors: agriculture, land use, energy and mining resources, infrastructure, transport, communication, hotels and tourism
- administration of general labour affairs
- implementation of regional development policy

75.14 Supporting service activities for the government as a whole

This class includes:

- general personnel and other general service activities:
 - administration and operation of general personnel services, whether or not connected with a specific function
 - development and implementation of general personnel policies and procedures covering selection and promotion, rating methods, job description, evaluation and classification, administration of civil service regulations, etc.
- administration, operation and support of overall general services:
 - centralized supply and purchasing services
 - maintenance and storage of government records and archives
 - operation of government owned or occupied buildings
 - operation of central offices and other general services not connected with a specific function

This class excludes:

- *activities of historical archives, see 92.51*

75.2 Provision of services to the community as a whole

75.21 Foreign affairs

This class includes:

- administration and operation of the Ministry of Foreign Affairs and diplomatic and consular missions stationed abroad or at offices of international organizations
- administration, operation and support for information and cultural services intended for distribution beyond national boundaries
- aid to foreign countries, whether or not routed through international organizations
- provision of military aid to foreign countries
- management of foreign trade, international financial and foreign technical affairs
- international assistance, e.g. refugee or hunger relief programmes

75.22 Defence activities

This class includes:

- administration, supervision and operation of military defence affairs and land, sea, air and space defence forces such as:
 - combat forces of army, navy and airforce
 - engineering, transport, communications, intelligence, material, personnel and other non-combat forces and commands
 - reserve and auxiliary forces of the defence establishment
 - provision of equipment, structures, supplies, etc.
 - health activities for military personnel in the field
- administration, operation and support of civil defence forces
- support for the working-out of contingency plans and the carrying-out of exercises in which civilian institutions and populations are involved

This class excludes:

- *provision of military aid to foreign countries, see 75.21*
- *activities of military tribunals, see 75.23*
- *provision of supplies for domestic emergency use in case of peacetime disasters, see 75.24*
- *educational activities of military schools, colleges and academies, see 80*
- *activities of military hospitals, see 85.11*

75.23 Justice and judicial activities

This class includes:

- administration and operation of administrative civil and criminal law courts, military tribunals and the judicial system
- prison administration and provision of correctional services

This class also includes:

- rehabilitation services

This class excludes:

- *advice and representation in civil, criminal and other cases, see 74.11*
- *activities of prison schools, see 80*
- *activities of prison hospitals, see 85.11*

75.24 Public security, law and order activities

This class includes:

- administration and operation of regular and auxiliary police forces supported by public authorities and of port, border, coastguards and other special police forces, including traffic regulation, alien registration, operation of police laboratories and maintenance of arrest records
- provision of supplies for domestic emergency use in case of peacetime disasters

This class excludes:

- *administration and operation of military armed forces, see 75.22*

75.25 Fire service activities

This class includes:

- firefighting and fire-prevention:
 - administration and operation of regular and auxiliary fire brigades supported by public authorities in fire-prevention, firefighting, rescue of persons and animals, assistance in civic disasters, floods, road accidents, etc.

This class also includes:

- marine fireboat services

This class excludes:

- *forestry fire-protection services, see 02.02*
- *private firefighting and fire-prevention services in factories, see section D*
- *firefighting and fire-prevention services at airports, see 63.23*
- *firefighting and fire-prevention services at defence establishments, see 75.22*

75.3 Compulsory social security activities

75.30 Compulsory social security activities

This class includes:

- administration of compulsory social security:
 - sickness, work-accident and unemployment insurance
 - retirement pensions

This class excludes:

- *non-compulsory social security, see 66.0*
- *provision of welfare services and social work, see 85.3*

Section M Education

80 Education

This division includes:

- public as well as private education at any level or for any profession, oral or written as well as by radio and television

It includes both education by the different institutions in the regular school system at its different levels as well as adult education, literacy programmes, etc.

For each level of initial education the classes include special education for physically or mentally handicapped pupils

Adult education which is similar in content to the education given at specific levels is included with that level

This division also includes:

- other education such as driving schools

This division excludes:

- *education primarily concerned with recreation such as bridge or golf, see 92*

80.1 Primary education

Education can be given in classrooms, by radio or television broadcast, via the internet or correspondence course

80.10 Primary education

This class includes:

- pre-primary education (education preceding the first level)
- primary education (education at the first level)

This class excludes:

- *child day-care activities, see 85.32*

80.2 Secondary education

Education can be given in classrooms, by radio or television broadcast, via the internet or correspondence course

80.21 General secondary education

This class includes:

- general school education in the first stage of the secondary level corresponding more or less to the period of compulsory school attendance
- general school education in the second stage of the secondary level giving, in principle, access to higher education

Subject specialization at this level often begins to have some influence even on the educational experience of those pursuing a general programme. Such programmes are designated to qualify students either for technical and vocational education or for higher education entrance without any special subject prerequisite

This class excludes:

- *adult education as defined in class 80.42*

80.22 Technical and vocational secondary education

This class includes:

- technical and vocational education below the level of higher education as defined in class 80.30

Typically, the programmes emphasize subject-matter specialization and instruction of both theoretical background and practical skills generally associated with present or prospective employment. The aim of a programme can vary from preparation for a general field of employment to a very specific job

This class excludes:

- *technical and vocational education at post-secondary and university levels, see 80.30*

80.3 Higher education

Education can be given in classrooms, by radio or television broadcast, via the internet or correspondence course

80.30 Higher education

This class includes:

- first, second and third stages of higher education:
 - post-secondary education not leading to a university degree or equivalent
 - post-secondary education leading to a university degree or equivalent

A great variety of subject-matter programmes is offered at this level, some emphasizing more theoretical instruction and some more practical instruction

80.4 Adult and other education

This group is reserved for specialized training for adults not comparable to the general education in 80.1-3

Education can be given in classrooms, radio, television broadcast, internet or correspondence

80.41 Driving school activities

This class also includes:

- tuition for flying certificates and ships' licences other than for commercial certificates and permits.

80.42 Adult and other education n.e.c.

This class includes:

- adult education, i.e. education for people who are not in the regular school and university system. Instruction may be given in day or evening classes in schools or in special institutions providing for adults
- education which is not definable by level

This class excludes:

- *higher education, see 80.30*
- *activities of dance schools, see 92.34*
- *instruction in sport and games, see 92.62*

Section N Health and social work

85 Health and social work

85.1 Human health activities

85.11 Hospital activities

This class includes:

- hospitalization activities such as:
 - medical and surgical technical care activities such as diagnosis, treatment, operations, analyses, emergency activities, etc.
 - accommodation activities such as boarding, meals, etc.

This includes short- or long-term hospital activities of general and specialized hospitals, sanatoria, preventoria, medical nursing homes, asylums, mental hospital institutions, rehabilitation centres, leprosaria and other health institutions which have accommodation facilities, including military-base and prison hospitals

The activities are chiefly directed to in-patients and carried out under the direct supervision of medical doctors

This class excludes:

- *health activities for military personnel in the field, see 75.22*
- *private consultants' services to in-patients, see 85.12*
- *dental activities without accommodation, see 85.13*
- *ambulance and rescue activities, see 85.14*

85.12 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

The activities can be carried out in private practice, group practices and in hospital out-patient clinics

Included are private consultants' activities in hospitals as well as activities carried out in clinics such as those attached to firms, schools, homes for the aged, labour organizations and fraternal organizations as well as in-patients' homes. Patients are usually ambulatory and can be referred to specialists by general practitioners

This class excludes:

- *paramedical activities such as those of midwives, nurses and physiotherapists, see 85.14*

85.13 Dental practice activities

This class includes:

- dental practice activities of a general or specialized nature
- orthodontic activities

They can be carried out in private practice or in out-patient clinics, including clinics attached to firms, schools, etc., as well as in operating rooms

This class excludes:

- *production of artificial teeth, denture and prostatic appliances by dental technicians who do not fit them, see 33.10*

85.14 Other human health activities

This class includes:

- activities for human health not performed by hospitals or by practising medical doctors but by paramedical practitioners legally recognized to treat patients

This class may include activities of nurses, midwives, physiotherapists or others in the field of optometry, hydrotherapy, medical massage, occupational therapy, speech therapy, chiropody, homeopathy, chiropractice, acupuncture, etc.

These activities may be carried out in health clinics such as those attached to firms, schools, homes for the aged, labour organizations and fraternal organizations, in residential health facilities other than hospitals, as well as in own consulting rooms, patients' homes or elsewhere

This class also includes:

- activities of dental paramedical personnel such as dental therapists, school dental nurses and dental hygienists
- activities of medical laboratories
- activities of blood banks, sperm banks, transplant organ banks, etc.

- ambulance transport of patients by any mode of transport including airplanes

This class excludes:

- *production of artificial teeth, denture and prostatic appliances by dental technicians who do not fit them, see 33.10*
- *testing activities in the field of food hygiene, see 74.30*

85.2 Veterinary activities

85.20 Veterinary activities

This class includes:

- animal health care and control activities for farm animals
- animal health care and control activities for pet animals

These activities are carried out by qualified veterinarians in veterinary hospitals as well as when visiting farms, kennels or homes, in own consulting and surgery rooms or elsewhere

This class also includes:

- animal ambulance activities

This class excludes:

- *farm animal boarding activities without health care, see 01.42*
- *technical testing, see 74.30*
- *pet animal boarding activities without health care, see 93.05*

85.3 Social work activities

85.31 Social work activities with accommodation

This class includes:

- activities provided on a round-the-clock basis directed to provide social assistance to children, the aged and special categories of persons with some limits on ability for self-care, but where medical treatment or education are not important elements:
 - activities provided by orphanages, children's boarding homes and hostels, residential nurseries, homes for the aged, homes for the physically or mentally handicapped, including the blind, deaf and dumb, rehabilitation homes (without medical treatment) for people addicted to drugs or alcohol, homes for the homeless, institutions that take care of unmarried mothers and their children, etc.

This class excludes:

- *adoption activities, see 85.32*
- *short-term shelter activities for disaster victims, see 85.32*

85.32 Social work activities without accommodation

This class includes:

- social, counselling, welfare, refugee, referral and similar activities, the services of which are delivered to individuals and families in their homes or elsewhere and carried out by government offices or by private organizations, disaster relief organizations and national or local self-help organizations and by specialists providing counselling services:
 - welfare and guidance activities for children and adolescents
 - adoption activities, activities for the prevention of cruelty to children and others
 - eligibility determination in connection with welfare aid, rent supplements, or food stamps
 - old-age and sick visiting
 - household budget counselling, marriage and family guidance
 - community and neighbourhood activities
 - activities for disaster victims, refugees, immigrants, etc., including temporary or extended shelter for them
 - vocational rehabilitation and habilitation activities for handicapped or unemployed persons provided that the education component is limited
- child day-care activities (crèches), including day-care activities for handicapped children
- day-care activities for handicapped adults
- day facilities for the homeless and other socially weak groups
- charitable activities like fund raising or other supporting activities aimed at social work

This class excludes:

- *activities typically included in compulsory social security schemes, see 75.30*

Section O

Other community, social and personal service activities

90 Sewage and refuse disposal, sanitation and similar activities

This division includes:

- collection and treatment of household and industrial waste, not for a further use in an industrial manufacturing process, but with the aim of disposal and resulting a product of little or no value

This division also includes:

- other activities such as street cleaning and snow removal, etc.

This division excludes:

- *processing of waste and scrap and other articles into secondary raw material. A real transformation process is required. The resulting secondary raw material is fit for direct use in an industrial manufacturing process and is not a final product, see 37.10 and 37.20*
- *wholesale (purchase and sale) in waste and scrap, including collecting, sorting, packing, dealing, etc., but without a real transformation process, see 51.57*

90.0 Sewage and refuse disposal, sanitation and similar activities

90.01 Collection and treatment of sewage

This class includes:

- collecting and transporting of human waste water 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.) and their treatment and disposal
- treatment of waste water by means of physical, chemical and biological processes like dilution, screening, filtering, sedimentation, etc.
- maintenance and cleaning of sewers and drains
- emptying and cleaning of cesspools and septic tanks, sinks and pits from sewage, servicing of chemical toilets
- treatment of waste water from swimming pools and from industry

This class excludes:

- *construction of sewer systems, see 45.21*
- *clearing, de-blocking of sewers, see 45.33*
- *treatment of polluted ground or surface water in combination with cleaning up of environmental pollution, see 90.03*

90.02 Collection and treatment of other waste

This class includes:

- collection of waste from households and enterprises by means of refuse bins, wheeled bins, containers, etc
- collection of hazardous waste, used batteries, used cooking oils and fats, etc.
- collection of waste oil from ships and used oil from garages
- collection of construction and demolition waste
- operation of waste collection centres
- waste disposal by incineration or by other means:
 - dumping of refuse on land or in water, burial or ploughing-under of refuse
 - treatment and disposal of transition radioactive waste from hospitals, etc. ²
 - waste treatment by composting plants with the aim of disposal and a resulting by-product (compost)
- treatment and disposal of toxic live or dead animals and other contaminated waste
- disposal of used goods such as refrigerators to eliminate harmful waste

This class excludes:

- *treatment of food residual substances to manufacture food products, see 15*
- *treatment of slaughter residual to produce animal feeds, see 15.7*
- *reprocessing of nuclear fuels and treatment of radioactive nuclear waste, see 23.30*
- *manufacture of compost, see 24.15*
- *processing food, beverages and tobacco waste into secondary raw material, see 37.20*
- *treatment of waste and scrap without a real mechanical or chemical transformation process and for sale to third parties, such as dismantling of cars, machinery or computers or such as sorting or pressing of paper, textile, plastics, wood waste, etc., see 50, 51, 52*
- *collection of waste as part of wholesale of waste, see 51.57*

90.03 Sanitation, remediation and similar activities

This class includes:

- decontamination of soils and groundwater at the place of pollution, either in situ or ex situ, using mechanical, chemical or biological methods
- decontamination and cleaning up of surface water following accidental pollution, e.g. through collection of pollutants or

² Type of radioactive waste (mainly from medical origin) which will decay within the period of temporary storage and may be suitable for management outside of the regulatory control system

- through application of chemicals
- cleaning up oil spills on land, in surface water, in oceans and seas – including coastal seas
- collection of refuse in litter-bins in public places
- outdoor sweeping and watering of streets, squares, paths, markets, public gardens, parks, etc.
- snow and ice clearing on highways, airport runways, including spreading of salt or sand, etc.
- clearing of mines and the like (including detonation)
- other specialized pollution control activities n.e.c.
- rental of lavatory cubicles

This class excludes:

- *cleaning of ditches and pest control for the benefit of agriculture, see 01.41*
- *purification of groundwater for water supply purposes, see 41.00*
- *stripping work of contaminated top soil as part of construction activities, see 45.11*
- *sealing of soils, see 45.11*
- *asbestos removal work, see 45.25*
- *transporting of polluted soil, already stripped off by third parties, see 60.24*
- *technical testing and analysis, see 74.30*
- *disinfecting and exterminating activities in buildings, see 74.70*
- *sewage activities, see 90.01*

91 Activities of membership organizations n.e.c.

91.1 Activities of business, employers' and professional organizations

91.11 Activities of business and employers' organizations

This class includes:

- activities of organizations whose members' interests centre 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. Included are activities of federations of such associations. The main services supplied involve dissemination of information, representation before government agencies, public relations and labour negotiations:
 - activities of chambers of commerce, guilds and similar organizations

91.12 Activities of professional organizations

This class includes:

- activities of organizations whose members' interests centre chiefly on a particular scholarly discipline or professional practice or technical field. Included are activities of associations of specialists engaged in scientific, academic or cultural activities such as writers, painters, performers of various kinds, journalists, etc. The main services supplied involve the dissemination of information, the establishment and supervision of standards of practice, representation before government agencies and public relations

This class also includes:

- activities of learned societies

91.2 Activities of trade unions

91.20 Activities of trade unions

This class includes:

- activities of associations whose members are employees interested chiefly in the representation of their views concerning the salary and work situation and in concerted action through organization. This involves the activities of single plant unions, of unions composed of affiliated branches and of labour organizations composed of affiliated unions on the basis of trade, region, organizational structure or other criteria

91.3 Activities of other membership organizations

91.31 Activities of religious organizations

This class includes:

- activities of religious or similar organizations
- activities of organizations furnishing monastery and convent services

This class excludes:

- *education provided by such organizations, see 80*
- *health activities by such organizations, see 85.1*
- *social-work activities by such organizations, see 85.3*

91.32 Activities of political organizations

This class includes:

- activities of political organizations and auxiliary organizations such as young people's auxiliaries associated with a political party. These organizations chiefly engage in influencing decision-taking in public governing bodies by placing members of the party or those sympathetic to the party in political office and involve the dissemination of information, public relations, fund raising, etc.

91.33 Activities of other membership organizations n.e.c.

This class includes:

- activities of organizations not directly affiliated to a political party furthering a public cause or issue by means of public education, political influence, fund raising, etc.:
 - citizens initiative or protest movements
 - environmental and ecological movements
 - organizations supporting community and educational facilities n.e.c.
 - organizations for the protection and betterment of special groups, e.g. ethnic and minority groups
 - associations for patriotic purposes, including war veterans' associations
- special interest groups such as touring clubs and automobile associations and consumer associations
- associations for the purpose of social acquaintanceship such as rotary clubs, lodges, etc.
- associations of youth, young persons' associations, student associations, clubs and fraternities, etc.
- associations for the pursuit of a cultural or recreational activity or hobby (other than sports or games), e.g. poetry, literature clubs, historical, gardening, film and photo, music and art, craft and collectors' clubs, social clubs, carnival clubs, etc.
- associations for the protection of animals

This class excludes:

- activities of professional associations, see 91.12
- associations for practising or promoting artistic activities, see 92.31

92 Recreational, cultural and sporting activities

92.1 Motion picture and video activities

92.11 Motion picture and video production

This class includes:

- production of theatrical and non-theatrical motion pictures whether on film, DVD or video tape for direct projection in theatres or for broadcasting on television:
 - production in a motion-picture studio, or in special laboratories for animated films or cartoons, of full-length films, documentaries, shorts, etc., for public entertainment, for promotion, education or training
- supporting activities such as dubbing etc.
- activities of sound-recording studios

This class excludes:

- film duplicating as well as audio and video tape reproduction from master copies, see 22.3
- film processing other than for the motion picture industry, see 74.81
- agency activities, see 74.87
- production of films or tapes normally produced in television studios, see 92.20
- activities of own account actors, cartoonists, directors, stage designers, lighting directors, etc., see 92.31

92.12 Motion picture and video distribution

This class includes:

- distribution of motion pictures, DVDs and video tapes to other industries but not to the general public. This involves the sale or renting of movies, DVDs or video tapes to other industries, as well as activities allied to the distribution of films, DVDs and video tapes such as film and booking, delivery, storage, etc.
- buying and selling of motion picture and video distribution rights

This class excludes:

- film duplicating as well as audio and video tape reproduction from master copies, see 22.3
- wholesale of DVDs and video tapes, see 51.43
- retail trade of DVDs and video tapes, see 52.1, 52.4
- renting of DVDs and video tapes to the general public, see 71.40

92.13 Motion picture projection

This class includes:

- motion picture or video projection in cinemas, in the open air or in other projection facilities

This class also includes:

- activities of cine-clubs

92.2 Radio and television activities

92.20 Radio and television activities

This class includes:

- broadcasting of radio and television programmes
- production of radio and television programmes whether or not combined with broadcasting

The programmes produced and broadcast may be for entertainment, promotion, education or training or news dissemination. The production of programmes may result in a permanent tape which may be sold, rented or stored for broadcast or rebroadcast

This class excludes:

- *radio and television transmission via cable networks, see 64.20*
- *radio and television transmission by relay or satellite, see 64.20*
- *production of movies, DVDs and video tapes which are normally produced in movie studios, see 92.11*
- *news agencies, see 92.40*

92.3 Other entertainment activities

92.31 Artistic and literary creation and interpretation

This class includes:

- production of live theatrical presentations, concerts and opera or dance productions and other stage productions:
 - activities of groups or companies, orchestras or bands
- activities of individual artists such as actors, directors, musicians, authors, lecturers or speakers, sculptors, painters, cartoonists, engravers, etchers, stage-set designers and builders, etc.
- restoring of works of art such as paintings etc.

This class excludes:

- *restoring of furniture, see 36.1*
- *restoring of historical musical instruments, see 36.30*
- *restoring of buildings, see 45*

92.32 Operation of arts facilities

This class includes:

- operation of concert and theatre halls and other arts facilities
- operation of ticket agencies

This class excludes:

- *operation of cinemas, see 92.13*

92.33 Fair and amusement park activities

This class also includes:

- operation of preserved railways

92.34 Other entertainment activities n.e.c.

This class includes:

- production of entertainment n.e.c.:
 - activities of dancing schools and dance instructors
 - circus production
 - puppet shows, rodeos, activities of shooting galleries, firework displays, model railway installations etc.

This class excludes:

- *other recreational activities, see 92.72*

92.4 News agency activities

92.40 News agency activities

This class includes:

- news-syndicates and news-agency activities furnishing news, pictures and features to the media
- activities of journalists and press photographers

92.5 Library, archives, museums and other cultural activities

92.51 Library and archives activities

This class includes:

- activities of libraries of all kinds, reading, listening and viewing rooms, public archives providing service to the general

- public or to a special clientele, such as students, scientists, staff, members:
 - organization of a collection, whether specialized or not
 - making catalogues
 - lending and storage of books, maps, periodicals, films, records, works of art, etc.
 - retrieval activities in order to comply with information requests, etc.

This class excludes:

- *renting of video tapes and DVDs, see 71.40*
- *database activities, see 72.40*

92.52 Museums activities and preservation of historical sites and buildings

This class includes:

- operation of museums of all kinds:
 - art museums, museums of jewellery, furniture, costumes, ceramics, silverware
 - natural history, science and technological museums, historical museums, including military museums and historic houses
 - other specialized museums
 - open-air museums
- operation of historical sites and buildings

92.53 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.

92.6 Sporting activities

92.61 Operation of sports arenas and stadiums

This class includes:

- operation of facilities for outdoor or indoor sports events, open, enclosed or covered and with or without seating:
 - football stadiums
 - swimming pools and stadia
 - golf courses
 - boxing arenas
 - bowling lanes
 - winter sports arenas and stadia
 - field and track stadia etc.

This class excludes:

- *renting of sports equipment, see 71.40*
- *park and beach activities, see 92.72*

92.62 Other sporting activities

This class includes:

- organization and operation of outdoor or indoor sports events for professionals or amateurs by organizations with or without own facilities:
 - football clubs, bowling clubs, swimming clubs, golf clubs, boxing, wrestling, health or body-building clubs, winter sports clubs, chess, draughts, domino or card clubs, field and track clubs, shooting clubs
- activities related to promotion and production of sporting events
- activities of individual own-account sportsmen and athletes, judges, timekeepers, instructors, teachers, coaches, etc.
- activities of sport and game schools
- activities of racing stables, kennels and garages
- activities of riding academies
- activities of marinas
- activities related to sport or recreational fishing
- activities related to sport or recreational hunting
- related service activities

This class excludes:

- *renting of sports equipment, see 71.40*
- *park and beach activities, see 92.72*

92.7 Other recreational activities

92.71 Gambling and betting activities

This class also includes:

- sale of lottery tickets
- operation (exploitation) of coin operated gambling machines

92.72 Other recreational activities n.e.c.

This class includes:

- activities related to recreation not elsewhere classified in this division:
 - activities of recreation parks and beaches, including renting of facilities such as bath houses, lockers, chairs, etc.
 - motion-picture, television and other theatrical casting activities
 - operation (exploitation) of coin operated video games

This class excludes:

- *personal theatrical or artistic agency activities, see 74.87*
- *other entertainment activities, e.g. circus production or activities of dancing schools, see 92.34*

93 Other service activities

93.0 Other service activities

93.01 Washing and dry-cleaning of textile and fur products

This class includes:

- laundering and dry-cleaning, pressing, etc., of all kinds of clothing (including fur) and textiles, provided by mechanical equipment, by hand or by self-service coin-operated machines whether for the general public or for industrial or commercial clients
- laundry collection and delivery
- carpet and rug shampooing and drapery and curtain cleaning
- renting of linens, work uniforms, and related items by laundries

This class also includes:

- repair and minor alteration of garments or other textile articles when done in connection with cleaning

This class excludes:

- *repair and alteration of clothing, etc., as an independent activity, see 52.74*
- *renting of clothing other than work uniforms, even if cleaning of these goods is an integral part of the activity, see 71.40*

93.02 Hairdressing and other beauty treatment

This class includes:

- hair washing, trimming and cutting, setting, dyeing, tinting, waving, straightening and similar activities for men and women as well as shaving and beard trimming
- facial massage, manicure and pedicure, make-up, etc.

This class excludes:

- *manufacture of wigs, see 36.63*

93.03 Funeral and related activities

This class includes:

- burial and incineration of human or animal corpses and related activities:
 - preparing the dead for burial or cremation and embalming and morticians' services
 - providing burial or cremation services
 - renting of equipped space in funeral parlours
 - renting or sale of graves

This class excludes:

- *religious funeral service activities, see 91.31*

93.04 Physical well-being activities

This class includes:

- activities related to physical well-being and comfort such as delivered by Turkish baths, sauna and steam baths, solariums, spas, reducing and slendering salons, massage salons, fitness centres, etc.

93.05 Other service activities n.e.c.

This class includes:

- astrological and spiritualists' activities
- social activities such as escort services, dating services, services of marriage bureaux
- pet care services such as boarding, grooming, sitting and training pets
- genealogical organizations
- shoe shiners, porters, valet car parkers, etc.
- operation of coin-operated personal service machines such as photo booths, weighing machines, machines measuring blood pressure etc.

Section P

Private households employing domestic staff and undifferentiated production activities of households for own use

95 Activities of households as employers of domestic staff

NOTE: This division is strictly limited to the activities of households as employers of domestic personnel such as maids, cooks, waiters, valets, butlers, laundresses, gardeners, gatekeepers, stable-lads, chauffeurs, caretakers, governesses, babysitters, tutors, secretaries, etc. It allows the domestic personnel employed to state the activity of their employer in censuses or studies, even though the employer is an individual.

The product, which is self-consumed, is considered non-market and assessed according to the cost of the personnel in the national accounts. These services cannot be provided by companies.

95.0 Activities of households as employers of domestic staff

95.00 Activities of households as employers of domestic staff

96 Undifferentiated goods producing activities of private households for own use

NOTE: This division is strictly limited to the activities of households in production units that operate at the subsistence level producing mixed goods for food, shelter and clothing for own consumption. However, household units primarily engaged in a productive activity (non-market) such as agriculture, are classified to the appropriate NACE agriculture category, rather than classified in 96.

96.0 Undifferentiated goods producing activities of private households for own use

96.00 Undifferentiated goods producing activities of private households for own use

97 Undifferentiated services producing activities of private households for own use

NOTE: This division is strictly limited to the activities of household primarily engaged in undifferentiated combinations of subsistence service

97.0 Undifferentiated services producing activities of private households for own use

97.00 Undifferentiated services producing activities of private households for own use

Section Q

Extra-territorial organizations and bodies

NOTE: This section allows the employees of extra-territorial organisations to state the activity of their employer in censuses or studies, even though the employer is considered to be outside the economic territory of a country (although within the geographical territory).

99 Extra-territorial organizations and bodies

99.0 Extra-territorial organizations and bodies

99.00 Extra-territorial organizations and bodies

This class includes:

- activities of international organizations such as the United Nations and its specialized agencies, regional bodies, etc., European Communities, European Free Trade Association, Organization for Economic Cooperation and Development, Customs Cooperation Council, Organization of Oil Producing and Exporting Countries, International Monetary Fund, World Bank, etc.

This class also includes:

- activities of diplomatic and consular missions when being surveyed by the country of their location rather than by the country they represent

This class excludes:

- *administration and operation of diplomatic and consular missions stationed abroad or at offices of international organizations, see 75.21*