

## EMTAK 2008 EXPLANATORY NOTES

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

- A [Agriculture, forestry and fishing](#)
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# EXPLANATORY NOTES

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

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

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

Agricultural production, namely production of crop products and production of animal products covers the forms of organic agriculture as well as growing of genetically modified crops and the raising of genetically modified animals, growing of crops in open fields as well in greenhouses.

Group 015 (Mixed farming) classifies the units which have reasonably balanced crop and animal production. The preparation of products for the primary markets is included here. This division also includes hunting and related service activities.

The division excludes field construction (e.g. agricultural land terracing, drainage, preparing rice paddies, etc.) classified in section F (Construction) and buyers and cooperative associations engaged in the marketing of farm products classified in section G and the landscape care and maintenance, which is classified in class 81.30.)

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

This group also includes the growing of perennial crops, including growing of these plants for the purpose of seed production.

#### **0111 Growing of cereals (except rice), leguminous crops and oil seeds**

##### **01111 Growing of cereals (except rice), leguminous crops and oil seeds**

This class includes all forms of growing of cereals, leguminous crops and oil seeds in open fields. The growing of these crops is often combined within agricultural units.

– growing of cereals (e.g. wheat, barley, rye, oats, millets, maize, sorghum and other cereals n.e.c.)

– growing of leguminous crops (e.g. beans, broad beans, peas, chick peas, cow peas, pigeon peas, lentils, lupines and other leguminous crops)

– growing of oil seeds (e.g. soya beans, castor beans, linseed, mustard seed, rapeseed, sesame seed, sunflower seed, cotton seed, safflower seed, niger seed, groundnuts and other oil seeds)

##### **Also belong here:**

– growing sprouts of cereal, legume vegetables, and oil seeds

– growing of turnip rape, growing of oilseed rape seed

##### **Does not belong here:**

growing of rice, see 01121

growing of sweet corn, see 01131

growing of maize for fodder, see 01199

growing of oleaginous fruits, see 01261

#### **0112 Growing of rice**

**01121** Growing of rice

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

**01131** Growing of vegetables (including gourds), roots and tubers, including mushrooms

- growing of leafy or stem vegetables (e.g. artichokes, cabbages, cauliflower and broccoli, asparagus, spinach, lettuce and chicory and other leafy or stem vegetables)
- growing of fruit bearing vegetables (cucumbers and gherkins, eggplants (aubergines), tomatoes, watermelons, cantaloupes and other melons and fruit-bearing vegetables)
- growing of root, bulb or tuberous vegetables (e.g. carrots, turnips, garlic, onions (incl. shallots), leeks and other alliaceous vegetables and other root, bulb or tuberous vegetables)
- growing of mushrooms and truffles
- growing of vegetable seeds, including sugar beet seeds, excluding other beet seeds
- growing of sugar beet
- growing of other vegetables

growing of roots and tubers (e.g. potatoes, sweet potatoes, cassava, yams and other roots and tubers)

**Also belong here:**

- *growing of rhubarb*
- *growing of vegetable sprouts*
- *growing of sweet paprika*

**Does not belong here:**

*growing of chillies, peppers (capsicum sop.) and other spices and aromatic crops, see 0128*  
*growing of mushroom spawn, see 01301*

**0114 Growing of sugar cane**

**01141** Growing of sugar cane (excluding sugar beet)  
This also includes two and multi-year growing of sugar cane (excluding sugar beet).

**Does not belong here:**

*growing of sugar beet, see 01131*

**0115 Growing of tobacco**

**01151** Growing of tobacco  
This also includes one, two and multi-year growing of tobacco.

**Does not belong here:**

*manufacture of tobacco products, see 12001*

**0116 Growing of fibre crops**

**01161** Growing of fibre crops

- growing of cotton
- growing of jute, kenaf and other textile bast fibres
- growing of flax and true hemp
- growing of sisal and other textile fibre of the genus agave
- growing of abaca, ramie and other vegetable textile fibres
- growing of other fibre crops

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

**01191** Growing of flowers

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

**Does not belong here:**

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

- 01199** Growing of fodder crops and grasses and other non-perennial crops  
This class includes the growing of all other crops.  
– growing of swedes, mangolds, fodder roots, clover, alfalfa, sainfoin, fodder maize and other grasses, forage kale and similar forage products  
– growing of buckwheat  
– growing of beet seeds (excluding sugar beet seeds) and seeds of forage plants

**Also belong here:**

- *growing of fodder crops*
- *making silage*

**Does not belong here:**

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

**012 Growing of perennial crops**

This group includes the growing of perennial crops, i.e. plants that lasts for more than two growing seasons, including for seed production.

**0121 Growing of grapes**

- 01211** Growing of grapes  
– growing of wine grapes and table grapes in vineyards

**Does not belong here:**

*manufacture of wine, see 11021*

**0122 Growing of tropical and subtropical fruits**

- 01221** Growing of tropical and subtropical fruits  
– growing of tropical and subtropical fruits (e.g. avocados, bananas and plantains, dates, figs, mangoes, papayas, pineapples and other tropical and subtropical fruits)

**0123 Growing of citrus fruits**

- 01231** Growing of citrus fruits  
– growing of citrus fruits (e.g. grapefruit and pomelo, lemons and limes, oranges, tangerines, mandarins and clementines and other citrus fruits)

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

- 01241** Growing of pome fruits and stone fruits  
– growing of pome fruits and stone fruits (e.g. apples, apricots, cherries and sour cherries, peaches and nectarines, pears and quinces, plums and sloes)  
– growing of other pome fruits and stone fruits

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

- 01251** Growing of other tree and bush fruits and nuts  
– growing of berries (e.g. blueberries, currants, gooseberries, kiwi fruit, raspberries, strawberries and other berries)  
– growing of fruit seeds  
– growing of edible nuts (almonds, cashew nuts, chestnuts, hazelnuts, pistachios, walnuts and other nuts)  
– growing of other tree and bush fruits (e.g. locust beans)

**Also belong here:**

- *growing of sea-buckthorn*
- *growing of honeysuckle with edible berries, growing of cultivated berries (blueberry, raspberry, cranberry, loganberry, cowberry, etc.)*

**Does not belong here:**

*growing of coconuts, see 01261*

**0126 Growing of oleaginous fruits**

**01261** Growing of oleaginous fruits

– growing of oleaginous fruits (e.g. coconuts, olives, oil palms and other oleaginous fruits)

***Does not belong here:***

*growing of soya beans, groundnuts and other oil seeds, see 01111*

**0127 Growing of beverage crops**

**01271** Growing of beverage crops

– growing of beverage crops (e.g. tea, coffee, cocoa and maté and other beverage crops)

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

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

– growing of perennial and non-perennial spices and aromatic crops (such as pepper (piper sop.), chillies, peppers (capsicum sop.), nutmeg, mace and cardamoms, anise, badian, fennel, cinnamon (canella), cloves, ginger, vanilla, hops and other spices and aromatic crops)

–growing of drug and narcotic crops

– growing of plants used in pharmaceutical and perfumery industry

***Also belong here:***

*– growing of plants mainly used as insecticides, fungicides, etc.*

**0129 Growing of other perennial crops**

**01291** Growing of other perennial crops

– growing of rubber trees for harvesting of latex

– growing of Christmas trees

– growing of trees for extraction of sap

– growing of vegetable materials of a kind used primarily for plaiting

***Does not belong here:***

*growing of flowers, production of cut flower buds and growing of flower seeds, see 01191*

*gathering of tree sap or rubber like gums in the wild, see 02301*

**013 Plant propagation**

**0130 Plant propagation**

**01301** Plant propagation

Production of all vegetative propagation and planting materials including cuttings, suckers and seedlings for direct plant propagation or to create plant grafting stock.

– growing of plants for planting, including growing of plants for ornamental purposes, including turf for transplanting

– growing of live plants for bulbs, tubers and roots;

growing of cuttings and slips; mushroom spawn

– operation of tree nurseries, except forest tree nurseries

***Also belong here:***

*– growing of turf (mats) for transplantation*

*– growing (production) of coating material for bioroof (turf)*

***Does not belong here:***

*operation of forest tree nurseries, see 02101 growing of plants for the purpose of seed production, see 011, 012*

**014 Animal production**

This group includes raising (farming) and breeding of all animals (except aquatic animals)

**0141 Raising of dairy cattle**

**01411** Raising of dairy cattle

- raising and breeding of dairy cattle
- production of raw milk from cows or buffaloes

**Also belong here:**

- production of waste from liquid and solid stools of domestic animals or mixtures thereof with litter

**Does not belong here:**

processing of milk, see 10511

**0142 Raising of other cattle and buffaloes**

**01421** Raising of other cattle and buffaloes

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

**Also belong here:**

- raising of cattle
- production of waste from liquid and solid stools of domestic animals or mixtures thereof with litter

**0143 Raising of horses and other equines**

**01431** Raising of horses and other equines

- raising and breeding of horses, mules, asses or hinnies

**Also belong here:**

- production of waste from liquid and solid stools of domestic animals or mixtures thereof with litter

**Does not belong here:**

Operation of racing and riding stables, see 93199

**0144 Raising of camels and camelids**

**01441** Raising of camels and camelids

- raising and breeding of camels (dromedary)

**0145 Raising of sheep and goats**

**01451** Raising of sheep and goats

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

**Also belong here:**

- production of waste from liquid and solid stools of domestic animals or mixtures thereof with litter

**Does not belong here:**

sheep shearing on a fee or contract basis, see 01621

production of pulled wool, see 10111

processing of milk, see 10511

**0146 Raising of swine/pigs**

**01461** Raising of swine/pigs

**Also belong here:**

- production of waste from liquid and solid stools of domestic animals or mixtures thereof with litter

**0147 Raising of poultry**

**01471** Raising of poultry

- raising and breeding of poultry (e.g. turkeys, ducks, geese, chickens and guinea fowls)
- production of eggs from poultry
- operation of poultry hatcheries

**Also belong here:**

– production of waste from liquid and solid stools of poultry or mixtures thereof with litter

**Does not belong here:**

production of feathers or down, see 10121

**0149 Raising of other animals**

**01491** Bee keeping

– bee-keeping and production of honey and beeswax

**01499** Raising of other animals

- raising and breeding of semi-domesticated or other live animals (e.g. ostriches and emus, other birds (except poultry), insects, rabbits and other fur animals)
- production of fur skins, reptile or bird skins from ranching operation
- operation of land mollusc farms, worm farms, snail farms etc.
- raising of silk worms, production of silk worm cocoons
- raising and breeding of pet animals (except fish) (e.g. cats and dogs, birds, hamsters, etc.)
- raising of diverse animals

**Also belong here:**

– raising of wild birds, e.g. pheasants and the like

**Does not belong here:**

production of hides and skins originating from hunting and trapping, see 01701  
operation of frog farms, crocodile farms, marine worm farms, see 03211, 03221  
operation of fish farms, see 03211, 03221  
boarding and training of pet animals, see 96091  
raising and breeding of poultry, see 01471

**015 Mixed farming**

**0150 Mixed farming**

**01501** Mixed farming

This class includes the combined production of crops and animals without a specialised production of crops or animals. The size of the overall farming operation is not a determining factor. If either production of crops or animals in a given unit is 66% or more of standard gross margins, the combined activity should not be included here, but allocated to crop or animal farming.

**Does not belong here:**

*mixed crop farming, see groups 011 and 012*  
*mixed animal farming, see group 014*

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

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

**0161 Support activities for crop production**

**01611** Support activities for crop production

- agricultural activities on a fee or contract basis (e.g. preparation of fields, establishing a crop, treatment of crops, transplanting of rice, thinning of beets, crop spraying, including by air, pest control (including rabbits), trimming of fruit trees and vines, harvesting, etc)
- maintenance of agricultural land in good agricultural and environmental condition
- operation of agricultural irrigation equipment
- renting of agricultural machinery with operators and crew

**Also belong here:**

- *other spheres of activity that tend crop production*
- *maintenance of wood meadows*

**Does not belong here:**

- post-harvest crop activities, see 01631*
- drainage of agricultural land, see 43122*
- landscape architecture, see 71111*
- activities of agronomists and agricultural economists, see 74901*
- landscape gardening, planting, see 81301*
- organisation of agricultural shows and fairs, see 82301*

**0162 Support activities for animal production**

**01621** Support activities for animal production

- agricultural activities on a fee or contract basis (e.g. activities to promote propagation, growth and output of animals, activities related to artificial insemination, farm animal boarding and care, droving services, agistment services, poultry caponising, coop cleaning, sheep shearing, services related to horses)
- horse shoeing

**Also belong here:**

- *renting of agricultural equipment with an operator*
- *sorting of eggs*
- *shoeing*

**Does not belong here:**

- provision of space for animal boarding only, see 68201*
- veterinary activities, see 75001*
- vaccination of animals, see 75001*
- renting of animals (e.g. herds), see 77399*
- pet boarding, see 96091*

**0163 Post-harvest crop activities**

**01631** Post-harvest crop activities

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

**Also belong here:**

- *grain dryer activity*
- *grain drying and aeration*
- *cleaning cultivated berries (garden berries)*
- *producing compressed hay*

**Does not belong here:**



*preparation of agricultural products by the producer, see corresponding class in groups 011, 012 or 013*

*post-harvest activities aimed at improving the propagation quality of seed, see 01641*

*stemming and redrying of tobacco, see 12001*

*marketing activities of commission merchants and cooperative associations, see division 46*

*wholesale of agricultural raw materials, see 462*

## **0164 Seed processing for propagation**

### **01641** Seed processing for propagation

Improvement of the propagation quality of seed: removal of non-seed materials, undersized, mechanically or insect-damaged and immature seeds as well as removing the seed moisture to a safe level for seed storage. This activity includes the drying, cleaning, grading and treating of seeds until they are marketed. The treatment of genetically modified seeds is included here.

#### ***Does not belong here:***

*growing of seeds, see groups 011 and 012*

*processing of seeds to obtain oil, see 10411*

*research to develop or modify new forms of seeds, see 72111*

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

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

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

- hunting and trapping on a commercial basis
- taking of animals for food, fur, skin, or for use in research, in zoos or as pets
- production of fur skins, reptile or bird skins from hunting or trapping activities land
- based catching of sea mammals such as walrus and seal

#### ***Does not belong here:***

*production of fur skins, reptile or bird skins from ranching operations, see group 01499*

*raising of game animals on ranching operations, see 014*

*catching of whales, see 03111*

*production of hides and skins originating from slaughterhouses, see 101*

*hunting for sport or recreation and related service activities, see 93192*

*service activities to promote hunting and trapping, see 9499*

## **02 Forestry and logging**

Production of roundwood as well as the extraction and gathering of wild growing non-wood forest products. Besides the production of timber, forestry activities result in products that undergo little processing, such as firewood, charcoal and roundwood used in an unprocessed form (e.g. pit-props, pulpwood etc.).

Excluded is further processing of wood beginning with sawmilling and planning of wood, see division 16.

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

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

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

- silviculture: growing of standing timber: planting, replanting, transplanting, thinning and conserving of forests and timber tracts
- growing of coppice, pulpwood and fire wood
- operation of forest tree nurseries

#### ***Also belong here:***

*– growing of forest tree seeds*

### **022 Logging**

**0220 Logging**

**02201 Logging**

The output of logging is usually logs or other unprocessed wood.  
– production of roundwood for forest-based manufacturing industries  
– production of roundwood used in an unprocessed form such as pit-props, fence posts and railway sleepers

**Also belong here:**

– cutting of rides under lines  
– cutting of protected zones near power lines, railways, etc.  
– cutting of underwood  
– logging

**Does not belong here:**

growing of Christmas trees, see 01291  
growing of standing timber: planting, replanting, transplanting, thinning and conserving of forests and timber tracts, see 02101  
gathering of wild growing non-wood forest products, see 02301  
production of wood chips and particles, see 16109  
production of charcoal through distillation of wood, see 20141

**02202 Production of wood for energy**

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

**Also belong here:**

– providing the service of chopping wood

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

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

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

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

**Also belong here:**

– gathering of herbs  
– collection of reed  
– collection of tree sap  
– cleaning of wild berries

**Does not belong here:**

managed production of any of these products (except growing of cork trees), see division 01  
growing of mushrooms or truffles, see 01131  
growing of berries or nuts, see 01251  
gathering of fire wood, see 02202  
production of wood chips, see 16109

**024 Support services to forestry**

**0240 Support services to forestry**

**02401 Support services to forestry**

– carrying out part of the forestry operation on a fee or contract basis  
– forestry service activities:  
– forestry inventories  
– forest management consulting services  
– timber evaluation  
– forest fire fighting and protection  
– forest pest control  
– logging service activities:  
transport of logs within the forest  
renting of forestry vehicles with a driver

**Also belong here:**

- lopping and peeling of trees
- establishment and maintenance of wildlife feed sites

**Does not belong here:**

- operation of forest tree nurseries, see 02101*
- draining of forestry land, see 43122*
- clearing of building sites, see 43121*

**03 Fishing and aquaculture**

This division includes capture fishery and aquaculture, covering the use of fishery resources from marine, brackish or freshwater environments, with the goal of capturing or gathering fish, crustaceans, molluscs and other marine organisms and products (e.g. aquatic plants, pearls, sponges etc). It also includes activities that are normally integrated in the process of production for own account (e.g. seeding oysters for pearl production). Service activities incidental to marine or freshwater fishery or aquaculture are included in the related fishing or aquaculture activities.

This division does not include building and repairing of ships and boats (301, 3315) and sport or recreational fishing activities (93192) and processing of fish, crustaceans or molluscs is excluded, whether at land-based plants or on factory ships (10201).

**031 Fishing**

This group includes "capture fishery", i.e. the hunting, collecting and gathering activities directed at removing or collecting live wild aquatic organisms (predominantly fish, molluscs and crustaceans) including plants from the oceanic, coastal or inland waters for human consumption and other purposes by hand or more usually by various types of fishing gear such as nets, lines and stationary traps. Such activities can be conducted on the intertidal shoreline (e.g. collection of molluscs such as mussels and oysters) or shore based netting, or from home-made dugouts or more commonly using commercially made boats in inshore, coastal waters or offshore waters. Such activities also include fishing in restocked water bodies.

**0311 Marine fishing**

**03111 Marine fishing**

- fishing on a commercial basis in ocean and coastal waters
- catching and taking of marine crustaceans and molluscs
- taking of marine aquatic animals: turtles, sea squirts, tunicates, sea urchins etc.
- activities of vessels engaged both in marine fishing and in processing and preserving of fish
- gathering of other marine organisms and materials: natural pearls, sponges, coral and algae

**Does not belong here:**

- whales, e.g. walruses, seals, see 01701*
- processing of whales on factory ships, see 10111*
- processing of fish, crustaceans and molluscs on factory ships or in factories ashore, see 10201*
- renting of pleasure boats with crew for sea and coastal water transport (e.g. for fishing cruises), see 50101*
- fishing inspection, protection and patrol services, see 84242*
- fishing practiced for sport or recreation and related services, see 93192*
- operation of sport fishing preserves, see 93192*

**0312 Freshwater fishing**

**03121 Freshwater fishing**

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

**Does not belong here:**

*processing of fish, crustaceans and molluscs, see 10201*  
*fishing inspection, protection and patrol services, see 84242*  
*fishing practiced for sport or recreation and related services, see 93192*  
*operation of sport fishing preserves, see 93192*

## **032 Aquaculture**

This group includes "aquaculture" (or aquafarming), i.e. the production process involving the culturing or farming (including harvesting) of aquatic organisms (plants, molluscs, fish, crustaceans, crocodiles, alligators and amphibians, etc.) using techniques designed to increase the production of the organisms in question beyond the natural capacity of the environment (for example regular stocking, feeding and protection from predators).

Culturing/farming refers to the rearing up to their juvenile and/or adult phase under captive conditions of the above organisms. In addition, "aquaculture" also encompasses individual, corporate or state ownership of the individual organisms throughout the rearing or culture stage, up to and including harvesting.

### **0321 Marine aquaculture**

#### **03211 Marine aquaculture**

- fish farming in sea water including farming of marine ornamental fish
- production of bivalve spat (oyster mussel etc.), lobsterlings, shrimp post-larvae, fish fry and fingerlings
- growing of laver and other edible seaweeds
- culture of crustaceans, bivalves, other molluscs and other aquatic animals in sea water
- aquaculture activities in brackish waters
- aquaculture activities in salt water filled tanks and reservoirs
- operation of fish hatcheries (marine)operation of marine
- worm farms

***Does not belong here:***

*frog farming, see 03221*  
*operation of sport fishing preserves, see 93192*

### **0322 Freshwater aquaculture**

#### **03221 Freshwater aquaculture**

- fish farming in freshwater including farming of freshwater ornamental fish
- culture of freshwater crustaceans, bivalves, other molluscs and other aquatic animals
- operation of fish hatcheries (freshwater)
- farming of frogs

***Also belong here:***

*– farming of water reptiles and frogs in pools*

***Does not belong here:***

*aquaculture activities in salt water filled tanks and reservoirs, see 03211*  
*operation of sport fishing preserves, see 93192*

## **B MINING AND QUARRYING**

Mining and quarrying include the extraction of minerals occurring naturally as solids (coal and ores), liquids (petroleum) or gases (natural gas). Extraction can be achieved by different methods such as underground or surface mining, well operation, seabed mining etc. This section includes supplementary activities aimed at preparing the crude materials for marketing, for example, crushing, grinding, cleaning, drying, sorting, concentrating ores, liquefaction of natural gas and agglomeration of solid fuels. These operations are often accomplished by the units that extracted the resource and/or others located nearby.

Mining activities are classified into divisions, groups and classes on the basis of the principal mineral produced Divisions 05, 06 are concerned with mining and quarrying of fossil fuels (coal, lignite, petroleum, gas); divisions 07, 08 concern metal ores, various minerals and quarry products. Some of the technical operations of this section, particularly related to the extraction of hydrocarbons, may also be carried out for third parties by specialised units as an industrial service which is reflected in division 09.

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

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

This division does not include coking (see 19101), services incidental to coal or lignite mining (see 09901)

or the manufacture of briquettes (see 19201).

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

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

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

mining of hard coal: underground or surface mining, including mining through liquefaction methods

– cleaning, sizing, grading, pulverising, compressing etc. of coal to classify, improve quality or facilitate transport or storage

–recovery of hard coal from culm banks

#### ***Does not belong here:***

*lignite mining, see 05201*

*peat digging, see 08921*

*support activities for hard coal mining, see 09901*

*test drilling for coal mining, see 09901*

*coke ovens producing solid fuels, see 19101*

*manufacture of hard coal briquettes, see 19201*

*work performed to develop or prepare properties for coal mining, see 43129*

### **052 Mining of lignite**

#### **0520 Mining of lignite**

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

– mining of lignite (brown coal): underground or surface mining, including mining through liquefaction methods

washing, dehydrating, pulverising, compressing of lignite to improve quality or facilitate transport or storage

#### ***Does not belong here:***

*hard coal mining, see 05101*

*peat digging, see 08921*

*support activities for lignite mining, see 09901*

*test drilling for coal mining, see 09901*

*manufacture of lignite fuel briquettes, see 19201*

*work performed to develop or prepare properties for coal mining, see 43129*

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

Production of crude petroleum, the mining and extraction of oil from oil shale and oil sands and the production of natural gas and recovery of hydrocarbon liquids. This division includes the activities of operating and/or developing oil and gas field properties, such as drilling, completing and equipping wells; operating separators, emulsion breakers, desalting equipment and field gathering lines for crude petroleum; and all other activities in the preparation of oil and gas up to the point of shipment from the producing property. This division includes production of oil, the mining and extraction of oil from oil shale and oil sands, production of natural gas and hydrocarbon liquids through gasification, liquefaction and pyrolysis of hard coal done at the mine site.

## **061 Extraction of crude petroleum**

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

#### **06101 Mining of oil shale and extraction of crude petroleum**

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

#### ***Does not belong here:***

*support activities for oil and natural gas extraction, see 09101*

*oil and gas exploration, see 09101*

*manufacture of refined petroleum products, see 19201 recovery of liquefied*

*petroleum gases in the refining of petroleum, see 19201*

*operation of pipelines, see 49501*

## **062 Extraction of natural gas**

### **0620 Extraction of natural gas**

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

- production of crude gaseous hydrocarbon (natural gas)
- extraction of condensates
- draining and separation of liquid hydrocarbon fractions
- gas desulphurisation
- mining of hydrocarbon liquids, obtained through liquefaction or pyrolysis

#### ***Does not belong here:***

*support activities for oil and natural gas extraction, see 09101*

*oil and gas exploration, see 09101*

*recovery of liquefied petroleum gases in the refining of petroleum, see 19201*

*manufacture of industrial gases, see 20111*

*operation of pipelines, see 49501*

## **07 Mining of metal ores**

Division 07 includes mining for metallic minerals (ores), performed through underground or open-cast extraction, seabed mining, etc. This division also includes ore dressing and beneficiating operations, such as crushing, grinding, washing, drying, sintering, calcining or leaching ore, gravity separation or flotation operations.

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

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

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

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

#### ***Does not belong here:***

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

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

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

**0721 Mining of uranium and thorium ores**

- 07211** Mining of uranium and thorium ores  
mining of ores chiefly valued for uranium and thorium content: pitchblende, etc.  
– enriching uranium and thorium ore  
– production of yellow uranium dirt

***Does not belong here:***

*enriching uranium and thorium, see 20131*  
*production of uranium metal from pitchblende or other ores, see 24461*  
*smelting and refining of uranium, see 24461*

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

- 07291** Mining of other non-ferrous metal ores  
mining and preparation of ores chiefly valued for non-ferrous metal content (e.g. aluminium (bauxite), copper, lead, zinc, tin, manganese, chrome, nickel, cobalt, molybdenum, tantalum, vanadium, etc.; precious metals: gold, silver, platinum)

***Does not belong here:***

*mining and preparation of uranium and thorium ores, see 07211*  
*production of aluminium oxide, see 24421*  
*production of mattes of copper or of nickel, see 24441, 24451*

**08 Other mining and quarrying**

Extraction from a mine or quarry, but also dredging of alluvial deposits, rock crushing and the use of salt marshes. The products are used most notably in construction (e.g. sands, stones etc.), manufacture of materials (e.g. clay, gypsum, calcium etc.), manufacture of chemicals etc.  
This division does not include processing (except crushing, grinding, cutting, cleaning, drying, sorting and mixing) of the minerals extracted.

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

**0811 Quarrying of ornamental and building stone, limestone, gypsum, chalk and slate**

- 08111** Quarrying of ornamental and building stone, limestone, gypsum, chalk and slate  
– quarrying, rough trimming and sawing of monumental and building stone such as marble, granite, sandstone etc.  
– breaking and crushing of ornamental and building stone  
– quarrying, crushing and breaking of limestone  
– quarrying limestone flux  
mining of gypsum and anhydrite  
– mining of chalk and uncalcined dolomite

***Does not belong here:***

*mining of chemical and fertiliser minerals, see 08911*  
*production of calcined dolomite, see 23521*  
*cutting, shaping and finishing of stone outside quarries, see 2370*

**0812 Operation of gravel and sand pits; mining of clays and kaolin**

- 08121** Operation of gravel and sand pits; mining of clays and kaolin  
– extraction and dredging of industrial sand, sand for construction and gravel  
mining of clays, refractory clays and kaolin

***Does not belong here:***

*mining of bituminous sand, see 06101*  
*mining support service activities, see 09901*

- 08122** Manufacture of crushed stone

- manufacture of gravel
- manufacture of crushed stone (e.g. limestone, dolomite, marble or other stone used for concrete aggregates, for road metalling or for railway or other ballast)
- manufacturing gravel coating from flux, dross or other industrial waste

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

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

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

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

#### **Also belong here:**

- *derivation of curative and other mud*

#### **Does not belong here:**

*extraction of salt, see 08931*

*roasting of iron pyrites, see 20131*

*manufacture of synthetic fertilisers and nitrogen compounds, see 20151*

*mining support service activities, see 09901*

### **0892 Extraction of peat**

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

- peat digging
- preparation of peat to improve quality or facilitate transport or storage
- manufacture of potting soil mixtures of peat

#### **Also belong here:**

– *manufacture of milled peat*

– *manufacture of potting soil/mixed soil*

#### **Does not belong here:**

*service activities incidental to peat mining, see 09901*

*manufacturing of articles of peat (leaves, cylindrical shells, plant pots), see 23991*

*manufacturing of peat briquettes, see 19201*

### **0893 Extraction of salt**

#### **08931** Extraction of salt

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

#### **Does not belong here:**

*processing of salt into food-grade salt, e.g. iodised salt, see 10841*

*potable water production by evaporation of saline water, see 36001*

*mining support service activities, see 09901*

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

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

- mining and quarrying of various minerals and materials:
- abrasive materials, asbestos, siliceous fossil meals, natural graphite, steatite (talc), feldspar etc
- natural asphalt, asphaltites and asphaltic rock; natural liquid bitumen
- gemstones, quartz, mica, vermiculite etc.
- flux and ash, including seaweed ash

#### **Also belong here:**



- extraction of natural garnet and other gemstones
- extraction of pumice stone
- extraction of peat

## **09 Mining support service activities**

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

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

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

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

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

**Also belong here:**

- closing of boreholes

**Does not belong here:**

*service activities performed by operators of oil or gas fields, see 06101, 06201*  
*specialised repair of mining machinery, see 33121*  
*liquefaction and regasification of natural gas for purpose of transport, done off the mine site, see 52211*  
*geophysical, geologic and seismic surveying, see 71122*

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

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

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

- support services on a fee or contract basis, required for mining hard coal and lignite, metal ores etc :
- exploration services, e.g. traditional prospecting methods, such as taking core samples and making geological observations at prospective sites
- draining and pumping services, on a fee or contract basis
- test drilling and test hole boring

**Also belong here:**

- transport inside the mine
- activities assisting peat extraction

**Does not belong here:**

*operating mines or quarries on a contract or fee basis, see division 05, 07 or 08*  
*specialised repair of mining machinery, see 33121*  
*geophysical surveying services, on a contract or fee basis, see 71122*

**C MANUFACTURING**

Section C includes the physical and/or chemical transformation of materials, substances or components into new products (However, this cannot be used as the single universal criterion for defining manufacturing, see remark on processing of waste

below). The materials, substances, or components transformed are raw materials that are products of agriculture, forestry, fishing, mining or quarrying as well as products of other manufacturing activities. Substantial alteration, renovation or reconstruction of goods is generally considered to be manufacturing.

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

Manufacture of specialised components and parts of, and accessories and attachments to, machinery and equipment is, as a general rule, classified in the same class as the manufacture of the machinery and equipment for which the parts and accessories are intended. Manufacture of unspecialised components and parts of machinery and equipment, 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. Making specialised components and accessories by moulding or extruding plastics materials is included in group 222.

Assembly of the component parts of manufactured products is considered manufacturing.

The recovery of waste, i.e. the processing of waste into secondary raw materials is classified in group 383 (Materials recovery). While this may involve physical or chemical transformations, this is not considered to be a part of manufacturing. The primary purpose of these activities is considered to be the treatment or processing of waste and they are therefore classified in Section E (Water supply; sewerage, waste management and remediation activities). However, the manufacture of new final products (as opposed to secondary raw materials) is classified in manufacturing, even if these processes use waste as an input. For example, the production of silver from film waste is considered to be a manufacturing process.

Specialised maintenance and repair of industrial, commercial and similar machinery and equipment is, in general, classified in division 33 (Repair, maintenance and installation of machinery and equipment). The repair of computers and personal and household goods is classified in division 95 (Repair of computers and personal and household goods), while the repair of motor vehicles is classified in division 45 (Wholesale and retail trade and repair of motor vehicles and motorcycles). The installation of machinery and equipment, when carried out as a specialised activity, is classified in group 332. Remark: As a general rule, the activities in the manufacturing section involve 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.

For example, the following activities are considered manufacturing in EMTAK:

- fresh fish processing (oyster shucking, fish filleting), not done on a fishing boat (see 10201)
- milk pasteurising and bottling (see 10511)
- leather converting (see 15111)
- wood preserving (see 16102)
- printing and related activities (see 181)
- tyre retreading (see 22111)
- ready-mixed concrete production (see 23631)
- electroplating, plating, and metal heat treating (see 25611)
- rebuilding or remanufacturing of machinery (e.g. automobile engines, see 29101).

Activities not classified as manufacturing in EMTAK include:

- logging, classified in section A (Agriculture, forestry and fishing)
- beneficiating of agricultural products, classified in section A (Agriculture, forestry and fishing)
- preparation of food for immediate consumption on the premises is classified to division 56 (Food and beverage service activities)
- beneficiating of ores and other minerals, classified in section B (Mining and quarrying)

– construction of structures and fabricating operations performed at the site of construction, classified in section F (Construction)

## **10 Manufacture of food products**

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

This division is organised by activities dealing with different kinds of products: meat, fish, fruit and vegetables, fats and oils, milk products, grain mill products, animal feeds and other food products.

Production can be carried out for own account, as well as for third parties, as in custom slaughtering.

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

Preparation of food for immediate consumption on the premises is classified to division 56 (Food and beverage service activities).

Production of animal feeds from slaughter waste or by-products is classified in 109, while processing food and beverage waste into secondary raw material is classified to 383, and disposal of food and beverage waste in 3821.

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

### **1011 Processing and preserving of meat**

#### **10111** Processing and preserving of meat, incl. the operation of slaughterhouses

- operation of slaughterhouses engaged in killing, dressing or packing meat: beef, pork, lamb, rabbit, mutton, camel, etc
- production of fresh, chilled or frozen meat, in carcasses
- production of fresh, chilled or frozen meat, in cuts
- slaughtering and processing of whales on land or on specialised vessels
- production of hides and skins originating from slaughterhouses, including fellmongery
- rendering of lard and other edible fats of animal origin
- processing of animal offal
- production of pulled wool

#### ***Does not belong here:***

*rendering of edible poultry fats, see 10121*

*packaging of meat for a fee or on contract basis, see 82921*

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

#### **10121** Processing and preserving of poultry meat, incl. the production of feathers

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

#### ***Does not belong here:***

*packing of meat on a fee or contract basis, see 82921*

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

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

- production of dried, salted or smoked meat
- production of food and canned food made of meat, offal (incl. the liver) or blood (e.g. sausages, salami, puddings, "andouillettes", saveloys, bolognas, pâtés, rillettes, boiled ham)
- meal, flour and pellets unfit for human consumption produced from meat or meat offal; production of greaves

#### ***Also belong here:***

- *service of boiling and preparing meat products*

**Does not belong here:**

*manufacture of prepared frozen meat and poultry dishes, see 10851*

*manufacture of soup containing meat, see 10891*

*wholesale trade of meat, see 46321*

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

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

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

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

- preparation and preservation of fish, crustaceans and molluscs: freezing, deep-freezing, drying, cooking, smoking, salting, immersing in brine, canning etc.
- production of fish, crustacean and mollusc products: fish fillets, roes, caviar, caviar substitutes etc.
- production of fishmeal for human consumption or animal feed
- production of meals and solubles from fish and other aquatic animals unfit for human consumption
- activities of vessels engaged only in the processing and preserving of fish
- processing of seaweed

**Also belong here:**

- *thawing fish*

**Does not belong here:**

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

*processing of whales on land or specialised vessels, see 10111*

*production of oils and fats from marine material, see 10411*

*manufacture of prepared frozen fish dishes, see 10851*

*manufacture of fish soups, see 10891*

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

**1031 Processing and preserving of potatoes**

**10311** Processing and preserving of potatoes

- processing and preserving of potatoes:
- manufacture of prepared frozen potatoes
- manufacture of dehydrated mashed potatoes
- manufacture of potato snacks
- manufacture of potato crisps
- manufacture of potato flour and meal
- industrial peeling of potatoes

**1032 Manufacture of fruit and vegetable juice**

**10321** Manufacture of fruit and vegetable juice

- manufacture of fruit or vegetable juices
- production of concentrates from fresh fruits and vegetables

**Also belong here:**

- *squeezing juice*

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

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

- manufacture of food consisting chiefly of fruit or vegetables (incl. mushrooms and truffles), except ready-made dishes in frozen or canned form
- preserving of fruit, nuts or vegetables (incl. mushrooms and truffles): freezing, drying, immersing in oil or in vinegar, canning etc.
- manufacture of fruit or vegetable food products
- manufacture of jams, marmalades and table jellies
- roasting of nuts
- manufacture of nut foods and pastes
- manufacture of perishable prepared foods of fruit and vegetables:
- salads; mixed salads, packaged
- peeled or cut vegetables
- tofu (bean curd)

**Also belong here:**

– including the cleaning of frozen berries

**Does not belong here:**

*manufacture of fruit and vegetable juices, see 10321*

*manufacture of flour or meal of dried leguminous vegetables, see 10611*

*preservation of fruit and nuts in sugar, see 10821*

*manufacture of prepared vegetable dishes, see 10851*

*manufacture of artificial concentrates, see 10891*

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

The manufacture of crude and refined oils and fats from vegetable or animal materials, except rendering or refining of lard and other edible animal fats.

**1041 Manufacture of oils and fats**

**10411** Manufacture of oils and fats

- manufacture of crude vegetable oils: olive oil, soya-bean oil, palm oil, sunflower-seed oil, cotton-seed oil, rape, colza or mustard oil, linseed oil etc.
- manufacture of non-defatted flour or meal of oilseeds, oil nuts or oil kernels
- manufacture of refined vegetable oils: olive oil, soya-bean oil etc.
- processing of vegetable oils: blowing, boiling, dehydration, hydrogenation etc.
- manufacture of non-edible animal oils and fats
- extraction of fish and marine mammal oils
- production of cotton linters, oilcakes and other residual products of oil production

**Also belong here:**

– *manufacture of animal crude oils and fats*

– *manufacture of vegetable and animal waxes*

**Does not belong here:**

*rendering and refining of lard and other edible animal fats, see 10111*

*manufacture of margarine, see 10421*

*wet corn milling, see 10621*

*manufacture of corn oil, see 10621*

*production of essential oils, see 20531*

*treatment of oil and fats by chemical processes, see 20591*

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

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

- manufacture of margarine
- manufacture of melanges and similar spreads (butterfat content 15–40%)
- manufacture of compound cooking fats (butterfat content 15–40%)

**105 Manufacture of dairy products**

**1051 Operation of dairies and cheese making**

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

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

**Does not belong here:**

*production of raw milk (cattle), see 01411*

*production of raw milk (sheep, goats, horses, asses, camels, etc.), see 01431, 01441, 01451*

**10512** Manufacture of cheese and curd

- manufacture of cheese, whey cheese and curd:
- grated cheese
- melted cheese
- blue cheese and other cheeses

**10519** Manufacture of other dairy products, incl. butter

- manufacture of milk-based drinks
- manufacture of dried or concentrated milk whether or not sweetened
- manufacture of milk or cream in solid form
- manufacture of butter and other butterfats and butterfat spreads
- manufacture of yoghurt
- manufacture of fermented or soured milk and cream
- manufacture of casein or lactose
- manufacture of whey

**Also belong here:**

- *manufacture of cheese curds*

**Does not belong here:**

*manufacture of non-dairy milk and cheese substitutes, see 10891*

**1052** **Manufacture of ice cream**

**10521** Manufacture of ice cream

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

**Does not belong here:**

*activities of ice cream parlours, see 56101*

*manufacture of edible ice, see 35301*

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

The milling of flour or meal from grains or vegetables, the milling, cleaning and polishing of rice, the manufacture of flour mixes or doughs; milling of corn and vegetables and the manufacture of starch and starch products.

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

**10611** Manufacture of flour and grain mill products, incl. milling activities

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

**Also belong here:**

- *manufacture of muesli*

**Does not belong here:**

*manufacture of potato flour and meal, see 10311*

*wet corn milling, see 10621*

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

**10621** Manufacture of starches and starch products

- manufacture of starches from rice, potatoes, maize etc.
- wet corn milling
- manufacture of glucose, glucose syrup, maltose, inulin etc.
- manufacture of gluten
- manufacture of tapioca and tapioca substitutes prepared from starch
- manufacture of corn oil

**Does not belong here:**

*manufacture of lactose (milk sugar), see 10511*  
*production of cane or beet sugar, see 10811*  
*manufacture of artificial honey and caramel, see 10891*

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

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

**10711** Manufacture of bread; manufacture of fresh pastry goods and cakes  
– manufacture of bread and rolls  
– manufacture of bakery products, e.g. pastry, cakes, pies, tarts, pancakes, waffles, rolls etc.

***Does not belong here:***

*manufacture of dry bakery products, see 10721*  
*manufacture of pastas, see 10731*  
*heating up of bakery items for immediate consumption, see division 56*  
*manufacture of frozen or otherwise preserved pizza, see 10851*

### **1072 Manufacture of rusks and biscuits; manufacture of preserved pastry goods and cakes**

**10721** Manufacture of rusks and biscuits; manufacture of preserved pastry goods and cakes  
– manufacture of rusks, biscuits and other dry bakery products  
– manufacture of roasted bread and rolls  
– manufacture of preserved pastry goods and cakes  
– manufacture of snack products (cookies, crackers, pretzels etc.), whether sweet or salted

***Also belong here:***

*– manufacture of waffles and waffle cakes*

***Does not belong here:***

*manufacture of potato snacks, see 10311*

### **1073 Manufacture of macaroni, noodles, couscous and similar farinaceous products**

**10731** Manufacture of macaroni, noodles, couscous and similar farinaceous products  
– manufacture of pastas such as macaroni, noodles and lasagne, not stuffed  
– manufacture of couscous, whether or not cooked  
– manufacture of canned or frozen pasta products

***Does not belong here:***

*manufacture of prepared couscous dishes, see 10851*  
*manufacture of stuffed pastas (with a stuffing of meat or other products), see 10851*  
*manufacture of soup containing pasta, see 10891*

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

This group includes the production of sugar and confectionery, prepared meals and dishes, coffee, tea and spices, as well as perishable and specialty food products.

### **1081 Manufacture of sugar**

**10811** Manufacture of sugar  
– manufacture or refining of sugar (sucrose) and sugar substitutes from the juice of cane, beet, maple and palm  
– manufacture of sugar syrups  
– manufacture of molasses  
– vproduction of maple syrup and sugar

***Does not belong here:***

*manufacture of glucose, glucose syrup, maltose, see 10621*

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

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



- manufacture of cocoa, cocoa butter, cocoa fat, cocoa oil
- manufacture of cocoa powder
- manufacture of foods containing cocoa
- manufacture of chocolate and chocolate confectionery
- manufacture of sugar confectionery: caramels, pastilles, nougats, fondant, white chocolate, toffees, marzipan, gummy confectionery, marmalade, meringue, jelly confectionery etc.
- manufacture of chewing gum
- preserving in sugar of fruit, nuts, fruit peels and other parts of plants
- manufacture of cough lozenges and pastilles

**Does not belong here:**

*manufacture of sucrose sugar, see 10811*

**1083 Processing of tea and coffee**

**10831** Processing of tea and coffee

- decaffeinating and roasting of coffee beans
- production of coffee products:
  - ground coffee
  - soluble coffee
- extracts and concentrates of coffee
- manufacture of coffee substitutes
- blending of tea and maté, manufacture of extracts and preparations based on tea or maté
- manufacture of herb infusions (mint, vervain, chamomile etc.)

**Also belong here:**

*– manufacture of herb infusions*

**Does not belong here:**

*manufacture of inulin, see 10621*

*manufacture of spirits, beer, wine and soft drinks, see division 11*

*preparation of botanical products for pharmaceutical use, see 21201*

**1084 Manufacture of condiments and seasonings**

**10841** Manufacture of condiments and seasonings

- manufacture of spices, sauces and condiments:
  - mayonnaise
  - mustard flour and meal
  - prepared mustard etc.
  - ketchup and tomato sauces
  - soy sauces
- crushed or ground spices (e.g. pepper, paprika, cinnamon)
- manufacture of vinegar substitutes made of vinegar and acetic acid
- processing of salt into food-grade salt, e.g. iodised salt

**Also belong here:**

*– manufacture of aromatic bitters*

*– manufacture of sauces*

**Does not belong here:**

*growing of spice crops, see 01281*

**1085 Manufacture of prepared meals and dishes**

**10851** Manufacture of prepared meals and dishes

This class includes the manufacture of ready-made (i.e. prepared, seasoned and cooked) meals and dishes that contain at least two distinct ingredients (except seasonings etc). These dishes are processed to preserve them, such as in frozen or canned form, and are usually packaged and labelled for re-sale, i.e. this class does not include the preparation of meals for immediate consumption, such as in restaurants.

- manufacture of meat or poultry dishes
- manufacture of fish dishes, including fish and chips
- manufacture of vegetable dishes
- manufacture of frozen or otherwise preserved pizza
- manufacture of local and national dishes
- manufacture of stuffed farinaceous products (dumplings, vareniki etc)

**Does not belong here:**

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

*manufacture of perishable prepared foods, see 10891*

*retail sale of prepared meals and dishes in stores, see 47111, 47291*

*wholesale of prepared meals and dishes, see 46381*

*activities of food service contractors, see 56291*

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

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

- manufacture of foods for particular nutritional uses:
- breast milk substitutes (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)

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

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

- manufacture of perishable prepared foods, such as sandwiches, fresh (uncooked) pizza
- manufacture of soups and broths
- manufacture of extracts and juices of meat, fish, crustaceans or molluscs
- manufacture of fondue cheeses
- manufacture of egg products, egg albumin
- manufacture of protein concentrates and textured protein substances
- manufacture of juices and extracts from plants
- manufacture of pectin, mucilage and thickeners (e.g. agar-agar)
- manufacture of malt extract
- manufacture of yeasts (active and inactive)
- manufacture of mixtures of alcoholic products to prepare beverages (except aroma-based)
- manufacture of artificial concentrates
- manufacture of artificial honey and caramel
- manufacture of milk and cheese substitutes
- manufacture of flavoured or coloured syrups
- manufacture of food supplements and other food products n.e.c.

**Also belong here:**

- *manufacture of egg powder and egg mass*
- *manufacture of finished baking powder*
- *manufacture of food containing vitamin supplements, protein, etc.*

**Does not belong here:**

*manufacture of perishable prepared foods of fruit and vegetables, see 10391*

*manufacture of frozen pizza, see 10851*

*manufacture of spirits, beer, wine and soft drinks, see division 11*

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

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

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

- manufacture of prepared feeds for farm animals, including concentrated animal feed and feed supplements
- preparation of unmixed (single) feeds for farm animals
- treatment of slaughter waste to produce animal feeds
- manufacture of lucern meal and pellets

#### **Does not belong here:**

*production of fishmeal for animal feed, see 10201*

*production of oilseed cake, see 10411*

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

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

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

- manufacture of prepared feeds for pets, including dogs, cats, birds, fish etc.
- treatment of slaughter waste to produce animal feeds

#### **Does not belong here:**

*production of fishmeal for animal feed, see 10201*

*production of oilseed cake, see 10411*

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

## **11 Manufacture of beverages**

Manufacture of beverages, such as non-alcoholic beverages and mineral water, manufacture of alcoholic beverages mainly through fermentation, beer and wine, and the manufacture of distilled alcoholic beverages.

### **110 Manufacture of beverages**

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

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

- manufacture of distilled, potable, alcoholic beverages: whisky, brandy, gin, liqueurs etc.)
- manufacture of drinks mixed with distilled alcoholic beverages
- blending of distilled spirits
- manufacture of synthetic ethyl alcohol (alcohol content less than 80 per cent by volume)

#### **Also belong here:**

*– manufacture of rum, cognac, vodka, and tequila*

#### **Does not belong here:**

*manufacture of non-distilled alcoholic beverages, see 1102 to 1106*

*manufacture of synthetic ethyl alcohol, see 20141*

*manufacture of ethyl alcohol from fermented materials, see 20141*

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

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

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

- manufacture of wine
- manufacture of sparkling wine
- manufacture of wine from concentrated grape must
- blending, purification and bottling of wine
- manufacture of low or non-alcoholic wine

**Does not belong here:**

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

**1103 Manufacture of cider and other fruit wines**

**11031** Manufacture of cider and other fruit wines

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

**Does not belong here:**

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

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

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

- manufacture of vermouth and the like

**Does not belong here:**

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

**1105 Manufacture of beer**

**11051** Manufacture of beer

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

**1106 Manufacture of malt**

**11061** Manufacture of malt

**1107 Manufacture of soft drinks; production of mineral waters and other bottled waters**

**11071** Manufacture of soft drinks; production of mineral waters and other bottled waters

- production of natural mineral waters and other bottled waters, whether or not carbonated
- manufacture of non-alcoholic beverages (except non-alcoholic beer and wine):
- non-alcoholic flavoured and/or sweetened waters: lemonade, cola, fruit drinks, tonic waters, etc.

**Does not belong here:**

*production of fruit and vegetable juice, see 10321*

*manufacture of milk-based drinks, see 10519*

*manufacture of coffee, tea and maté products, see 1083*

*manufacture of alcohol-based drinks, see 11011, 11021, 11031, 11041, 11051*

*manufacture of non-alcoholic wine, see 11021*

*manufacture of non-alcoholic beer, see 11051*

*manufacture of ice, see 35301*

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

**12 Manufacture of tobacco products**

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

## **120 Manufacture of tobacco products**

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

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

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

***Does not belong here:***

*growing or preliminary processing of tobacco, see 01151, 01631*

## **13 Manufacture of textiles**

This division includes preparation and spinning of textile fibres as well as textile weaving, finishing of textiles and wearing apparel, manufacture of made-up textile articles, except apparel (e.g. household linen, blankets, rugs, cordage etc). Growing of natural fibres is covered under division 01, while manufacture of synthetic fibres is a chemical process classified in class 2060. Manufacture of wearing apparel is covered in division 14.

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

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

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

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

- preparatory operations on textile fibres:
  - unspinning and washing silk
  - degreasing and carbonising of wool and dyeing of wool fleece
  - carding and combing of all kinds of animal, vegetable and man-made fibres
  - spinning and manufacture of yarn or thread for weaving or sewing, for the trade or for further processing:
    - scutching of flax
    - texturing, twisting, folding, cabling and dipping of synthetic or artificial filament yarns
    - manufacture of paper yarn

***Does not belong here:***

*preparatory operations carried out in combination with agriculture, see division 01*

*retting of plants bearing vegetable textile fibres (jute, flax, coir etc.), see 01161*

*cotton ginning, see 01631*

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

*manufacture of glass fibres, see 23141*

### **132 Weaving of textiles**

#### **1320 Weaving of textiles**

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

This class includes weaving of textiles. This can be done from varying raw materials, such as silk, wool, other animal, vegetable or man-made fibres, paper or glass etc.

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

**Does not belong here:**

*manufacture of knitted and crocheted fabrics, see 13911*

*manufacture of textile floor coverings, see 13931*

*manufacture of narrow fabrics, see 13961*

*manufacture of felts, see 13991*

### **133 Finishing of textiles**

#### **1330 Finishing of textiles**

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

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

- bleaching and dyeing of textile fibres, yarns, fabrics and textile articles, including wearing apparel
- dressing, drying, steaming, shrinking, mending, sanforising, mercerising of textiles and textile articles, including wearing apparel
- bleaching of jeans
- pleating and similar work on textiles
- waterproofing, coating, rubberising, or impregnating purchased garments
- silk-screen printing on textiles and wearing apparel

**Also belong here:**

– *printing of labels on textile*

– *printing of pictures on textile*

**Does not belong here:**

*manufacture of textile fabric impregnated, coated, covered or laminated with rubber, where rubber is the chief constituent, see 22199*

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

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

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

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

- manufacture and processing of knitted or crocheted fabrics:
- pile and terry fabrics
- net and window furnishing type fabrics knitted on Raschel or similar machines
- other knitted or crocheted fabrics
- manufacture of imitation fur by knitting

**Does not belong here:**

*net and window furnishing type fabrics knitted on Raschel or similar machines, see 13991*

*manufacture of knitted and crocheted apparel, see 14391*

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

##### **13921** Manufacture of furnishing articles, incl. bedspreads, kitchen towels, curtains, valances and other blinds

- 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.

**Also belong here:**

- *manufacture of textile bolsters*

**Does not belong here:**

*manufacture of valances for medical use, see 32509*

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

- manufacture of tarpaulins, tents, camping goods, sails, sunblinds, loose covers for cars, machines or furniture etc.
- manufacture of flags, banners, pennants etc.
- manufacture of dust cloths, dishcloths and similar articles, life jackets, parachutes etc.
- manufacture of the textile part of electric blankets
- manufacture of hand-woven tapestries
- manufacture of bags for packaging goods
- manufacture of other ready-made articles (k.a designs for apparel)

**Also belong here:**

- *manufacture of baby slings*
- *manufacture of ski pole straps*
- *manufacture of polypropylene bags/containers*

**Does not belong here:**

*manufacture of textile articles for technical use, see 13961*

*repair of tarpaulins, see 33191*

*repair of tents, see 95291*

*repair of bags used to package chemicals (e.g. fertilizer bags), see 33191*

**1393 Manufacture of carpets and rugs**

**13931 Manufacture of carpets and rugs**

- manufacture of textile floor coverings, such as carpets, rugs and mats, tiles
- manufacture of needle-loom felt floor coverings

**Also belong here:**

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

**Does not belong here:**

*manufacture of mats and matting of plaiting materials, see 16292*

*manufacture of floor coverings of cork, see 16292*

*manufacture of resilient floor coverings, such as vinyl, linoleum, see 22239*

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

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

- 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.

**Does not belong here:**

*manufacture of hairnets, see 14191*

*manufacture of wire rope, see 25931*

*manufacture of landing nets for sports fishing, see 32301*

*repair of nets, see 33191*

**1395 Manufacture of non-wovens and articles made from non-wovens, except apparel**

- 13951** Manufacture of non-wovens and articles made from non-wovens, except apparel  
– manufacture of non-woven fabrics (incl. impregnated, coated, covered or laminated)

**Also belong here:**

- *manufacture of glued fabric products*

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

- 13961** Manufacture of other technical and industrial textiles  
– manufacture of narrow woven fabrics, including fabrics consisting of warp without weft assembled by means of an adhesive  
– manufacture of labels, badges etc.  
– manufacture of ornamental trimmings: braids, tassels, pompons etc.  
– manufacture of fabrics impregnated, coated, covered or laminated with plastics  
– manufacture of metallised yarn or metallised gimped yarn, rubber thread and cord covered with textile material, textile yarn or strip covered, impregnated, coated or sheathed with rubber or plastics  
– manufacture of tyre cord fabric of high-tenacity man-made yarn  
– manufacture of other treated or coated fabrics: buckram and similar stiffened textile fabrics, fabrics coated with gum or amylaceous substances  
– manufacture of mantle fabric, hosepiping, transmission or conveyor belts or belting (whether or not reinforced with metal or other material), bolting cloth, straining cloth  
– manufacture of automotive trimmings  
– manufacture of artists' canvas boards and tracing cloth

**Does not belong here:**

- manufacture of transmission or conveyor belts of textile fabric, yarn or cord impregnated, coated, covered or laminated with rubber, where rubber is the chief constituent, see 22199*  
*manufacture of plates or sheets of cellular rubber or plastic combined with textiles for reinforcing purposes only, see 22191, 22211*  
*manufacture of cloth of woven metal wire, see 25931*

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

- 13991** Manufacture of textiles n.e.c., incl. the manufacture of tulle and other net fabrics, and of lace and embroidery, in the piece, in strips or in motifs  
– manufacture of felt, including impregnated, coated, covered or laminated felt  
– manufacture of tulle and other net fabrics, and of lace and embroidery, in the piece, in strips or in motifs  
– manufacture of pressure sensitive cloth-tape  
– manufacture of shoe-lace, of textiles  
– manufacture of powder puffs and mitts  
– manufacture of loop yarn and chenille yarn

**Also belong here:**

- *machine embroidery as a service*

**Does not belong here:**

- manufacture of needle-loom felt floor coverings, see 13931*  
*manufacture of textile wadding and articles of wadding: sanitary towels, tampons etc., see 17221*

**14 Manufacture of wearing apparel**



This division includes all tailoring in all materials of all items of clothing and accessories:  
tailoring of outerwear, underwear for men, women or children; work, city or casual clothing of leather, fabric, knitted and crocheted fabrics etc. There is no distinction made between clothing for adults and clothing for children, or between modern and traditional clothing.  
Division 14 also includes the fur industry (fur skins and wearing apparel).

**141 Manufacture of wearing apparel, except fur apparel**

Manufacture of wearing apparel of any kind of material, incl. coated, impregnated or rubberised material.

**1411 Manufacture of leather clothes**

**14111** Manufacture of leather clothes

– manufacture of wearing apparel made of leather or composition leather including leather industrial work accessories as welder's leather aprons

**Does not belong here:**

*manufacture of fur wearing apparel, see 14201*

*manufacture of leather sports gloves and sports headgear, see 32301*

*manufacture of fire-resistant and protective safety clothing, see 32991*

**1412 Manufacture of workwear**

**14121** Manufacture of workwear

– manufacture of workwear and service apparel uniforms for men and women  
– manufacture of workwear and service apparel uniforms for men and women, such as jackets, suits, blazers; trousers, knee-length trousers, shorts, bib-and-brace work overalls  
– manufacture of other workwear (e.g. aprons, laboratory coats etc.)

**Does not belong here:**

*manufacture of footwear, see 15201*

*manufacture of fire-resistant and protective safety clothing, see 32991*

*repair of wearing apparel, see 95291*

**1413 Manufacture of other outerwear**

**14131** Manufacture of other outerwear, including tailoring

manufacture of other outerwear made of woven, knitted or crocheted fabric, non-wovens, etc. for men, women and children:

– coats for men, women, girls and boys  
– suits, jackets, blazers trousers, overalls for men and boys  
– suits, jackets, uniforms (custom-tailored) for women and girls  
– skirts, dresses, trousers, overalls for women and girls  
– anoraks, light coats, capes etc.  
– manufacture of accessories for these products  
– custom tailoring, made to order

**Also belong here:**

– re-sewing used clothes

– custom tailoring

**Does not belong here:**

*manufacture of fur wearing apparel, see 14201*

*manufacture of wearing apparel of rubber or plastics not assembled by stitching but merely sealed together, see 2219, 2224*

*manufacture of fire-resistant and protective safety clothing, see 32991*

*repair of wearing apparel, see 95291*

**1414 Manufacture of underwear**

**14141** Manufacture of underwear, incl. the manufacture, of T-shirts, shirts, dressing gowns, nightdresses etc

- manufacture of underwear and nightwear made of woven, knitted or crocheted fabric, lace, etc. for men, women and children:
- shirts, T-shirts, blouses
- underpants, briefs, pyjamas, nightdresses, dressing gowns, slips, underskirts
- brassieres, garters, corsets etc.

**Does not belong here:**

*repair of wearing apparel, see 95291*

**1419 Manufacture of other wearing apparel and accessories**

**14191** Manufacture of headgear, including of fur

- manufacturing hat bases and hat felt of felt or other materials
- manufacture of hats and caps
- manufacture of hairnets
- manufacture of fur headgear
- manufacture of hat lining, covers, bases, carcasses and headbands, hat visors and jaw straps for headgear

**Does not belong here:**

*manufacture of sports headgear, see 32301*

*manufacture of safety headgear (except sports headgear), see 32991*

**14199** Manufacture of other wearing apparel and accessories

- manufacture of babies' garments (up to the height of 86 cm) and accessories (incl. nappies)
- manufacture of tracksuits, ski suits, swimwear etc.
- manufacture of clothing accessories (e.g. knitted or crocheted gloves and mittens, fingerless gloves, belts, scarfs, shawls, ties, cravats and handkerchiefs etc.)
- manufacture of clothing accessories
- manufacture of gloves and mittens and fingerless gloves made of leather or composition leather
- manufacture of belts, shoulder straps and other clothing accessories made of leather or composition leather
- manufacture of footwear of textile material without applied soles
- manufacture of parts of the products listed

**Also belong here:**

*– manufacture of pet clothes*

**Does not belong here:**

*manufacture of fire-resistant and protective safety clothing, see 32991*

*repair of wearing apparel, see 95291*

**142 Manufacture of articles of fur**

**1420 Manufacture of articles of fur**

**14201** Manufacture of articles of fur (excluding hats and gloves)

- manufacture of fur wearing apparel and clothing accessories
- assemblies of fur skins such as “dropped” fur skins, plates, mats, strips, etc.
- manufacture of diverse articles of fur skins (e.g. rugs, unstuffed pouffes), industrial polishing cloths

**Also belong here:**

*– furrier works*

*– manufacture of fur carpets*

*– manufacture of artificial fur products*

**Does not belong here:**

*production of raw fur skins, see 014, 01700*  
*production of raw hides and skins, see 10111*  
*manufacture of imitation furs (long-hair cloth obtained by weaving or knitting), see 1320, 1391*  
*manufacture of fur hats, see 14191*  
*manufacture of apparel trimmed with fur, see 14191*  
*dressing and dyeing of fur, see 15111*  
*manufacture of boots or shoes containing fur parts, see 15201*

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

### **1431 Manufacture of knitted and crocheted hosiery**

#### **14311** Manufacture of knitted and crocheted hosiery

– manufacture of hosiery (e.g. pantyhose, tights, full-length or knee-length hosiery and other hosiery)  
– manufacture of socks

### **1439 Manufacture of other knitted and crocheted apparel**

#### **14391** manufacture of knitted and crocheted pullovers, cardigans, etc.

– manufacture of knitted and crocheted pullovers, cardigans, jerseys, waistcoats, sweatshirts, etc.

#### ***Does not belong here:***

*manufacture of knitted and crocheted fabrics, see 13911*

*manufacture of hosiery, see 14311*

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

This division includes dressing and dyeing of fur and the transformation of hides into leather by tanning or curing and fabricating the leather into products for final consumption. It also includes the manufacture of similar products from other materials (imitation leathers or leather substitutes), such as rubber footwear, textile luggage etc., by using the same production technology and producing in the same unit.

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

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

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

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

– tanning, dyeing and dressing of hides and skins  
– manufacture of chamois dressed, parchment dressed, patent or metallised leathers  
– manufacture of composition leather (based on natural leather or leather fibres)  
– scraping, currying, tanning, bleaching, shearing, plucking and dyeing of fur skins and hides with the hair

#### ***Does not belong here:***

*production of hides and skins as part of ranching, see 014*

*production of hides and skins as part of slaughtering, see 10111*

*manufacture of leather apparel, see 14111*

*manufacture of imitation leather not based on natural leather, see 22199, 22291*

#### **1512 Manufacture of luggage, handbags and the like, saddlery and harness**

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

– manufacture of luggage, handbags, cosmetic bags, attaché cases, backpacks, tool bags, musical instrument cases and the like of leather, composition leather and other material (e.g. plastic sheeting, textile materials, vulcanised fibre or paperboard)

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

– manufacture of saddlery and harness (e.g. traces, reins, knee guards, muzzles, saddle covers and bags, dog coats, etc.) of any material

**15129** Manufacture of other articles of leather

– manufacture of non-metallic watch bands (e.g. fabric, leather, plastic)  
– manufacture of diverse articles of leather or composition leather (based on natural leather or leather fibres): driving belts, packings, etc  
– manufacture of shoe-lace, of leather  
– manufacture of horse whips and riding crops

**Also belong here:**

– *manufacture of leather bookcases*  
– *manufacture of leather and imitation leather photo frames*

**Does not belong here:**

*manufacture of leather wearing apparel, see 14111*  
*manufacture of leather gloves and hats, see 14199*  
*manufacture of footwear, see 15201*  
*manufacture of saddles for bicycles, see 30921*  
*manufacture of precious metal watch bands, see 32121*  
*manufacture of non-precious metal watch bands, see 32131*  
*manufacture of linemen's safety belts and other belts for occupational use, see 32991*

**152** **Manufacture of footwear**

**1520** **Manufacture of footwear**

**15201** Manufacture of footwear

– manufacture of footwear for all purposes, of any material, by any process, including moulding:  
– waterproof footwear with rubber or plastic outer soles and uppers  
– footwear with rubber or plastic outer soles and uppers  
– footwear with leather or textile uppers  
– manufacture of leather parts of footwear (e.g. uppers and parts of uppers, outer and inner soles, heels, etc.)  
– manufacture of gaiters, leggings and similar articles

**Also belong here:**

– *manufacture of wooden footwear*  
– *manufacture of sports footwear*

**Does not belong here:**

*manufacture of footwear of textile material without applied soles, see 14191*  
*manufacture of wooden shoe parts (e.g. heels and lasts), see 16291*  
*manufacture of rubber boot and shoe heels and soles and other rubber footwear parts, see 22191*  
*manufacture of plastic footwear parts, see 22291*  
*manufacture of ski-boots, see 32301*  
*manufacture of orthopaedic shoes, see 32501*

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

Manufacture of wood products, such as lumber, plywood, veneers, wood containers, wood flooring, wood trusses, and prefabricated wood buildings. The production processes include sawing, planing, shaping, laminating, and assembling of wood products starting from logs that are cut into bolts, or lumber that may then be cut further, or shaped by lathes or other shaping tools, planing and smoothing of wood and assembly into finished products. With the exception of sawmilling, this division is subdivided mainly based on the specific products manufactured. This division does not include the manufacture of furniture (310), or the installation of wooden fittings and the like (43321, 43329, 43331, 43391).

**161** **Sawmilling and planing of wood**

**1610 Sawmilling and planing of wood**

**16101** Manufacture of sawn timber

- sawing, planing and machining of wood
- slicing, peeling or chipping logs
- manufacture of wooden railway sleepers
- manufacture of unassembled wooden flooring

**Also belong here:**

- *manufacture of timber with a constant profile*

**Does not belong here:**

*logging and production of wood in the rough, see 0220*

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

**16102** Drying of wood, impregnation or chemical treatment of wood

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

**16109** Drying of wood, impregnation or chemical treatment of wood

- manufacture of wood wool, wood flour, chips, particles

**Also belong here:**

- *manufacture of chopped strands*

- *manufacture of lengthways unsawn stakes, columns, and pales with sharpened ends*

**Does not belong here:**

*manufacture of shingles and shakes, beadings and mouldings, see 16239*

*manufacture of fire logs or pressed wood, see 16291*

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

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

**16211** Manufacture of veneer sheets and plywood

- manufacture of veneer sheets thin enough to be used for veneering, making plywood or other purposes
- manufacture of plywood, veneer panels and similar laminated wood boards and sheets

**16212** Manufacture of particle boards and fibreboard

- manufacture of particle boards and the like:
- oriented strand board (OSB)
- wafer board
- board, whether or not agglomerated with resins or other organic binding substances
- board, surface-covered with decorative laminates of plastics
- other particle board
- manufacture of fibreboard and the like:
- medium density fibreboard (MDF- board),
- bonded with resins or other organic substances
- other fibreboard

**16219** Manufacture of other fibreboard

- manufacture of densified wood, in blocks, plates, strips or profile shapes
- manufacture of glue laminated wood, laminated veneer wood

**Does not belong here:**

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

**1622 Manufacture of assembled parquet floors**

**16221** Manufacture of assembled parquet floors

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

**Does not belong here:**

*manufacture of unassembled wooden flooring, see 16101*

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

**16231** Manufacture of wooden doors, windows, shutters and frames thereof (including gates)

- manufacture of wooden windows, shutters and their frames (incl. whether or not containing metal fittings, such as hinges, locks, etc.)
- manufacture of wooden doors, door frames and sills (incl. whether or not containing metal fittings, such as hinges, locks, etc.)
- manufacture of glue-laminated and metal connected, ready-made wooden roof trusses

**Also belong here:**

- *manufacture of glued laminated timber and laminated veneer lumber*
- *manufacture of sliding doors with a melamine, veneer, and MDF frame*

**Does not belong here:**

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

**16232** Manufacture of prefabricated wooden buildings (e.g. saunas, summerhouses, houses) or elements thereof

- manufacture of prefabricated wooden buildings (e.g. saunas, summerhouses, houses) or elements thereof
- manufacture of mobile homes

**Also belong here:**

- *manufacture of wooden bathing tubes*

**Does not belong here:**

*assembly and installation of prefabricated wooden buildings on site, see 41201*

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

- manufacture of beams, rafters, roof struts
- manufacture of glue-laminated and metal connected, prefabricated wooden roof trusses
- manufacture of steps and banisters
- manufacture of wood partitions (except free standing partitions as furniture elements)
- manufacture of shingles and shakes
- manufacture of shuttering for concrete constructional work

**Does not belong here:**

*manufacture of kitchen cabinets, bookcases, wardrobes etc., see 31011, 31021, 31091*

*manufacture of wood partitions, free standing, see 31011, 31021, 31091*

*installation of wooden prefabricated builders' joinery and carpentry of wood., see 43321*

**1624 Manufacture of wooden containers**

**16241** Manufacture of wooden containers and pallets

- manufacture of packing cases, boxes, crates, drums and similar packings of wood
- manufacture of flat and edged 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

**Does not belong here:**

*manufacture of luggage, see 15121*  
*manufacture of cases of plaiting material, see 16292*

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

**16291** Manufacture of wooden articles and ornaments

- manufacture of wooden handles and bodies for tools
- manufacture of wooden handles and bodies for brushes and brooms
- manufacture of household utensils and kitchenware of wood
- manufacture of wooden statuettes and ornaments, wood parquetry, inlaid wood
- manufacture of wooden cases for jewellery, cutlery and similar articles
- manufacture of wooden spools, cops, bobbins, sewing thread reels and similar articles of turned wood
- manufacture of clothes hangers
- manufacture of wooden mirror and picture frames
- manufacture of frames for artists' canvases
- manufacture of wooden boot or shoe lasts and trees
- manufacture of wooden shoe parts (e.g. heels and lasts)
- manufacture of handles for umbrellas, canes and similar
- manufacture of blocks for the manufacture of smoking pipes
- manufacture of fire logs and pellets, briquettes or granules for energy, made of agglomerated wood and wood waste or substitute materials (e.g. coffee or soybean grounds)
- manufacture of other wood products

**Also belong here:**

- *manufacture of wooden household utensils, kitchen utensils, and pegs for clothes and hat racks*
- *manufacture of incense sticks*

**Does not belong here:**

- manufacture of coffins, see 32991*
- manufacture of luggage, see 15121*
- manufacture of wooden footwear, see 15201*
- manufacture of matches, see 20511*
- manufacture of clock cases, see 26521*
- manufacture of wooden spools and bobbins that are part of textile machinery, see 28941*
- manufacture of furniture, see 310*
- manufacture of wooden toys, see 324011*
- manufacture of brushes and brooms, see 32911*
- manufacture of coffins, see 32991*

**16292** Manufacture of articles of wood, cork, straw and plaiting materials

- natural cork processing, manufacture of agglomerated cork
- manufacture of articles of natural or agglomerated cork, including floor coverings
- manufacture of plaits and products of plaiting materials (e.g. mats, matting, screens, cases, etc.)
- manufacture of basket-ware and wickerwork

**Also belong here:**

- *manufacture of crushed, granulated, or ground cork*
- *manufacture of cover materials for bioroofs (straw, reed)*
- *manufacture of pressed straw for heating and building (in a production building)*

**Does not belong here:**

- manufacture of mats or matting of textile materials, see 13921*
- manufacture of cork life preservers, see 32991*

**17 Manufacture of paper and paper products**

Division 17 includes the manufacture of pulp, paper and converted paper products. The manufacture of these products is grouped together because they constitute a series of vertically connected processes. More than one activity is often carried out in a single unit. There are essentially three activities: the manufacture of pulp involves separating the cellulose fibres from other matter in wood, or dissolving and de-inking of used paper, and mixing in small amounts of reagents to reinforce the binding of the fibres. The manufacture of paper involves releasing pulp onto a moving wire mesh so as to form a continuous sheet. Converted paper products are made from paper and other materials by various techniques.

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

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

### **1711 Manufacture of pulp**

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

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

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

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

- further processing of paper and paperboard:
- coating, covering and impregnation of paper and paperboard
- manufacture of creped or crinkled paper
- manufacture of laminates and foils, if laminated with paper or paperboard
- manufacture of handmade paper
- manufacture of kraft paper
- manufacture of tarred, bituminized or asphalted paper or paperboard
- manufacture of paper and paperboard coated, impregnated or covered with plastics
- manufacture of newsprint and other printing or writing paper
- manufacture of cellulose wadding and webs of cellulose fibres
- manufacture of carbon paper or stencil paper in rolls or large sheets
- manufacture of uncoated kraft paper and paperboard, such as sack and creped kraft paper
- manufacture of vegetable parchment paper, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers
- manufacture of cigarette paper, not cut to size

#### **Also belong here:**

- *manufacture of copying paper, carbonless copy paper*

#### **Does not belong here:**

- manufacture of corrugated paper and paperboard, see 17211*
- manufacture of further-processed articles of paper, paperboard or pulp, see 17221, 17231, 17241, 17291*
- manufacture of coated or impregnated paper, where the coating or impregnant is the main ingredient, see class in which the manufacture of the coating or impregnant is classified*
- manufacture of abrasive paper, see 23911*

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

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

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



- 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, including record sleeves
- manufacture of sacks and bags (including cones) of paper
- manufacture of card-index boxes, box files, letter trays and other office and business supplies

**Does not belong here:**

*manufacture of envelopes, see 17231*

*manufacture of moulded or pressed articles of paper pulp (e.g. boxes for packing eggs, moulded pulp paper plates), see 17291*

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

- 17221** Manufacture of household and sanitary goods, including manufacture of textile wadding and articles of wadding
- manufacture of household and personal hygiene paper and cellulose wadding products:
    - cleansing tissues and cloths
    - handkerchiefs and towels (incl. cosmetic facial tissues), table linen of paper and serviettes
    - toilet paper
    - sanitary towels and tampons, paper diapers and napkins, clothes and clothing accessories made of paper
    - cups, dishes and trays of paper or paperboard
    - manufacture of textile wadding and articles of wadding (e.g. sanitary towels, tampons, diapers and similar sanitary articles)

**Does not belong here:**

*manufacture of cellulose wadding, see 17121*

**1723 Manufacture of paper stationery**

- 17231** Manufacture of paper stationery
- manufacture of printing and writing paper ready for use
  - manufacture of computer printout paper ready for use
  - manufacture of self-copy paper ready for use
  - manufacture of duplicator stencils and carbon paper ready for use
  - manufacture of gummed or adhesive paper ready for use
  - manufacture of educational and commercial stationery (e.g. notebooks, diaries, registers, accounting books, note books, order books, receipt books, binders, etc.) when the printed information is not the main characteristic
  - manufacture of envelopes and letter-cards, plain postcards and correspondence cards
  - manufacture of boxes, pouches, wallets and writing compendiums containing an assortment of paper stationery

**Does not belong here:**

*printing on paper products, see 181*

**1724 Manufacture of wallpaper**

- 17241** Manufacture of wallpaper
- manufacture of wallpaper and similar wall coverings, including vinyl-coated and textile wallpaper
  - manufacture of window transparencies of paper

**Does not belong here:**

*manufacture of paper or paperboard in bulk, see 17121*

*manufacture of plastic wallpaper, see 22291*

**1729 Manufacture of other articles of paper and paperboard**

- 17291** Manufacture of other articles of paper and paperboard

- manufacture of labels
- manufacture of filter paper and paperboard
- manufacture of paper and paperboard bobbins, spools, cops etc
- manufacture of cigarette paper in the form of booklets, tubes or rolls
- manufacture of egg trays and other moulded pulp packaging products etc.
- manufacture of paper novelties
- manufacture of paper or paperboard cards for use on Jacquard machines
- manufacture of floor coverings on paper or paperboard base

***Does not belong here:***

*manufacture of playing cards, see 32401*

*manufacture of games and toys of paper or paperboard, see 32401*

**18 Printing and reproduction of recorded media**

This division includes printing of products, such as newspapers, books, periodicals, business forms, greeting cards, and other materials, and associated support activities, (e.g. bookbinding, plate-making services, and data imaging) that are necessary for manufacturing a product (a printing plate, a bound book, or a computer disk or file) of printing industry.

Processes used in printing include a variety of methods for transferring an image from a plate, screen or computer file to a medium, such as paper, plastics, metal, textile articles, or wood. The most prominent of these methods entails the transfer of the image from a plate or screen to the medium through lithographic, gravure, screen or flexographic printing. Often a computer file is used to directly "drive" the printing mechanism to create the image or electrostatic and other types of equipment (digital or non-impact printing). Though printing and publishing can be carried out by the same unit (a newspaper, for example), it is less and less the case that these distinct activities are carried out in the same physical location.

This division also includes the reproduction of recorded media, such as compact discs, video recordings, software on discs or tapes, records etc. This division excludes publishing activities (see section J).

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

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

**1811 Printing of newspapers**

**18111** Printing of newspapers

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

***Does not belong here:***

*publishing of printed matter, see 581*

*photocopying of documents, see 8219*

**1812 Other printing**

**18121** Printing of books

The material printed is typically copyrighted.  
 – printing of books and brochures

***Does not belong here:***

*publishing of books and brochures, see 58111*

**18122** Printing of periodicals, commercial catalogues, advertising materials, commercial documents and other office articles

The material printed is typically copyrighted.

- printing of magazines and other periodicals, appearing less than four times a week
- printing of commercial advertising, goods catalogues, advertising catalogues, prospectuses and other printed advertising
- printing of postage stamps, taxation stamps and similar stamps, documents of title, cheques and other security papers and smart cards
- printing of registers, albums, diaries, calendars, commercial documents and other commercial printed matter and personal stationery

**Does not belong here:**

*publishing of printed matter, see 5811*

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

The material printed is typically copyrighted.

- printing of musical notes and scores, maps, atlases and posters
- other printing by letterpress, offset, photogravure and screen printing, flexographic and other printing presses, duplication machines, computer printers, embossers, etc.
- printing directly onto textiles, plastic, glass, metal, wood and ceramics
- printing on labels or tags

**Also belong here:**

- *printing, coding access cards*
- *printing paper home supplies*
- *printing on company presents (excluding printing on textile, see also 13301)*

**Does not belong here:**

*silk–screen printing on textiles and wearing apparel, see 13301*

*publishing of printed matter, see 581*

**1813** Pre–press and pre–media services

**18131** Pre–press and pre–media services

- composing, typesetting, phototypesetting, pre–press data input including scanning and optical character recognition, electronic make–up
- preparation of data files for multi–media (printing on paper, CD–ROM, Internet) applications
- plate–making services including image setting and plate setting (for the printing processes letterpress and offset)
- cylinder preparation for gravure printing engraving or etching of cylinders for gravure printing
- preparation of plates: plate processing: “computer to plate” CTP (also photopolymer plates)
- preparation of plates and dyes for relief stamping or printing
- other preparation
- artistic works of technical character, such as preparation of lithographic stones and wood blocks
- presentation media, e.g. overhead foils and other digital forms of presentation
- layouts, sketches, dummies, etc.
- production of proofs

**Also belong here:**

- *manufacture of copying products*
- *manufacture of presentation mediums*

**Does not belong here:**

*specialised design activities, see 74101*

**1814** Binding and related services

**18141** Binding and related services

- trade binding, sample mounting and post press services in support of printing activities, e.g. trade binding and finishing of books, brochures, magazines, catalogues, etc., by folding, cutting and trimming, assembling, stitching, thread sewing, adhesive binding, cutting and cover laying, gluing, collating, basting, gold stamping; spiral binding and plastic wire binding
- binding and finishing of printed paper or printed cardboard, by folding, stamping, drilling, punching, perforating, embossing, sticking, gluing, laminating
- finishing services for CD-ROMs
- mailing finishing services such as customisation, envelope preparation
- other finishing activities such as dye, sinking or stamping, Braille copying

**Also belong here:**

- restoration of books

**182 Reproduction of recorded media**

**1820 Reproduction of recorded media**

**18201** Reproduction of recorded media

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

**Does not belong here:**

*reproduction of printed matter, see 18111, 18121, 18122*

*publishing of software, see 582*

*production and distribution of motion pictures, video tapes and movies on DVD or similar media, see 59111, 59121, 59131*

*reproduction of motion picture film for theatrical distribution, see 59121*

*production of master copies for records or audio material, see 59201*

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

Division 19 includes the transformation of crude petroleum and coal into usable products. The dominant process is petroleum refining, which involves the separation of crude petroleum into component products through such techniques as cracking and distillation.

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

Not included is the manufacture of industrial gases (20111), extraction of natural gas (methane, ethane, butane or propane) (06201), manufacture of fuel gas, other than petroleum gases (e.g. coal gas, water gas, producer gas, gasworks gas) (35211) and manufacture of such gases in other units (20141). The manufacture of petrochemicals from refined petroleum is classified in division 20.

**191 Manufacture of coke oven products**

**1910 Manufacture of coke oven products**

**19101** Manufacture of coke oven products

- operation of coke ovens
- production of coke and semi-coke
- production of pitch and pitch coke
- production of coke oven gas
- production of coal, lignite or peat tars
- agglomeration of coke

**Does not belong here:**

*manufacture of coal fuel briquettes, see 19201*

## **192 Manufacture of refined petroleum products**

### **1920 Manufacture of refined petroleum products**

#### **19201 Manufacture of refined petroleum products (including peat briquettes)**

This class includes the manufacture of liquid or gaseous fuels or other products from crude petroleum, bituminous minerals or their fractionation products.

Petroleum refining involves one or more of the following activities:

fractionation; straight distillation of crude oil; and cracking.

- production of motor fuel: gasoline, kerosene etc.
- manufacturing of plane and jet fuel
- production of fuel: light, medium and heavy fuel oil, refinery gases such as ethane, propane, butane etc.
- manufacture of oil-based lubricating oils or greases, including from waste oil
- manufacture of products for the petrochemical industry and for the manufacture of road coverings
- manufacture of various products: white spirit, vaseline, paraffin wax, petroleum jelly etc.
- manufacture of petroleum briquettes
- manufacturing of petroleum coke and bitumen
- blending of biofuels, i.e. blending of alcohols with petroleum (e.g. gasohol)
- manufacture of peat briquettes
- manufacture of hard-coal and lignite fuel briquettes

#### **Also belong here:**

- *manufacture of ready-made fuel oil*

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

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

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

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

#### **2011 Manufacture of industrial gases**

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

- 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

#### **Does not belong here:**

*extraction of methane, ethane, butane or propane, see 06201*

*manufacture of fuel gases such as ethane, butane or propane in a petroleum refinery, see 19201*

*manufacture of gaseous fuels from coal, waste etc., see 35211*

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

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

- manufacture of dyes and pigments from any source in basic form or as concentrate
- manufacture of zinc oxide and peroxide, titanium, chromic, manganic, lead and copper oxide
- manufacture of earth colours and other metal oxides, hydroxides and peroxides
- manufacture of organic synthetic colouring agents
- manufacture of inorganic products used as fluorescent brightening agents or as luminophores

**Also belong here:**

- *manufacture of tanning extracts of vegetable origin, tannins and their salts, ethers, esters, and other derivatives*
- *manufacture of egg dyes*

**Does not belong here:**

*manufacture of prepared dyes and pigments, see 20301*

**2013 Manufacture of other organic basic chemicals**

**20131** Manufacture of other organic basic chemicals

This class includes the manufacture of chemicals using basic processes. The outputs of these processes are usually separate chemical elements or separate chemically defined compounds.

- manufacture of chemical elements (except industrial gases and basic metals)
- manufacture of halogen or sulphur compounds of non-metals
- manufacture of alkaline metals and alkaline-earth metals
- manufacture of rare earth metals, scandium or yttrium
- manufacture of mercury
- manufacture of inorganic acids except nitric acid
- manufacture of alkalis, lyes and other inorganic bases except ammonia
- manufacture of other inorganic compounds
- roasting of iron pyrites
- manufacture of distilled water
- manufacture of hydrogen peroxide
- manufacture of phosphides, carbides, hydrides, nitrides, azides, silicides and borides, whether or not chemically defined
- manufacture of roasted pyrites
- manufacture of piezoelectric quartz
- enrichment of uranium and thorium ore
- manufacture of radioactive elements, isotopes and compounds

**Also belong here:**

- *manufacture of silicates*

**Does not belong here:**

*manufacture of industrial gases, see 20111*  
*manufacture of nitrogenous fertilisers and nitrogen compounds, see 20151*  
*manufacture of ammonia, see 20151*  
*manufacture of ammonium chloride, see 20151*  
*manufacture of nitrites and nitrates of potassium, see 20151*  
*manufacture of ammonium carbonates, see 20151*  
*manufacture of aromatic distilled water, see 20531*  
*manufacture of basic metals, see division 24*

**2014 manufacture of other organic basic chemicals**

**20141** manufacture of other organic basic chemicals

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

- manufacture of basic organic chemicals:
- acyclic hydrocarbons, saturated and unsaturated
- cyclic hydrocarbons, saturated and unsaturated
- acyclic and cyclic alcohols
- mono- and polycarboxylic acids, including acetic acid
- other oxygen-function compounds, including aldehydes, ketones, quinones and dual or poly oxygen-function compounds
- synthetic glycerol
- nitrogen-function organic compounds, including amines
- fermentation of sugarcane, corn or similar to produce alcohol and esters (synthetic ethyl alcohol of an alcoholic strength by volume of 80 % or higher, denatured ethyl alcohol and other spirits)
- manufacture of gum, wood or sulphate turpentine and other terpenic oils and pine oil produced by the distillation or other treatment of coniferous woods
- manufacture of rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums
- manufacture of wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch
- manufacture of wood charcoal (including shell or nut charcoal), whether or not agglomerated
- manufacture of synthetic aromatic products
- distillation of coal tar

***Does not belong here:***

- manufacture of plastics in primary forms, see 20161*
- manufacture of synthetic rubber in primary forms, see 20171*
- manufacture of crude glycerol, see 20411*
- manufacture of natural essential oils, see 20531*
- manufacture of salicylic and O-acetylsalicylic acids, see 21101*

**2015 Manufacture of fertilisers and nitrogen compounds**

**20151** Manufacture of fertilisers and nitrogen compounds

- manufacture of fertilisers:
- straight or complex nitrogenous, phosphatic or potassic fertilisers
- urea, crude natural phosphates and crude natural potassium salts
- manufacture of fertilisers of animal or vegetable origin (whether or not mixed together or chemically treated); fertilisers produced by mixing or chemical treatment of animal or vegetable products
- manufacture of associated nitrogen products:
- nitric and sulphonitric acids
- ammonia and ammonia solution
- ammonium chloride
- ammonium carbonate
- nitrites and nitrates of potassium
- manufacture of potting soil mixtures of natural soil, sand, clays and minerals

***Does not belong here:***

- mining of guano, see 08911*
- manufacture of agrochemical products, such as pesticides, see 20201*
- manufacture of compost of organic fertilizers, see 38211*

**2016 Manufacture of plastics in primary forms**

**20161** Manufacture of plastics in primary forms

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

- 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
- manufacture of cellulose and its chemical derivatives

***Does not belong here:***

*manufacture of artificial and synthetic fibres, filaments and yarn, see 20601*  
*shredding of plastic products, see 38321*

**2017 Manufacture of synthetic rubber in primary forms**

**20171** Manufacture of synthetic rubber in primary forms

- 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)

**202 Manufacture of pesticides and other agrochemical products**

**2020 Manufacture of pesticides and other agrochemical products**

**20201** Manufacture of pesticides and other agrochemical products

- manufacture of insecticides, rodenticides, fungicides, herbicides, acaricides, molluscicides and biocides
- manufacture of anti-sprouting products, plant growth regulators
- manufacture of disinfectants (for agricultural and other use)
- manufacture of other agrochemical products n.e.c.

***Does not belong here:***

*manufacture of fertilisers and nitrogen compounds, see 20151*

**203 Manufacture of paints, varnishes and similar coatings, printing ink and mastics**

**2030 Manufacture of paints, varnishes and similar coatings, printing ink and mastics**

**20301** Manufacture of paints, varnishes and similar coatings, printing ink and mastics

- manufacture of paints and varnishes, enamels or lacquers
- paints and varnishes based on acrylic and vinyl polymers;
- paints and varnishes based on polyesters;
- manufacture of prepared dyes and pigments, opacifiers;
- manufacture of vitrifiable enamels and glazes and engobes and similar preparations;
- manufacture of glass frit and other glass in powder, granules or flakes;
- manufacture of prepared pigments for oil paints and varnishes for finishing leather manufacture of prepared driers;
- manufacture of mastics;
- manufacture of caulking compounds and similar non-refractory filling or surfacing preparations, painters' fillings, glaziers' putty, grafting putty;
- manufacture of organic composite solvents and thinners;
- manufacture of prepared paint or varnish removers;
- manufacture of printing ink;
- manufacture of artists',
- students' or signboard painters' colours

***Does not belong here:***

*manufacture of dyestuffs and pigments, see 20121*

*manufacture of writing and drawing ink, see 20591*



**204 Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations**

**2041 Manufacture of soap and detergents, cleaning and polishing preparations**

- 20411** Manufacture of soap and detergents, cleaning and polishing preparations
- manufacture of organic surface-active agents
  - manufacture of paper, wadding, felt or non-woven fabric coated or covered with soap or detergents
  - manufacture of crude glycerol, glycerol waters and glycerol lyes
  - manufacture of soap, except cosmetic soap
  - manufacture of surface-active preparations:
    - washing powders in solid or liquid form and detergents
    - dish-washing preparations
    - textile softeners
  - manufacture of cleaning and polishing products:
    - preparations for perfuming or deodorising rooms
    - artificial waxes and prepared waxes
    - polishes and creams for leather and footwear
    - polishes and creams for wooden furniture, floors and other woodwork
    - polishes for coachwork, glass and metal
    - scouring pastes and powders, including paper, wadding etc. coated or covered with these

***Does not belong here:***

*manufacture of separate, chemically defined compounds, see 20131, 20141*  
*manufacture of glycerol, synthesised from petroleum products, see 20141*  
*manufacture of cosmetic soap, see 20421*

**2042 Manufacture of perfumes and toilet preparations**

- 20421** Manufacture of perfumes and toilet preparations
- manufacture of perfumes and toilet preparations:
    - perfumes and toilet water
    - beauty and make-up preparations, e.g. make-up preparations for lips and eyes, powders
    - sunburn prevention and suntan preparations
    - manicure and pedicure preparations
    - shampoos, hair lacquers, waving and straightening preparations
    - dentifrices and preparations for oral hygiene, including denture fixative preparations
    - shaving preparations, including pre-shave and aftershave preparations
    - deodorants and bath salts
    - depilatories
    - manufacture of cosmetic soap, including with therapeutic effect

***Also belong here:***

*– manufacture of skin care products*

***Does not belong here:***

*extraction and refining of natural essential oils, see 20531*

**205 Manufacture of other chemical products**

This group includes the manufacture of explosives and pyrotechnic products, glues, essential oils and chemical products n.e.c., e.g. photographic chemical material (including film and sensitised paper), composite diagnostic preparations etc.

**2051 Manufacture of explosives**

- 20511** Manufacture of explosives
- manufacture of propellant powders
  - manufacture of explosives and pyrotechnic products (e.g. fireworks), including detonators, percussion or detonating caps
  - manufacture of signalling flares, fog signals, rain rockets, etc.

**20512** Manufacture of matches  
– manufacture of matches

**2052 Manufacture of glues**

**20521** Manufacture of glues  
– manufacture of glues and prepared adhesives, including rubber-based glues and adhesives  
– casein glues  
– isinglass and other glues of animal origin  
– glues based on starches or dextrans or other modified starches  
– products and other prepared glues meant for use as glues and adhesives

***Does not belong here:***

*manufacture of gelatines and its derivatives, see 20591*

**2053 Manufacture of essential oils**

**20531** Manufacture of essential oils  
– manufacture of extracts of natural aromatic products  
– manufacture of resinoids  
– manufacture of mixtures of odoriferous products (including alcoholic solutions) for the manufacture of perfumes or food

***Also belong here:***

*– manufacture of incenses with essential oils*

***Does not belong here:***

*– manufacture of synthetic aromatic products, see 20141*  
*– manufacture of perfumes and toilet preparations, see 20421*

**2059 Manufacture of other chemical products n.e.c.**

**20591** Manufacture of other chemical products n.e.c.  
– manufacture of sensitised photographic plates, film and instant print film  
– manufacture of sensitised paper and other sensitised unexposed materials  
– manufacture of chemical preparations for photographic uses  
– manufacture of gelatine and its derivatives  
– 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, leather and fur  
– modelling pastes, including modelling pastes for children's amusement, dental impression wax  
– preparations and charges for fire extinguishers, charged fire extinguishing grenades  
– prepared culture media for development of micro-organisms  
– chemical elements in disk, wafer or similar forms, doped for electronic use  
– powders and pastes used in soldering, brazing or welding  
– substances used to pickle metal  
– prepared additives for cements, mortars or concretes  
– activated carbon  
– finishing agents, finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs  
– lubricating oil additives, prepared rubber accelerators, catalysts and other chemical products for industrial use  
– prepared binders for foundry moulds or cores  
– sorbitol  
– anti-knock preparations, antifreeze preparations and other de-icing fluids  
– liquids for hydraulic transmission, break fluids  
– diagnostic or laboratory reagents  
– ion exchangers  
– getters for electronic lamps  
– wood acetates  
– anti-scaling and similar compounds  
– writing and drawing ink and other inks  
– biodiesel

**Also belong here:**

– manufacture of biofuel based on vegetable, soya, sunflower oil

**Does not belong here:**

the manufacture of chemically defined products in large volumes, see 20131, 20141

manufacture of distilled water, see 20131

manufacture of other organic basic chemicals, see 2011

manufacture of printing ink, see 20301

manufacture of asphalt-based adhesives, see 23991

**206 Manufacture of man-made fibres**

**2060 Manufacture of man-made fibres**

**20601** Manufacture of man-made fibres

– manufacture of synthetic or filament tow

– manufacture of synthetic or artificial staple fibres not carded, combed or otherwise processed for spinning

– manufacture of synthetic or artificial filament yarn, including high-tenacity yarn

– manufacture of synthetic or artificial monofilament or strip

Siia ei kuulu:

spinning of synthetic or artificial fibres, see 13101

manufacture of yarns made of man-made staple, see 13101

**Does not belong here:**

spinning of synthetic or artificial fibres, see 13101

manufacture of yarns made of man-made staple, see 13101

**21 Manufacture of basic pharmaceutical products and pharmaceutical preparations**

Division 21 includes the manufacture of basic pharmaceutical products and pharmaceutical preparations. This also includes the manufacture of medicinal chemical and botanical products.

**211 Manufacture of basic pharmaceutical products**

**2110 Manufacture of basic pharmaceutical products**

**21101** Manufacture of basic pharmaceutical products

– manufacture of medicinal active substances to be used for their pharmacological properties in the manufacture of medicaments:

– antibiotics

– provitamins, vitamins and hormones

– glycosides, vegetable alkaloids and their derivatives

– salicylic and O-acetylsalicylic acid

– lysine and its esters and salts, glutamic acid its salts

– processing of blood

– manufacture of chemically pure sugars

– processing of glands and manufacture of extracts of glands, etc.

**212 Manufacture of pharmaceutical preparations**

**2120 Manufacture of pharmaceutical preparations**

**21201** Manufacture of pharmaceutical preparations

- manufacture of medicaments:
- antisera and other blood fractions
- vaccines
- diverse medicaments, including homeopathic preparations
- manufacture of chemical contraceptive products for external use and hormonal contraceptive medicaments
- manufacture of bone reconstruction cements
- manufacture of medical diagnostic preparations, including pregnancy tests
- manufacture of radioactive in-vivo diagnostic substances
- manufacture of biotech pharmaceuticals
- manufacture of medical impregnated wadding, gauze, bandages, dressings, etc.
- manufacture of wound plasters
- preparation of botanical products (grinding, grading, milling) for pharmaceutical use

**Also belong here:**

- *manufacture of ear candles*

**Does not belong here:**

- manufacture of herb infusions (mint, vervain, chamomile etc.), see 10831*
- manufacture of dental fillings and dental cement, see 32509*
- wholesale of pharmaceuticals, see 46461*
- retail sale of pharmaceuticals, see 47731*
- research and development for pharmaceuticals and biotech pharmaceuticals, see 7211*
- packaging of pharmaceuticals, see 82921*

## **22 Manufacture of rubber and plastic products**

Division 22 includes the manufacture of rubber and plastics products which is characterised by the raw materials used in the manufacturing process. However, this does not imply that the manufacture of all products made of these materials is classified here.

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

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

##### **22111** Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres

- manufacture of pneumatic rubber tyres for vehicles
- manufacture of pneumatic rubber tyres for motorcycles and bicycles
- manufacture of pneumatic rubber tyres for buses, lorries or aircraft
- manufacture of pneumatic rubber tyres for agricultural or forestry vehicles and machines, industrial lifting and handling equipment
- manufacture of solid or cushion rubber tyres
- manufacture of inner tubes for tyres
- manufacture of interchangeable tyre treads, tyre flaps, “camelback” strips for retreading tyres, etc.
- tyre rebuilding and retreading

**Also belong here:**

- *treating tires with sulphur (vulcanisation)*

**Does not belong here:**

- manufacture of tube repair materials, see 2219*
- tyre and tube repair, fitting or replacement, see 45201*

#### **2219 Manufacture of other rubber products**

##### **22191** Manufacture of rubber plates, sheets, pipes, hoses, etc.

- manufacture of other products of natural or synthetic rubber, unvulcanised, vulcanised or hardened:
- rubber plates, sheets, strip, rods, profile shapes
- pipes, hoses and tubes
- rubber thread and rope
- rubber rings, fittings and seals
- rubber roller coverings

**Also belong here:**

- *treating industrial rubber products with sulphur (vulcanisation)*

**22199** Manufacture of rubber products, n.e.c.

- manufacture of vulcanised rubber conveyor or transmission belts or belting
- manufacture of rubberised textile fabrics, adhesive tape of rubberized textiles of a width  $\leq 20$  cm
- manufacture of gloves of vulcanised rubber, including surgical gloves
- manufacture of clothing (with welded connection) and clothing accessories of vulcanised rubber
- manufacture of sanitary articles (e.g. sheath contraceptives, teats, etc.) of vulcanised rubber
- manufacture of floor coverings and mats of vulcanised rubber
- manufacture of rings, seals, ship or dock fenders
- manufacture of rubber sole and other rubber parts of footwear
- manufacture of rubberised yarn- manufacture of erasers
- manufacture of inflatable rubber mattresses and pillows, balloons and other inflatable products
- manufacture of hot-water bags and similar
- manufacture of rubber brushes
- manufacture of rubber repair materials
- manufacture of rubber waterbed mattresses
- manufacture of rubber bathing caps and aprons
- manufacture of rubber diving suits and other wet suits
- manufacture of rubber sex articles
- manufacture of hard rubber (e.g. ebonite) in any form
- manufacture of hard rubber pipe tubes
- manufacture of hard rubber combs, hair pins, hair rollers and similar

**Also belong here:**

- *manufacture of rubber parts for footwear*
- *processing of rubber-containing consumer goods with sulphur (vulcanisation)*

**Does not belong here:**

- manufacture of tyre cord fabrics, see 13961*
- manufacture of apparel of elastic fabrics, see 14141, 14199*
- manufacture of rubber footwear, see 15201*
- manufacture of glues and adhesives based on rubber, see 20521*
- manufacture of "camelback" strips, see 22111*
- manufacture of inflatable rafts and boats, see 30112, 30121*
- manufacture of mattresses of uncovered cellular rubber, see 31031*
- manufacture of rubber sports requisites, except apparel, see 32301*
- manufacture of rubber games and toys (including children's wading pools, inflatable children rubber boats, inflatable rubber animals, balls and the like), see 32401*
- reclaiming of rubber, see 38321*

**222** **Manufacture of plastic products**

This group comprises processing new or spent (i.e., recycled) plastics resins into intermediate or final products, using such processes as compression moulding; extrusion moulding; injection moulding; blow moulding; and casting. For most of these, the production process is such that a wide variety of products can be made.

**2221** **Manufacture of plastic plates, sheets, tubes and profiles**

**22211** Manufacture of plastic plates, sheets, profiles, tubes, hoses, fittings, etc.

- manufacture of semi-finished and finished products of plastics
- manufacture of plastic plates, sheets, blocks, film, foil, strip, etc. (whether self-adhesive or not)
- manufacture cellular plastic plates, sheets, film, foil and strips
- manufacture of plastic tubes, pipes and hoses and fittings for tubes, pipes and hoses
- manufacture of cellophane film or sheet

***Does not belong here:***

*manufacture of plastics in primary forms, see 20161*

*manufacture of articles of synthetic or natural rubber, see 221*

**2222 Manufacture of plastic packing goods**

**22221** Manufacture of plastic packing goods

- manufacture of plastic articles for the packing of goods
- manufacture of bags of polymers of ethylene and other plastics
- manufacture of plastic boxes, cases, buckets and similar articles
- manufacture of plastic carboys, bottles, flasks and similar containers
- manufacture of plastic caps, lids and capsules and other closures

***Does not belong here:***

*manufacture of luggage and handbags of plastic, see 15121*

**2223 Manufacture of builders' ware of plastic**

**22231** Manufacture of plastic sanitary ware (baths, washbasins, etc.)

- manufacture of plastic baths, shower-baths, sinks and bidets
- manufacture of plastic lavatory pans, flushing cisterns,
- lavatory seats and covers and similar products

**22232** Manufacture of plastic doors, windows, partitions, etc.

- manufacture of plastic doors, doorjambs and thresholds
- manufacture of plastic windows, frames, shutters, blinds (incl. venetian blinds) and similar articles

***Does not belong here:***

*manufacture of plastic doors and windows, plastic window frames, shutters, blinds, etc., see 43321*

**22239** Manufacture of other builders' ware of plastic

- manufacture of tanks, reservoirs, vats, of a capacity >300 litres
- manufacture of plastic floor, wall or ceiling coverings in rolls or plates
- manufacture of resilient floor coverings, such as vinyl, linoleum, etc
- manufacture of prefabricated plastic buildings
- manufacture of artificial stone (e.g. cultured marble)
- manufacture of plastic fittings and mountings for permanent installation of constructional goods (e.g. doors, windows, steps, etc.)
- manufacture of trunking, ducting and cable trays for electrical circuits

***Also belong here:***

*– manufacture of plastic composting toilets*

***Does not belong here:***

*assembly and installation of prefabricated plastic buildings on site, see 41201*

**2229 Manufacture of other plastic products**

**22291** Manufacture of other plastic products

- manufacture of plastic tableware, kitchenware and toilet articles
- manufacture of plastic clothing (with welded connection) and clothing accessories, including gloves and headgear
- manufacture of self-adhesive plastic plates, sheets, tapes, strips, foil, etc.–
- manufacture of transmission and conveyer belts
- manufacture of plastic parts of lamps, lighting fittings and illuminated signs
- manufacture of plastic office or school supplies
- manufacture of plastic fittings for furniture, coachwork or the like
- manufacture of plastic parts of footwear (e.g. outer soles, heels)
- manufacture of plastic cigar and cigarette holders
- manufacture of plastic combs, hair pins, curling pins and similar articles
- manufacture of plastic insulating fittings– manufacture of statuettes and other ornamental articles of plastic
- manufacture of plastic novelties

**Also belong here:**

- *manufacture of plastic hangers, buckets, bins, flower pots, including sponge*
- *manufacture of plastic picture frames*

**Does not belong here:**

- manufacture of plastic luggage, see 15121*
- manufacture of plastic footwear, see 15201*
- manufacture of plastic furniture, see 31011, 31021, 31091*
- manufacture of mattresses of uncovered cellular plastic, see 31031*
- manufacture of plastic sports requisites, see 32301*
- manufacture of plastic games and toys, see 32401*
- manufacture of plastic medical and dental appliances, see 32501*
- manufacture of plastic ophthalmic goods, see 32502*
- manufacture of plastics hard hats and other personal safety equipment of plastics, see 32991*

**23 Manufacture of other non-metallic mineral products**

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

**231 Manufacture of glass and glass products**

This group includes glass and glass products manufactured with any production method

**2311 Manufacture of flat glass**

**23111** Manufacture of flat glass

- manufacture of cast or rolled glass, drawn or blown flat glass
- manufacture of float glass and surface ground or polished flat glass
- manufacture of reinforced, coloured or tinted flat glass

**2312 Shaping and processing of flat glass**

**23121** Shaping and processing of flat glass

- manufacture of toughened or laminated flat glass
- manufacture of glass mirrors (whether or not framed, including rear-view mirrors for vehicles)
- manufacture of multiple-walled insulating units of glass
- bending, edge-working, engraving, drilling, glazing and other processing of flat glass

**Also belong here:**

- *refinishing of glass mirrors*
- *grinding of glass*

**2313 Manufacture of hollow glass**

**23131** Manufacture of glassware used for indoor decoration or similar purposes

- manufacture of drinking glasses of glass or crystal and manufacture of table or kitchen glassware of glass or crystal
- manufacture of toilet and office articles
- manufacture of glassware used for indoor decoration or similar purposes
- engraving, etching and vapour deposition of glass or crystal articles

**Also belong here:**

- *manufacture of aquariums*

**Does not belong here:**

*manufacture of glass toys, see 32401 printing on glass, see 18129*

**23132** Manufacture of glass containers

- manufacture of glass bottles and carboys, jars, pots, phials, ampoules and other containers of glass used for preserving, packing or conveyance of goods
- manufacture of glass stoppers, lids and other closures
- manufacture of glass inners for vacuum flasks or for other vacuum vessels

**Also belong here:**

*– engraving, cauterization, and covering with vapour deposition of glass containers*

**Does not belong here:**

*washing of glass bottles, see 81291*

**2314** **Manufacture of glass fibres**

**23141** Manufacture of glass fibres

- manufacture of glass fibres, including glass wool and non-woven products thereof
- manufacture of glass fibre voiles, wool, mats, mattresses, boards and other non-woven

**Does not belong here:**

*manufacture of woven fabrics of glass yarn, see 13101*

*– manufacture of fibre optic cable for data transmission or live transmission of images, see 27311*

**2319** **Manufacture and processing of other glass, including technical glassware**

**23191** Manufacture of insulating glass and other building material of glass

- manufacture of glass rods and tubes
- manufacture of glassware for mosaics or similar decorative purposes
- manufacture of paving blocks, building blocks, squares, tiles and other articles of pressed or moulded glass
- manufacture of multicellular or foam glass in plates, boards or similar forms

**23199** Manufacture of other glass and technical glassware

- manufacture of glassware used in imitation jewellery
- manufacture of glass insulators and glass insulating fittings
- manufacture of electrical insulators of glass
- manufacture of lamp globes and shades, diffusers, ceiling lights and similar articles of glass
- manufacture of glass figurines
- manufacture of laboratory, hygienic or pharmaceutical glassware
- manufacture of clock or watch glasses, optical glass and optical elements not optically worked
- manufacture of glasses
- manufacture of open glass envelopes for electric lamps, cathode-ray tubes and parts thereof

**Also belong here:**

*– manufacture of glass photo frames*

**Does not belong here:**



*manufacture of optical elements optically worked, see 26701*  
*manufacture of syringes and other medical laboratory equipment, see 32509*  
*installation of glass tubes and glass tube systems, see 33201*  
*maintenance and repair of glass tubes and glass tube systems, see 33191*

## **232 Manufacture of refractory products**

### **2320 Manufacture of refractory products**

#### **23201** Manufacture of refractory products

- manufacture of refractory mortars, concretes, etc.
- manufacture of ceramic insulation articles of siliceous earths and fossil meals
- manufacture of refractory bricks, blocks and tiles, etc.
- manufacture of refractory ceramic retorts, crucibles, muffles, nozzles, tubes, pipes, etc.
- manufacture of refractory articles containing magnesite, dolomite or chromite

## **233 Manufacture of clay building materials**

### **2331 Manufacture of ceramic tiles and flags**

#### **23311** Manufacture of ceramic tiles and flags

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

#### ***Does not belong here:***

*manufacture of artificial stone (e.g. cultured marble), see 22239*  
*manufacture of refractory ceramic products, see 23201*  
*manufacture of ceramic bricks and roofing tiles, see 23321*

### **2332 Manufacture of bricks, tiles and construction products, in baked clay**

#### **23321** Manufacture of bricks, tiles and construction products, in baked clay

- manufacture of ceramic building bricks, floor tiles, support or filler tiles
- manufacture of flooring blocks in baked clay
- manufacture of ceramic roofing tiles
- manufacture of ceramic cowls, chimney liners
- manufacture of ceramic architectural ornaments and other ceramic constructional goods
- manufacture of ceramic pipes, conduits, guttering, pipe fittings and the like

#### ***Does not belong here:***

*manufacture of refractory ceramic products, see 23201*  
*manufacture of non-structural non-refractory ceramic products, see 234*  
*installation of ceramic pipes, conduits, guttering, see 33201*  
*maintenance and repair of ceramic pipes, conduits, guttering, see 33201*

## **234 Manufacture of other porcelain and ceramic products**

### **2341 Manufacture of ceramic household and ornamental articles**

#### **23411** Manufacture of ceramic household and ornamental articles

- manufacture of ceramic or porcelain tableware and – kitchenware, domestic or toilet articles
- manufacture of statuettes and other ornamental ceramic articles

#### ***Does not belong here:***

*manufacture of imitation jewellery, see 32131*  
*manufacture of ceramic toys, see 32401*

### **2342 Manufacture of ceramic sanitary fixtures**

#### **23421** Manufacture of ceramic sanitary fixtures

- manufacture of ceramic sanitary fixtures (e.g. sinks, baths, washbasins, sink stands, bidets, lavatory pans, flushing cisterns, bowl urinal and similar sanitary ware)
- manufacture of other ceramic fixtures

**Does not belong here:**

*manufacture of refractory ceramic goods, see 23201*

*manufacture of ceramic building materials, see 233*

**2343 Manufacture of ceramic insulators and insulating fittings**

**23431** Manufacture of ceramic insulators and insulating fittings

– manufacture of electrical insulators and insulating fittings of ceramics

**Also belong here:**

– *manufacture of ceramic electrical insulators with metal parts for power lines or plants for transforming and carrying electric power for train haulage*

**Does not belong here:**

*manufacture of refractory ceramic goods, see 23201*

**2344 Manufacture of other technical ceramic products**

**23441** Manufacture of other technical ceramic products

– manufacture of ceramic and ferrite magnets

– manufacture of ceramic laboratory, chemical and industrial products and other technical ceramic products

**Does not belong here:**

*manufacture of artificial stone (e.g. cultured marble), see 22239*

*manufacture of refractory ceramic goods, see 23201*

*manufacture of ceramic building materials, see 233*

**2349 Manufacture of other ceramic products**

**23491** Manufacture of other ceramic products

– manufacture of ceramic pots, jars and similar articles of a kind used for conveyance or packing of goods

– manufacture of agricultural ceramic gutters, tubes, troughs and other reservoirs

– manufacture of ceramic products of porcelain or china n.e.c

– manufacture of ceramic products of normal clay n.e.c

– manufacture of other ceramic products

**Also belong here:**

– *manufacture of ceramic picture frames*

**Does not belong here:**

*manufacture of ceramic sanitary fixtures, see 23421*

*manufacture of artificial teeth, see 32509*

**235 Manufacture of cement, lime and plaster**

**2351 Manufacture of cement**

**23511** Manufacture of cement

– manufacture of clinkers

– manufacture of hydraulic cements, including Portland, aluminous cement, slag cement and superphosphate cements

**Does not belong here:**

*manufacture of refractory mortars, concrete etc., see 23201*

*manufacture of ready-mixed and dry-mix concrete and mortars, see 23631, 23641*

*manufacture of articles of cement, see 23691*

*manufacture of cements used in dentistry, see 32509*

**2352 Manufacture of lime and plaster**

**23521** Manufacture of lime and plaster

– manufacture of quicklime, slaked lime and hydraulic lime

– manufacture of plasters of calcined gypsum or calcined sulphate

– manufacture of calcined dolomite and ramming mix of dolomite

***Does not belong here:***

*manufacture of articles of plaster, see 2362, 2369*

**236 Manufacture of articles of concrete, cement and plaster**

**2361 Manufacture of concrete products for construction purposes**

- 23611** Manufacture of prefabricated concrete buildings and components thereof
- manufacture of prefabricated or assembled concrete buildings (e.g. buildings, garages, shops, etc.)
  - manufacture of precast concrete, cement or artificial stone articles for use in construction

***Does not belong here:***

*Assembly and installation of prefabricated concrete buildings on site, see 41201*

**23619** Manufacture of other concrete products for construction purposes

- manufacture of precast concrete, cement or artificial stone roofing tiles
- manufacture of light concrete (with a basis of crushed pumice, granulated slag, etc.) building blocks and bricks
- manufacture of precast concrete, cement or artificial stone tiles (incl. paving slabs), setts, sheets, boards, pipes and poles

**2362 Manufacture of plaster products for construction purposes**

- 23621** Manufacture of plaster products for construction purposes
- manufacture of plaster tiles, boards, panels, sheets and similar articles of plaster

**2363 Manufacture of ready-mixed concrete**

- 23631** Manufacture of ready-mixed concrete
- manufacture of ready-mixed concrete

***Does not belong here:***

*manufacture of refractory cements, see 23201*

**2364 Manufacture of mortars**

- 23641** Manufacture of mortars
- manufacture of dry-mix mortars

***Does not belong here:***

*manufacture of refractory mortars, see 23201*

*manufacture of dry-mixed concrete and mortars, see 23631*

**2365 Manufacture of fibre cement**

- 23651** Manufacture of fibre cement
- manufacture of building materials of vegetable substances (wood wool, straw, reeds, rushes) agglomerated with cement, plaster or other mineral binder
  - manufacture of articles of asbestos-cement or cellulose fibre-cement or the like (e.g. corrugated sheets, other sheets, panels, tiles, tubes, reservoirs, troughs, basins, sinks, furniture, window frames, etc.)

**2369 Manufacture of other articles of concrete, plaster and cement**

- 23691** Manufacture of other articles of concrete, plaster and cement
- manufacture of concrete, plaster, cement or artificial stone furniture, statuary, bas- and haut-reliefs, vases, flowerpots, etc.

**237 Cutting, shaping and finishing of stone**

**2370 Cutting, shaping and finishing of stone**

- 23701** Cutting, shaping and finishing of stone for use in cemeteries
- cutting, shaping and finishing of stone

***Also belong here:***

– restoration of tombstones

**Does not belong here:**

quarrying, cutting of stone and similar activities carried out in quarries, e.g.  
production of rough cut stone, see 08111

**23702** Manufacture of building materials and other products of limestone and dolomite

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

**Does not belong here:**

quarrying, cutting of stone and similar activities carried out in quarries, e.g.  
production of rough cut stone, see 08111  
production of millstones, abrasive stones and similar products, see 239

**23709** Manufacture of products of granite, marble and natural stone

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

**Does not belong here:**

quarrying, cutting of stone and similar activities carried out in quarries, e.g.  
production of rough cut stone, see 08111  
production of millstones, abrasive stones and similar products, see 239

**239** **Manufacture of abrasive products and non-metallic mineral products n.e.c.**

**2391** **Production of abrasive products**

**23911** Production of abrasive products

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

**Does not belong here:**

maintenance and repair of millstones, grindstones, grinding wheels, see 33191  
installation of millstones, grindstones, grinding wheels, see 33201

**2399** **Manufacture of other non-metallic mineral products n.e.c.**

**23991** Manufacture of other non-metallic mineral products n.e.c.

- manufacture of friction material and unmounted articles thereof with a base of mineral substances or of cellulose (e.g. brake linings and pads, etc.)
- manufacture of mineral insulating materials (e.g. mineral wool, slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar heat-insulating, sound-insulating or sound-absorbing materials)
- manufacture of worked mica and articles of mica, of peat (e.g. plant pots), of graphite (other than electrical articles), etc.
- manufacture of articles of asphalt (e.g. asphalt-based adhesives, coal tar pitch, roof and surface materials, etc.) or similar material (e.g. petroleum bitumen, pitch)
- manufacture of bitumen mixtures with a base of natural asphalt, natural bitumen, mineral tar or pitch obtained from it (e.g. bitumen mastics and fluxed bitumens)
- manufacture of tarred stone surface
- manufacture of artificial graphite, colloidal, semi-colloidal graphite
- manufacture of carbon and graphite fibres and products
- manufacture of artificial corundum

**Does not belong here:**

*manufacture of glass wool and non-woven glass wool products, see 23141*

*manufacture of graphite electrodes, see 27901*

*manufacture of carbon or graphite gaskets, see 28291*

## **24 Manufacture of basic metals**

The activities of smelting and/or refining ferrous and non-ferrous metals from ore, pig or scrap, using electrometallurgical and other process metallurgic techniques. This division also includes the manufacture of metal alloys and super-alloys by introducing other chemical elements to pure metals.

The output of smelting and refining, usually in ingot form, is used in rolling, drawing and extruding operations to make products such as plate, sheet, strip, bars, rods, wire or tubes, pipes and hollow profiles, and in molten form to make castings and other basic metal products.

Direct reduction of iron ore, production of pig iron in molten or solid form, conversion of pig iron into steel, manufacture of ferroalloys and manufacture of steel products.

### **241 Manufacture of basic iron and steel and of ferro-alloys**

Direct reduction (enrichment) of iron ore, manufacturing of melted and solid cast iron, transformation of raw cast iron into steel and manufacturing of ferro-alloys.

#### **2410 Manufacture of basic iron and steel and of ferro-alloys**

##### **24101 Manufacture of basic iron and steel and of ferro-alloys**

- operation of blast furnaces, steel converters, rolling and finishing mills
- production of pig iron and spiegeleisen in pigs, blocks or other primary forms
- production of ferro-alloys- production of ferrous products by direct reduction of iron and other spongy ferrous products
- production of iron of exceptional purity by electrolysis or other chemical processes
- remelting of scrap ingots of iron or steel
- production of granular iron and iron powder
- production of steel in ingots or other primary forms
- production of semi-finished products of steel
- manufacture of hot-rolled and cold-rolled flat-rolled products of steel
- manufacture of hot-rolled bars and rods of steel
- manufacture of hot-rolled open sections of steel
- manufacture of sheet piling of steel and welded open sections of steel
- manufacture of railway track materials (unassembled rails) of steel

##### ***Also belong here:***

- *manufacture of stainless steel*

##### ***Does not belong here:***

- cold drawing of bars, see 24311*

### **242 Manufacture of tubes, pipes, hollow profiles and related fittings, of steel**

#### **2420 Manufacture of tubes, pipes, hollow profiles and related fittings, of steel**

##### **24201 Manufacture of tubes, pipes, hollow profiles and related fittings, of steel**

- manufacture of seamless tubes and pipes of circular or non-circular cross section and of blanks of circular cross section, for further processing, by hot rolling, hot extrusion or by other hot processes of an intermediate product which can be a bar or a billet obtained by hot rolling or continuous casting
- manufacture of precision and non-precision seamless tubes and pipes from hot rolled or hot extruded blanks by further processing, by cold-drawing or cold-rolling of tubes and pipes of circular cross section and by cold drawing only for tubes and pipes of non circular cross section and hollow profiles
- manufacture of welded tubes and pipes of an external diameter exceeding 406.4 mm, cold formed from hot rolled flat products and longitudinally or spirally welded
- manufacture of welded tubes and pipes of an external diameter of 406.4 mm or less of circular cross section by continuous cold or hot forming of hot or cold rolled flat products and longitudinally or spirally welded and of non-circular cross section by hot or cold forming into shape from hot or cold rolled strip longitudinally welded
- manufacture of welded precision tubes and pipes of an external diameter of 406.4 mm or less by hot or cold forming of hot or cold rolled strip and longitudinally welded delivered as welded or further processed, by cold drawing or cold rolling or cold formed into shape for tube and pipe of non-circular cross section
- manufacture of flat flanges and flanges with forged collars by processing of hot rolled flat products of steel
- manufacture of butt-welding fittings, such as elbows and reductions, by forging of hot rolled seamless tubes of steel
- manufacture of threaded and other tube or pipe fittings of steel

***Does not belong here:***

*manufacture of seamless tubes and pipes of steel by centrifugally casting, see 24521*

**243 Manufacture of other products of first processing of steel**

**2431 Cold drawing of bars**

**24311 Cold drawing of bars**

- manufacture of steel bars and solid sections of steel by cold drawing, grinding or turning

***Does not belong here:***

*drawing of wire, see 24341*

**2432 Cold rolling of narrow strip**

**24321 Cold rolling of narrow strip**

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

**2433 Cold forming or folding**

**24331 Cold forming or folding**

- manufacture of open sections by progressive cold forming on a roll mill or folding on a press of flatrolled products of steel
- manufacture of cold-formed or cold-folded, ribbed sheets and sandwich panels (panels consisting of two folded sheets and insulating filling)

**2434 Cold drawing of wire**

**24341 Cold drawing of wire**

- manufacture of drawn steel wire, by cold drawing of steel wire rod

***Does not belong here:***

*drawing of bars and solid sections of steel, see 24311*

*manufacture of derived wire products, see 2593*

**244 Manufacture of basic precious and other non-ferrous metals**

**2441 Precious metals production**

- 24411** Precious metals production
- production and refining of unwrought or wrought precious metals (gold, silver, platinum, etc.) from ore and scrap
  - production of precious metal alloys
  - production of precious metal semi-products
  - production of silver rolled onto base metals
  - production of gold rolled onto base metals or silver
  - production of platinum and platinum group metals rolled onto gold, silver or base metals
  - manufacture of wire of these metals by drawing
  - manufacture of precious metal foil laminates

***Does not belong here:***

*casting of non-ferrous metals, see 24531, 24541*  
*manufacture of precious metal jewellery, see 32121*

**2442 Aluminium production**

- 24421** Aluminium production
- production of aluminium from alumina
  - production of aluminium from electrolytic refining of aluminium waste and scrap
  - production of aluminium alloys
  - manufacture of wire of these metals by drawing
  - production of aluminium wrapping foil
  - manufacture of aluminium foil laminates made from aluminium foil as primary component
  - manufacture of aluminium powder and flakes
  - manufacture of aluminium bar stock and profiles
  - manufacture of aluminium plates, sheets and strips
  - manufacture of aluminium pipes and pipe fittings
  - semi-manufacturing of aluminium

***Does not belong here:***

*casting of non-ferrous metals, see 24531, 24541*

**2443 Lead, zinc and tin production**

- 24431** Lead, zinc and tin production
- production of lead, zinc and tin from ores
  - 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
  - manufacture of wire of these metals by drawing– manufacture of tin foil

***Does not belong here:***

*casting of non-ferrous metals, see 24531, 24541*

**2444 Copper production**

- 24441** Copper production
- 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
  - manufacture of copper powder and flakes
  - manufacture of copper bar stock and profiles
  - manufacture of copper plates, sheets and strips
  - manufacture of copper foil
  - manufacture of copper pipes and pipe fittings
  - manufacture of copper wire by drawing
  - semi-manufacturing of copper

***Does not belong here:***

*casting of non-ferrous metals, see 24531, 24541*

**2445 Other non-ferrous metal production**

**24451** Other non-ferrous metal production

- 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 alloys of chrome, manganese, nickel, etc.
- semi-manufacturing of chrome, manganese, nickel, etc.
- production of mattes of nickel
- manufacture of wire of these metals by drawing

**Does not belong here:**

*casting of non-ferrous metals, see 24531, 24541*

**2446 Processing of nuclear fuel**

**24461** Processing of nuclear fuel

- production of uranium metal from pitchblende or other ores
- smelting and refining of uranium

**Does not belong here:**

*manufacture of enriched uranium, see 20131collection of radioactive waste, see 38121processing of radioactive waste, 38221*

**245 Casting of metals**

**2451 Casting of iron**

**24511** Casting of iron

This class includes activities of iron foundries.

- casting of semi-finished iron products
- casting of grey iron castings
- casting of malleable cast-iron products
- casting forged castings
- manufacture of tubes, pipes and hollow profiles of cast-iron
- manufacture of pipe fittings (e.g. couplings, elbows) of cast-iron

**Does not belong here:**

*manufacture of finished cast products such as:*

- *boilers and radiators, see 25211*
- *cast household items, see 25991*

**2452 Casting of steel**

**24521** Casting of steel

This class includes activities of steel foundries.

- casting of steel castings
- manufacture of seamless tubes and pipes of steel by centrifugal casting
- manufacture of tube or pipe fittings of cast-steel

**Does not belong here:**

*manufacture of finished cast products such as:*

- *boilers and radiators, see 25211*
- *cast household items, see 25991*

**2453 Casting of light metals**

**24531** Casting of light metals

- casting of semi-finished products of aluminium, magnesium, titanium, zinc, etc
- casting of light metal castings

**Does not belong here:**

*manufacture of finished cast products such as:*

- *boilers and radiators, see 25211*
- *cast household items, see 25991*

**2454 Casting of other non-ferrous metals**

**24541** Casting of other non-ferrous metals



- casting of heavy metal castings
- casting of precious metal castings
- die-casting of non-ferrous metal castings

**Does not belong here:**

*manufacture of finished cast products such as:*

- *boilers and radiators, see 25211*
- *cast household items, see 25991*

**25 Manufacture of fabricated metal products, except machinery and equipment**

Division 25 includes the manufacture of "pure" metal products (such as containers and structures), divisions 26–30 cover the manufacture of combinations or assemblies of such metal products (sometimes with other materials) into more complex units that, unless they are purely electrical, electronic or optical, work with moving parts. The manufacture of weapons and ammunition is also included in this division.

**251 Manufacture of structural metal products**

**2511 Manufacture of metal structures and parts of structures**

**25111** Manufacture of prefabricated metal buildings

- manufacture of prefabricated buildings mainly of metal: site huts, greenhouses, modular exhibition elements, etc.

**Also belong here:**

- *manufacture of containers for storing communication equipment*

**Does not belong here:**

*Assembly and installation of prefabricated metal buildings on site, see 41201*

**25119** Manufacture of other metal structures and parts of structures

- manufacture of metal frameworks or skeletons for construction and parts thereof
- manufacture of industrial frameworks in metal (frameworks for blast furnaces, lifting and handling equipment, etc.)
- manufacture of iron or steel bridges and bridge sections
- manufacture of iron or steel towers and lattice masts
- manufacture of aluminium frameworks and parts thereof (e.g. bridges, bridge sections, towers, lattice masts, etc.)
- manufacture of other frameworks and parts thereof (e.g. iron, steel or aluminium plates, rods, profiles, etc.)

**Also belong here:**

- *manufacture of metal suspended ceilings*
- *manufacture of metal structures*
- *manufacture of tin roofs*
- *manufacture of sliding doors with an aluminium frame*

**Does not belong here:**

*manufacture of parts for marine or power boilers, see 25301*

*manufacture of assembled railway track fixtures, see 25991*

*manufacture of sections of ships, see 30111*

*installation of prefabricated metal structures, see 33201*

*maintenance and repair of prefabricated metal structures, see 33111*

**2512 Manufacture of doors and windows of metal**

**25121** Manufacture of doors and windows of metal

- manufacture of metal doors, windows, their frames, jambs and sills
- manufacture of metal shutters and gates
- metal room partitions for floor attachment

**Does not belong here:**

*Installation of metal door, windows, their frames, etc., see 433211*

## **252 Manufacture of tanks, reservoirs and containers of metal**

### **2521 Manufacture of central heating radiators and boilers**

- 25211** Manufacture of central heating radiators and hot-water boilers
- manufacture of non-electric central heating radiators
  - manufacture of central heating boilers and parts thereof

***Does not belong here:***

*manufacture of electrical ovens and water heaters, see 27511*

*manufacture of central heating radiators and boilers, see 33111*

### **2529 Manufacture of other tanks, reservoirs and containers of metal**

- 25291** Manufacture of other tanks, reservoirs and containers of metal
- manufacture of metal reservoirs, tanks, vats and similar containers for any liquids, of a capacity > 300 litres (including lined or heat insulated)
  - manufacture of metal containers for compressed or liquefied gas

***Does not belong here:***

*manufacture of metal casks, drums, cans, pails, boxes etc. of a kind normally used for carrying and packing of goods, of a capacity not exceeding 300 litres, see 25911, 25921*

*manufacture of transport containers, see 29201*

*manufacture of tanks (armoured military vehicles), see 30401*

*repair of metal tanks, reservoirs and containers, see 33111*

*installation of metal containers, see 33201*

## **253 Manufacture of steam generators, except central heating hot water boilers**

### **2530 Manufacture of steam generators, except central heating hot water boilers**

- 25301** Manufacture of steam generators, except central heating hot water boilers
- manufacture of steam or other vapour generators
  - manufacture of condensers, economisers, super heaters, steam collectors and accumulators and soot blowers
  - manufacture of nuclear reactors, except isotope separators
  - manufacture of parts for marine or power boilers
  - pipe system construction comprising further processing of tubes generally to make pressure pipes or pipe systems together with the associated design and construction work

***Does not belong here:***

*manufacture of central heating hot-water boilers and radiators, see 25211*

*manufacture of boiler-turbine sets, see 28111*

*manufacture of isotope separators, see 28991*

*maintenance and repair of steam generators and other steam generators, see 33111*

*maintenance and repair of auxiliary equipment for steam generators (condensers, economisers, super heaters, steam collectors and accumulators), see 33111*

*maintenance and repair of nuclear reactors, except isotope separators, 33111*

*maintenance and repair of parts for marine or power boilers, see 33111*

*installation of steam generators, see 33201*

## **254 Manufacture of weapons and ammunition**

### **2540 Manufacture of weapons and ammunition**

- 25401** Manufacture of weapons and ammunition
- manufacture of heavy weapons (artillery, mobile guns, rocket launchers, torpedo tubes, heavy machine guns)
  - manufacture of small arms (revolvers, shotguns, light machine guns)
  - manufacture of air or gas guns and pistols
  - manufacture of war ammunition
  - manufacture of hunting, sporting or protective firearms and ammunition
  - manufacture of explosive devices such as bombs, mines and torpedoes

**Does not belong here:**

*manufacture of percussion caps, detonators or signalling flares, see 20511*  
*manufacture of cutlasses, swords, bayonets etc., see 25711*  
*manufacture of armoured vehicles for the transport of banknotes or valuables, see 29101*  
*manufacture of space vehicles, see 30301*  
*manufacture of tanks and other fighting vehicles, see 30401*  
*maintenance and repair of firearms and artillery (including hunting and sporting firearms), see 30401*

**255 Forging, pressing, stamping and roll-forming of metal; powder metallurgy**

**2550 Forging, pressing, stamping and roll-forming of metal; powder metallurgy**

- 25501** Forging, pressing, stamping and roll-forming of metal; powder metallurgy
- 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 plating, anodising etc. of metals

**Does not belong here:**

*production of metal powder, see 241, 244*

**256 Treatment and coating of metals; machining**

General activities for the treatment of metal, such as plating, coating, engraving, boring, polishing, welding etc., which are typically carried out on a fee or contract basis.

**2561 Treatment and coating of metals**

- 25611** Treatment and coating of metals
- plating, anodising etc. of metals
  - heat treatment of metals
  - deburring, sandblasting, tumbling, cleaning of metals
  - colouring and engraving of metals
  - non-metallic coating of metals:
  - plasticising, enamelling, lacquering, etc.
  - hardening, buffing of metals

**Also belong here:**

– *powder coating of metals*  
– *corrosion prevention, excluding corrosion prevention for motor vehicles, see 45201*  
– *high-vacuum metallization*  
– *coating of plastic with metal (galvanizing)*

**Does not belong here:**

*activities of farriers, see 01621*  
*printing onto metals, see 18129*  
*metal coating of plastics, see 22291*  
*rolling precious metals onto base metals or other metals, see 24411, 24421, 24431, 24441*

**2562 Machining**

- 25621** Machining
- boring, turning, milling, eroding, planing, lapping, broaching, levelling, sawing, grinding, sharpening, polishing, welding, splicing, etc. of metalwork pieces
  - cutting of and writing on metals by means of laser beams
  - grinding, including polishing, of metalwork pieces
  - forging, if not part of production process
  - metal art, if not part of production process

**Also belong here:**

– tin works related to mechanic metal processing

**Does not belong here:**

*activities of farriers, see 01621*

*"while-you-wait" engraving services, see 95291*

**257 Manufacture of cutlery, tools and general hardware**

**2571 Manufacture of cutlery**

**25711** Manufacture of cutlery

- manufacture of domestic cutlery such as knives, forks, spoons, etc
- manufacture of other articles of cutlery:
  - cleavers and choppers
  - razors and razor blades
  - scissors and hair clippers
- manufacture of cutlasses, swords, bayonets, etc
- manufacture of manicure and pedicure sets and instruments (including nail files)

**Does not belong here:**

*manufacture of hollowware (pots, kettles etc.), dinnerware (bowls, platters etc.) or flatware (plates, saucers etc.), see 2599*

*manufacture of cutlery of precious metal, see 3212 repair of cutlery, see 33111*

**2572 Manufacture of locks and hinges**

**25721** Manufacture of locks and hinges

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

**Also belong here:**

*– manufacture of cremone bolts and frames with cremone bolts*

*– manufacture of automatic door closers*

**Does not belong here:**

*repair of locks and hinges, see 33111 installation of locks and hinges, see 33201*

**2573 Manufacture of tools**

**25731** Manufacture of mould tools

- manufacture of moulding boxes for metal foundry
- manufacture of mould bases, moulding patterns
- manufacture of mould tools for metal or metal carbides (including injection or compression types)
- manufacture of mould tools for glass
- manufacture of mould tools for mineral materials (including injection or compression types)
- manufacture of mould tools for rubber or plastics (excluding injection or compression types)

**Does not belong here:**

*manufacture of ingot moulds and ladles for metallurgy and metal foundries, see 28911*

**25739** Manufacture of other tools

- manufacture of knives and cutting blades for machines or for mechanical appliances
- manufacture of hand tools (pliers, screwdrivers, rasps, files, wrenches, etc.)
- manufacture of non–power–driven agricultural hand tools (e.g. spades, shovels, cradles, sickles, secateur type scissors, forks, rakes, etc.)
- manufacture of saws and saw blades, including circular saw blades and chainsaw blades
- manufacture of interchangeable tools for hand tools, whether or not power–operated, or for machine tools (e.g. drills, punches, milling cutters, etc.)
- manufacture of press tools
- manufacture of blacksmiths' tools (e.g. forges, anvils, etc.)
- manufacture of vices, clamps

***Does not belong here:***

*manufacture of power–driven hand tools, see 28241*

**259 Manufacture of other fabricated metal products**

This group includes the manufacture of a variety of metal products, such as cans and buckets; nails, bolts and nuts; metal household articles; metal fixtures; ships propellers and anchors; assembled railway track fixtures etc. for a variety of household and industrial uses.

**2591 Manufacture of steel drums and similar containers**

**25911** Manufacture of steel drums and similar containers

- manufacture of iron and steel containers of a capacity of ≤ 300 litres
- manufacture of buckets, cans, boxes and casks

***Does not belong here:***

*manufacture of tanks and reservoirs of a capacity of ≤ 300 litres, see 25291*

*repair of steel casks and containers, see 33111*

*installation of steel casks and containers, 33201*

**2592 Manufacture of light metal packaging**

**25921** Manufacture of light metal packaging

- manufacture of tins and cans for food products, collapsible tubes and boxes
- manufacture of metallic closures (e.g. caps, stoppers, lids)

**2593 Manufacture of wire products, chain and springs**

**25931** Manufacture of wire products, chain and springs

- manufacture of metal cable, plaited bands and similar articles
- manufacture of uninsulated metal cable or insulated cable not capable of being used as a conductor of electricity
- manufacture of coated or cored wire
- manufacture of articles made of wire (barbed wire, wire fencing, grill, netting, cloth, etc.)
- coated electrodes for electric arc–welding
- manufacture of nails and pins
- manufacture of springs, except watch springs (e.g. leaf springs, helical springs, torsion bar springs, leaves for springs)
- manufacture of chain, except power transmission chain

***Also belong here:***

*– manufacture of pocket spring blocks*

***Does not belong here:***

*manufacture of clock or watch springs, see 26521*

*manufacture of wire and cable for electricity transmission, see 27321*

*manufacture of power transmission chain, see 28151*

**2594 Manufacture of fasteners and screw machine products**

**25941** Manufacture of fasteners and screw machine products

- manufacture of rivets, washers and similar non–threaded products
- manufacture of bolts, screws, nuts and similar threaded products

**Does not belong here:**

*Manufacture of springs and chains, see 25931*

**2599 Manufacture of other fabricated metal products n.e.c.**

**25991** Manufacture of other fabricated metal products n.e.c.

- manufacture of metal household articles:
- flatware: plates, saucers, etc.
- hollowware: pots, kettles, etc
- dinnerware: - bowls, platters, etc.
- saucepans, frying pans and other non-electrical utensils for use at the table or in the kitchen
- small hand-operated kitchen appliances and accessories
- metal scouring pads
- manufacture of building components of zinc (e.g. gutters, roof capping, baths, sinks, washbasins and similar articles)
- manufacture of metal goods for office use, except furniture (e.g. paper boxes and trays, pencil boxes, stamp stands, components of binders and files)
- manufacture of safes, strongboxes, armoured doors, etc.
- manufacture of various metal articles:
- ship propellers and blades thereof- anchors
- assembled railway track fixtures
- bells, statuettes, frames, base metal mirrors
- clasps, buckles, hooks
- metal ladders and steps
- metal signs, including road signs, name-plates, plates, letters, numbers
- small animal and bird cages, wire baskets
- non-mechanical ventilators
- sieves and other perforated products of perforated thin sheets used to filter water at the entrance to drains
- manufacture of foil bags
- manufacture of permanent metallic magnets
- manufacture of metal vacuum jugs and bottles
- manufacture of metal badges and metal military insignia
- manufacture of metal hair curlers, metal umbrella handles and frames, combs

**Also belong here:**

- *manufacture of gutters, metal gates, and tin rain pipes*
- *manufacture of metal handrails*
- *manufacture of metal door handles*
- *assembly of safety signs*

**Does not belong here:**

*manufacture of swords, bayonets, see 25711*

*manufacture of shopping carts, see 30991*

*manufacture of metal furniture, see 31011, 31021, 31091*

*manufacture of sports goods, see 32301*

*manufacture of games and toys, see 32401*

*manufacture of safety headgear and other personal protective equipment of metal, see 32991*

**26 Manufacture of computer, electronic and optical products**

Manufacture of computers, computer peripherals, communications equipment, and similar electronic products, as well as the manufacture of components for such products. Production processes of this division are characterised by the design and use of integrated circuits and the application of highly specialised miniaturisation technologies.

The division also contains the manufacture of consumer electronics, measuring, testing and navigating equipment, irradiation, electromedical and electrotherapeutic equipment, optical instruments and equipment, and the manufacture of magnetic and optical media.

**261 Manufacture of electronic components and boards**

**2611 Manufacture of electronic components**

**26111** Manufacture of electronic components

- manufacture of capacitors, electronic
- manufacture of resistors, electronic
- manufacture of microprocessors
- manufacture of electronic lamps
- manufacture of electronic connectors
- manufacture of bare printed circuit boards
- manufacture of integrated circuits (analogue, digital or hybrid)
- manufacture of diodes, transistors and related discrete devices
- manufacture of inductors (e.g. chokes, coils, transformers), electronic component type
- manufacture of electronic crystals and crystal assemblies
- manufacture of solenoids, switches and transducers for electronic applications
- manufacture of dice or wafers, semi-conductor, finished or semi-finished
- manufacture of display components (plasma, polymer, LCD)
- manufacture of light emitting diodes (LED)
- manufacture of printer cables, monitor cables, USB cables, connectors, etc.
- manufacture of stones for styli

***Does not belong here:***

*printing of smart cards, see 18129*

*manufacture of computer and television displays, see 26201, 26401*

*manufacture of modems (carrier equipment), see 26301*

*manufacture of X-ray tubes and similar irradiation devices, see 26601*

*manufacture of optical equipment and instruments, see 26701*

*manufacture of similar devices for electrical applications, see division 27*

*manufacture of fluorescent ballasts, see 27111*

*manufacture of electrical relays, see 27121*

*manufacture of electrical wiring devices, see 27331*

*manufacture of complete equipment is classified elsewhere based on complete equipment classification*

**2612 Manufacture of loaded electronic boards**

**26121** Manufacture of loaded electronic boards

- manufacture of loaded printed circuit boards
- loading of components onto printed circuit boards
- manufacture of interface cards (e.g. sound, video, controllers, network, modems)
- manufacture of smart cards

***Does not belong here:***

*printing of smart cards, see 18129*

*manufacture of bare printed circuit boards, see 26111*

**262 Manufacture of computers and peripheral equipment**

**2620 Manufacture of computers and peripheral equipment**

**26201** Manufacture of computers and peripheral equipment

Manufacture and/or assembly of electronic computers, such as mainframes, desktop computers, laptops and computer servers; and computer peripheral equipment, such as storage devices and input/output devices (printers, monitors, keyboards).

Computers can be analogue, digital, or hybrid. Digital computers, the most common type, are devices that do all of the following: (1) store the processing program or programs and the data immediately necessary for the execution of the program, (2) can be freely programmed in accordance with the requirements of the user, (3) perform arithmetical computations specified by the user and (4) execute, without human intervention, a processing program that requires the computer to modify its execution by logical decision during the processing run.

Analogue computers are capable of simulating mathematical models and comprise at least analogue control and programming elements.

- manufacture of desktop computers
- manufacture of laptop computers
- manufacture of main frame computers
- manufacture of hand-held computers (e.g. PDA)- manufacture of magnetic disk drives, flash drives and other storage devices
- manufacture of optical (e.g. CD-RW, CD-ROM, DVD-ROM, DVD-RW) disk drives
- manufacture of printers
- manufacture of monitors
- manufacture of keyboards
- manufacture of all types of mice, joysticks, and trackball accessories
- manufacture of dedicated computer terminals
- manufacture of computer servers
- manufacture of scanners, including bar code scanners
- manufacture of smart card readers
- manufacture of virtual reality helmets
- manufacture of computer projectors (video beamers)
- manufacture of computer terminals, like automatic teller machines (ATMs), point-of-sale (POS) terminals, not mechanically operated
- manufacture of multi-function office equipment performing two or more of following functions: printing, scanning, copying, faxing

**Also belong here:**

- *assembling and mounting of computers by the manufacturer on the spot*
- *manufacture of cash machines/cash registers/ATMs*

**Does not belong here:**

*reproduction of recorded media (computer media, sound, video, etc.), see 18201*

*manufacture of electronic components and electronic assemblies used in computers and peripherals, see 261*

*manufacture of internal/external computer modems, see 26121*

*manufacture of interface cards, modules and assemblies, see 26121*

*manufacture of loaded electronic boards, see 26121*

*manufacture of modems, carrier equipment, see 26301*

*manufacture of digital communication switches, data communications equipment (e.g. bridges, routers, gateways), see 2630*

*manufacture of consumer electronic devices, such as CD players and DVD players, see 26401*

*manufacture of television monitors and displays, see 26401*

*manufacture of video game consoles, see 26401*

*manufacture of blank optical and magnetic media for use with computers or other devices, see 26801*

**263 Manufacture of communication equipment**

**2630 Manufacture of communication equipment**

**26301 Manufacture of communication equipment**



Manufacture of telephone and data communications equipment used to move signals electronically over wires or through the air such as radio and television broadcast and wireless communications equipment.

- manufacture of central office switching equipment
- manufacture of private branch exchange (PBX) equipment
- manufacture of cordless telephones
- manufacture of telephone and facsimile equipment, including telephone answering machines
- manufacture of data communications equipment, such as bridges, routers, and gateways
- manufacture of modems and communication devices
- manufacture of cellular phones and pagers
- manufacture of mobile communication equipment
- manufacture of transmitting and receiving antenna
- manufacture of cable television equipment
- manufacture of radio and television studio and broadcasting equipment, including television cameras
- manufacture of radio and television transmitters
- manufacture of communication devices using infrared signal (e.g. remote controls)
- manufacture of burglar and fire alarm systems, sending signals to a control station

**Also belong here:**

- *manufacture of WIFI equipment*

**Does not belong here:**

*manufacture of electronic components and subassemblies used in communications equipment, including internal/external computer modems, see 26121*

*manufacture of loaded electronic boards, see 26121*

*manufacture of computers and computer peripheral equipment, see 26201*

*manufacture of consumer audio and video equipment, see 26401*

*manufacture of GPS devices, see 26511*

*manufacture of electronic scoreboards, see 27901*

*manufacture of traffic lights, see 27901*

*repair of communications equipment, see 95121*

## **264 Manufacture of consumer electronics**

### **2640 Manufacture of consumer electronics**

#### **26401 Manufacture of consumer electronics**

Manufacture of electronic audio and video equipment for home entertainment, motor vehicle, public address systems and musical instrument amplification.

- manufacture of video cassette recorders and duplicating equipment (e.g. video tape recorders)
- manufacture of televisions, monitors and displays thereof
- manufacture of audio recording and duplicating systems
- manufacture of stereo equipment
- manufacture of radio receivers
- manufacture of speaker systems
- manufacture of amplifiers for musical instruments and public address systems
- manufacture of CD and DVD players
- manufacture of household-type video cameras
- manufacture of microphones
- manufacture of headphones (e.g. radio, stereo, computer)
- manufacture of jukeboxes
- manufacture of karaoke machines

**Also belong here:**

- *manufacture of LCD picture frames*
- *manufacture of technological crop production systems*

**Does not belong here:**

*reproduction of recorded media (computer media, sound, video, etc.), see 182*  
*manufacture of computer peripheral devices and computer monitors, see 26201*  
*manufacture of telephone answering machines, see 26301*  
*manufacture of paging equipment, see 26301*  
*manufacture of remote control devices (radio and infrared), see 26301*  
*manufacture of broadcast studio equipment such as reproduction equipment, transmitting and receiving antennas, commercial video cameras, see 26301*  
*manufacture of antennas, see 2630*  
*manufacture of digital cameras, see 26701*  
*manufacture of electronic games with fixed (non-replaceable) software, see 32401*

**265 Manufacture of instruments and appliances for measuring, testing and navigation; watches and clocks**

Manufacture of measuring, testing, and navigating equipment, including time measuring instruments (e.g. clocks, etc.) used for industrial and non-industrial purposes.

**2651 Manufacture of instruments and appliances for measuring, testing and navigation**

**26511** Manufacture of instruments and appliances for measuring, testing and navigation

Manufacture of the following instruments and equipment: search, detection, navigation, guidance, aeronautical, and nautical systems and instruments; automatic controls and regulators for applications, such as heating, air-conditioning, refrigeration and appliances; instruments and devices for measuring, displaying, indicating, recording, transmitting, and controlling temperature, humidity, pressure, vacuum, combustion, flow, level, viscosity, density, acidity, concentration, and rotation; totalising (i.e., registering) fluid meters and counting devices; instruments for measuring and testing the characteristics of electricity and electrical signals; instruments and instrumentation systems for laboratory analysis of the chemical or physical composition or concentration of samples of solid, fluid, gaseous, or composite material; other measuring and testing instruments and parts thereof. The manufacture of non-electric measuring, testing and navigating equipment (except simple mechanical tools) is also included here.

- manufacture of instruments and appliances for aeronautical or space navigation and direction finding compasses
- manufacture of automotive emissions testing equipment
- manufacture of meteorological instruments; manufacture of physical properties testing and inspection equipment; manufacture of polygraph machines
- manufacture of radiation detection and monitoring instruments
- manufacture of surveying instruments
- manufacture of thermometers liquid-in-glass and bimetal types (except medical)
- manufacture of psychrometers; manufacture of hydronic limit controls
- manufacture of flame and burner control; manufacture of spectrometers
- manufacture of pneumatic gauges
- manufacture of consumption meters (e.g., water, gas, electricity)
- manufacture of flow meters and counting devices
- manufacture of tally counters
- manufacture of mine detectors, pulse (signal) generators; metal detectors
- manufacture of search, detection, navigation, aeronautical, and nautical equipment, including sonobuoys
- manufacture of radar equipment; manufacture of GPS devices
- manufacture of environmental controls and automatic controls for appliances
- manufacture of measuring and recording equipment (e.g. flight recorders)
- manufacture of motion detectors; manufacture of radars
- manufacture of laboratory analytical instruments (e.g. blood analysis equipment)
- manufacture of laboratory scales, balances, incubators, and miscellaneous laboratory apparatus for measuring, testing, etc.
- manufacture of microscopes (except optical) and parts thereof

**Also belong here:**

- manufacture of microscopes and parts thereof
- manufacture of aerospace or space navigation instruments and equipment

**Does not belong here:**

- manufacture of telephone answering machines, see 26301
- manufacture of irradiation equipment, see 26601
- manufacture of optical positioning equipment, see 26701
- manufacture of dictating machines, see 28231
- manufacture of weighing machinery (other than sensitive laboratory balances), levels, tape measures etc., see 28291
- manufacture of medical thermometers, see 32501
- installation of industrial process control equipment, see 33201

**2652 Manufacture of watches and clocks**

**26521** Manufacture of watches and clocks

- manufacture of watches and clocks of all kinds, including instrument panel clocks
- manufacture of time-recording equipment and equipment for measuring, recording and otherwise displaying intervals of time with a watch or clock movement or with synchronous motor
- parking meters
- time clocks
- time/date stamps
- process timers
- manufacture of time switches and other releases with a watch or clock movement or with synchronous motor (e.g. time locks)
- manufacture of components for clocks and watches:
- movements of all kinds for watches and clocks
- springs, jewels, dials, hands, plates, bridges and other parts
- watch and clock cases and housings of all materials

**Does not belong here:**

- manufacture of non-metal watch bands (textile, leather, plastic), see 1512
- manufacture of watch bands of precious metal, see 32121
- manufacture of watch bands of non-precious metal, see 32131

**266 Manufacture of irradiation, electromedical and electrotherapeutic equipment**

**2660 Manufacture of irradiation, electromedical and electrotherapeutic equipment**

**26601** Manufacture of irradiation, electromedical and electrotherapeutic equipment

- manufacture of irradiation apparatus and tubes (e.g. industrial, medical diagnostic, medical therapeutic, research, scientific): beta-, gamma, X-ray or other radiation equipment
- manufacture of CT scanners
- manufacture of PET scanners
- manufacture of magnetic resonance imaging (MRI) equipment
- manufacture of medical ultrasound equipment
- manufacture of electrocardiographs
- manufacture of electromedical endoscopic equipment
- manufacture of medical laser equipment
- manufacture of pacemakers
- manufacture of hearing aids
- manufacture of food and milk irradiation equipment

**Does not belong here:**

- manufacture of tanning beds, see 28991

**267 Manufacture of optical instruments and photographic equipment**

**2670 Manufacture of optical instruments and photographic equipment**

- 26701** Manufacture of optical instruments and photographic equipment  
Manufacture of optical instruments and lenses, such as binoculars, microscopes (except electron, proton), telescopes, prisms and lenses (except ophthalmic). The coating or polishing of lenses (except ophthalmic); the mounting of lenses (except ophthalmic) and the manufacture of photographic equipment such as cameras and light meters.
- manufacture of optical mirrors
  - manufacture of optical gun sighting equipment
  - manufacture of optical positioning equipment
  - manufacture of optical magnifying instruments
  - manufacture of optical machinist's precision tools
  - manufacture of optical comparators
  - manufacture of film cameras and digital cameras
  - manufacture of motion picture and slide projectors
  - manufacture of overhead transparency projectors
  - manufacture of optical measuring and checking devices and instruments (e.g. fire control equipment, photographic light meters, range finders)
  - manufacture of lenses, optical microscopes, binoculars and telescopes
  - manufacture of laser assemblies

***Does not belong here:***

*manufacture of computer projectors, see 26201*  
*manufacture of commercial TV and video cameras, see 26301*  
*manufacture of household-type video cameras, see 26401*  
*manufacture of complete equipment using laser components, see manufacturing class by type of machinery (e.g. medical laser equipment), see 26601*  
*manufacture of photocopy machinery, see 28231*  
*manufacture of ophthalmic goods, see 32502*

**268** **Manufacture of magnetic and optical media**

**2680** **Manufacture of magnetic and optical media**

- 26801** Manufacture of magnetic and optical media
- manufacture of blank magnetic audio and video tapes
  - manufacture of blank magnetic audio and video cassettes
  - manufacture of blank diskettes
  - manufacture of blank optical discs
  - manufacture of hard drive media
  - manufacture of magnetic stripe cards

***Does not belong here:***

*reproduction of recorded media (computer media, sound, video, etc.), see 182*

**27** **Manufacture of electrical equipment**

Manufacture of products that generate, distribute and use electrical power; manufacture of electrical lighting, signalling equipment and electric household appliances.  
This division excludes the manufacture of electronic products (see division 26).

**271** **Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus**

Manufacture of power, distribution and specialty transformers; electric motors, generators, and motor generator sets.

**2711** **Manufacture of electric motors, generators and transformers**

- 27111** Manufacture of electric motors, generators and transformers

- Manufacture of all electric motors and transformers: AC, DC and AC/DC.
- manufacture of electric motors (except internal combustion engine starting motors)
  - manufacture of distribution transformers, electric
  - manufacture of arc-welding transformers
  - manufacture of fluorescent ballasts (i.e. transformers)
  - manufacture of substation transformers for electric power distribution
  - manufacture of transmission and distribution voltage regulators
  - manufacture of power generators (except battery charging alternators for internal combustion engines)
  - manufacture of motor generator sets (except turbine generator set units)
  - rewinding of armatures on a factory basis

**Does not belong here:**

*manufacture of electronic component-type transformers and switches, see 26111*

*manufacture of electric welding and soldering equipment, see 27901*

*manufacture of solid state inverters, rectifiers and converters, see 27901*

*manufacture of turbine-generator sets, see 28111*

*manufacture of starting motors and generators for internal combustion engines, see 29311*

**2712 Manufacture of electricity distribution and control apparatus**

**27121** Manufacture of electricity distribution and control apparatus

- manufacture of power circuit breakers
- manufacture of control panels for electric power distribution
- manufacture of electrical relays
- manufacture of duct for electrical switchboard apparatus
- manufacture of electric fuses
- manufacture of power switching equipment
- manufacture of electric power switches (except pushbutton, snap, solenoid, tumbler)
- manufacture of prime mover generator sets

**Does not belong here:**

*manufacture of environmental controls and industrial process control instruments, see 26511*

*manufacture of switches for electrical circuits, such as pushbutton and snap switches, see 27331*

**272 Manufacture of batteries and accumulators**

**2720 Manufacture of batteries and accumulators**

**27201** Manufacture of batteries and accumulators

Manufacture of non-rechargeable and rechargeable batteries.

- manufacture of primary cells and primary batteries e.g. cells containing manganese dioxide, mercuric dioxide, silver oxide, etc.)
- manufacture of electric accumulators, including parts thereof (e.g. separators, containers, covers)
- manufacture of lead acid batteries
- manufacture of NiCad batteries
- manufacture of NiMH batteries
- manufacture of lithium batteries
- manufacture of dry cell batteries
- manufacture of wet cell batteries

**273 Manufacture of wiring and wiring devices**

This group includes the manufacture of current-carrying wiring devices and non current-carrying wiring devices for wiring electrical circuits regardless of material.

**2731 Manufacture of fibre optic cables**

**27311** Manufacture of fibre optic cables

- manufacture of fibre optic cable for data transmission or live transmission of images

**Also belong here:**

- manufacture of optical fibres, flakes
- manufacture of fibre optic cable

**Does not belong here:**

manufacture of glass fibres or strand, see 23141  
manufacture of optical cable sets or assemblies with connectors or other attachments, see depending on application, e.g. 26111

**2732 Manufacture of other electronic and electric wires and cables**

**27321** Manufacture of other electronic and electric wires and cables

- manufacture of insulated wire and cable, made of steel, copper, aluminium

**Also belong here:**

- manufacture of coaxial cable and coaxial electrical wiring

**Does not belong here:**

manufacture (drawing) of wire, see 24341, 24411, 24421, 24431, 24441, 24451  
manufacture of computer cables, printer cables, USB cables and similar cable sets or assemblies, see 26111  
manufacture of electrical cord sets with insulated wire and connectors, see 27901  
manufacture of cable sets, wiring harnesses and similar cable sets or assemblies for automotive applications, see 29311

**2733 Manufacture of wiring devices**

**27331** Manufacture of wiring devices

This class includes the manufacture of current-carrying and non current-carrying wiring devices for electrical circuits regardless of material.

- manufacture of current-carrying and non current-carrying wiring devices
- manufacture of bus bars, electrical conductors (except switchgear-type)
- manufacture of GFCI (ground fault circuit interrupters)
- manufacture of lamp holders
- manufacture of lightning arrestors and coils
- manufacture of switches for electrical wiring (e.g. pressure, pushbutton, snap, tumbler switches)
- manufacture of electrical outlets or sockets
- manufacture of boxes for electrical wiring (e.g. junction, outlet, switch boxes)
- manufacture of electrical conduit and fitting
- manufacture of transmission pole and line hardware
- manufacture of plastic non-current-carrying wiring devices including plastic junction boxes, face plates and similar, plastic pole line fittings and switch covers

**Does not belong here:**

manufacture of ceramic insulators, see 23431  
manufacture of electronic component-type connectors, sockets, and switches, see 26111

**274 Manufacture of electric lighting equipment**

**2740 Manufacture of electric lighting equipment**

**27401** Manufacture of electric lighting equipment

Manufacture of electric light bulbs and tubes and parts and components thereof (except glass blanks for electric light bulbs), electric lighting fixtures and lighting fixture components (except current-carrying wiring devices).

- manufacture of discharge, incandescent, fluorescent, ultra-violet, infra-red etc. lamps, fixtures and bulbs
- manufacture of ceiling lighting fixtures
- manufacture of chandeliers
- manufacture of table lamps
- manufacture of Christmas tree lighting sets
- manufacture of electric fireplace logs
- manufacture of flashlights
- manufacture of electric insect lamps
- manufacture of lanterns (e.g. carbide, electric, gas, gasoline, kerosene)
- manufacture of spotlights
- manufacture of street lighting fixtures (except traffic signals)
- manufacture of lighting equipment for transportation equipment (e.g. for motor vehicles, aircraft, boats)
- manufacture of non-electrical lighting equipment

**Does not belong here:**

*manufacture of glassware and glass parts for lighting fixtures, see 2319*

*manufacture of current-carrying wiring devices for lighting fixtures, see 2733*

*manufacture of ceiling fans or bath fans with integrated lighting fixtures, see 2751*

*manufacture of electrical signalling equipment such as traffic lights and pedestrian signalling equipment, see 27901*

*manufacture of electrical signs, see 27901*

**275 Manufacture of domestic appliances**

Manufacture of gas, liquid/solid fuel domestic appliances and small electric appliances and electric house wares, household-type fans, household-type vacuum cleaners, electric household-type floor care machines, household-type cooking appliances, household-type laundry equipment, household-type refrigerators, upright and chest freezers, and other electrical and non-electrical household appliances, such as dishwashers, water heaters, and garbage disposal units.

**2751 Manufacture of electric domestic appliances**

**27511** Manufacture of electric domestic appliances

- manufacture of domestic electric appliances:
- refrigerators
- freezers
- dishwashers
- washing and drying machines
- vacuum cleaners
- floor polishers
- waste disposers
- grinders, blenders, juice squeezers
- tin openers
- electric shavers, electric toothbrushes, and other electric personal care devices
- 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, portable
- electric ovens
- microwave ovens
- cookers, hotplates
- toasters
- coffee or tea makers
- frying pans, roasters, grills
- electric heating resistors, etc.

**Also belong here:**

- *manufacture of steam generators for health caps*

**Does not belong here:**

*manufacture of commercial and industrial refrigerators and freezers, room air-conditioners, attic fans, permanent mount space heaters, and commercial ventilation and exhaust fans, commercial-type cooking equipment; commercial-type laundry, dry-cleaning, and pressing equipment; commercial, industrial, and institutional vacuum cleaners, see division 28*  
*manufacture of household-type sewing machines, see 28941*  
*installation of central vacuum cleaning systems, 43299*

**2752 Manufacture of non-electric domestic appliances**

**27521** Manufacture of non-electric domestic appliances

- manufacture of domestic non-electric cooking and heating equipment (e.g. non-electric space heaters, cooking ranges, grates, stoves, water heaters, cooking appliances, plate warmers)

**Also belong here:**

- *manufacture of oil-stoves*

**279 Manufacture of other electrical equipment**

**2790 Manufacture of other electrical equipment**

**27901** Manufacture of other electrical equipment



Manufacture of miscellaneous electrical equipment other than motors, generators and transformers, batteries and accumulators, wires and wiring devices, lighting equipment or domestic appliances.

- manufacture of battery chargers, solid-state- manufacture of door opening and closing devices, electrical
- manufacture of electric bells
- manufacture of extension cords made from purchased insulated wire
- manufacture of ultrasonic cleaning machines (except laboratory and dental)
- manufacture of solid state inverters, rectifying apparatus, fuel cells, regulated and unregulated power supplies
- manufacture of uninterruptible power supplies (UPS)
- manufacture of surge suppressors
- manufacture of appliance cords, extension cords, and other electrical cord sets with insulated wire and connectors
- manufacture of carbon and graphite electrodes, contacts, and other electrical carbon and graphite products
- manufacture of particle accelerators
- manufacture of electrical capacitors, resistors, condensers and similar components
- manufacture of electromagnets
- manufacture of sound signals (sirens)
- manufacture of electronic scoreboards
- manufacture of electrical signs
- manufacture of electrical signalling equipment such as traffic lights and pedestrian signalling equipment
- manufacture of electrical insulators (except glass or porcelain)
- manufacture of base metal wiring conduits and accessories
- manufacture of electrical welding and soldering equipment, including hand-held soldering irons

**Also belong here:**

- *manufacture of electric outdoor advertising boxes*

**Does not belong here:**

*manufacture of porcelain electrical insulators, see 23431*  
*manufacture of carbon and graphite fibres and products (except electrodes and electrical applications), see 23991*  
*manufacture of electronic component-type rectifiers, voltage regulating integrated circuits, power converting integrated circuits, electronic capacitors, electronic resistors, and similar devices, see 26111*  
*manufacture of transformers, motors, generators, switchgear, relays and industrial controls, see 271*  
*manufacture of batteries, see 27201*  
*manufacture of communication and energy wire, current-carrying and non current-carrying wiring devices, see 273*  
*manufacture of lighting equipment, see 27401*  
*manufacture of household-type appliances, see 275*  
*manufacture of non-electrical welding and soldering equipment, see 28291*  
*manufacture of motor vehicle electrical equipment, such as generators, alternators, spark plugs, ignition wiring harnesses, power window and door systems, voltage regulators, see 29311*

**28 Manufacture of machinery and equipment n.e.c**

Manufacture of fixed and mobile or hand-held devices, regardless of whether they are designed for industrial, building and civil engineering, agricultural or home use, that act independently on materials either mechanically or thermally or perform operations on materials (such as handling, spraying, weighing or packing), including their mechanical components that produce and apply force, and any specially manufactured primary parts. Manufacture of special equipment for passenger or freight transport within demarcated premises also belongs within this division.

This division distinguishes between the manufacture of special-purpose machinery, i.e. machinery for exclusive use in an EMTAK industry or a small cluster of EMTAK industries, and general-purpose machinery, i.e. machinery that is being used in a wide range of EMTAK industries. This division also includes the manufacture of other special-purpose machinery, not covered elsewhere in the classification, whether or not used in a manufacturing process, such as fairground amusement equipment, automatic bowling alley equipment, etc.

This division excludes the manufacture of metal products for general use (division 25), associated control devices, computer equipment, measurement and testing equipment, electricity distribution and control apparatus (divisions 26 and 27) and general-purpose motor vehicles (divisions 29 and 30).

## **281 Manufacture of general-purpose machinery**

### **2811 Manufacture of engines and turbines, except aircraft, vehicle and cycle engines**

#### **28111 Manufacture of engines and turbines, except aircraft, vehicle and cycle engines**

- manufacture of internal combustion piston engines, except motor vehicle, aircraft and cycle propulsion engines:
  - marine engines
  - railway engines
- manufacture of pistons, piston rings, carburettors and such for all internal combustion engines, diesel engines, etc.
- manufacture of inlet and exhaust valves of internal combustion engines
- manufacture of turbines and parts thereof:
  - steam turbines
  - hydraulic turbines, waterwheels and regulators thereof
  - wind turbines
  - gas turbines, except turbojets or turbo propellers for aircraft propulsion
  - manufacture of boiler-turbine sets
  - manufacture of turbine-generator sets
  - manufacture of engines for industrial application

#### ***Does not belong here:***

*manufacture of electric generators (except turbine generator sets), see 27111*  
*manufacture of prime mover generator sets (except turbine generator sets), see 27111*

*manufacture of electrical equipment and components of internal combustion engines, see 29311*

*manufacture of motor vehicle, aircraft or cycle propulsion engines, see 29101, 30301, 30911*

*manufacture of turbojets and turbo propellers, see 30301*

### **2812 Manufacture of fluid power equipment**

#### **28121 Manufacture of fluid power equipment**

- manufacture of hydraulic and pneumatic components (including hydraulic pumps, hydraulic motors, hydraulic and pneumatic cylinders, hydraulic and pneumatic valves, hydraulic and pneumatic hose and fittings)
- manufacture of air preparation equipment for use in pneumatic systems
- manufacture of fluid power systems
- manufacture of hydraulic transmission equipment
- manufacture of hydrostatic transmissions

#### ***Does not belong here:***

*manufacture of compressors, see 28131*  
*manufacture of pumps for non-hydraulic applications, see 28131*  
*manufacture of valves for non-fluid power applications, see 28141*  
*manufacture of mechanical transmission equipment, see 28151*

**2813 Manufacture of other pumps and compressors**

**28131** Manufacture of other pumps and compressors

- manufacture of air or vacuum pumps, air or other gas compressors
- manufacture of pumps for liquids whether or not fitted with a measuring device (e.g. fuel and lubricating oil pumps for gas stations and garages, concrete pumps, etc.)
- manufacture of pumps designed for fitting to internal combustion engines: oil, water and fuel pumps for motor vehicles, etc.
- manufacture of hand pumps

***Does not belong here:***

*manufacture of hydraulic and pneumatic equipment, see 28121*

**2814 Manufacture of other taps and valves**

**28141** Manufacture of other taps and valves

- manufacture of industrial taps and valves, including regulating valves and intake taps
- manufacture of taps and valves for sanitary fixtures (sinks, baths, sitz baths, tanks, etc.)
- manufacture of heating taps and valves

***Does not belong here:***

*manufacture of valves of unhardened vulcanised rubber, glass or of ceramic materials, see 22191, 23191 or 23441*

*manufacture of inlet and exhaust valves of internal combustion engines, see 28111*

*manufacture of hydraulic and pneumatic valves and air preparation equipment for use in pneumatic systems, see 28121*

**2815 Manufacture of bearings, gears, gearing and driving elements**

**28151** Manufacture of bearings, gears, gearing and driving elements

- manufacture of ball and roller bearings and parts thereof (balls, needles and rollers)
- 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 flywheels and pulleys
- manufacture of clutches and shaft couplings
- manufacture of articulated link chain
- manufacture of power transmission chain

***Does not belong here:***

*manufacture of other chain, see 25931*

*manufacture of hydraulic transmission equipment, see 28121*

*manufacture of hydrostatic transmissions, see 28121*

*manufacture of (electromagnetic) clutches, see 29311*

*manufacture of sub-assemblies of power transmission equipment identifiable as parts of vehicles or aircraft, see divisions 29 and 30*

**282 Manufacture of other general-purpose machinery**

**2821 Manufacture of ovens, furnaces and furnace burners**

**28211** Manufacture of ovens, furnaces and furnace burners

- manufacture of electrical and other industrial and laboratory furnaces and ovens, including incinerators
- manufacture of burners (furnace burners for liquid fuel, solid fuel or gas)
- manufacture of permanent mount electric space heaters, electric swimming pool heaters
- manufacture of permanent mount non-electric household heating equipment, such as solar heating, steam heating, oil heat and similar furnaces and heating equipment)
- manufacture of electric household-type furnaces (electric forced air furnaces, heat pumps, etc.), nonelectric household forced air furnaces
- manufacture of mechanical stokers, grates, ash dischargers, etc.

**Does not belong here:**

- manufacture of household ovens, see 27511*
- manufacture of agricultural dryers, see 28931*
- manufacture of bakery ovens, see 28931*
- manufacture of dryers for wood, paper pulp, paper or paperboard, see 28991*
- manufacture of medical, surgical or laboratory sterilisers, see 32501*
- manufacture of (dental) laboratory furnaces, see 32509*
- installation of industrial furnaces and furnace burners, see 33201*
- maintenance and repair of industrial furnaces and furnace burners, see 33121*

**2822 Manufacture of lifting and handling equipment**

**28221** Manufacture of lifting and handling equipment

- manufacture of hand-operated or power-driven lifting, handling, loading or unloading machinery:
  - pulley tackle and hoists, winches, capstans and jacks, etc.
  - 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 (including hand trucks and wheelbarrows fork-lift trucks)
- mechanical manipulators and industrial robots specifically designed for lifting, handling, loading or unloading
- manufacture of conveyors, teleferics, chair-lifts, ski-draglines, etc.
- manufacture of lifts, skip hoists, escalators and moving walkways
- manufacture of pneumatic elevators and conveyors
- manufacture of rolling-mill machinery; roller tables for feeding and removing products; tilters and manipulators
- manufacture of loaders specially designed for use in agriculture
- manufacture of mechanical loaders for bulk materials- manufacture of parts of lifting and handling equipment

**Does not belong here:**

- manufacture of industrial robots for multiple uses, see 28991*
- manufacture of continuous-action elevators and conveyors for underground use, see 2891*
- manufacture of mechanical shovels, excavators and shovel loaders, see 28921*
- manufacture of floating cranes, railway cranes, crane-lorries, see 30112, 30201*
- installation of lifts and elevators, see 43299*
- installation of lifting and handling equipment, see 33201*
- maintenance and repair of lifting and handling equipment, see 33121*

**2823 Manufacture of office machinery and equipment (except computers and peripheral equipment)**

**28231** Manufacture of office machinery and equipment (except computers and peripheral equipment)

- manufacture of calculating machines
- manufacture of adding machines, cash registers
- manufacture of calculators, electronic or not
- manufacture of postage meters, mail handling machines (envelope stuffing, sealing and addressing machinery; opening, sorting, scanning), collating machinery
- manufacture of typewriters
- manufacture of stenography machines; manufacture of office-type binding equipment (i.e. plastic or tape binding)
- manufacture of cheque writing machines
- manufacture of coin counting and coin wrapping machinery
- manufacture of pencil sharpeners
- manufacture of staplers and staple removers
- manufacture of voting machines
- manufacture of tape dispensers
- manufacture of hole punches
- manufacture of cash registers, mechanically operated
- manufacture of photocopy machines
- manufacture of toner cartridges
- manufacture of blackboards; white boards and marker boards
- manufacture of dictating machines

***Does not belong here:***

*manufacture of computers and peripheral equipment, see 26201*  
*installation of office machinery and equipment, see 33201*

**2824 Manufacture of power-driven hand tools**

**28241** Manufacture of power-driven hand tools

- manufacture of hand tools, with self-contained electric or non-electric motor or pneumatic drive:
  - circular or reciprocating saws
  - drills and hammer drills- hand held power sanders
  - pneumatic nailers
  - pneumatic rivet guns
  - power actuated nailers
  - buffers
  - routers
  - grinders
  - hedge trimmers and lawn edge cutters
  - staplers
  - planers
  - vices and tweezers
  - impact wrenches

***Does not belong here:***

*manufacture of interchangeable tools for hand tools, see 25739*  
*manufacture of electrical hand held soldering and welding equipment, see 27901*

**2825 Manufacture of non-domestic cooling and ventilation equipment**

**28251** Manufacture of non-domestic cooling and ventilation equipment

- manufacture of refrigerating or freezing industrial equipment, including assemblies of components
- refrigerated display cabinets
- refrigerating and deep freezing equipment
- manufacture of air-conditioning machines, including for motor vehicles
- manufacture of non-domestic fans
- manufacture of heat exchangers
- manufacture of heat pumps
- manufacture of machinery for liquefying air or gas
- manufacture of attic ventilation fans (gable fans, roof ventilators, etc.)

***Does not belong here:***

*manufacture of domestic refrigerating or freezing equipment, see 27511*  
*manufacture of domestic fans, see 27511*  
*installation of industrial refrigerating or freezing equipment, see 33201*  
*maintenance and repair of industrial refrigerating and freezing equipment, see 33121*

**2829 Manufacture of other general-purpose machinery n.e.c.**

**28291** Manufacture of other general-purpose machinery n.e.c.

- manufacture of weighing machinery, except sensitive laboratory balances (e.g. household and shop scales, platform scales, weighbridges, scales for continuous weighing, weights, etc.)
- manufacture of filtering or purifying machinery and apparatus for liquids
- manufacture of air, oil and fuel filters for internal combustion engines
- manufacture of equipment for projecting, dispersing or spraying liquids or powders (e.g. spray guns, fire extinguishers, sandblasting machines, steam cleaning machines, etc.)
- manufacture of packing and wrapping machinery (e.g. 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 (except for metal and glass)
- manufacture of centrifuges (except cream separators and clothes dryers)
- manufacture of gaskets and similar joints made of a combination of materials or layers of the same material
- manufacture of automatic goods vending machines
- manufacture of levels, tape measures and similar hand tools, machinists' precision tools (except optical)
- manufacture of non-electrical welding and soldering equipment
- manufacture of cooling towers and similar for direct cooling by means of re-circulated water

***Does not belong here:***

*manufacture of sensitive (laboratory-type) balances, see 26511*  
*manufacture of domestic refrigerating or freezing equipment, see 27511*  
*manufacture of domestic fans, see 27511*  
*manufacture of electrical welding and soldering equipment, see 27901*  
*manufacture of agricultural spraying machinery, see 28301*  
*manufacture of metal or glass rolling machinery and cylinders thereof, see 28911, 28991*  
*manufacture of agricultural dryers, see 2893*  
*manufacture of machinery for filtering or purifying food, see 28931*  
*manufacture of cream separators, see 28931*  
*manufacture of commercial clothes dryers, see 28941*  
*manufacture of textile printing machinery, see 28941*

**283 Manufacture of agricultural and forestry machinery**

**2830 Manufacture of agricultural and forestry machinery**

**28301** Manufacture of agricultural and forestry machinery

- manufacture of tractors used in agriculture and forestry
- manufacture of walking (pedestrian-controlled) tractors
- manufacture of mowers, including lawnmowers
- manufacture of agricultural self-loading or self-unloading trailers or semi-trailers
- manufacture of agricultural machinery for soil preparation, planting or fertilising (e.g. ploughs, manure spreaders, seeders, scarifiers, harrows, etc.)
- manufacture of harvesting or threshing machinery
- manufacture of milking machines
- manufacture of spraying machinery for agricultural use
- manufacture of diverse agricultural machinery:
  - poultry-keeping machinery, bee-keeping machinery, equipment for preparing fodder, etc.
  - machines for cleaning, sorting or grading eggs, fruit, etc.

**Does not belong here:**

- manufacture of non-power-driven agricultural hand tools, see 25739*
- manufacture of conveyors for farm use, see 28221*
- manufacture of power-driven hand tools, see 28241*
- manufacture of cream separators, see 28931*
- manufacture of machinery to clean, sort or grade seed, grain or dried leguminous vegetables, see 28931*
- manufacture of road tractors for semi-trailers, see 29101*
- manufacture of road trailers or semi-trailers, see 29202*
- installation of agricultural and forestry machinery, see 33201*
- maintenance and repair of agricultural and forestry machinery, see 95221*

**284 Manufacture of metal forming machinery and machine tools**

Manufacture of metal forming machinery and machine tools, e.g. manufacture of machine tools for working metals and other materials (wood, bone, stone, hard rubber, hard plastics, cold glass etc.), including those using a laser beam, ultrasonic waves, plasma arc, magnetic pulse etc.

**2841 Manufacture of metal forming machinery**

**28411** Manufacture of metal forming machinery

- manufacture of machine tools for working metals, including those using a laser beam, ultrasonic waves, plasma arc, magnetic pulse, etc.
- manufacture of machine tools for turning, drilling, milling, grinding, planing, boring, shaping, etc.
- manufacture of stamping or pressing machine tools
- manufacture of punch presses, hydraulic presses, hydraulic brakes, drop hammers, forging machines, etc.
- manufacture of draw-benches, thread rollers or machines for working wires

**Does not belong here:**

- manufacture of interchangeable tools, see 25739*
- manufacture of electrical welding and soldering machines, see 27901*
- repair of metal forming machinery, see 33121*
- installation of metal forming machinery, see 33201*

**2849 Manufacture of other machine tools**

**28491** Manufacture of other machine tools

- manufacture of machine tools for working wood, bone, stone, hard rubber, hard plastics, cold glass etc., including those using a laser beam, ultrasonic waves, plasma arc, magnetic pulse, etc.
- manufacture of work holders for machine tools
- manufacture of dividing heads and other special attachments for machine tools
- manufacture of stationary machines for nailing, stapling, gluing or otherwise assembling wood, cork, bone, hard rubber or plastics, etc.
- manufacture of stationary rotary or rotary percussion drills, filing machines, riveters, sheet metal cutters, etc.
- manufacture of presses for the manufacture of particle board and the like
- manufacture of electroplating machinery
- manufacture of parts and accessories for the machine tools listed

**Also belong here:**

– manufacture of galvanizing equipment

**Does not belong here:**

manufacture of interchangeable tools for machine tools (drills, punches, dies, taps, milling cutters, turning tools, saw blades, cutting knives etc.), see 25739

manufacture of electric hand held soldering irons and soldering guns, see 27901

manufacture of power-driven hand tools, see 28241

manufacture of machinery used in metal mills or foundries, see 28911

manufacture of machinery for mining and quarrying, see 28921

repair of machine tools, see 33121

installation of machine tools, see 33201

**289 Manufacture of other special-purpose machinery**

This group includes the manufacture of machinery specific for a few industries (e.g. food manufacturing or textile manufacturing) or a small cluster of industries and manufacture of machinery specific for other industries, such as aircraft launching gear or amusement park equipment.

**2891 Manufacture of machinery for metallurgy**

**28911** Manufacture of machinery for metallurgy

– manufacture of machinery and equipment for metallurgy and metal foundries (e.g. converters, ingot moulds, ladles, casting machines)

– manufacture of metal-rolling mills and rolls for such mills

**Does not belong here:**

manufacture of draw-benches, see 28411

manufacture of moulding boxes and moulds (except ingot moulds), see 25731

manufacture of machines for forming foundry moulds, see 28999

repair of machinery for metallurgy, see 33121

installation of machinery for metallurgy, see 33201

**2892 Manufacture of machinery for mining, quarrying and construction**

**28921** Manufacture of machinery for mining, quarrying and construction

– manufacture of continuous-action elevators and conveyors for underground use

– manufacture of boring, cutting, sinking and tunnelling machinery (whether or not for underground use)

– manufacture of machinery for treating minerals by screening, sorting, separating, washing, crushing, etc.

– manufacture of concrete and mortar mixers

– manufacture of earth-moving machinery:

– bulldozers, angle-dozers, graders, scrapers, levellers, mechanical shovels, shovel loaders, etc.

– manufacture of pile drivers and pile extractors, mortar spreaders, bitumen spreaders, concrete surfacing machinery, etc.

– manufacture of track laying tractors and tractors used in construction or mining

– manufacture of snow-ploughs, snow-blowers and snow tractors

– manufacture of bulldozer and angle-dozer blades

– manufacture of off-road dumping trucks

**Does not belong here:**

manufacture of lifting and handling equipment, see 28221

manufacture of other tractors, see 28301, 29101

manufacture of machine tools for working stone, including machines for splitting or clearing stone, see 28491

manufacture of concrete-mixer lorries, see 29101

repair of machinery for mining, quarrying and construction, see 33121

installation machinery for mining, quarrying and construction, see 33201

**2893 Manufacture of machinery for food, beverage and tobacco processing**

**28931** Manufacture of machinery for food, beverage and tobacco processing



- manufacture of agricultural dryers
- manufacture of machinery for the dairy industry:
  - cream separators
  - milk processing machinery (e.g. homogenisers)
  - milk converting machinery (e.g. butter chums, butter workers and moulding machines)
  - cheese-making machines (e.g. homogenisers, moulders, presses, etc.)
- manufacture of machinery for the grain milling industry:
  - machinery to clean, sort or grade seeds, grain or dried leguminous vegetables (winnowers, sieving belts, separators, grain brushing machines, etc.)
  - machinery to produce flour and meal etc. (grinding mills, crushing mills, sifters, feeders, bran cleaners, blenders, rice hullers, pea splitters, etc.)
- manufacture of presses, crushers, etc. used to make wine, cider, fruit juices, etc.
- manufacture of machinery for the bakery industry or for making macaroni, spaghetti or similar products:
  - bakery ovens, dough mixers, dough-dividers, moulders, slicers, cake depositing machines, etc.
- manufacture of machines and equipment to process diverse foods:
  - machinery to make confectionery, cocoa or chocolate; to manufacture sugar; for breweries; to process meat or poultry, to prepare fish, shellfish or other seafood; to prepare fruit, nuts or vegetables, etc.
  - machinery for filtering and purifying
  - other machinery for the industrial preparation or manufacture of food or beverages
- manufacture of machinery for the extraction or preparation of animal or vegetable fats or oils
- manufacture of machinery for the preparation of tobacco and for the making of cigarettes or cigars, or for pipe or chewing tobacco or snuff
- manufacture of machinery for the preparation of food in hotels and restaurants

***Does not belong here:***

*manufacture of food and milk irradiation equipment, see 26601*  
*manufacture of packing, wrapping and weighing machinery, see 28291*  
*manufacture of cleaning, sorting or grading machinery for eggs, fruit or other crops (except seeds, grains and dried leguminous vegetables), see 28301*  
*repair of machinery for food, beverage and tobacco processing, see 33121*  
*installation of machinery for food, beverage and tobacco processing, see 33201*

**2894 Manufacture of machinery for textile, apparel and leather production**

**28941** Manufacture of machinery for textile, apparel and leather production

- 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, gannetters, cotton spreaders, wool scourers, wool carbonisers, 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 textile printing machinery
- 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
- commercial washing and drying machines
- dry-cleaning machines
- manufacture of sewing machines, sewing machine heads and sewing machine needles (whether or not for household use)
- manufacture of machines for producing or finishing felt or non-wovens
- manufacture of leather machines:
- machinery for preparing, tanning or working hides, skins or leather-
- machinery for making or repairing footwear or other articles of hides, skins, leather or fur skins

***Does not belong here:***

*manufacture of paper or paperboard cards for use on jacquard machines, see 17291*

*manufacture of domestic washing and drying machines, see 27511*

*manufacture of calendaring machines, see 28291*

*manufacture of machines used in bookbinding, see 28991*

*repair of machinery for textile, apparel and leather production, see 33121*

*installation of machinery for textile, apparel and leather production, see 33201*

**2895 Manufacture of machinery for paper and paperboard production**

**28951** Manufacture of machinery for paper and paperboard production

- manufacture of machinery for making paper pulp or cellulose fibre pulp
- manufacture of paper and paperboard making machinery
- manufacture of machinery for cutting and finishing paper or paperboard
- manufacture of machinery producing articles of paper or paperboard
- manufacture of machinery for moulding articles of paper pulp, paper and paperboard

***Does not belong here:***

*maintenance and repair of machinery for paper and paperboard production, see 33121*

*installation of machinery for paper and paperboard production, see 33201*

**2896 Manufacture of plastics and rubber machinery**

**28961** Manufacture of plastics and rubber machinery

- manufacture of machinery for working soft rubber or plastics or for the manufacture of products of these materials (e.g. extruders, moulders, pneumatic tyre making or retreading machines and other machines for making a specific rubber or plastic product)

***Does not belong here:***

*maintenance and repair of machinery for working plastics and rubber, see 33121*

**2899 Manufacture of other special-purpose machinery n.e.c.**

**28991** Manufacture of other special-purpose machinery n.e.c.

- manufacture of dryers for wood, paper pulp, paper or paperboard and other materials (except for agricultural products and textiles)
- manufacture of printing and bookbinding machines and machines for activities supporting printing on a variety of materials
- manufacture of machinery for producing tiles, bricks, shaped ceramic pastes, pipes, graphite electrodes, blackboard chalk, etc.
- manufacture of semi-conductor manufacturing machinery
- manufacture of industrial robots performing multiple tasks for special purposes
- manufacture of diverse special-purpose machinery and equipment:
- machinery and equipment for manufacture of semiconductor crystals or plates, semiconductor devices, electronic integrated circuits and flat panel displays
- machines for assembling electric or electronic lamps, tubes, valves or flashbulbs, in glass envelopes
- machinery for making optical fibres and semi-products of optical fibres
- machines for production or hot-working of glass or glassware, glass fibre or yarn
- machinery or apparatus for isotopic separation
- manufacture of tyre alignment and balancing equipment; balancing equipment (except wheel balancing)
- manufacture of aircraft launching gear, aircraft carrier catapults and related equipment
- manufacture of tanning beds
- manufacture of automatic bowling alley equipment (e.g. pin-setters)
- manufacture of roundabouts, swings, shooting galleries and other fairground amusements

**Also belong here:**

- *manufacture of tanning booths*

**Does not belong here:**

- manufacture of household appliances, see 275*
- manufacture of photocopy machines etc., see 28231*
- manufacture of machinery or equipment to work hard rubber, hard plastics or cold glass, see 28491*
- manufacture of ingot moulds, see 28911*
- maintenance and repair of other special-purpose machinery n.e.c., see 33121*
- installation of other special-purpose machinery n.e.c., see 33201*

**29 Manufacture of motor vehicles, trailers and semi-trailers**

This division includes the manufacture of motor vehicles for transporting passengers or freight, manufacture of various parts and accessories, as well as the manufacture of trailers and semi-trailers.

The maintenance and repair of vehicles produced in this division are classified in 45201.

**291 Manufacture of motor vehicles**

**2910 Manufacture of motor vehicles**

**29101** Manufacture of motor vehicles

- manufacture of passenger cars
- manufacture of motor vehicles for the transport of at least ten persons
- manufacture of commercial vehicles (vans, lorries, over-the-road tractors for semi-trailers, etc.)
- manufacture of buses, trolley-buses and coaches
- manufacture of motor vehicle engines
- spark-ignition internal combustion reciprocating piston engines
- compression-ignition internal combustion piston engines (diesel or semi-diesel engines)
- manufacture of chassis for motor vehicles
- manufacture of other motor vehicles:
  - snowmobiles, golf carts, amphibious vehicles
  - fire engines, street sweepers, travelling libraries, armoured cars, etc.
  - concrete-mixer lorries, vehicles for transferring concrete mix
  - technical service vehicles
  - crane lorries
- manufacture of ATVs, go-carts and similar including race cars
- factory rebuilding of motor vehicle engines

**Also belong here:**

- *manufacture of motor vehicles*

**Does not belong here:**

- manufacture of electric motors (except starting motors), see 27111*
- manufacture of lighting equipment for motor vehicles, see 27401*
- manufacture of pistons, piston rings and carburettors, see 28111*
- manufacture of agricultural tractors, see 28301*
- manufacture of tractors used in construction or mining, see 28921*
- manufacture of off-road dumping trucks, see 28921*
- manufacture of bodies for motor vehicles, see 29201*
- manufacture of electrical parts for motor vehicles, see 29311*
- manufacture of parts and accessories for motor vehicles, see 29321*
- manufacture of tanks and other military fighting vehicles, see 30401*
- maintenance and repair of motor vehicles, see 45201*

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

**2920 Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers**

- 29201** Manufacture of bodies (coachwork) for motor vehicles
- manufacture of bodies, including cabs for motor vehicles
  - outfitting of all types of motor vehicles
  - armouring limousines for the protection of passengers
  - tuning of motor vehicles
  - adjustment of bodies for motor vehicles

**Does not belong here:**

- manufacture of parts and accessories of bodies for motor vehicles, see 29321*
- maintenance and repair of motor vehicles, see 45201*

- 29202** Manufacture of trailers, semi-trailers and containers
- installation of all types of trailers and semi-trailers,
  - manufacture of trailers and semi-trailers and parts thereof:
    - for transport of goods: trailers and semi-trailers etc.
    - tankers, removal trailers, etc.
    - for transport of passengers: trailers and semi-trailers
    - caravans, etc.
  - manufacture of containers for carriage by one or more modes of transport (including containers for transport of liquids)

**Also belong here:**

- *manufacture of garbage containers*

**Does not belong here:**

*manufacture of trailers and semi-trailers specially designed for use in agriculture, see 28301*

*manufacture of vehicles drawn by animals, see 30991*

**293 Manufacture of parts and accessories for motor vehicles**

**2931 Manufacture of electrical and electronic equipment for motor vehicles**

**29311** Manufacture of electrical and electronic equipment for motor vehicles

- manufacture of motor vehicle electrical equipment (e.g. generators, alternators, spark plugs, ignition wiring harnesses, power window and door systems, etc.)
- assembly of purchased gauges into instrument panels
- installation of voltage regulators, etc.
- manufacture of sound signalling equipment for motor vehicles
- manufacture of windscreen wipers, defrosters and demisters

**Does not belong here:**

*manufacture of batteries for vehicles, see 27201*

*manufacture of lighting equipment for motor vehicles, see 27401*

*manufacture of pumps for motor vehicles and engines, see 28131*

**2932 Manufacture of other parts and accessories for motor vehicles**

**29321** Manufacture of other parts and accessories for motor vehicles

- manufacture of brakes, gearboxes, axles, road wheels, suspension shock absorbers, radiators, silencers, exhaust pipes, catalytic converters, clutches, steering wheels, steering columns and steering boxes
- manufacture of parts and accessories of bodies for motor vehicles (e.g. safety belts, airbags, doors, bumpers)
- manufacture of car seats

**Does not belong here:**

*manufacture of tyres, see 22111*

*manufacture of rubber hoses and belts and other rubber products, see 22191*

*manufacture of pistons, piston rings and carburettors, see 28111*

*maintenance, repair and alteration of motor vehicles, see 45201*

**30 Manufacture of other transport equipment**

Division 30 includes the manufacture of transportation equipment such as ship building and boat manufacturing, the manufacture of railroad rolling stock and locomotives, air and spacecraft and the manufacture of parts thereof.

**301 Building of ships and boats**

This group includes the building of ships, boats and other floating structures for transportation of passengers or freight and other commercial purposes, as well as for sports and recreational purposes.

**3011 Building of ships and floating structures**

**30111** Building of ships

- passenger vessels, ferry boats, cargo ships, tankers, tugs etc.
- building of warships
- building of fishing boats and fish-processing factory vessels
- building of tugs and pusher crafts
- building of light-vessels, fire-service vessels, dredgers, floating cranes and other special vessels
- manufacture of sections for ships
- manufacture of ship seats
- internal supply/equip of ships (e.g. carpentry, installation of electricity and air conditioning machines, etc.)
- special color service for ships

**Also belong here:**

- *painting of hulls*

**Does not belong here:**

*manufacture of parts of vessels, other than major hull assemblies:*

*manufacture of sails, see 13929*

*manufacture of ships' propellers, see 25991*

*manufacture of iron or steel anchors, see 25991*

*manufacture of marine engines, see 28111*

*manufacture of navigational instruments, see 26511*

*manufacture of lighting equipment for ships, see 27401*

*specialised repair and maintenance of ships, see 33151*

*ship-breaking, see 38311*

*interior installation of boats, see 433*

**30112 Building of floating structures**

- building of floating or diving drilling and production platforms
- building of floating docks
- building of other floating constructions (e.g. rafts, tank, pontoons, cofferdams, gangways, buoys, beacon lights, etc.) and manufacture of sections for floating constructions

**Also belong here:**

- building of floating saunas

**Does not belong here:**

*manufacture of amphibious motor vehicles, see 29101*

*manufacture of inflatable pleasure boats and rafts, see 30121*

*specialised repair and maintenance of floating constructions, see 33151*

*interior installation of boats, see 433*

**3012 Building of pleasure and sporting boats**

**30121 Building of pleasure and sporting boats**

- building of sailboats with or without auxiliary motor
- building of motor boats
- building of recreation-type hovercraft
- manufacture of personal watercraft
- manufacture of inflatable boats and rafts
- manufacture of other pleasure and sporting boats (e.g. canoes, kayaks, rowing boats, skiffs, etc.)

**Does not belong here:**

*manufacture of sails, see 13929*

*manufacture of iron or steel anchors, see 25991*

*manufacture of marine engines, see 28111*

*manufacture of sailboards and surfboards, see 32301*

*maintenance and repair of pleasure boats, see 33151*

**302 Manufacture of railway locomotives and rolling stock**

**3020 Manufacture of railway locomotives and rolling stock**

**30201 Manufacture of railway locomotives and rolling stock**

- manufacture of electric, diesel, steam and other rail locomotives
- manufacture of self-propelled railway or tramway coaches, vans and trucks, maintenance or service vehicles
- manufacture of railway or tramway rolling stock, not self-propelled:
  - passenger coaches, goods vans, tank wagons, self-discharging vans and wagons, workshop vans, crane vans, tenders etc.
  - manufacture of specialised 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.
    - manufacture of mining locomotives and mining rail cars
    - manufacture of mechanical and electromechanical signalling, safety and traffic control equipment for railways, tramways, inland waterways, roads, parking facilities, airfields etc
    - manufacture of railway car seats

**Does not belong here:**

*manufacture of steel unassembled rails, see 24101*

*manufacture of assembled railway track fixtures, see 25991*

*manufacture of electric motors, see 27111*

*manufacture of electrical signalling, safety or traffic-control equipment, see 27901*

*manufacture of engines and turbines, see 28111 r*

*repair and maintenance of locomotives and railway cars, see 33171*

**303 Manufacture of air and spacecraft and related machinery**

**3030 Manufacture of air and spacecraft and related machinery**

**30301** Manufacture of air and spacecraft and related machinery

– manufacture of airplanes for the transport of goods or passengers, for use by the defence forces, for sport or other purposes

– manufacture of helicopters

– manufacture of gliders

– manufacture of hang-gliders

– manufacture of dirigibles and hot air balloons

– manufacture of parts and accessories of the aircraft of this class:

– major assemblies such as fuselages, wings, doors, control surfaces, landing gear, fuel tanks, nacelles etc.

– airscrews, helicopter rotors and propelled rotor blades

– motors and engines of a kind typically found on aircraft; parts of turbojets and turboprops for aircraft

– manufacture of ground flying trainers

– manufacture of spacecraft and launch vehicles, satellites, planetary probes, orbital stations, shuttles

– manufacture of intercontinental ballistic missiles (ICBM)

– overhaul and conversion of aircraft or aircraft engines

– manufacture of aircraft seats

**Does not belong here:**

*manufacture of parachutes, see 13929*

*manufacture of military ordinance and ammunition, see 25401*

*manufacture of telecommunication equipment for satellites, see 26301*

*manufacture of aircraft instrumentation and aeronautical instruments, see 26511*

*manufacture of air navigation systems, see 26511*

*manufacture of lighting equipment for aircraft, see 27401*

*manufacture of ignition parts and other electrical parts for internal combustion engines, see 27901*

*manufacture of pistons, piston rings and carburettors, see 28111*

*manufacture of aircraft launching gear, aircraft carrier catapults and related equipment, see 28991*

*repair and maintenance of aircrafts, see 33161*

**304 Manufacture of military fighting vehicles**

**3040 Manufacture of military fighting vehicles**

**30401** Manufacture of military fighting vehicles

– manufacture of tanks

– manufacture of armoured amphibious military vehicles

– manufacture of other military fighting vehicles

**Also belong here:**

– *conservation and restoration of tanks and other military vehicles*

**Does not belong here:**

*manufacture of weapons and ammunitions, see 25401*

*repair and maintenance of military fighting vehicles, see 30401*

**309 Manufacture of transport equipment n.e.c.**

**3091** Manufacture of motorcycles

- 30911** Manufacture of motorcycles  
– manufacture of motorcycles, mopeds and cycles fitted with an auxiliary engine  
– manufacture of engines for motorcycles  
– manufacture of sidecars  
– manufacture of parts and accessories for motorcycles

***Does not belong here:***

*manufacture of bicycles, see 30921*  
*manufacture of invalid carriages, see 30921*  
*repair and maintenance of motorcycles, see 45401*

**3092** **Manufacture of bicycles and invalid carriages**

- 30921** Manufacture of bicycles and invalid carriages  
– manufacture of non-motorised bicycles and other cycles, including (delivery) tricycles, tandems, children's bicycles and tricycles  
– manufacture of parts and accessories of bicycles  
– manufacture of invalid carriages with or without motor  
– manufacture of parts and accessories of invalid carriages  
– manufacture of baby carriages and parts

***Does not belong here:***

*manufacture of bicycles with auxiliary motor, see 30911*  
*manufacture of wheeled toys designed to be ridden, including plastic bicycles and tricycles, see 32401*  
*repair of bicycles, see 95291*

**3099** **Manufacture of other transport equipment n.e.c.**

- 30991** Manufacture of other transport equipment n.e.c.  
– manufacture of hand-propelled vehicles (e.g. luggage trucks, handcarts, sledges, shopping carts, etc.)  
– manufacture of vehicles drawn by animals (e.g. sulkies, donkey-carts, hearses, etc.)

***Does not belong here:***

*manufacture of works trucks (whether or not fitted with lifting or handling equipment, whether or not self-propelled), of the type used in factories, including hand trucks and wheelbarrows, see 28221*  
*manufacture of decorative restaurant carts, e.g. dessert carts, see 3101*  
*repair and maintenance of shopping carts, see 33111*

**31** **Manufacture of furniture**

Division 31 includes the manufacture of furniture and related products of any material except stone, concrete and ceramic. The processes used in the manufacture of furniture are standard methods of forming materials and assembling components, including cutting, moulding and laminating. The design of the article, for both aesthetic and functional qualities, is an important aspect of the production process.

Some of the processes used in furniture manufacturing are similar to processes that are used in other segments of manufacturing.

For example, cutting and assembly occurs in the production of wood trusses that are classified in division 16 (Manufacture of wood and wood products). Similarly, metal furniture manufacturing uses techniques that are also employed in the manufacturing of roll-formed products classified in division 25 (Manufacture of fabricated metal products). The moulding process for plastics furniture is similar to the moulding of other plastics products. However, the manufacture of plastics furniture tends to be a specialised activity.

**310** **Manufacture of furniture**

**3101** **Manufacture of office and shop furniture**

- 31011** Manufacture of office and shop furniture



- manufacture of chairs and seats for offices, workrooms, hotels, restaurants and public premises
- manufacture of chairs and seats for theatres, cinemas and the like
- manufacture of special furniture for shops (e.g. counters, display cases, shelves, etc.)
- manufacture of office furniture
- wholesale of laboratory benches, stools and laboratory furniture (e.g. cabinets and tables)
- wholesale of furniture for churches, schools, restaurants
- wholesale of decorative restaurant carts (e.g. dessert carts, etc.)

**Also belong here:**

- *manufacture of exhibition/fair boxes*

**Does not belong here:**

- manufacture of blackboards, see 28231*
- manufacture of car seats, see 2932*
- manufacture of railway car seats, see 30201*
- manufacture of aircraft seats, see 30301*
- manufacture of medical, surgical, dental or veterinary furniture, see 32509*
- modular furniture attachment and installation, partition installation, laboratory equipment furniture installation, see 43329*

**3102 Manufacture of kitchen furniture**

- 31021** Manufacture of kitchen furniture
- manufacture of built-in kitchen furniture
  - manufacture of kitchen furniture, including chairs and seats

**3103 Manufacture of mattresses**

- 31031** Manufacture of mattresses
- manufacture of mattresses:
  - fitted with springs or stuffed or internally fitted with a supporting material
  - uncovered cellular rubber or plastic mattresses
  - manufacture of mattress supports

**Does not belong here:**

- manufacture of inflatable rubber mattresses, see 22199*
- manufacture of rubber waterbed mattresses, see 22199*

**3109 Manufacture of other furniture**

- 31091** Manufacture of furniture n.e.c.
- manufacture of sofas, sofa beds and sofa sets
  - manufacture of garden chairs and seats
  - manufacture of furniture for bedrooms, living rooms, gardens, etc.
  - manufacture of cabinets for sewing machines, televisions, etc.
  - finishing such as upholstery of chairs and seats
  - finishing of furniture such as spraying, painting, French polishing and upholstering

**Also belong here:**

- *manufacture of wardrobe systems from various materials*
- *construction of built-in ship furniture*

**Does not belong here:**

- manufacture of pillows, pouffes, cushions, quilts and eiderdowns, see 13929*
- manufacture of furniture of ceramics, concrete and stone, see 23421, 23691, 2370*
- manufacture of lighting fittings or lamps, see 27401*
- manufacture of car seats, see 29321*
- manufacture of railway car seats, see 30201*
- manufacture of aircraft seats, see 30301*
- reupholstering and restoring of furniture, see 95241*

- 31092** Manufacture of furniture parts
- manufacture of parts for office, store, kitchen, etc. furniture

## **32 Other manufacturing**

This division includes the manufacture of a variety of goods. Since this is a residual division, production processes, input materials and use of the produced goods can vary widely and usual criteria for grouping classes into divisions have not been applied here.

### **321 Manufacture of jewellery, bijouterie and related articles**

#### **3211 Striking of coins**

##### **32111** Striking of coins

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

#### **3212 Manufacture of jewellery and related articles**

##### **32121** Manufacture of jewellery and related articles

- production of worked pearls
- production of precious and semi-precious stones in the worked state, including the working of industrial quality stones and synthetic or reconstructed precious or semi-precious stones
- working of diamonds
- manufacture of jewellery of precious metal or of base metals clad with precious metals, or precious or semi-precious stones, or of combinations of precious metal and precious or semi-precious stones or of other materials
- manufacture of goldsmiths' articles of precious metals or of base metals clad with precious metals:
  - dinnerware, flatware, hollowware, toilet articles, office or desk articles, articles for religious use, etc.
  - manufacture of technical or laboratory articles of precious metal (except instruments and parts thereof): crucibles, spatulas, electroplating anodes, etc.
  - manufacture of precious metal watch bands, wristbands, watch straps and cigarette cases
- engraving of personal precious and non-precious metal products

##### ***Does not belong here:***

*manufacture of non-metal watch bands (fabric, leather, plastic, etc.), see 15129*

*manufacture of (non-precious) metal watch bands, see 32131*

*manufacture of articles of base metal plated with precious metal (except imitation jewellery),*

*see division 25*

*manufacture of watchcases, see 26521*

*manufacture of imitation jewellery, see 32131*

*repair of jewellery, see 95251*

#### **3213 Manufacture of imitation jewellery and related articles**

##### **32131** Manufacture of imitation jewellery and related articles

- production of jewellery imitations and fashion accessories:
  - rings, bracelets, necklaces, and similar articles of jewellery made from base metals plated with precious metals
  - jewellery containing imitation stones (e.g. imitation diamonds)
  - manufacture of metal watch bands (except precious metal)

##### ***Also belong here:***

*– coining of medals, orders, and decorations*

##### ***Does not belong here:***

*manufacture of jewellery made from precious metals or clad with precious metals, see 32121*

*manufacture of jewellery containing genuine gem stones, see 32121*

*manufacture of precious metal watch bands, see 32121*

## **322 Manufacture of musical instruments**

## **3220 Manufacture of musical instruments**

### **32201** Manufacture of musical instruments

- 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 (e.g. metronomes, tuning forks, pitch pipes, cards, discs and rolls for automatic mechanical instruments, etc.)
- manufacture of whistles, call horns and other mouth-blown sound signalling instruments

#### ***Does not belong here:***

*reproduction of pre-recorded sound and video tapes and discs, see 182*  
*manufacture of microphones, amplifiers, loudspeakers, headphones and similar components, see 26401*  
*manufacture of record players, tape recorders and the like, see 26401*  
*manufacture of toy musical instruments, see 32401*  
*restoring of organs and other historic musical instruments, see 33191*  
*publishing of pre-recorded sound and video tapes and discs, see 59201*  
*piano tuning, see 95291*

## **323 Manufacture of sports goods**

### **3230 Manufacture of sports goods**

#### **32301** Manufacture of sports goods

- manufacture of articles and equipment for sports, outdoor and indoor games, of any material:
  - hard, soft and inflatable balls
  - rackets, bats and clubs
  - skis, bindings and poles; ski-boots and snowboarding boots
  - sailboards and surfboards
  - requisites for sport fishing (fishing rods, hooks, spinning reels, landing nets, etc)
  - requisites for hunting, mountain climbing, etc.
  - leather sports gloves and sports headgear
  - basins for swimming and padding pools, etc.
  - ice skates, roller skates, etc.
  - bows and crossbows
  - gymnasium, fitness centre or athletic equipment

#### ***Also belong here:***

- *finishing; assembling; dyeing; varnishing of trolls*
- *manufacturing of gym equipment*

#### ***Does not belong here:***

*manufacture of boat sails, see 13929*  
*manufacture of sports apparel, see 14131*  
*manufacture of saddlery and harness, see 15122*  
*manufacture of whips and riding crops, see 15122*  
*manufacture of sports footwear, see 15201*  
*manufacture of sporting weapons and ammunition, see 25401*  
*manufacture of metal weights as used for weightlifting, see 25991*  
*manufacture of sports vehicles other than toboggans and the like, see divisions 29 and 30*  
*manufacture of boats, see 30121*  
*manufacture of billiard tables, see 32401*  
*manufacture of ear and noise plugs (e.g. for swimming and noise protection), see 32991*  
*repair of sporting goods, see 95291*

## **324 Manufacture of games and toys**

### **3240 Manufacture of games and toys**

#### **32401** Manufacture of games and toys

- manufacture of dolls and doll garments, parts and accessories
- manufacture of action figures
- manufacture of toy animals
- manufacture of toy musical instruments
- manufacture of playing cards
- manufacture of board games and similar games
- manufacture of electronic games (e.g. chess, etc.)
- manufacture of reduced-size (“scale”) models and similar recreational models, electrical trains, construction sets, etc.
- manufacture of coin-operated games, billiards, special tables for casino games, etc.
  - manufacture of articles for funfair, table or parlour games
  - manufacture of wheeled toys designed to be ridden, including plastic bicycles and tricycles
  - manufacture of puzzles and similar articles

#### **Also belong here:**

- *manufacture of electric model airplanes*

#### **Does not belong here:**

- manufacture of video game consoles, see 26401*
- manufacture of bicycles, see 30921*
- manufacture of articles for jokes and novelties, see 32991*
- writing and publishing of software for video game consoles, see 58211, 62011*

## **325 Manufacture of medical and dental instruments and supplies**

This class includes the manufacture of laboratory apparatus, surgical and medical instruments, surgical appliances and supplies, dental equipment and supplies, orthodontic goods, dentures and orthodontic appliances. Included is the manufacture of medical, dental and similar furniture, where the additional specific functions determine the purpose of the product, such as dentist’s chairs with built-in hydraulic functions.

### **3250 Manufacture of medical and dental instruments and supplies**

#### **32501** Manufacture of orthopedic appliances and parts

- manufacture of orthopedic devices and prostheses
- crutches
- surgical belts and trusses
- splints and other appliances to treat bone fractures
  - joint prostheses
- manufacture of glass eyes
- manufacture of artificial teeth, bridges, etc., made in dental labs

#### **32502** Manufacture of glasses, lenses and parts

- manufacture of ophthalmic goods, eyeglasses, lenses ground to prescription (eyesight adjustment lenses), contact lenses, sunglasses, safety goggles
- manufacture of rims and their parts for glasses, safety goggles, etc.

**Also belong here:**

- *grinding of spectacle glasses*

**Does not belong here:**

*activities of opticians, see 47781*

- 32509** Manufacture of other medical and dental instruments and supplies
- manufacture of surgical drapes and sterile string and tissue
  - manufacture of surgical gloves from vulcanised rubber
  - manufacture of dental fillings and cements (except denture adhesives), dental wax and other dental plaster preparations
  - manufacture of bone reconstruction cements
  - manufacture of dental laboratory furnaces
  - manufacture of laboratory ultrasonic cleaning machinery
  - manufacture of medical, surgical and laboratory sterilisers
  - manufacture of laboratory type distilling apparatus, laboratory centrifuges
  - manufacture of medical, surgical, dental or veterinary furniture, such as:
    - operating tables
    - examination tables
    - hospital beds with mechanical fittings
    - dentists' chairs
  - manufacture of bone plates and screws, syringes, needles, catheters, cannulae, etc.
  - manufacture of dental instruments
  - manufacture of medical thermometers
  - manufacture sterile sponges used in surgery or dentistry
  - manufacture of equipment for taking blood pressure
  - manufacture of endoscopic equipment
  - manufacture of hemodialysis, ultrasound and blood transfusion equipment
  - manufacture of mechanical therapeutic, massage, ozone, oxygen and spray treatment equipment

**Also belong here:**

- *sterile surgical gloves*

**Does not belong here:**

*manufacture of denture adhesives and other adhesives for fixing dentures, see 20421*

*manufacture of medical impregnated wadding, dressings, etc., see 21201*

*manufacture of electromedical and electrotherapeutic equipment, see 26601*

*manufacture of wheelchairs, see 30921*

**329 Manufacturing n.e.c.**

**3291 Manufacture of brooms and brushes**

**32911** Manufacture of brooms and brushes

- 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

**3299 Other manufacturing n.e.c.**

**32991** Other manufacturing n.e.c.

- manufacture of protective safety equipment:
- manufacture of fire-resistant and protective safety clothing
- manufacture of linemen's safety belts and other belts for occupational use
- manufacture of cork life preservers (e.g. life jackets)
- manufacture of plastics hard hats and other personal safety equipment of plastics (e.g. athletic helmets)
- manufacture of fire-fighting protection suits
- manufacture of metal safety headgear and other metal personal safety devices
- manufacture of ear and noise plugs (e.g. for swimming and noise protection)
- manufacture of gas masks
- manufacture of pens and pencils of all kinds whether or not mechanical
- manufacture of pencil leads
- manufacture of date, sealing or numbering stamps, hand-operated devices for printing, or embossing labels, hand printing sets, prepared typewriter ribbons and inked pads
- manufacture of globes
- manufacture of umbrellas, sun-umbrellas, walking sticks, seat-sticks
- manufacture of buttons, press-fasteners, snap-fasteners, press-studs, slide fasteners
- manufacture of cigarette lighters
- manufacture of articles made of processed ivory, horn, coral or other animal carving material
- manufacture of articles made of processed plant or mineral carving material
- manufacture of articles of personal use: smoking pipes, combs, clips, scent sprays, vacuum flasks and other vacuum vessels for personal or household use; wigs, false beards, false eyebrows, etc.
- manufacture of miscellaneous articles: candles and other similar products; artificial flowers, fruit and foliage; jokes and novelties; hand sieves and hand riddles; tailors' dummies; burial coffins, etc.
- manufacture of floral baskets, bouquets, wreaths and similar articles
- manufacture of goods for Christmas and New Year
- manufacture of instruments, equipment and models used for the purposes of demonstration
- taxidermy activities

**Also belong here:**

- *manufacture of Christmas decorations*
- *manufacture of cork life jackets*
- *manufacture of stamps, seals*
- *manufacture of wooden caskets*

**Does not belong here:**

- manufacture of lighter wicks, see 13961*
- manufacture of workwear and service apparel (e.g. laboratory coats, work overalls, uniforms), see 14121*
- manufacture of paper novelties, see 17291*
- manufacture of matches, see 20512*
- manufacture of baby carriages and parts, see 30921*
- manufacture of whips and riding crops, see 15221*
- manufacture of rubber combs, curlers and the like, see 22199*
- manufacture of plastic combs, curlers and the like, see 22291*

**33 Repair and installation of machinery and equipment**

This division includes the specialised repair of goods produced in the manufacturing sector with the aim to restore machinery, equipment and other products to working order. The provision of general or routine maintenance (i.e. servicing) on such products to ensure they work efficiently and to prevent breakdown. This division does only include specialised repair and maintenance activities. A substantial amount of repair is also done by manufacturers of machinery, equipment and other goods, in which case the classification of units engaged in these repair and manufacturing activities is done according to the value-added principle which would often assign these combined activities to the manufacture of the good. The same principle is applied for combined trade and repair.

The rebuilding or remanufacturing of machinery and equipment is considered a manufacturing activity and included in other divisions of this section. Repair and maintenance of goods that are utilised as capital goods as well as consumer goods is typically classified as repair and maintenance of household goods (e.g. office and household furniture repair, see 9524).

Also included in this division is the specialised installation of machinery. However, the installation of equipment that forms an integral part of buildings or similar structures, such as installation of electrical wiring, installation of escalators or installation of air-conditioning systems, is classified as construction.

### **331 Repair of fabricated metal products, machinery and equipment**

This group includes the specialised repair of goods produced in the manufacturing sector with the aim to restore these metal products, machinery, equipment and other products to working order. The provision of general or routine maintenance (i.e. servicing) on such products to ensure they work efficiently and to prevent breakdown and unnecessary repairs is included.

#### **3311 Repair of fabricated metal products**

##### **33111 Repair of fabricated metal products**

This class includes the repair and maintenance of fabricated metal products of division 25.

- repair of metal tanks, reservoirs and containers
- repair and maintenance of pipes and pipelines
- mobile welding repair
- repair of steel shipping drums
- repair and maintenance of steam and other vapour generators
- repair and maintenance of auxiliary plant for use with steam generators (e.g. condensers, economisers, superheaters, steam collectors and accumulators)
- repair and maintenance of nuclear reactors (except isotope separators)
- repair and maintenance of parts for marine or power boilers
- platework repair of central heating boilers and radiators
- repair and maintenance of fire arms and ordnance (including repair of sporting and recreational guns)
- repair and maintenance of shopping carts

##### **Also belong here:**

- *repair and maintenance of industrial heating equipment*
- *preservation and restoration of metal church tower bells*
- *repair of safes (excluding home safes)*
- *preservation and restoration of shellguns and weapons*

##### **Does not belong here:**

- sharpening of blades and saws, see 33121*
- repair of central heating systems, etc., see 4322*
- repair of mechanical locking devices, safes, etc., see 80201*

#### **3312 Repair of machinery**

##### **33121 Repair of machinery**

This class includes the repair and maintenance of industrial machinery and equipment like sharpening or installing commercial and industrial machinery blades and saws; the provision of welding (e.g. automotive, general) repair services; the repair of agricultural and other heavy and industrial machinery and equipment (e.g. forklifts and other materials handling equipment, machine tools, commercial refrigeration equipment, construction equipment and mining machinery), including machinery and equipment of division 28.

- repair and maintenance of non-motor vehicle engines
- repair and maintenance of pumps, compressors and related equipment
- repair and maintenance of fluid power machinery
- repair of valves
- repair of gearing and driving elements
- repair and maintenance of industrial process furnaces
- repair and maintenance of lifting and handling equipment (incl. lifts, escalators and moving pathways)
- repair and maintenance of industrial refrigeration equipment and air purifying equipment
- repair and maintenance of commercial-type general-purpose machinery
- repair of power-driven hand-tools
- repair and maintenance of metal cutting and metal forming machine tools and accessories
- repair and maintenance of other machine tools
- repair and maintenance of agricultural tractors, agricultural machinery and forestry and logging machinery
- repair and maintenance of metallurgy machinery
- repair and maintenance of mining, construction, and oil and gas field machinery
- repair and maintenance of food, beverage, and tobacco processing machinery
- repair and maintenance of textile apparel, and leather production machinery
- repair and maintenance of papermaking machinery
- repair and maintenance of plastic and rubber machinery
- repair and maintenance of other special-purpose machinery of division 28
- repair and maintenance of weighing equipment
- repair and maintenance of vending machines
- repair and maintenance of cash registers
- repair and maintenance of photocopy machines
- repair of calculators, electronic or not
- repair of typewriters

**Also belong here:**

- *refilling copy machine cartridges*
- *maintenance of petrol stations*
- *repair of power-driven hand tools*
- *maintenance and repair of ventilation equipment*
- *repair and maintenance of ship and boat motors*

**Does not belong here:**

*installation of furnaces and other heating equipment, see 43221*  
*installation, repair and maintenance of elevators and escalators, see 43299*  
*repair of computers, see 95111*

**3313 Repair of electronic and optical equipment**

**33131** Repair of electronic and optical equipment



Repair and maintenance of measuring, testing and navigating equipment, irradiation, electromedical and electrotherapeutic equipment, and optical instruments and photographic equipment, except those that are considered household goods.

- repair and maintenance of the measuring, testing, navigating and control equipment, such as:
  - manufacture of aircraft engine instruments
  - manufacture of automotive emissions testing equipment
  - manufacture of meteorological instruments
  - manufacture of physical properties testing and inspection equipment
  - manufacture of surveying instruments
  - manufacture of radiation detection and monitoring instruments
- repair and maintenance of irradiation, electromedical and electrotherapeutic equipment:
  - magnetic resonance imaging (MRI) equipment
  - medical ultrasound equipment
  - pacemakers
  - hearing aids
  - electrocardiographs
  - electromedical endoscopic equipment
  - irradiation apparatus
- repair and maintenance of optical instruments and equipment, if the use is mainly commercial:
  - binoculars, telescopes
  - microscopes (except electron and proton microscopes)
  - prisms and lenses (except ophthalmic)
  - photographic equipment

**Also belong here:**

- *repair of time locks and similar timekeeping devices*

**Does not belong here:**

- repair and maintenance of photocopy machines, see 33121*
- repair and maintenance of computers and peripheral equipment, see 95111*
- repair and maintenance of computer projectors, see 95111*
- repair and maintenance of communication equipment, see 95121*
- repair and maintenance of commercial TV and video cameras for professional use, see 95121*
- repair of household-type video cameras, see 95211*
- repair of watches and clocks, see 95251*

**3314 Repair of electrical equipment**

**33141 Repair of electrical equipment**

Repair and maintenance of electrical equipment, except the repair and maintenance of domestic appliances.

- repair and maintenance of power, distribution, and specialty transformers
- repair and maintenance of electric motors, generators, and motor generator sets
  - repair and maintenance of switchgear and switchboard apparatus
  - repair and maintenance of relays and industrial controls
- repair and maintenance of primary and storage batteries
- repair and maintenance of electric lighting equipment
- repair and maintenance of current-carrying wiring devices and non current-carrying wiring devices for wiring electrical circuits

**Also belong here:**

- *upkeep, maintenance, and repair of street lighting*

**Does not belong here:**

- repair and maintenance of computers and peripheral computer equipment, see 95111*
- repair and maintenance of telecommunications equipment, see 95121*
- repair and maintenance of consumer electronics, see 95211*
- repair of watches and clocks, see 95251*

**3315 Repair and maintenance of ships and boats**

**33151** Repair and maintenance of ships and boats

- repair and routine maintenance of ships (excluding factory conversion and rebuilding)
- repair and maintenance of pleasure boats

**Does not belong here:**

*factory conversion of ships, see 301*

*repair of ship and boat engines, see 33121*

*ship scrapping and dismantling, see 38311*

**3316 Repair and maintenance of aircraft and spacecraft**

**33161** Repair and maintenance of aircraft and spacecraft

- repair and maintenance of aircraft (except factory conversion and rebuilding)
- repair and maintenance of aircraft engines

**Does not belong here:**

*factory overhaul and rebuilding of aircraft, see 30301*

**3317 Repair and maintenance of other transport equipment**

**33171** Repair and maintenance of other transport equipment

- repair and maintenance of locomotives and railroad cars (except factory rebuilding or factory conversion)
- repair of animal drawn buggies and wagons
- repair and maintenance of invalid carriages

**Does not belong here:**

*factory overhaul and rebuilding of locomotives and railroad cars, see 30201*

*repair and maintenance of military fighting vehicles, see 30401*

*repair and maintenance of shopping carts, see 33111*

*repair and maintenance of railway engines, see 33121*

*repair and maintenance of motorcycles, see 45401*

*repair of bicycles, see 95291*

**3319 Repair of other equipment**

**33191** Repair of other equipment

- repair of fishing nets, including mending
- repair of ropes, riggings, canvas and tarpaulins
- repair of fertiliser and chemical storage bags
- maintenance and repair of vulcanized rubber pipes, hoses, tubes
- maintenance and repair of plastic tubes and hoses, including hose systems
- maintenance and repair of glass tube, including glass tube systems
- repair of glass electrical isolators
- maintenance and repair of ceramic tubes, cable channels, gutters, including hose systems
- maintenance and repair of millstones, whetstones and grinding stones
- repair of wooden pallets, shipping drums, barrels, and similar items
- repair of pinball machines and other coin-operated games
- restoring of organs and other historical musical instruments

**Also belong here:**

*– control, loading, filling, and maintenance of fire extinguishers*

*– pest control in the maintenance of all kinds of pipe systems*

**Does not belong here:**

*repair of household and office type furniture, furniture restoration, see 95241*

*repair of bicycles, see 95291*

*repair and alteration of clothing, see 95291*

**332 Installation of industrial machinery and equipment**

**3320 Installation of industrial machinery and equipment**

**33201** Installation of industrial machinery and equipment

This class includes the specialised installation of machinery. The installation of equipment that forms an integral part of buildings or similar structures, such as installation of escalators, electrical wiring, burglar alarm systems or airconditioning systems, is classified as construction.

- installation of plastic tubes and hoses, incl. plastic pipe systems in an industrial plant
- installation of glass tubes, incl. glass pipe systems in an industrial plant
- installation of ceramic tubes, cabling, gutters, incl. pipe systems in an industrial plant
- installation of millstones, abrasive stones, and polishing stones
- installation of industrial machinery in industrial plants:
- installation of steam generators, except central heating hot water boilers
- installation of agricultural machinery
- installation of metallurgy machinery
- installation of food, beverages and tobacco manufacturing machinery
- installation of textile, leather and apparel manufacturing machinery
- installation of paper and cardboard manufacturing machinery
- installation of plastic and rubber manufacturing machinery
- installation of other specialised machinery
- installation of medical, precision and optical equipment
- assembling of industrial process control equipment
- installation of other industrial equipment:
- communications equipment
- mainframe and similar computers
- irradiation and electromedical equipment
- dismantling large-scale machinery and equipment
- machine assembly and rigging
- installation of bowling alley equipment

**Also belong here:**

- *installation of industrial boiler houses*

**Does not belong here:**

*installation of elevators, escalators, automated doors, vacuum cleaning systems, etc., see 43299*

*installation of doors, staircases, shop fittings, built-in furniture, etc., see 4332*

*installation (setting-up) of personal computers, see 62091*

## **D ELECTRICITY, GAS, STEAM AND AIR CONDITIONING SUPPLY**

Section D includes the activity of providing electric power, natural gas, steam, hot water and the like through a permanent infrastructure (network) of lines, mains and pipes. The dimension of the network is not decisive: also included are the distribution of electricity, gas, steam, hot water, including with conditioned air in industrial parks or residential buildings. This section therefore includes the operation of electric and gas utilities, which generate, control and distribute electric power or gas.

This section excludes the operation of water and sewerage utilities (see division 36, 37) and also the (typically longdistance) transport of gas through pipelines.

### **35 Electricity, gas, steam and air conditioning supply**

#### **351 Electric power generation, transmission and distribution**

This group includes the generation of bulk electric power, transmission from generating facilities to distribution centres and distribution to end users.

##### **3511 Production of electricity**

###### **35111** Electricity production from non-renewable energy sources

***Also belong here:***

*– generating electricity from landfill gas without landfill services*

***Does not belong here:***

*production of electricity through incineration of waste, see 38211*

###### **35112** Electricity production from water power

###### **35113** Electricity production from wind power

###### **35119** Other electricity production (including from biomass)

##### **3512 Transmission of electricity**

###### **35121** Transmission of electricity

*– transmission of electricity through transmission networks*

##### **3513 Distribution of electricity**

###### **35131** Distribution of electricity

*– distribution of electricity through distribution networks*

##### **3514 Trade of electricity**

###### **35141** Trade of electricity

*– 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*

*– operation of electricity and transmission capacity exchanges for electric power*

### **352 Manufacture of gas; distribution of gaseous fuels through mains**

This group includes the manufacture of gas and the distribution of natural or synthetic gas to the consumer through a system of mains.

Gas marketers or brokers, which arrange the sale of natural gas over distribution systems operated by others, are included. The separate operation of gas pipelines (typically done over long distances) connecting producers with distributors of gas, or between urban centres, is excluded from this group and classified with other pipeline transport activities (see group 495).

#### **3521 Manufacture of gas**

##### **35211** Manufacture of gas

- production of gas by carbonation of coal, from by-products of agriculture or from waste (biogas)
- manufacture of gaseous fuels with a specified calorific value, by purification, blending and other processes from gases of various types (including natural gas)

***Does not belong here:***

- production of crude natural gas, see 06201*
- operation of coke ovens, see 19101*
- manufacture of refined petroleum products, see 19201*
- manufacture of industrial gases, see 20111*

**3522 Distribution of gaseous fuels through mains**

- 35221** Transmission and distribution of natural gas through natural gas network
- transmission, distribution and supply of gaseous fuels of all kinds through a system of mains

***Does not belong here:***

- (long-distance) transportation of gases by pipelines, see 49501*

**3523 Trade of gas through mains**

- 35231** Trade of gas through mains
- sale of gas to the user through mains
  - activities of gas brokers or agents that arrange the sale of gas over gas distribution networks operated by others
  - commodity and transport capacity exchanges for gaseous fuels

***Does not belong here:***

- wholesale of gaseous fuels, see 46712*
- retail sale of bottled gas, see 47789*
- direct selling of gas, see 47991*

**353 Steam and air conditioning supply**

**3530 Steam and air conditioning supply**

- 35301** Steam and air conditioning supply
- production, collection and distribution of steam and hot water for heating, power and other purposes
  - production and distribution of cooled air
  - production and distribution of chilled water for cooling purposes
  - production of ice, for food and non-food (e.g. cooling) purposes

## **E WATER SUPPLY; SEWERAGE, WASTE MANAGEMENT AND REMEDIATION ACTIVITIES**

Section E covers activities related to the handling (including their collection, processing, and disposal) of various wastes, e.g. solid and liquid industrial and municipal waste, and contaminated land. The output of the waste treatment or wastewater treatment process is eliminated or used as input in other production processes. This section covers the collection and treatment of water from various sources, and providing (supplying) the consumers (e.g. households, industrial users) with it by various means.

### **36 Water collection, treatment and supply**

This division includes the collection, treatment and distribution of water for domestic and industrial needs. Collection of water from various sources, as well as distribution by various means is included.

### **360 Water collection, treatment and supply**

#### **3600 Water collection, treatment and supply**

#### **36001 Water collection, treatment and supply**

This class includes water collection, treatment and distribution activities for domestic and industrial needs. Collection of water from various sources, as well as distribution by various means is included.

The operation of irrigation canals is also included; however the provision of irrigation services through sprinklers, and similar agricultural support services, is not included.

- collection of water from rivers, lakes, wells, etc.
- collection of rain water
- purification of water for water supply purposes
- treatment of water for industrial and other purposes
- desalting of sea or ground water to produce water (desalination)
- distribution of water through mains, by trucks or other means
- operation of sprinkling systems
- maintenance and repair of water meters

#### **Also belong here:**

- *pumping stations activities*

#### **Does not belong here:**

- operation of irrigation equipment for agricultural purposes, see 01611*
- treatment of wastewater in order to prevent pollution, see 37001*
- (long-distance) transport of water via pipelines, see 49501*
- installation of water meters, see 43211*
- reading water meters indications, see 82991*

### **37 Sewerage**

Section 37 covers the operation of sewage systems and the activities of companies collecting, processing, and disposing waste water.

### **370 Sewerage**

#### **3700 Sewerage**

#### **37001 Sewerage and wastewater management**

- operation of sewer systems or wastewater treatment facilities
- collecting and transporting of human or industrial wastewater from one or several users, as well as rain water by means of sewerage networks, collectors, tanks and other means of transport (e.g. sewage vehicles)
- emptying and cleaning of cesspools and septic tanks, sinks and pits from sewage; servicing of chemical toilets
- servicing of chemical toilets
- treatment of wastewater (cleaning) by means of physical, chemical and biological processes (e.g. dilution, screening, filtering, sedimentation, etc.)
- cleaning and flushing of sewerage

**Also belong here:**

- treatment of swimming pool water and industrial waste water
- fecal collection

**Does not belong here:**

decontamination of surface water and groundwater at the place of pollution, see 39001

cleaning and deblocking of drainpipes in buildings, see 43222

construction, repair and reconstruction of sewer systems, see 43211

**38 Waste collection, treatment and disposal activities; materials recovery**

This division includes the collection, treatment, and disposal of waste materials. This also includes local hauling of waste materials and the operation of materials recovery facilities (i.e. those that sort recoverable materials from a waste stream).

**381 Waste collection**

This group includes the collection of waste from households, trade, services and elsewhere (domestic waste) by means of refuse bins, wheeled bins, containers, etc. It includes collection of non-hazardous and hazardous waste (e.g. waste from households, used batteries, used cooking oils and fats, waste oil from ships and used oil from garages, as well as construction and demolition waste).

**3811 Collection of non-hazardous waste**

**38111 Collection of non-hazardous waste**

Collection of non-hazardous solid waste (i.e. garbage) within a local area, such as collection of waste from households, trade, services and elsewhere by means of refuse bins, wheeled bins, containers, etc. This waste may include mixed recoverable materials.

- collection of recyclable materials
- collection of refuse in litter-bins in public places
- collection of construction and demolition waste
- collection and removal of debris
- collection of waste output of textile mills
- operation of waste transfer stations for non-hazardous waste

**Also belong here:**

- operation of waste collection centres

**Does not belong here:**

collection of hazardous waste, see 38121

operation of facilities where commingled recoverable materials such as paper, plastics, etc. are sorted into distinct categories, see 38321

operation of landfills for the disposal of non-hazardous waste, see 38211

**3812 Collection of hazardous waste**

**38121 Collection of hazardous waste**

This class includes the collection of solid and non-solid hazardous waste, i.e. explosive, oxidizing, flammable, toxic, irritant, carcinogenic, corrosive, infectious and other substances and preparations harmful for human health and environment. It also entails identification, treatment, packaging and labeling of waste for the purposes of transport.

- collection of hazardous waste:
- used oil from shipment or garages
- bio-hazardous waste
- used batteries and accumulators etc.
- nuclear waste
- operation of waste transfer stations for hazardous waste

**Does not belong here:**

remediation and clean up of contaminated buildings, mine sites, soil, ground water etc., e.g. asbestos removal, see 39001

## **382 Waste treatment and disposal**

This group includes the disposal and treatment prior to disposal of various forms of waste by different means (e.g. treatment of organic waste with the aim of disposal; treatment and disposal of toxic live or dead animals and other contaminated waste; treatment and disposal of transition radioactive waste from hospitals, etc.); dumping of refuse on land or in water; burial or ploughing-under of refuse; disposal of used goods (e.g. refrigerators) to eliminate harmful waste; disposal of waste by incineration or combustion.

Included is also energy recovery resulting from waste incineration process.

### **3821 Treatment and disposal of non-hazardous waste**

#### **38211 Treatment and disposal of non-hazardous waste**

The disposal and treatment prior to disposal of solid or non-solid non-hazardous waste:

- operation of landfills for the disposal of non-hazardous waste
- disposal of non-hazardous waste by combustion or incineration or other methods, with or without the resulting production of electricity, steam, substitute fuels, biogas, ashes or other by-products for further use, etc.
- treatment of organic waste for disposal
- compost of organic waste

#### ***Does not belong here:***

*incineration and combustion of hazardous waste, see 38221*

*operation of facilities where commingled recoverable materials (e.g. paper, plastics, used beverage cans and metals, etc.) are sorted into distinct categories, see 38321*

*decontamination, clean up of land, water; toxic material abatement see 39001*

### **3822 Treatment and disposal of hazardous waste**

#### **38221 Treatment and disposal of hazardous waste**

The disposal and treatment prior to disposal of solid or non-solid hazardous waste, including waste that is explosive, oxidising, flammable, toxic, irritant, carcinogenic, corrosive, infectious and other substances and preparations harmful for human health and environment.

- operation of facilities for treatment of hazardous waste
- treatment and disposal of toxic live or dead animals and other contaminated waste
- incineration of hazardous waste
- disposal of used goods such as refrigerators to eliminate harmful waste
- treatment, disposal and storage of radioactive nuclear waste including:
  - treatment and disposal of transition radioactive waste, i.e. decaying within the period of transport, from hospitals
  - encapsulation, preparation and other treatment of nuclear waste for storage

#### ***Does not belong here:***

*reprocessing of nuclear fuels, see 20131*

*incineration of non-hazardous waste, see 38211*

*decontamination, clean up of land, water; toxic material abatement, see 39001*

## **383 Materials recovery**

### **3831 Dismantling of wrecks**

#### **38311 Dismantling of wrecks**

- dismantling of wrecks of any type (automobiles, ships, computers, and other equipment) for materials recovery

#### ***Also belong here:***

- *disassembly of television sets*

#### ***Does not belong here:***



*disposal of used goods (e.g. refrigerators) that contain hazardous waste, see 38221*

*dismantling of automobiles, computers, televisions and other equipment to obtain and re-sell usable parts, see section G*

### **3832 Recovery of sorted materials**

#### **38321 Recovery of sorted materials**

This class includes the processing of metal and non-metal waste and scrap and other articles into secondary raw materials, usually involving a mechanical or chemical transformation process. Also included is the recovery of materials from waste streams in the form of separating and sorting recoverable materials from non-hazardous waste streams (i.e. garbage) or the separating and sorting of commingled recoverable materials (e.g. paper, plastics, used beverage cans and metals, etc.), into distinct categories.

Examples of the mechanical or chemical transformation processes that are undertaken are:

- mechanical crushing of metal waste from used cars, washing machines, bikes etc.
- mechanical reduction of large iron pieces such as railway wagons
- shredding of metal waste, end-of-life vehicles etc
- other methods of mechanical treatment: cutting, pressing to reduce the volume, etc.
- reclaiming metals out of photographic waste (e.g. fixer solution or photographic films and paper)
- 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
- crushing, cleaning and sorting of glass waste
- crushing, cleaning and sorting of other waste such as demolition waste to obtain secondary raw material
- processing of used cooking oils and fats into secondary raw materials
- processing of other food, beverage and tobacco waste and residual substances into secondary raw materials

#### **Also belong here:**

- *mechanical demolition of asphalt waste and wood*
- *manufacture of wood chip mulch*

#### **Does not belong here:**

*manufacture of new final products from (whether or not self-manufactured) secondary raw materials, such as spinning yarn from garnetted stock, making pulp from paper waste, retreading tyres or production of metal from metal scrap, see corresponding classes in section C (Manufacturing)*

*reprocessing of nuclear fuels, see 20131*

*remelting ferrous waste and scrap, see 24101*

*materials recovery during waste combustion or incineration process, see 382*

*treatment and disposal of non-hazardous waste, see 38211*

*treatment of organic waste for disposal, including production of compost, see 38211*

*energy recovery during non-hazardous waste incineration process, see 38211*

*treatment and disposal of transition radioactive waste from hospitals, etc., see 38221*

*treatment and disposal of toxic, contaminated waste, see 38221*

*wholesale of recoverable materials, see 46771*

### **39 Remediation activities and other waste management services**

This division includes the provision of remediation services, i.e. the cleanup of contaminated buildings and sites, soil, surface or ground water.

#### **390 Remediation activities and other waste management services**

##### **3900 Remediation activities and other waste management services**

##### **39001 Remediation activities and other waste management services**

- decontamination or restoring of soils and groundwater at the place of pollution (in situ) or elsewhere (ex situ), using mechanical, chemical or biological methods
- decontamination of industrial plants or sites, including nuclear plants and sites
- decontamination and cleaning up of surface water following accidental pollution (accident), e.g. through collection of pollutants or through application of chemicals
- cleaning up oil spills and other pollutions on land, in surface water, in ocean and seas, including coastal areas
- asbestos, lead paint, and other toxic material abatement/reduction
- other specialised pollution-control activities, e.g. monitoring, checking, evaluation of acid waste (acid rains)

***Does not belong here:***

*pest control in agriculture, see 01611*

*purification of water for water supply purposes, see 36001*

*treatment and disposal of non-hazardous waste, see 38211*

*treatment and disposal of hazardous waste, see 38221*

*outdoor sweeping and watering of streets, etc., see 81291*

*environmental consulting, see 74901*

## F CONSTRUCTION

This section includes general construction and specialised construction activities for buildings and civil engineering works. It includes new work, repair, additions and alterations, the erection of prefabricated buildings and other structures on the site and also construction of a temporary nature.

General construction is the construction of entire dwellings (e.g. office buildings, stores and other public and utility buildings, farm buildings etc.), or the construction of civil engineering works (e.g. motorways, highways, streets, bridges, tunnels, railways, airfields, harbours and other water projects, irrigation systems, sewerage systems, 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 and sometimes even the whole practical work can be subcontracted out. A unit that carries the overall responsibility for a construction project is classified here. Also included is the repair of buildings and engineering works.

This section includes the complete construction of buildings (division 41), the complete construction of civil engineering works (division 42), as well as specialised construction activities, if carried out only as a part of the construction process (division 43). The renting of construction equipment with operator is classified with the specific construction activity carried out with this equipment.

This section also includes the development of building projects for buildings or civil engineering works by bringing together financial, technical and physical means to realise the construction projects for later sale. If these activities are carried out not for later sale of the construction projects, but for their operation (e.g. renting of space in these buildings, manufacturing activities in these plants), the unit would not be classified here, but according to its operational activity, i.e. real estate, manufacturing, etc.

### 41 Construction of buildings

This division includes general construction of buildings of all kinds. e.g. entire dwellings, office buildings, stores and other public and utility buildings, farm buildings, etc.

It includes new work, repair, additions and alterations, the erection of prefabricated buildings or structures on the site and also construction of temporary nature.

### 411 Development of building projects

#### 4110 Development of building projects

#### 41101 Development of building projects

– development of building projects for residential, public or production buildings by bringing together financial, technical and physical means to realise the building projects for later sale

***Does not belong here:***

*construction of residential, public or production buildings, see 41201*

*architectural and engineering activities, see 711*

*project management services related to building projects, see 711*

### 412 Construction of residential and non-residential buildings

This group includes the construction of complete residential or non-residential buildings, on own account for sale or on a fee or contract basis. Outsourcing parts or even the whole construction process is possible. If only specialised parts of the construction process are carried out, the activity is classified in division 43.

#### 4120 Construction of residential and non-residential buildings

#### 41201 Construction of residential and non-residential buildings

- new work, additions and alterations, renovation
- construction of all types of residential buildings:
  - single-family houses
  - multi-family buildings, including high-rise buildings
- construction of all types of non-residential buildings:
  - buildings for industrial production (e.g. factories, plants, workshops and other production buildings)
  - depositories and storehouses
  - hospitals and other medical establishments (e.g. family health centres, polyclinics, sanatoriums)
  - education and science buildings (e.g. teaching buildings for basic schools, upper secondary schools and universities)
  - museum and library buildings
  - entertainment buildings (e.g. cinemas, theatres, concert halls, clubs)
  - office blocks and administrative buildings (e.g. office blocks and bank buildings)
  - transportation and communication buildings (e.g. airport terminals, railway stations, bus terminals, parking houses, including underground garages)
    - accommodation and catering buildings (e.g. hotels, motels, guest houses, hostels, restaurants, etc.)
  - commercial and service buildings (e.g. stores and shopping centres)
  - indoor sports facilities (e.g. sports halls, gymnastic halls, ice arenas, indoor pools, etc.)
    - cult and ritual buildings (e.g. churches, cathedrals, chapels)
  - prisons and other special buildings
  - assembly and erection of prefabricated constructions

**Also belong here:**

- erection of wooden buildings (not self-produced)
- erection of plastic buildings (not self-produced)
- restoration of residential building
- installation/erection of self-made wooden buildings

**Does not belong here:**

- construction of industrial facilities, except buildings, see 42991*
- architectural and engineering activities, see 711*
- project management services related to building projects, see 711*

**42 Civil engineering**

Division 42 includes new work, repair, additions and alterations, the erection of pre-fabricated structures on the site and also construction of temporary nature. Included is the construction of heavy constructions such as motorways, highways, streets, bridges, tunnels, railways, airfields, harbours and other water projects, irrigation systems, sewerage systems, industrial facilities, pipelines and electric lines, outdoor sports facilities, etc. This work can be carried out on own account or on a fee or contract basis, portions of the work and sometimes even the whole practical work can be subcontracted out.

**421 Construction of roads and railways**

**4211 Construction of roads and motorways**

**42111 Construction of roads and motorways**

- construction of motorways, highways, streets, roads, pedestrian ways and cycle tracks
- surface work on highways, streets, roads, bridges and tunnels:
  - asphalt paving of roads
  - road painting and other marking
- installation of crash barriers, traffic signs and the like
- construction of airfield runways

**Also belong here:**

- maintenance and repair of roads and motorways
- installation of curb stones

**Does not belong here:**

*installation of street lighting and electrical signals, see 4321*  
*architectural and engineering activities, see 711*  
*project management services related to building projects, see 711*

**4212 Construction of railways and underground railways**

- 42121** Construction, maintenance and repair of railways and underground railways
- construction of railways, underground railways (subways), tramways and cable railways:
  - spreading of gravel and installation of rails
  - installation of switch devices, switches and crossovers
  - construction of railway control and protection constructions
  - construction of funiculars and cable railways
  - construction of railway electrification systems
  - renovation and repair works of railways

***Does not belong here:***

*installation of lighting equipment and electrical signals, see 4321*  
*architectural and engineering activities, see 711*  
*project management services related to building projects, see 711*

**4213 Construction of bridges and tunnels**

- 42131** Construction of bridges and tunnels
- construction of highway, railway, pathway bridges and other bridges and viaducts (overpasses) from metal, concrete and other materials
  - construction of tunnels, including underground traffic tunnels

***Does not belong here:***

*installation of lighting equipment and electrical signals, see 4321*  
*architectural and engineering activities, see 711*  
*project management services related to building projects, see 711*  
*works connected with water (including underwater works), see 42911*  
*erection of steel carcasses, see 43991*  
*shafts dredging or construction, see 43991*

**422 Construction of utility projects**

**4221 Construction of utility projects for fluids**

- 42211** Construction of utility projects for fluids
- This class includes the construction of distribution lines (pipelines) for transportation of fluids and gases and related buildings and structures that are integral part of these systems.
- construction of civil engineering constructions for:
    - long-distance and urban pipelines
    - water main and line construction
    - irrigation and drainage systems (canals)
    - reservoirs –
  - general construction of pumping stations
  - general construction of sewage disposal plants
  - general construction of sewer systems

***Does not belong here:***

*project management activities related to civil engineering works, see 7111*

- 42212** Water well drilling
- water well digging and drilling
  - installation of pipe systems and pumps of water wells

**4222 Construction of utility projects for electricity and telecommunications**

- 42221** Construction of utility projects for electricity and telecommunications

- The construction of distribution lines for electricity and telecommunications and related buildings and structures that are integral part of these systems.
- general construction, including repair of electricity cable lines
- general construction, including repair of electricity underground or submerged cable lines (long-distance lines)
- general construction, including repair of air power lines, including railway power supply lines
- general construction, including repair of air communication lines and cable connection systems, including ground and underwater cable networks
- general construction of antennas and transmission stations
- general construction of power-stations

**Also belong here:**

- installation of wind turbines and solar panels

**Does not belong here:**

- project management activities related to civil engineering works, see 7112*
- earthwork to install cables, see 43121*
- installation of cables for cable television, see 43213*

**429 Construction of other civil engineering projects**

**4291 Construction of water projects**

**42911 Construction of water projects**

- general construction, including repair of ports, yacht and boat harbours, sluices, berths, piers, docks and other shore and port installations
- general construction, including repair of dams and other retaining walls
- general construction, including repair of sluices, sluice gates, chambers and channels, slipways and other hydromechanical installations
- dredging of waterways
- underwater works by scuba divers, divers and others

**Also belong here:**

- removal of stones and mud and other water construction work

**Does not belong here:**

- project management activities related to civil engineering works, see 7112*
- installation of underwater cable networks, see 42221*
- dredging works, see 4399*

**4299 Construction of other civil engineering projects n.e.c.**

**42991 Construction of other civil engineering projects n.e.c.**

- general construction of industrial facilities (except buildings):
- mine and quarry facilities (e.g. loading points, ventilation shafts, underground tunnels and drifts)
- chemical and pharmaceutical industry facilities
- blast and coke furnaces
- other special facilities, e.g. metal-casting houses
- general construction of sports and recreation facilities (except buildings):
- sports facilities (e.g. stadiums and sports grounds, ice rinks, tennis courts, waters sports facilities, motodromes, velodromes and hippodromes, etc.)
- recreation and entertainment facilities (e.g. golf courses, mountain cabins, beach facilities, amusement and recreation parks facilities, etc.)
- land subdivision to grounds with land improvement (e.g. construction of roads, development of utility infrastructure, etc.)

**Also belong here:**

- construction of playgrounds

**Does not belong here:**

- installation of industrial machinery and equipment, see 33201*
- land subdivision without land improvement, see 68101*
- project management activities related to civil engineering works, see 7112*

## 43 Specialised construction activities

This division includes specialised construction activities (special trades), i.e. the construction of parts of buildings and civil engineering works or preparation therefore. These activities are usually specialised in one aspect common to different structures, requiring specialised skills or equipment, such as pile-driving, foundation work, carcass work, concrete work, brick laying, stone setting, scaffolding, roof covering, etc.

Included is the installation of all kind of utilities that make the construction function as such. Included are activities such as plumbing, installation of heating and air-conditioning systems, antennas, alarm systems and other electrical work, sprinkler systems, elevators and escalators, etc. Also included are insulation work (water, heat, sound), sheet metal work, commercial refrigerating work, the installation of illumination and signalling systems for roads, railways, airports, harbours, etc. Also repair of the same type as the above mentioned activities is included.

Specialised construction activities are mostly carried out under subcontract, but especially in repair construction it is done directly for the owner of the property. Division 43 include completion or finishing of a construction such as glazing, plastering, painting, floor and wall tiling or covering with other materials like parquet, carpets, wallpaper, etc., floor sanding, finish carpentry, cleaning of the exterior, etc. Also repair of the same type as the above mentioned activities is included.

The renting of construction and demolition equipment with operator is classified with the associated construction activity.

## 431 Demolition and site preparation

This group includes activities of preparing a site for subsequent construction activities, including the removal of previously existing structures (demolition).

### 4311 Demolition

#### 43111 Demolition

– demolition or wrecking of buildings and other facilities (including streets and highways)

#### 4312 Site preparation

##### 43121 Site formation and clearance work

– clearing of building sites, plantage removal, rock removal and blasting, etc.  
– levelling of construction sites

##### **Also belong here:**

– consolidation of soil  
– sieving of soil

##### **Does not belong here:**

drilling of production oil or gas wells, see 06101, 06201  
decontamination of soil, see 39001  
water well drilling, see 42212  
shaft sinking, see 43999

##### 43122 Drainage work and amelioration on construction sites, including drainage of agricultural or forestry land

– construction site drainage  
– drainage of agricultural or forestry land

##### **Also belong here:**

– land improvement cooperatives

##### 43129 Other earth and soil works

– several land works: earthwork (land dredging), land transient and landfill works, construction site profiling, trench digging  
– horizontal drilling to install cables  
– preparation of mine areas: soil removal and other development and preparation works concerning extraction of mineral resources

**Also belong here:**

– soil transplantation

**4313 Test drilling and boring**

**43131** Test drilling and boring

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

**Does not belong here:**

*drilling of production oil or gas wells, see 06101, 06201*

*test drilling and boring support services during mining activities, see 09901*

*water well drilling, see 42212*

*shaft sinking, see 43999*

*oil and gas field exploration, geophysical, geological and seismic surveying, see 71122*

**432 Electrical, plumbing and other construction installation activities**

This group includes installation activities that support the functioning of a building as such, including installation of electrical systems, plumbing (water, gas and sewage systems), heat and air-conditioning systems, elevators, etc.

**4321 Electrical installation**

**43211** Installation of electrical wiring and fittings

– installation of electrical wiring and fittings  
– electrical works connected with installation of electrical equipment  
– installation of electrical wiring and equipment of alarm systems  
– installation of electric solar energy collectors  
– installation of electric baseboard heating  
– installation of electricity meters  
– installation of street, airport runway, port lighting and electrical signal equipment

**Also belong here:**

– *installation of electric gauges*

– *connection and installation of reusable electrical gauges*

– *installation of electricity meter readers (installed on an electric meter)*

– *installation of electric heat meters*

– *installation of electrical stands for exhibitions*

**Does not belong here:**

*installation of power-stations electric motors, generators and transformers, see 33201*

*installation of electric heating systems, see 43221*

**43212** Installation of fire and burglar alarm systems

– installation of fire alarms  
– installation of alarm and security alarm systems (burglar alarm systems)

**Also belong here:**

– *installation of smoke detectors*

**Does not belong here:**

*installation of sprinklers, see 43222*

*works for ensuring fire resistance, see 4329*

*monitoring and remote monitoring of electronic security systems (e.g. burglar alarms and fire alarms), see 80201*

**43213** Installation of telecommunication wirings and antennas

– installation of telecommunications wiring  
– installation of cable television wiring, including fibre optic wiring  
– installation of computer network, including fibre optic wiring  
– installation of all kinds of household antennas, including satellite antennas



**Also belong here:**

- low current work
- installation of door locks, door intercom systems (without monitoring)

**4322 Plumbing, heat and air-conditioning installation**

**43221** Installation of heating, ventilation and air conditioning equipment

- installation of heating systems (electric, gas and oil heating systems and non-electric solar energy collectors) and connected construction works
- installation of gas fittings
- installation of furnaces and cooling towers
- connecting of devices to regional heating system
- maintenance and repair of household hot-water boilers
- installation of ventilation, cooling and air-conditioning equipment and connected construction works

**Also belong here:**

- installation of non-industrial boilers/ovens
- repair of central heating systems

**Does not belong here:**

*maintenance and repair of industrial central heating systems, see 33111 installation, maintenance and repair of industrial air-conditioning and refrigeration equipment, see 33121 electrical works connected with installation of solar energy collectors and electric baseboard heating, see 43211 chimney cleaning, see 812*

**43222** Installation of plumbing and sanitary equipment

- construction works of hot-water and cold-water pipelines
- pipeline installation
- installation of sanitary fittings
- installation of fire sprinkler systems (automatic fire extinguishing systems) and other water injection systems (e.g. lawn sprinklers)
- installation of pressurized water sprinkling stationary fire extinguishing systems (including water hydrants with hoses and sprinklers)

**4329 Other construction installation**

**43291** Insulation work activities

- heat insulation works of exterior walls
- insulation works of household technical equipment (e.g. insulation of heating and cooling pipelines, hot-water boilers, ventilation ducts, air and smoke flues, etc.)
- sound insulation works
- insulation works to ensure fire safety (installation of firebreak insulation)
- vibration insulation works

**Also belong here:**

- filling of outdoor joints

**Does not belong here:**

*works connected with acoustic properties of building/room, see 43391 hydroinsulation works, see 4399 buildings moisture protection and defence, see 4399*

**43299** Other construction installation n.e.c.

- installation, maintenance and repair of elevators, escalators and travelators
- installation of automated and revolving doors
- installation of blinds, sun blinds, sun-shadings and the like
- installation of signs and marks (lighted or not)
- installation of electrical isolators to power line
- installation of fences, barriers and the like of wire, wood, steel, fibreglass and other materials
- installation of fire-escapes
- installation of lightning rods
- installation of central vacuum cleaning systems

**Also belong here:**

– installation of gardens and gates

**Does not belong here:**

installation of industrial machinery, see 33201

**433 Building completion and finishing**

**4331 Plastering**

**43311 Plastering**

– plastering of internal and external surfaces of buildings and facilities, including covering with plaster mattes  
– gypsum plaster works connected with installation of wall panels (usually from gypsum)

**Does not belong here:**

sound insulation works, see 43291

**4332 Joinery installation**

**43321 Installation of doors, windows and staircases of wood or other materials**

– installation of doors, windows, door and window frames, shutters, garage doors, etc. of wood and other materials – reinforcing of front doors and installation of reinforced doors – installation of interior staircases installation of fireproof doors –

**Also belong here:**

– restoration of wooden windows and doors

**Does not belong here:**

installation of fences and barriers, see 43299 installation of automated and revolving doors, see 43299

**43329 Other joinery installation**

– installation of built-in cupboards  
– installation of built-in kitchen furniture  
– installation of wood linings and panels  
– installation of movable metal partitions and metal suspended ceilings  
– installation of private houses verandas and greenhouses

**Also belong here:**

– installation of store furnishings, etc.  
– construction carpenter works with different materials

**Does not belong here:**

installation of fences and barriers, see 43299 ornament forging works, see 43391 assembly of easily standing furniture (standard assembly furniture), see 95241

**4333 Floor and wall covering**

**43331 Floor and wall covering**

– covering of buildings exterior walls with ceramic material, stone, bricks and other materials  
– installation of ceramic, concrete or cut stone wall or floor tiles  
– preparation/casting of terrazzo floor on site  
– installation of terrazzo, marble, granite or slate floor or wall coverings  
– installation of wooden floors, wooden floor and wall coverings, including parquets  
– grinding, waxing, polishing and the like connected with installation works  
– installation of carpets, linoleum and other elastic floor coverings, including finishing  
– installation of wallpaper and other elastic wall coverings  
– removal of wallpaper

**Also belong here:**

- cladding ovens with ceramic stones or tiles (excluding fitting ovens)
- plating of floors and walls

**4334 Painting and glazing**

**43341** Painting and glazing

- interior and exterior painting of buildings
- painting of other buildings (i.e. facilities)
- painting of fences, grates, door and window frames, etc.
- painting of roofs
- removal of paint
- installation of window glasses, glass coatings, mirror walls and other glass elements
- finishing works connected with painting and glazing

**Does not belong here:**

*marking of roads, parking lots and the like, see 42111 hydroinsulation works, see 4399 installation of windows, see 43321*

**4339 Other building completion and finishing**

**43391** Other building completion and finishing

- installation of standard or customized sheet iron details
- metal works for decoration purposes
- installation of radiators covering grates
- works connected with acoustic properties of building/room (e.g. installation of acoustic panels, plates and other acoustic materials on interior walls and ceilings of buildings)
- cleaning of buildings after construction
- other building completion and finishing work n.e.c.

**Also belong here:**

- exterior cleaning of buildings with steam or sand
- installing protective films for sunlight on windows
- interior restoration of manors

**Does not belong here:**

*activities of interior decoration designers, see 74101 general interior cleaning of buildings and other structures, see 81211 specialised interior and exterior cleaning of buildings, see 81221 installation of sheet metal roofs, see 43911 sound insulation works, see 43291*

**439 Other specialised construction activities**

**4391 Roofing activities**

**43911** Roofing activities

- erection of roofs (construction of supporting substructure, installation of roof bars and the like)
- installation of roof coverings (e.g. metal covering, wooden covering: shingle, shingle covering, etc.)
- installation of gutters and rainwater pipes and other roof sheet iron works)

**Does not belong here:**

*renting of construction machinery and equipment without operator, see 77321 painting of roofs, see 43341*

**4399 Other specialised construction activities n.e.c.**

**43991** Ground works, concrete works and other bricklaying works

- erection/construction of reinforced concrete constructions (carcasses, constructions)
- preparation of concrete casting formworks (moulds)
- bending and welding of steel reinforcement and other reinforcement works according to construction drawings to be installed to strengthen/support concrete constructions
- concreting and other concrete works (e.g. casting of foundations, posts, floors, inserted ceilings, etc.)
- construction of concrete cupolas and the like
- construction of foundations, including pile driving
- foundation sealing
- works shafts tunnelling and dredging
- erection of walls and partitions and the like of uncoursed stones, bricks, building blocks and other masonry

**Also belong here:**

- *pouring of concrete floors*

**Does not belong here:**

*production of concrete construction elements, see 23611 production of prepared concrete mix, see 23631 surface work on streets, roads, pavements, see 42111 general construction work of bridges, tunnels and underground, see 42131*

- 43992** Construction work of chimneys and fire places, inc piling of factory chimneys and furnaces Pottery works.
- erection of chimneys and other smoke flues, including erection of industrial chimneys
  - erection of furnaces, fireplaces and stoves, erection laying of industrial furnaces

**Also belong here:**

- *fitting of ovens with ceramic stones, coating with tiles*

- 43993** Erecting and dismantling of scaffolds and work platforms.
- scaffolds and work platform erecting and dismantling, including renting of scaffolds and work platforms
  - renting of cranes and other building equipment (non-specific construction equipment and machines), with operator

- 43999** Other specialised construction activities
- steaming and hydroinsulation works
  - buildings moisture protection and defence
  - erection of steel carcasses
  - erection of industrially manufactured steel construction elements for buildings and facilities (e.g. construction elements of bridges, bracket cranes, electric power line supporting poles)
  - installation of suspended walls
  - welding works connected with erection of buildings
  - installation of all kinds of street furniture (e.g. bus shelters, benches)
  - construction of outdoor swimming pools (including private pools)
  - steam cleaning and sand blasting for building exteriors
  - working at height on tall structures with specialist access requirements necessitating climbing skills and the use of related equipment

**Also belong here:**

- *waterproofing of flat roofs and roof rafters*
- *drying of buildings*
- *transplantation of buildings*
- *removal of asbestos*
- *diamond drilling*
- *restoration and conservation*
- *installation of street equipment, such as telephone boxes, public toilets, coach stations, etc.*
- *renovation of balconies*
- *construction of mobile telecommunication terminals*
- *installation of suspended ceilings*
- *construction of salt chambers*
- *pest control in construction*

***Does not belong here:***

*renting of construction machinery and equipment without operator, see 77321*  
*assembly and erection of prefabricated constructions, see 41201*

## **G WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES AND MOTORCYCLES**

This section includes wholesale and retail sale of any type of goods, and rendering services incidental to the sale of merchandise. Wholesaling and retailing are the final steps in the distribution of merchandise. Sale without transformation is considered to include the usual operations (or manipulations) associated with trade, for example sorting, grading and assembling of goods, mixing (blending) of goods (for example wine, sand), bottling (including preceding bottle cleaning), packing, breaking bulk and repacking for distribution in smaller lots, storage (whether or not frozen or chilled), etc. Division 45 includes the sale and repair of motor vehicles and motorcycles. Divisions 46 and 47 include all other sale activities.

Wholesale is the resale of new and used goods to retailers, business-to-business trade, such as to industrial, commercial, institutional or professional users. Wholesalers take title to the goods they sell. The principal types of businesses included are merchant wholesalers, such as wholesale merchants or jobbers, industrial distributors, exporters, importers, and cooperative buying associations, sales branches and sales offices (but not retail stores) that are maintained by manufacturing or mining units apart from their plants or mines for the purpose of marketing their products and that do not merely take orders to be filled by direct shipments from the plants or mines. Also included are merchandise 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, repack and redistribute in smaller lots, for example pharmaceuticals; store, refrigerate, deliver and install goods, engage in sales promotion for their customers and label design.

Retailing is the resale (sale without transformation) of new and used goods mainly to the general public for personal or household consumption or utilisation, in shops, department stores, stalls, mail-order houses, door-to-door sales persons, hawkers, consumer cooperatives, auction houses, etc. Most retailers take title to the goods they sell, but some act as agents for a principal and sell either on consignment or on a commission basis.

### **45 Wholesale and retail trade and repair of motor vehicles and motorcycles**

This division includes all activities related to motor vehicles and motorcycles (including lorries and trucks) such as the wholesale and retail sale of new and second-hand vehicles, the repair and maintenance of vehicles and the wholesale and retail sale of parts and accessories for motor vehicles and motorcycles. Also included are activities of commission agents involved in wholesale or retail sale of vehicles, including auctions and via Internet; washing, polishing of vehicles, etc.

#### **451 Sale of motor vehicles**

##### **4511 Sale of cars and light motor vehicles**

##### **45111 Sale of cars and light motor vehicles**

Wholesale and retail sale of new and used vehicles and activities of commission agents involved in wholesale or retail sale of vehicles (including auctions and via Internet):

- passenger motor vehicles (including specialised passenger motor vehicles such as ambulances and minibuses, etc.) with a weight not exceeding 3.5 tons)
- off-road motor vehicles with a weight not exceeding 3.5 tons

##### **Also belong here:**

- *wholesale and retail sale and sales mediation of motor vehicles (laden vehicle less than 3.5 t)*
- *wholesale and retail sale and sales mediation of ATVs and snowmobiles*

##### **Does not belong here:**

*wholesale and retail sale of parts and accessories for motor vehicles, see 453*  
*renting of motor vehicles with driver, see 493*  
*renting of motor vehicles without driver, see 771*

**4519 Sale of other motor vehicles**

**45191** Sale of other motor vehicles

Wholesale and retail sale of new and used vehicles and activities of commission agents involved in wholesale or retail sale of vehicles (including auctions and via Internet):

- lorries, road tractors, trailers and semi-trailers
- camping vehicles (e.g. caravans and motor homes)
- off-road motor vehicles with a weight exceeding 3.5 tons

**Also belong here:**

- *wholesale of trailers and semi-trailers*
- *sale of horse trailers*

**Does not belong here:**

*wholesale and retail sale of parts and accessories for motor vehicles, see 453*  
*renting of motor vehicles with driver, see 49411 renting of motor vehicles without driver, see 77121*

**452 Maintenance and repair of motor vehicles**

**4520 Maintenance and repair of motor vehicles**

**45201** Maintenance and repair of motor vehicles

- mechanical repairs
- electrical repairs
- electronic injection systems repair
- repair of motor vehicle parts
- ordinary servicing
- bodywork repair
- spraying and painting
- repair of screens and windows
- repair of motor vehicle seats
- tyre and tube repair, fitting or replacement

**Also belong here:**

- *taping of cars*
- *installation of car alarms*
- *maintenance and repair of trailers and semi-trailers*
- *special technical assistance for motorcycles*
- *installation of electrical equipment for automobiles*
- *incorporation of technical equipment into all types of motor vehicles*
- *car glass tinting*
- *repair of car trailers, caravans*
- *conservation and restoration of motor vehicles*

**Does not belong here:**

*retreading and rebuilding of tyres, see 22111 technical services for vehicles, towing of vehicles, see 52219*

**45202** Car washing and other services

- washing, polishing, etc. of motor vehicles
- anti-rust treatment
- installation of parts and accessories

**453 Sale of motor vehicle parts and accessories**

This group includes wholesale and retail trade of all kinds of parts, components, supplies, tools and accessories for motor vehicles.

**4531 Wholesale trade of motor vehicle parts and accessories**

**45311** Wholesale trade of motor vehicle parts and accessories

- wholesale of rubber tyres and inner tubes for tyres
- wholesale of parts and accessories of motor vehicles

**Also belong here:**

- *intermediation of motor vehicle parts*
- *wholesale of used tires*

**4532 Retail trade of motor vehicle parts and accessories**

**45321** Retail trade of motor vehicle parts and accessories

- sale of parts and accessories of motor vehicles, including rubber tyres and inner tubes for tyres in specialised stores, stands and markets, including Internet and mail order sale

**Also belong here:**

- *wholesale of used tires*

**Does not belong here:**

*retail sale of automotive fuel, see 47301*

**454 Sale, maintenance and repair of motorcycles and related parts and accessories**

**4540 Sale, maintenance and repair of motorcycles and related parts and accessories**

**45401** Sale, maintenance and repair of motorcycles and related parts and accessories

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

**Also belong here:**

- *conservation and restoration of motorcycles*

**Does not belong here:**

*wholesale of bicycles, their parts and accessories, see 46492 retail sale of bicycles, their parts and accessories, see 47641 renting of motorcycles, see 77399 repair and maintenance of bicycles, see 95291*

**46 Wholesale trade, except of motor vehicles and motorcycles**

This division includes wholesale trade on own account or on a fee or contract basis (commission trade) related to domestic wholesale trade as well as international wholesale trade (import/export).

**461 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 activities of wholesale auctioneering houses, including Internet wholesale auctions

**4611 Agents involved in the sale of agricultural raw materials, live animals, textile raw materials and semi-finished goods**

**46111** Agents involved in the sale of agricultural raw materials, live animals, textile raw materials and semi-finished goods

- agents involved in the sale of live animals
- agents involved in the sale of plants and flowers
- agents involved in the sale of agricultural raw materials
- agents involved in the sale of textile raw materials
- agents involved in the sale of semi-finished goods

**Also belong here:**

- *mediation of grain*
- *mediation of rawhide*

**Does not belong here:**

*wholesale trade in own name, see 462 to 469 retail sale by non-store commission agents, see 47991*



**4612 Agents involved in the sale of fuels, ores, metals and industrial chemicals**

- 46121** Agents involved in the sale of fuels, ores, metals and industrial chemicals
- agents involved in the sale of solid, liquid and gaseous fuel
  - agents involved in the sale of metal ore and primary forms of metal
  - agents involved in the sale of metals
  - agents involved in the sale of industrial chemicals (including fertilizers) and agro-chemical products

***Does not belong here:***

*wholesale trade in own name, see 462 to 469 retail sale by non-store commission agents, see 47991*

**4613 Agents involved in the sale of timber and building materials**

- 46131** Agents involved in the sale of timber and building materials
- agents involved in the sale of timber and timber products
  - agents involved in the sale of building materials

***Also belong here:***

*– intermediation of paints, varnishes*

***Does not belong here:***

*wholesale trade in own name, see 462 to 469 retail sale by non-store commission agents, see 47991*

**4614 Agents involved in the sale of machinery, industrial equipment, ships and aircraft**

- 46141** Agents involved in the sale of machinery, industrial equipment, ships and aircraft
- agents involved in the sale of computers and computer software
  - agents involved in the sale of office machinery, electronic and telecommunication equipment
  - agents involved in the sale of industrial equipment
  - agents involved in the sale of ships and aircraft

***Also belong here:***

*– intermediation of solar panels*

***Does not belong here:***

*activities of commission agents for motor vehicles, see 451 auctions of motor vehicles, see 451 wholesale trade in own name, see 462 to 469 retail sale by non-store commission agents, see 47991*

**4615 Agents involved in the sale of furniture, household goods, hardware and ironmongery**

- 46151** Agents involved in the sale of furniture, household goods, hardware and ironmongery
- agents involved in the sale of furniture
  - agents involved in the sale of edge tools and ironmongery
  - agents involved in the sale of audio and video equipment (radio, TV and video equipment)
  - agents involved in the sale of other household goods

***Also belong here:***

*– intermediation of metal doors*

***Does not belong here:***

*wholesale trade in own name, see 462 to 469 retail sale by non-store commission agents, see 47991*

**4616 Agents involved in the sale of textiles, clothing, fur, footwear and leather goods**

- 46161** Agents involved in the sale of textiles, clothing, fur, footwear and leather goods

- agents involved in the sale of yarn and textiles
- agents involved in the sale of clothing and footwear
- agents involved in the sale of household textiles (e.g. curtains and the like)
- agents involved in the sale of fur
- agents involved in the sale of leather goods

**Does not belong here:**

*wholesale trade in own name, see 462 to 469 retail sale by non-store commission agents, see 47991*

**4617 Agents involved in the sale of food, beverages and tobacco**

**46171** Agents involved in the sale of food, beverages and tobacco

- agents involved in the sale of food
- agents involved in the sale of beverages
- agents involved in the sale of tobacco

**Does not belong here:**

*wholesale trade in own name, see 462 to 469 retail sale by non-store commission agents, see 47991*

**4618 Agents specialised in the sale of other particular products**

**46181** Agents specialised in the sale of other particular products

- agents involved in the sale of pharmaceutical products and medical goods
- agents involved in the sale of perfumery, toiletries and cleansing materials
- agents involved in the sale of games and toys
- agents involved in the sale of bicycles and sports goods
- agents involved in the sale of musical instruments, watches and jewellery
- agents involved in the sale of photo and optical equipment
- agents involved in the sale of books, newspapers, journals and stationery
- agents involved in the sale of paper and paper goods
- agents involved in the sale of green timber
- agents involved in the sale of waste and wastage

**Also belong here:**

- *intermediation of valuables and watches*
- *intermediation of scrap/waste iron*

**Does not belong here:**

*wholesale trade in own name, see 462 to 469 retail sale by non-store commission agents, see 47991 activities of insurance agents, see 66221 activities of real estate agents, see 68311*

**4619 Agents involved in the sale of a variety of goods**

**46191** Agents involved in the sale of a variety of goods

**Also belong here:**

- *intermediation of more than 5 groups of goods, in which no group of goods dominates*

**Does not belong here:**

*wholesale trade in own name, see 462 to 469 retail sale by non-store commission agents, see 47991*

**462 Wholesale of agricultural raw materials and live animals**

**4621 Wholesale of grain, unmanufactured tobacco, seeds and animal feeds**

**46211** Wholesale of grain, unmanufactured tobacco, seeds and animal feeds

- wholesale of grains and seeds, including seed-potato
- wholesale of oleaginous fruits and seeds
- wholesale of unmanufactured tobacco
- wholesale of animal feeds and agricultural raw material n.e.c.

**Also belong here:**

- wholesale of vegetable or animal raw materials
- wholesale of animal waste
- wholesale of cotton
- wholesale of raw milk (milk purchasers)

**Does not belong here:**

*wholesale of textile fibres, see 46761*

**4622 Wholesale of flowers and plants**

- 46221** Wholesale of flowers and plants
- wholesale of flowers and flower bulbs
  - wholesale of plants

**4623 Wholesale of live animals**

- 46231** Wholesale of live animals
- wholesale of live animals, including pets

**Also belong here:**

- *wholesale of race horses*

**4624 Wholesale of hides, skins and leather**

- 46241** Wholesale of hides, skins and leather
- wholesale of raw hides, skins and leather

**463 Wholesale of food, beverages and tobacco**

**4631 Wholesale of fruit and vegetables**

- 46311** Wholesale of fruit and vegetables
- wholesale of fresh or preserved fruits and vegetables

**Also belong here:**

- *wholesale of nuts, mushrooms, berries*

**Does not belong here:**

*processing of fresh vegetables: peeling, chopping, packing; manufacture of fresh salads*

**4632 Wholesale of meat and meat products**

- 46321** Wholesale of meat and meat products
- wholesale of meat, including fowl
  - wholesale of meat products, including fowl products

**4633 Wholesale of dairy products, eggs and edible oils and fats**

- 46331** Wholesale of dairy products, eggs and edible oils and fats
- wholesale of dairy products, including yogurt, cream, cheese, butter and the like
  - wholesale of eggs and egg products
  - wholesale of edible oils and fats of animal or vegetable origin

**Also belong here:**

- *wholesale of milk powder*

**Does not belong here:**

*wholesale of ice-cream, see 46361*

**4634 Wholesale of beverages**

- 46341** Wholesale of alcoholic beverages
- wholesale of alcoholic beverages
  - bottling of wine in bulk without processing/transforming wine

**Does not belong here:**

*blending of wine or distilled spirits, see 11011, 11021*

- 46342** Wholesale of other beverages

- wholesale of fruit and vegetable juices
  - wholesale of mineral water
  - wholesale of soft-drinks and other non-alcoholic beverages
- 4635 Wholesale of tobacco products**
- 46351** Wholesale of tobacco products
- Also belong here:**
- *wholesale of cigarette paper*
- 4636 Wholesale of sugar and chocolate and sugar confectionery**
- 46361** Wholesale of sugar and chocolate and pastry and bakery products
- wholesale of sugar and chocolate and sugar confectionery
  - wholesale of bakery products
  - wholesale of ice-cream and sorbet
- 4637 Wholesale of coffee, tea, cocoa and spices**
- 46371** Wholesale of coffee, tea, cocoa and spices
- 4638 Wholesale of other food, including fish, crustaceans and molluscs**
- 46381** Wholesale of fish, crustaceans and fish products
- wholesale of fish, crustaceans and molluscs
- Does not belong here:**
- wholesale of prepared fruits and vegetables, see 46311*
- 46389** Wholesale of food products n.e.c
- wholesale of homogenised ready-to-eat food and baby and diet food
  - wholesale of other ready-to-eat food
  - wholesale of feed for pet animals
  - wholesale of cereal products
  - wholesale of noodles and pasta products
  - wholesale of salt
- Also belong here:**
- *wholesale of preserves, soy products, and food supplements*
  - *wholesale of honey*
- 4639 Non-specialised wholesale of food, beverages and tobacco**
- 46391** Non-specialised wholesale of food, beverages and tobacco
- non-specialised wholesale of frozen food
  - non-specialised wholesale of other food, beverages and tobacco
- 464 Wholesale of household goods**
- This group includes the wholesale of household goods, including textiles.
- 4641 Wholesale of textiles**
- 46411** Wholesale of fabrics, household linen and haberdashery
- wholesale of yarn
  - wholesale of fabrics
  - wholesale of bed linen, towels, curtains and the like
  - wholesale of haberdashery (e.g. needles, sewing thread etc.)
- Also belong here:**
- *wholesale of cloth diapers*
- Does not belong here:**
- wholesale of textile fibres, see 46761*
- 4642 Wholesale of clothing and footwear**
- 46421** Wholesale of clothing and clothing accessories

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

**Also belong here:**

- *wholesale of outerwear*
- *wholesale of underwear*
- *wholesale of leather clothes*
- *wholesale of used clothing*
- *wholesale of stockings and socks*

**Does not belong here:**

*wholesale of jewellery, see 46481 wholesale of leather goods, see 46499*

- 46422** Wholesale of footwear  
 – wholesale of footwear

**Also belong here:**

- *including the wholesale of sports shoes*

**Does not belong here:**

*wholesale of special sports equipment footwear (e.g. ski boots), see 46492*

**4643 Wholesale of electrical household appliances**

- 46431** Wholesale of electrical household appliances  
 – wholesale of electrical household appliances  
 – wholesale of radio, television, video and DVD equipment, including car radios and TVs  
 – wholesale of photographic and optical goods  
 – wholesale of electrical heating appliances  
 – wholesale of recorded audio and video tapes, CDs, DVDs

**Also belong here:**

- *wholesale of wires, switches, and other household electrics*
- *wholesale of refrigerators and freezers*
- *wholesale of dishwashers, washing machines, and dryers*
- *wholesale of cooking and heating equipment*
- *wholesale of vacuum cleaners and sewing machines used in homes*
- *wholesale of other household small electric appliances and household appliances*
- *wholesale of microscopes, binoculars, and other optical goods*
- *wholesale of e-cigarettes*
- *wholesale of electric fireplaces*
- *wholesale of water pumps (excluding industrial pumps)*

**Does not belong here:**

*, see 46641 wholesale of blank audio and video tapes, CDs, DVDs, see 46521 wholesale of sewing machines (industrial)*

**4644 Wholesale of china and glassware and cleaning materials**

- 46441** Wholesale of china and glassware products  
 – wholesale of china and glassware products

**Also belong here:**

- *wholesale of ceramic household and decorative items*
- *wholesale of crockery*

- 46442** Wholesale of cleaning materials  
 – wholesale of cleaning materials

**Also belong here:**

- *wholesale of washing and polishing products*
- *wholesale of air fresheners*

**4645 Wholesale of perfume and cosmetics**

- 46451** Wholesale of perfume and cosmetics  
– wholesale of perfumeries, cosmetics and soaps

**Also belong here:**

- *wholesale of other toilet products*  
– *wholesale for dentists of products for teeth whitening or bleaching*

**4646 Wholesale of pharmaceutical goods**

- 46461** Wholesale of medicines and other pharmacy goods  
– wholesale of medications  
– wholesale of adhesive plasters  
– wholesale of first aid kits

**46462** Wholesale of medical appliances and surgical and orthopaedic instruments and devices

- sale of instruments and equipment to doctors and hospitals  
– wholesale of orthopedic devices and appliances

**Also belong here:**

- *wholesale of medical furniture*  
– *wholesale of glasses (optical), spectacle frames, and lenses*

**4647 Wholesale of furniture, carpets and lighting equipment**

- 46471** Wholesale of furniture, carpets and lighting equipment  
– wholesale of household furniture  
– wholesale of carpets  
– wholesale of lighting equipment

**Does not belong here:**

*wholesale of office furniture, see 46651*

**4648 Wholesale of watches and jewellery**

- 46481** Wholesale of watches and jewellery

**4649 Wholesale of other household goods**

- 46491** Wholesale of stationery, books, magazines and newspapers  
– wholesale of stationery  
– wholesale of books  
– wholesale of magazines and newspapers

**Also belong here:**

- *wholesale of postcards*

**46492** Wholesale of sports good (excluding sports clothing and footwear)

- wholesale of sports equipment, including special sports footwear (e.g. ski-boots)  
– wholesale of bicycles and their parts and accessories

**Also belong here:**

- *wholesale of water sports equipment, including the wholesale of pleasure boats*  
– *wholesale of golf shoes*  
– *wholesale of fishing equipment*  
– *wholesale of other sporting and outdoor equipment*  
– *wholesale of athletics equipment*

**46493** Wholesale of games and toys

- wholesale of games and toys

**Also belong here:**

- *wholesale of video games*

**46499** Wholesale of household goods, n.e.c.

- wholesale of musical instruments
- wholesale of woodenware, wickerwork and corkware
- wholesale of leather goods and travel accessories
- wholesale of other household goods and consumables
- wholesale of coins and stamps
- wholesale of souvenirs and art

**Also belong here:**

- *wholesale of non-electric household goods*
  - *wholesale of hardware used at homes*
  - *wholesale of cutlery and metalware*
  - *wholesale of cutlery and metal products used in housekeeping*
  - *wholesale of non-sterile rubber gloves*
- Wholesale of other consumer goods: hunting products - tents - wigs - diapers, bandages - napkins, toilet paper - photo frames - wholesale of cups and medals*

**465 Wholesale of information and communication equipment**

This group includes the wholesale of information and communications technology (ICT) equipment, i.e. computers, telecommunications equipment and parts.

**4651 Wholesale of computers, computer peripheral equipment and software**

**46511** Wholesale of computers, computer peripheral equipment and software

- wholesale of computers and computer peripheral equipment
- wholesale of software

**Does not belong here:**

*wholesale of office machinery and equipment (except computers and computer peripheral equipment), see 46661– wholesale of electronic parts, see 46521 –*

**4652 Wholesale of electronic and telecommunications equipment and parts**

**46521** Wholesale of electronic and telecommunications equipment and parts

- wholesale of electronic tubes and electron-ray pipes
- wholesale of semi-conductor devices
- wholesale of microchips and integrated circuits
- wholesale of printed circuits
- wholesale of blank audio and video tapes and diskettes, magnetic and optical disks (CDs, DVDs)
- wholesale of telephone and communications equipment and parts
- wholesale of alarm and security alarm systems equipment

**Also belong here:**

- *wholesale of motor vehicle navigation equipment (GPS, GPR)*
- *wholesale of USB flash drives*
- *wholesale of mobile phones*
- *wholesale of microcircuits*

**Does not belong here:**

*wholesale of recorded audio and video tapes, CDs, DVDs, see 46431  
wholesale of computers and computer peripheral equipment, see 46511*

**466 Wholesale of other machinery, equipment and supplies**

This group includes the wholesale of specialised machinery, equipment and supplies for all kinds of industries and general purpose machinery.

**4661 Wholesale of agricultural machinery, equipment and supplies**

**46611** Wholesale of agricultural machinery, equipment and supplies

- wholesale of agricultural machinery, equipment:
- ploughs, manure spreaders, seeders
- harvesters
- threshers
- milking machines
- poultry-keeping and bee-keeping machines
- tractors used in agriculture and forestry
- wholesale of lawn mowers

**4662 Wholesale of machine tools**

- 46621** Wholesale of machine tools
- wholesale of wood machine tools
  - wholesale of metal machine tools
  - wholesale of other machine tools
  - wholesale of computer-controlled machine tools

**Also belong here:**

- *wholesale of electric hand tools*
- *wholesale of woodworking equipment*

**4663 Wholesale of mining, construction and civil engineering machinery**

- 46631** Wholesale of mining, construction and civil engineering machinery

**Also belong here:**

- *wholesale of mining and construction equipment*
- *wholesale of concrete appliances*

**4664 Wholesale of machinery for the textile industry and of sewing and knitting machines**

- 46641** Wholesale of machinery for the textile industry and of sewing and knitting machines
- wholesale of preparation machinery for textile and yarn fibres and of spinning, knitting and stitch knitting machines
  - wholesale of fabric and leather processing equipment
  - wholesale of computer-controlled machinery for the textile industry and of computer-controlled sewing and knitting machines

**4665 Wholesale of office furniture**

- 46651** Wholesale of office furniture
- wholesale of chairs and seats
  - wholesale of furniture for shops (e.g. counters, display cases, shelves, etc.)
  - wholesale of laboratory benches, stools and laboratory furniture (e.g. cabinets and tables)
  - wholesale of furniture for churches, schools, restaurants
  - wholesale of decorative restaurant carts (e.g. dessert carts, etc.)

**Also belong here:**

- *wholesale of warehouse shelves*

**4666 Wholesale of other office machinery and equipment**

- 46661** Wholesale of other office machinery and equipment
- wholesale of office machinery and equipment (except computers and computer peripheral equipment)

**Also belong here:**

- *wholesale of typewriters*
- *wholesale of printer toner cartridges*
- *wholesale of cash registers and after-sales service*

**Does not belong here:**

*wholesale of computers and peripheral equipment, see 46511 wholesale of electronic parts and telephone and communications equipment, see 46521*

**4669 Wholesale of other machinery and equipment**



**46691** Wholesale of lifting and transferring apparatus and machines and spares (inc containers)

**Also belong here:**

– *wholesale of containers specially designed for means of transport*

**46692** Wholesale of electrical material and their requisites and electrical machines, inc cables

- wholesale of production-line robots
- wholesale of wires and switches and other installation equipment for industrial use
- wholesale of other electrical material such as electrical motors, transformers

**Also belong here:**

- *wholesale of industrial batteries*
- *wholesale of batteries*
- *wholesale of solar panels*

**46693** Wholesale of equipment used in food industry and commercial activities

**Also belong here:**

- *wholesale of food, beverage, and tobacco processing machinery*
- *wholesale of packaging machines*
- *wholesale of packaging materials (including pallets)*

**46699** Wholesale of other general-purpose and special-purpose machinery, apparatus and equipment

- wholesale of ships and boats
- wholesale of railway and tramway coaches and locomotives
- wholesale of flight and space appliances, aeronautics appliances and equipment
- wholesale of other means of transport (excluding motor vehicle, motorcycles and bicycles)
- wholesale of other machinery n.e.c. for use in industry (except mining, construction and textile industry)
- wholesale of measuring instruments and equipment

**Also belong here:**

- *wholesale of machinery and equipment parts*
- *wholesale of garbage containers*
- *wholesale of printing machinery*
- *wholesale of hydraulic-pneumatic equipment*
- *wholesale of fire extinguishers*
- *wholesale of ammunition and weapons (regulated by licenses)*
- *wholesale of hunting products*
- *wholesale of pet supplies*

**Does not belong here:**

*wholesale of motor vehicles, trailers and caravans, see 451 wholesale of motor vehicle parts, see 45311 wholesale of motorcycles, see 45401 wholesale of bicycles, see 46492*

**467 Other specialised wholesale**

This group includes other specialised wholesale activities not classified in other groups of this division, e.g. wholesale of intermediate products, (except agricultural intermediate products).

**4671 Wholesale of solid, liquid and gaseous fuels and related products**

**46711** Wholesale of solid fuels

- wholesale of charcoal, coal, brown coal, oil shale and other solid fuel

**Also belong here:**

- *wholesale of heating granules*
  - *wholesale of pellets*
  - *wholesale of hookah coal*
- 46712** Wholesale of automotive fuel
- wholesale of diesel fuel, gasoline, including aviation gasoline
  - wholesale of greases and motor oils
- Also belong here:**
- *bunkering of ships*
  - *wholesale of other lubricating oils, fats, and refined petroleum products*
- 46719** Wholesale of other liquid and gaseous fuels and similar
- wholesale of crude petroleum, crude oil, light heating oil, heavy fuel oil and kerosene
  - wholesale of liquefied petroleum gases, butane and propane gas
- 4672 Wholesale of metals and metal ores**
- 46721** Wholesale of metals and metal ores
- 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
- Also belong here:**
- *wholesale of ferrous metal*
  - *wholesale of railway tracks*
- Does not belong here:**
- wholesale of metal scrap, see 46771*
- 4673 Wholesale of wood, construction materials and sanitary equipment**
- 46731** Wholesale of wood and products for the first-stage processing of wood
- wholesale of wood in the rough
  - wholesale of products of primary processing of wood
- Also belong here:**
- *wholesale of timber and lumber*
- 46732** Wholesale of sanitary equipment and other construction materials
- wholesale of paint and varnish
  - wholesale of construction materials (e.g. sand, gravel, clay, cement, etc.)
  - wholesale of wallpaper and floor coverings
  - wholesale of flat glass
  - wholesale of sanitary equipment (e.g. baths, washbasins, toilets and the likes)
  - wholesale of prefabricated buildings
- Also belong here:**
- *wholesale of bricks, blocks, and building blocks*
  - *wholesale of doors, windows, and other construction carpenter products*
  - *wholesale of artificial turf*
  - *wholesale of parquet, plywood boards*
  - *wholesale of plastic pipes*
  - *wholesale of construction carpenter products*
- 4674 Wholesale of hardware, plumbing and heating equipment and supplies**
- 46741** Wholesale of plumbing and heating equipment and supplies
- wholesale of fittings and fixtures (clamps)
  - wholesale of hot water heaters/boilers
  - wholesale of sanitary installation equipment (e.g. tubes, pipes, fittings, taps, T-pieces, connections, rubber pipes, etc.)
- Also belong here:**

- *wholesale of radiators*
  - *wholesale of industrial water pumps*
- 46749 Wholesale of hand tools and general hardware**
- *wholesale of hardware and locks*
  - *wholesale of tools (e.g. hammers, saws, screwdrivers and other hand tools)*
- Also belong here:**
- *wholesale of furniture accessories*
  - *wholesale of non-electric hand tools*
  - *wholesale of railings, metal streetlights*
  - *wholesale of spades*
- 4675 Wholesale of chemical products**
- 46751 Wholesale of fertilisers and agrochemical products**
- Also belong here:**
- *wholesale of soil*
  - *wholesale of peat soil*
- 46759 Wholesale of other chemical products**
- *wholesale of aniline and methanol*
  - *wholesale of essential oils, scents and flavourings*
  - *wholesale of industrial gases and chemical glues*
  - *wholesale of paraffin*
  - *wholesale of soda, industrial salt, acids and sulphurs*
  - *wholesale of starch derivatives*
  - *wholesale of colouring matter and printing ink*
  - *wholesale of synthetic resin*
  - *wholesale of caoutchouc*
- Also belong here:**
- *wholesale of fireworks*
  - *wholesale of wood preservatives*
  - *wholesale of pyrotechnics*
- 4676 Wholesale of other intermediate products**
- 46761 Wholesale of other intermediate products**
- *wholesale of plastic materials in primary forms*
  - *wholesale of rubber – wholesale of textile fibres*
  - *wholesale of paper and board*
  - *wholesale of precious stones*
  - *wholesale of other intermediate products, excluding agricultural intermediate products*
- Also belong here:**
- *wholesale of caoutchouc*
- Wholesale of other intermediate products: security films; self-adhesive coating material; gasket-reed-barricade tape, tape*
- *resale/wholesale of tombstones*
  - *wholesale of carton*
- 4677 Wholesale of waste and scrap**
- 46771 Wholesale of waste and scrap, buying up packaging and tare**
- *wholesale 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, packing and repacking, storage and delivery, but without a real transformation process. Additionally, the purchased and sold waste has a remaining value.*
  - *dismantling of automobiles, computers, televisions and other equipment to obtain and re-sell usable parts*
- Also belong here:**
- *buying up of scrap metal*
  - *vehicle demolition*

**Does not belong here:**

*collection of household and industrial waste, see 381 treatment of waste, not for a further use in an industrial manufacturing process, but with the aim of disposal, see 382 processing of waste and scrap and other articles into secondary raw material (the resulting secondary raw material is fit for direct use in an industrial manufacturing process, but is not a final product), see 383 dismantling of automobiles, computers, televisions and other equipment for materials recovery, see 38311 ship-breaking, see 38311 shredding of cars by means of a mechanical process, see 38321 retail sale of second-hand goods, see 4779*

**469 Non-specialised wholesale trade**

**4690 Non-specialised wholesale trade**

**46901** Non-specialised wholesale trade

– wholesale of a variety of goods without any particular specialisation

**Also belong here:**

– *wholesale of business presents*

**47 Retail trade, except of motor vehicles and motorcycles**

Division 47 includes the resale (sale without transformation) of new and used goods mainly to the general public for personal or household consumption or utilisation, by shops, department stores, stalls, mail-order houses, door-to-door sales persons, hawkers, consumer cooperatives, via Internet and auctions. Retail trade is classified first by type of sale outlet (retail trade in stores: groups 471 to 477; retail trade not in stores: groups 478 and 479). Retail trade in stores includes the retail sale of used goods (class 4779). For retail sale in stores, there exists a further distinction between non-specialised retail sale (group 471) and specialised retail sale (groups 472 to 477). Sale not via stores is subdivided according to the forms of trade, such as retail sale via stalls and markets (group 478) and other non-store retail sale, e.g. mail order, door-to-door, by vending machines, etc. (group 479).

The goods sold in this division are limited to goods usually referred to as consumer goods or retail goods. Therefore goods not normally entering the retail trade, such as cereal grains, ores, industrial machinery etc. are excluded. This division also includes units engaged primarily in selling to the general public, from displayed merchandise, products such as personal computers, stationery, paint or timber, although these products may not be for personal or household use. Handling that is customary in trade does not affect the basic character of the merchandise and may include (e.g. sorting, mixing and packaging).

**471 Retail sale in non-specialised stores**

This group includes the retail sale of a variety of product lines in the same unit (non-specialised stores), such as supermarkets or department stores.

**4711 Retail sale in non-specialised stores with food, beverages or tobacco predominating**

**47111** Retail sale in non-specialised stores with food, beverages or tobacco predominating

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

**4719 Other retail sale in non-specialised stores**

**47191** Other retail sale in non-specialised stores

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

**472 Retail sale of food, beverages and tobacco in specialised stores**

**4721 Retail sale of fruit and vegetables in specialised stores**

**47211** Retail sale of fruit and vegetables in specialised stores

- retail sale of fresh fruit and vegetables
- retail sale of prepared and preserved fruits and vegetables

**Also belong here:**

- *wholesale of berries*
- *wholesale of fruit and vegetable preserves*

**4722 Retail sale of meat and meat products in specialised stores**

**47221** Retail sale of meat and meat products in specialised stores

- retail sale of fresh, frozen or preserved meat (including poultry and game)
- retail sale of meat products

**4723 Retail sale of fish, crustaceans and molluscs in specialised stores**

**47231** Retail sale of fish, crustaceans and molluscs in specialised stores

- retail sale of fish and other seafood
- retail sale of fish products

**4724 Retail sale of bread, cakes, flour confectionery and sugar confectionery in specialised stores**

**47241** Retail sale of bread, cakes, flour confectionery and sugar confectionery in specialised stores

- retail sale of chocolate
- retail sale of candied fruits, berries or nuts
- retail sale of ice-cream and sorbet

**4725 Retail sale of beverages in specialised stores**

**47251** Retail sale of beverages in specialised stores

- retail sale of beverages (not for consumption on the premises):
- alcoholic beverages
- non-alcoholic beverages

**4726 Retail sale of tobacco products in specialised stores**

**47261** Retail sale of tobacco products in specialised stores

- retail sale of tobacco
- retail sale of tobacco products

**4729 Other retail sale of food in specialised stores**

**47291** Other retail sale of food in specialised stores

- retail sale of dairy products
- retail sale of eggs
- retail sale of edible oils and fats
- retail sale of salt, sugar and spices
- retail sale of coffee, tea and cacao
- retail sale of wholesale of noodles, pasta and other products
- retail sale of other food products n.e.c.

**Also belong here:**

- *retail of rice*
- *retail of food supplements*
- *retail of various eco-friendly food in specialised stores*

**473 Retail sale of automotive fuel in specialised stores**

**4730 Retail sale of automotive fuel in specialised stores**

**47301** Retail sale of automotive fuel inc. activities of fuelling stations

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

**Also belong here:**

– retail of motor oils

**Does not belong here:**

wholesale of fuels, see 46712 retail sale of liquefied petroleum gas for cooking or heating, see 47789

**474 Retail sale of information and communication equipment in specialised stores**

This group includes the retail sale of information and communications technology (ICT) equipment, such as computers and peripheral equipment, telecommunications equipment and consumer electronics, by specialised stores.

**4741 Retail sale of computers, peripheral units and software in specialised stores**

**47411** Retail sale of computers, peripheral units and software in specialised stores

- retail sale of computers
- retail sale of computer peripheral equipment
- retail sale of video game consoles
- retail sale of non-customised software, including video games

**Also belong here:**

– retail of office machinery and equipment

**Does not belong here:**

retail sale of blank tapes and discs, see 47631

**4742 Retail sale of telecommunications equipment in specialised stores**

**47421** Retail sale of telecommunications equipment in specialised stores

- retail sale of telecommunications equipment

**Also belong here:**

– retail of mobile phones

**4743 Retail sale of audio and video equipment in specialised stores**

**47431** Retail sale of audio and video equipment in specialised stores

- retail sale of radio and television equipment
- retail sale of audio and video equipment
- retail sale of CD and DVD players and recorders

**Also belong here:**

– retail and installation of car radios

**475 Retail sale of other household equipment in specialised stores**

This group includes the retail sale of household equipment (e.g. textiles, hardware, carpets, electrical appliances, furniture, etc.) in specialised stores.

**4751 Retail sale of textiles in specialised stores**

**47511** Retail sale of textiles in specialised stores

- retail sale of fabrics
- retail sale of handcraft yarn (knitting yarn)
- retail sale of basic materials for rug, tapestry or embroidery making
- retail sale of textiles (e.g. bed linen, tablecloth, towels and the like)
- retail sale of haberdashery (sewing thread and needles, etc.)

**Also belong here:**

– retail of knitting needles

**Does not belong here:**

retail sale of articles of clothing, see 47711

**4752 Retail sale of hardware, paints and glass in specialised stores**

**47521** Retail sale of hardware and tools

- retail sale of hardware
- retail sale of lawnmowers
- retail sale of door locks and lock sets
- retail sale of screws, nails and similar metal accessories and fixtures

**Also belong here:**

- retail of hand tools
- retail of spare parts for agricultural tractors

**47522** Retail sale of sanitary and water supply equipment and supplies

**47529** Retail sale of other building material and goods in specialised stores

- retail sale of paints, varnishes and lacquers
- retail sale of flat glass
- retail sale of wood and sawn wood
- retail sale of metal and non-metal building constructions
- retail sale of do-it-yourself material and equipment
- retail sale of other building material (e.g. bricks)
- retail sale of saunas

**Also belong here:**

- retail of solvents and fillers
- retail of construction glass
- retail of electrical wiring, cables, switches

**4753** **Retail sale of carpets, rugs, wall and floor coverings in specialised stores**

**47531** Retail sale of carpets, rugs, wall and floor coverings in specialised stores

- retail sale of carpets and rugs
- retail sale of curtains and net curtains
- retail sale of wallpaper and floor coverings

**Also belong here:**

- retail of drapes and other interior textiles
- retail of window blinds

**Does not belong here:**

- retail sale of cork floor tiles, see 47529

**4754** **Retail sale of electrical household appliances in specialised stores**

**47541** Retail sale of electrical household appliances in specialised stores

- retail sale of refrigerators and deep freezers
- retail sale of dish-washing machines, washing machines and clothes-driers
- retail sale of equipment for food preparation and warming
- retail sale of vacuum cleaners
- retail sale of sewing-machines
- retail sale of other small electric appliances for household use

**Does not belong here:**

- retail sale of audio and video equipment, see 47431

**4759** **Retail sale of furniture, lighting equipment and other household articles in specialised stores**

**47591** Retail sale of furniture and articles for lighting

- retail sale of household furniture – retail sale of lighting equipment, electric bulbs, lamp globes retail sale of office furniture –

**47599** Retail sale of household articles and equipment n.e.c.

- retail sale of household utensils and cutlery, crockery, glassware, china and pottery
- retail sale of wooden, cork and wickerwork goods
- retail sale of non-electrical household appliances
- retail sale of musical instruments and scores
- retail sale of electrical security alarm systems (e.g. locking devices, safes, and vaults), except installation and maintenance services
- retail sale of household articles and equipment n.e.c.

**Also belong here:**

- retail of ceramic household or decorative items
- retail of pianos
- retail of souvenirs
- retail of fireplaces (excluding electric fireplaces)

**Does not belong here:**

retail sale of antiques, see 47791

**476 Retail sale of cultural and recreation goods in specialised stores**

This group includes the retail sale in specialised stores of cultural and recreation goods (e.g. books, newspapers, music and video recordings, sporting equipment, games and toys, etc.).

**4761 Retail sale of books in specialised stores**

**47611** Retail sale of books in specialised stores

- retail sale of books of all kinds

**Does not belong here:**

retail sale of second-hand or antique books, see 47792

**4762 Retail sale of newspapers and stationery in specialised stores**

**47621** Retail sale of newspapers and stationery in specialised stores

- retail sale of newspapers and journals
- retail sale of office supplies (e.g. pens, pencils, paper, etc.)

**Also belong here:**

- retail of postcards in specialised stores

**4763 Retail sale of music and video recordings in specialised stores**

**47631** Retail sale of music and video recordings in specialised stores

- retail sale of musical records, audio tapes, compact discs and cassettes
- retail sale of video tapes and DVDs
- retail sale of blank tapes and discs

**4764 Retail sale of sporting equipment in specialised stores**

**47641** Retail sale of sporting equipment in specialised stores

- retail sale of skiing equipment
- retail sale of fishing sports equipment
- retail sale of hunting equipment, arms and ammunition
- retail sale of athletic equipment
- retail sale of other sporting equipment
- retail sale of camping goods
- retail sale of special sports footwear (e.g. ski-boots, ice skates and football boots)
- retail sale of boats and bicycles

**Also belong here:**

- retail of water sports equipment
- retail of sports weapons

**4765 Retail sale of games and toys in specialised stores**

**47651** Retail sale of games and toys in specialised stores

- retail sale of games and toys, made of all materials



**Does not belong here:**

*retail sale of video game consoles, see 47411 retail sale of non-customised software, including video games, see 47411*

**477 Retail sale of other goods in specialised stores**

This group includes the sale in specialised stores carrying a particular line of products not included in other parts of the classification, such as clothing, footwear and leather articles, pharmaceutical and medical goods, watches, souvenirs, cleaning materials, weapons, flowers and pets and others. Also included is the retail sale of used goods in specialised stores.

**4771 Retail sale of clothing in specialised stores**

**47711** Retail sale of clothing in specialised stores

- retail sale of articles of clothing
- retail sale of articles of fur
- retail sale of headwear
- retail sale of clothing accessories (e.g. gloves, ties, braces, etc.)

**Also belong here:**

- *retail of women's, men's, and children's outerwear, underwear, and hosiery*
- *retail of leather clothes*
- *retail of sportswear*

**Does not belong here:**

*retail sale of textiles, see 47511*

**4772 Retail sale of footwear and leather goods in specialised stores**

**47721** Retail sale of footwear and leather goods in specialised stores

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

**Also belong here:**

- *retail of leather suitcases, handbags, and saddlery*
- *retail of saddlery*

**Does not belong here:**

*wholesale of special sports equipment footwear (e.g. ski boots), see 47641*

**4773 Dispensing chemist in specialised stores**

**47731** Dispensing chemist in specialised stores

- retail sale of pharmaceuticals
- retail sale of veterinarian products

**4774 Retail sale of medical and orthopaedic goods in specialised stores**

**47741** Retail sale of medical and orthopaedic goods in specialised stores

- retail sale of prostheses
- retail sale of tooth fillings
- retail sale of hearing aids

**4775 Retail sale of cosmetic and toilet articles in specialised stores**

**47751** Retail sale of cosmetic and toilet articles in specialised stores

- retail sale of perfumery
- retail sale of cosmetic and toilet articles

**Also belong here:**

- *retail of soaps*

**4776 Retail sale of flowers, plants, seeds, fertilisers, pet animals and pet food in specialised stores**

**47761** Retail sale of flowers, plants, seeds, transplants and fertilizers

- retail sale of flowers and plants
- retail sale of bush and tree plants
- retail sale of plant protection products
- retail sale of bouquets, flower chains and dry flower composition

**Also belong here:**

- retail of peat

**47762** Retail sale of pet animals and birds, their food and goods in specialised stores

- retail sale of pets
- retail sale of pet food, aquariums, animal and bird cages and the like

**4777** **Retail sale of watches and jewellery in specialised stores**

**47771** Retail sale of watches and jewellery in specialised stores

- retail sale of watches
- retail sale of jewellery

**Also belong here:**

- retail of valuables

**4778** **Other retail sale of new goods in specialised stores**

**47781** Retail sale of glasses and other optical and precision goods

- retail sale of glasses, sun-glasses and contact lenses
- activities of opticians
- retail sale of microscopes, binoculars, telescopes and other optical equipment

**47782** Retail sale of photographic goods

- retail sale of cameras, video cameras and other photographic equipment and projection equipment
- retail sale of photo films
- retail sale of precision equipment

**47783** Retail sale of souvenirs and craftwork articles in specialised stores

- retail sale of souvenirs, craftwork and religious articles
- activities of commercial art galleries

**Also belong here:**

- retail of medals, trophies
- framing pictures and retail of frames
- activities of commercial art galleries

**47789** Retail sale of goods n.e.c.

- retail sale of household fuel oil, bottled gas, coal and fuel wood
- retail sale of weapons and ammunition
- retail sale of stamps and coins
- retail sale of non-food products n.e.c

**Also belong here:**

- retail of fireworks
- retail of cleaning products
- retail of baby carriages
- retail of wigs
- retail of protective equipment
- retail of air conditioners and heat pumps
- retail of fire extinguishers
- retail of erotic products in stores
- retail of household chemicals
- retail of conventional weapons
- retail of umbrellas

**4779** **Retail sale of second-hand goods in stores**

**47791** Retail sale of antiques

- retail sale of antiques
- activities of auctioning houses (retail)

**Does not belong here:**

*Internet auctions and other non-store-based retail sales via auctions, see 47911, 47991*

- 47792** Retail sale of second-hand books
- retail sale of second-hand books
  - activities of auctioning houses (retail)

**Does not belong here:**

*Internet auctions and other non-store-based retail sales via auctions, see 47911, 47991*

- 47799** Retail sale of other second-hand goods
- retail sale of other second-hand goods
  - activities of auctioning houses (retail)

**Also belong here:**

- recycling centres

**Does not belong here:**

*retail sale of second-hand motor vehicles, see 451 activities of Internet auctions and other non-store auctions (retail), see 47911, 47991 activities of pawn shops, see 64921*

**478 Retail sale via stalls and markets**

This group includes the retail sale of any kind of new or second-hand product in a usually movable stall either along a public road or at a fixed marketplace.

**4781 Retail sale via stalls and markets of food, beverages and tobacco products**

- 47811** Retail sale via stalls and markets of food, beverages and tobacco products

**Does not belong here:**

*retail sale of prepared food for immediate consumption (mobile food vendors), see 56101*

**4782 Retail sale via stalls and markets of textiles, clothing and footwear**

- 47821** Retail sale via stalls and markets of textiles, clothing and footwear

**4789 Retail sale via stalls and markets of other goods**

- 47891** Retail sale via stalls and markets of other goods
- retail sale via stalls and markets of other goods:
  - carpets and rugs
  - books
  - games and toys
  - household appliances and consumer electronics
  - music and video recordings

**479 Retail trade not in stores, stalls or markets**

This group includes retail sale activities by mail order houses, over the Internet, through door-to-door sales, vending machines, etc.

**4791 Retail sale via mail order houses or via Internet**

- 47911** Retail sale via mail order houses or via Internet

This class includes retail sale activities via mail order houses or via Internet, i.e. retail sale activities where the buyer makes his choice on the basis of advertisements, catalogues, information provided on a website, models or any other means of advertising and places his order by mail, phone or over the Internet (usually through special means provided by a website). The products purchased can be either directly downloaded from the Internet or physically delivered to the customer.

- retail sale of any kind of product by mail order
- retail sale of any kind of product over the Internet
- direct sale via television, radio and telephone
- Internet retail auctions

**Also belong here:**

- sale of gift cards/vouchers via the Internet

**Does not belong here:**

*retail sale of motor vehicles and motor vehicles parts and accessories over the Internet, see groups 451, 453 retail sale of motorcycles and motorcycles parts and accessories over the Internet, see 45401*

**4799 Other retail sale not in stores, stalls or markets**

**47991** Other retail sale not in stores, stalls or markets

retail sales not categorised under the classes above:

- retail sale of products by direct sales or door-to-door sales persons
- retail sale of products through vending machines
- direct selling of fuel (heating oil, firewood, etc.), delivered to the customers premises
- retail sale activities of non-store auctions (retail, except Internet)
- retail sale by (non-store) commission agents

**Also belong here:**

- activity of packmen

## **H TRANSPORTATION AND STORAGE**

Section H includes the provision of passenger or freight transport, whether scheduled or not, by rail, pipeline, road, water or air and associated activities such as terminal and parking facilities, cargo handling, storage, etc. Included in this section is the renting of transport equipment with driver or operator and postal and courier activities.

### **49 Land transport and transport via pipelines**

Part 49 covers rail and land transport of passengers and goods, as well as pipelines.

### **491 Passenger rail transport, interurban**

#### **4910 Passenger rail transport, interurban**

##### **49101 Passenger rail transport**

- passenger transport by interurban railways
- operation of sleeping cars or dining cars as an integrated operation of railway companies
- transport of travel baggage, animals and the like

***Does not belong here:***

*passenger transport by urban and suburban transit systems, see 4931*  
*passenger terminal activities, see 5221 operation of railroad infrastructure;*  
*related activities such as switching and shunting, see 5221 operation of*  
*sleeping cars or dining cars when operated by separate units, see 5590, 5610*

### **492 Freight rail transport**

#### **4920 Freight rail transport**

##### **49201 Freight rail transport**

- freight transport on interurban, urban and suburban freight railroads
- freight rail transport of cooled and frozen goods in special reefers
- freight rail transport of oil products (e.g. raw oil, natural gas, refined petroleum products) in special tank wagons
- freight rail transport of other liquids and gases in special tank wagons
- freight rail transport of container goods
- freight rail transport of letters and postal packages in domestic or foreign postal service's name
- freight rail transport of letters and postal packages in postal or private messenger service's name
- freight rail transport of bulk goods (e.g. crop, flour, cement, sand, coal and the like)
- freight rail transport of cars, lorries and trailers
- freight rail transport of other goods freight rail transport of live animals

***Does not belong here:***

*storage of freight, see 5210 freight terminal activities, see 52219 operation of*  
*railroad infrastructure; related activities such as switching and shunting, see*  
*5221 cargo handling, see 52241*

### **493 Other passenger land transport**

This group includes all land-based passenger transport activities other than rail transport. However, rail transport as part of urban or suburban transport systems is included there.

#### **4931 Urban and suburban passenger land transport**

##### **49311 Scheduled passenger transport by tramway and trolleybus**

##### **49319 Other urban and suburban passenger land transport**

- regular carriage of passengers by bus (urban and suburban lines)
- regular carriage of passengers by underground and elevated railways, etc.
- belonging to transport system regular town-to-airport or town-to-station lines
- carriage of passengers on cable railways, ropeways, etc.

**Does not belong here:**

*passenger transport by interurban railways, see 49101*

**4932 Taxi operation**

**49321** Taxi operation

- taxi service, including suburban and interurban taxi service
- renting of private cars with driver taxi ordering service

**Also belong here:**

- *taxi service for disabled persons*
- *transporting a dead person by car*

**Does not belong here:**

*passenger transport by man- or animal-drawn vehicles, see 49399 ambulance transport, see 86901 transport service by water or air taxi, see 50301 or 51101*

**4939 Other passenger land transport n.e.c.**

**49391** Scheduled long-distance and international passenger land transport

- scheduled long-distance and international bus services
- transport of travel baggage, animals and the like

**49399** Other passenger land transport

- charters and other occasional coach services
- bus excursions, including urban excursion lines
- airport transfer service
- carriage of passengers on cable railways, ropeways, etc. not belonging to transport system
- special regular services, e.g. operation of school buses and buses for transport of employees
- passenger transport by man- or animal-drawn vehicles
- renting of buses with driver

**Also belong here:**

- *ordered transport with the service included in the price (guide, good, etc.)*
- *activities of ski lifts*
- *bike taxi*

**Does not belong here:**

*ambulance transport, see 86901*

**494 Freight transport by road and removal services**

**4941 Freight transport by road**

**49411** Freight transport by road

- freight transport by road of cooled and frozen goods in special refrigerated lorries
- freight transport by road of oil products (e.g. raw oil, natural gas, refined petroleum products) in special tank trucks or semi-trailers
- freight transport by road of other liquids and gases in special tank trucks or semi-trailers, including milk transport
- freight transport by road of container goods
- freight transport by road of bulk goods (e.g. crop, flour, cement, sand, coal and the like)
- freight transport by road of timber – freight transport by road of automobiles
- freight transport by road of live animals
- freight transport by road of letters and postal packages
- transport of waste and waste materials, without collection or disposal
- freight transport by man or animal-drawn vehicles
- renting of trucks with driver

**Also belong here:**

- transporting concrete and bitumen with a special vehicle
- carriage of logs on a highway
- transporting cars (including SUVs, trucks, etc.)
- transport of machinery (including construction, mining, etc. machines)
- transport of traffic signs (without installation)
- transporting a dead person by truck

**Does not belong here:**

*log hauling within the forest, as part of logging operations, see 02401*  
*distribution of water by trucks, see 36001 operation of terminal facilities for handling freight, see 52219 packing activities for transport, see 52299 post and courier activities, see 53101, 53201 waste transport as integrated part of waste collection activities, see 38111, 38121*

**4942 Removal services**

**49421** Removal services

- removal services of household appliances and furniture, including packing and hauling services
- removal services of office equipment, machinery and furniture, including packing and hauling services

**495 Transport via pipeline**

**4950 Transport via pipeline**

**49501** Transport via pipeline

- transport of raw gas, refined petroleum products and petroleum via pipelines
- transport of natural gas via pipelines
- transport of liquids, water, slurry, chemicals and the like via pipelines
- operation of pump stations

**Does not belong here:**

*distribution of natural or manufactured gas, steam or water, see 35221, 35301 and 36001 transport of liquids by trucks, see 49411*

**50 Water transport**

This division includes the transport of passengers or freight over water, whether scheduled or not. Also included are the operation of towing or pushing boats, excursion, cruise or sightseeing boats, ferries, water taxis, etc. Although the location is an indicator for the separation between sea and inland water transport, the deciding factor is the type of vessel used. Transport on sea-going vessels is classified in groups 501 and 502, while transport using other vessels is classified in groups 503 and 504.

This division excludes restaurant and bar activities on board ships (see 5610, 5630), if carried out by separate units.

**501 Sea and coastal passenger water transport**

This group includes the transport of passengers on vessels designed for operating on sea or coastal waters (including great lakes) when similar types of vessels are used.

**5010 Sea and coastal passenger water transport**

**50101** Sea and coastal passenger water transport

- operation of excursion, cruise or sightseeing boats
- operation of ferries, hydrofoils and air-cushion vessels, water taxis, etc.
- transport of travel baggage, animals and the like
- renting of pleasure boats with crew for sea and coastal water transport (e.g. for fishing cruises)

**Does not belong here:**

*restaurant and bar activities on board ships, when provided by separate units, see 56101 and 56301 renting of pleasure boats and yachts without crew, see 77211 renting of commercial ships or boats without crew, see 77341 operation of "floating casinos", see 92001*

**502 Sea and coastal freight water transport**

This group includes the transport of freight on vessels designed for operating on sea or coastal waters. Also included is the transport of freight on great lakes etc. when similar types of vessels are used.

## **5020 Sea and coastal freight water transport**

### **50201** Sea and coastal freight water transport

- regular and occasional transport of goods on the sea and in coastal waters
- transport of cooled and frozen goods in special freezer chambers
- transport of raw gas by tanker vessels
- transport of liquids and gases (e.g. natural gas, methane, refined petroleum products) by special tanker vessels
- transport of container goods
- transport of bulk goods (e.g. crop, flour, cement, sand, coal and the like)
- renting of vessels with crew for sea and coastal freight water

### **50202** Towing and pushing of ships

- sea and coastal freight transport by towing or pushing of barges
- towing of oil platforms, floating cranes, dredging vessels, buoys, hulls, etc.

#### ***Does not belong here:***

*storage of freight, see 5210 harbour operation and other auxiliary activities such as docking, pilotage, lighterage, vessel salvage, see 5222 cargo handling, see 52241 renting of commercial ships or boats without crew, see 77341*

## **503 Inland passenger water transport**

This group includes the transport of passengers on inland waters, involving vessels that are not suitable for sea transport.

### **5030 Inland passenger water transport**

#### **50301** Inland passenger water transport

- transport of passengers via rivers, canals, lakes and other inland waterways
- transport of travel baggage, animals and the like
- renting of pleasure boats with crew for inland water transport

#### ***Also belong here:***

*– water taxis and cruise ships on inland waters*

#### ***Does not belong here:***

*renting of pleasure boats and yachts without crew, see 77211*

## **504 Inland freight water transport**

This group includes the transport of freight on inland waters, involving vessels that are not suitable for sea transport.

### **5040 Inland freight water transport**

#### **50401** Inland freight water transport

- transport of freight via rivers, canals, lakes and other inland waterways:
  - transport of cooled and frozen goods in special freezer chambers
  - transport of raw gas by tanker vessels
  - transport of liquids and gases (e.g. natural gas, methane, refined petroleum products) by special tanker vessels
  - transport of container goods
  - transport of bulk goods (e.g. crop, flour, cement, sand, coal and the like)
  - transport of other goods via inland waterways
- renting of vessels with crew for inland freight water transport
- towing of ferry-boats via inland waterways
- towing of oil platforms, floating cranes, dredging vessels, buoys, hulls, etc. (via inland waters)

#### ***Does not belong here:***

*cargo handling, see 52241 renting of commercial ships or boats without crew, see 77341*

## **51 Air transport**



This division includes the transport of passengers or freight by air or via space.

## **511 Passenger air transport**

### **5110 Passenger air transport**

#### **51101** Passenger air transport

- transport of passengers by air over regular routes and on regular schedules with all kinds of aircraft (including helicopters)
- charter flights for passengers, including charter flights by helicopters
- sightseeing flights
- transport of travel baggage
- renting of air transport equipment with operator for the purpose of passenger transportation
- general aviation activities, e.g. transport of passengers by aero clubs for instruction or pleasure

***Does not belong here:***

*renting of air transport equipment without operator, see 77351*

## **512 Freight air transport and space transport**

### **5121 Freight air transport**

#### **51211** Freight air transport

- transport freight by air over regular routes and on regular schedules
- transportation non-scheduled transport of freight by air
- renting of air transport equipment (including helicopters) with operator for the purpose of freight

### **5122 Space transport**

#### **51221** Space transport

- launching of satellites and space vehicles
- space transport of freight and passengers

## **52 Warehousing and support activities for transportation**

Division 52 includes warehousing and support activities for transportation, such as operating of transport infrastructure (e.g. airports, harbours, tunnels, bridges, etc.), the activities of transport agencies and cargo handling.

### **521 Warehousing and storage**

#### **5210 Warehousing and storage**

##### **52101** Operation of storage and warehouse facilities

- operation of storage and warehouse facilities for all kinds of goods, e.g.:
- operation of grain silos
- operation of general merchandise warehouses
- operation of refrigerated warehouses
- operation of storage tanks, e.g. silage towers and the like
- operation of customs warehouses

***Does not belong here:***

*parking facilities for motor vehicles, see 52211 operation of self storage facilities, see 68201 rental of vacant space, see 68201*

##### **52102** Storage services of liquids and gases

- storage of gaseous and liquid fuel
- storage of chemicals, hydrocarbon and the like
- storage of oil and oil products

***Also belong here:***

- operation of oil terminals

### **522 Support activities for transportation**

This group includes activities supporting the transport of passengers or freight, such as operation of parts of the transport infrastructure or activities related to handling freight immediately before or after transport or between transport segments.

**5221 Service activities incidental to land transportation**

**52211** Operation of car parks

- operation of roofed and non-roofed car parks, parking lots, garages and bicycle parkings
- paid parking zones on roads, streets and other public places
- winter storage of caravans

**Also belong here:**

- *parking via SMS messages*

**Does not belong here:**

*long-term rental of lock automobile garages and parking areas, see 68201*

**52219** Other support activities for transportation

- operation and services of passenger and freight terminals and stations of bus and railway stations (station and terminal services)
- operation of railroad infrastructure
- train formation and shunting
- operation of bridges and tunnels
- maintenance of motorways, highways and causeways
- towing and road side assistance
- liquefaction of gas for transportation purposes

**Also belong here:**

- *maintenance and minor repairs of rolling*
- *stock service of using a part of railway*

**Does not belong here:**

*cargo handling, see 52241*

**5222 Service activities incidental to water transportation**

**52221** Port and waterway operation services

- operation of harbours and harbour installations (e.g. berths, piers, docks and the like), including passenger terminals services
- operation of sluices, water elevators and dams
- activities that ensure use and maintenance of canals, rivers and other navigable inland waters

**Also belong here:**

- *towing crafts on canals with vessels that are not towboats*

**52229** Other support activities for water transportation

- pilotage services, including towing vessels services offered for navigation of ships in dangerous or difficult to navigate areas, primarily for port entrance and departure
- towing vessels services for navigation of all kinds of ships for port entrance and departure
- navigation, pilotage and berthing activities
- lighterage activities
- rescue service on open sea, coastal and inland waters, e.g. rescuing of shipwrecked and sunken ships and their cargo, including emerging of sunken ships, turning of keeled over ships and releasing of run upon rocks ships
- lighthouses, beacons and light-vessels activities
- installation and maintenance of buoys, beacon lights and other seamarks
- liquefaction of gas for transportation purposes

**Does not belong here:**

*cargo handling, see 52241 operation of marinas, see 93299*

**5223 Service activities incidental to air transportation**

- 52231** Operation of airports and airway terminals  
 – airport passenger terminal activities  
 – operation of airfield take-off runs and runways
- Does not belong here:**  
*cleaning and snow cleaning of airfield take-off runs and runways, see 81291*
- 52239** Other support activities for air transportation  
 – air traffic control services or air-traffic-control (control zone, terminal control area or regional air traffic control)  
 – activities of radar stations on airfields  
 – airports firefighting and fire-prevention services at airports  
 – service and maintenance of air transport equipment (excluding repair)  
 – towing of air transport equipment
- Also belong here:**  
 – operation of hangars  
 – designation of aircraft types
- Does not belong here:**  
*cargo handling, see 52241 operation of flying schools, see 85321, 85531  
 cleaning, disinfection and disinfestation of aircrafts, see 81291*
- 5224** **Cargo handling**
- 52241** Cargo handling  
 – loading and unloading of goods or passengers' luggage irrespective of the mode of transport used for transportation  
 – ships loading and unloading  
 – loading and unloading of freight railway cars
- Also belong here:**  
 – activity of stevedores  
 – handling of goods at the port terminal
- Does not belong here:**  
*operation of terminal facilities, see 5221, 5222 and 5223*
- 5229** **Other transportation support activities**
- 52291** Forwarding agencies services  
 – forwarding of freight  
 – arranging or organising of transport operations by road, rail or air in consignors' or transferees' of goods name  
 – activities of transport freight agents (including air freight)  
 – intermediate sale (brokerage) for all-cargo aircraft space for freight transport  
 – complement of lot of goods to forward by road, rail or air transport
- Also belong here:**  
 – logistics service
- 52292** Sea ship loading services (freighting)  
 – sea transport arrangement and organisation, forwarding agents activities  
 – intermediate sale (brokerage) for all-cargo aircraft space for freight transport  
 – complement of lot of goods to forward by sea transport  
 – ships agenting  
 – ships charter
- 52293** Activities of customs agents  
 – activities of customs agents
- 52299** Other supporting and auxiliary transport services  
 – issue and procurement of transport documents and waybills  
 – goods-handling operations, e.g. temporary crating for the sole purpose of protecting the goods during transit, uncrating, sampling, weighing of goods  
 – organisation of group and individual consignments (including pickup and delivery of goods and grouping of consignments)

**Does not belong here:**

*courier activities, see 53201 provision of motor, marine, aviation and transport insurance, including cargo insurance, see 65121 activities of travel agencies, see 79111 activities of tour operators, see 79121 tourist assistance activities, see 79901*

**53 Postal and courier activities**

This division includes postal and courier activities, such as pickup, transport and delivery of letters and parcels under various arrangements, including local delivery and messenger services.

**531 Universal postal service**

**5310 Universal postal service**

**53101 Universal postal service**

Forwarding of universal postal service items (only licensed activity)

**Does not belong here:**

*postal giro, postal savings activities and money order activities, see 64191; does not include the activities of mailmen*

**532 Other postal and express service**

**5320 Other postal and express service**

**53201 Other postal and express service**

– forwarding of letter items, parcels, periodicals and direct mail: clearance, sorting, transport and delivery to the addressee (domestic and cross-border) outside the scope of universal service.  
– express mail  
– other express service (incl. food delivery), cargo taxi service

**Also belong here:**

*– subcontracting for the postal service provider (incl. mailmen working as self-employed entrepreneurs and companies that collect or deliver items in the name of postal service provider); postal service is not the delivery of written communications and other items in the person's own name or for the purpose of the person's own economic activities*

**Does not belong here:**

*transport of freight, see (according to mode of transport): 49201, 49411, 50201, 50401, 51211, 51221*

## **I ACCOMMODATION AND FOOD SERVICE ACTIVITIES**

This section includes the provision of short-stay accommodation for visitors and other travellers and the provision of complete meals and drinks fit for immediate consumption and the supplementary services provided within this section.

This section excludes the provision of long-term accommodation as primary residences, which is classified in real estate activities (section L). Also excluded is the preparation of food or drinks that are either not fit for immediate consumption or that are sold through independent distribution channels, i.e. through wholesale or retail trade activities. The preparation of these foods is classified in manufacturing (section C).

### **55 Accommodation**

This division includes the provision of short-stay accommodation for visitors and other travellers. Also included is the provision of longer term accommodation for students, workers and similar individuals. Some units may provide only accommodation while others provide a combination of accommodation, meals and/or recreational facilities.

This division excludes activities related to the provision of long-term primary residences in facilities such as apartments typically leased on a monthly or annual basis classified in Real Estate (section L).

### **551 Hotels and similar accommodation**

This class includes accommodation provided by e.g. hotels, resort hotels, suite/apartment hotels, motels that includes the provision of furnished accommodation in guest rooms and suites for short stays. A range of additional services may be provided such as food and beverage services, parking, laundry services, swimming pools and exercise rooms, recreational facilities as well as conference and convention facilities. Services include daily cleaning and bed-making.

#### **5510 Hotels and similar accommodation**

##### **55101 Hotels**

– accommodation providing food services with at least 10 guestrooms

##### **55102 Motels and similar accommodation**

– accommodation providing food services with at least 10 guestrooms located near highways, where safe parking is ensured, meant primarily for serving people travelling by motor vehicles

##### **55103 Guest-houses**

– accommodation providing food services with at least five guestrooms

### **552 Holiday and other short-stay accommodation**

This class includes the provision of accommodation, typically on a daily or weekly basis, principally for short stays by visitors, in self-contained space consisting of complete furnished rooms or areas for living/dining and sleeping. In accommodation rooms or facility, there are cooking facilities or fully equipped kitchens. This may take the form of apartments or flats in small free-standing multi-storey buildings or clusters of buildings, or single storey bungalows, children and other holiday homes, summerhouses, youth hostels and mountain refuges. Very minimal complementary services, if any, are provided.

#### **5520 Holiday and other short-stay accommodation**

##### **55201 Hostels**

– accommodation providing food services or food preparing possibilities

##### **55202 Holiday home (chalets)**

– accommodation for vacation, where accommodation facility providing food preparing possibilities is rented out in full

##### **55203 Holiday village and camp**

- accommodation providing limited services, where there are campgrounds and/or trailer parks, parking spaces for motor vehicles and where accommodation may be offered:
- childrens' holiday camps accommodation services and connected services
- adult or family holiday camps and other holiday homes accommodation services and connected services

**Also belong here:**

- *campings*

**55204** Visitor flats

- accommodation, where accommodation facility providing food preparing possibilities is apartment that is rented out in full

**55205** Bed-and-breakfast

- accommodation located natural person's farm, house or apartment providing breakfast

**Also belong here:**

- *tourist farm*

**553** **Camping grounds, recreational vehicle parks and trailer parks**

**5530** **Camping grounds, recreational vehicle parks and trailer parks**

**55301** Camping grounds, recreational vehicle parks and trailer parks

- provision of accommodation in campgrounds, trailer parks, fishing and hunting camps, recreational camps and other leisure camps for short stay visitors
- provision of space and facilities for recreational vehicles
- protective shelters or plain bivouac facilities for placing tents and/or sleeping bags

**Does not belong here:**

- *accommodation in mountain refuge, cabins and hostels, see 5520*

**559** **Other accommodation**

**5590** **Other accommodation**

**55901** Other accommodation

This class includes the provision temporary or longer-term accommodation in single or shared rooms or dormitories for students, migrant (seasonal) workers and other individuals.

- student residences and school dormitories
- workers' hostels
- rooming and boarding houses
- railway sleeping cars for train passengers (excluding operation of sleeping cars or dining cars as an integrated operation of railway companies)

**56** **Food and beverage service activities**

This division includes food and beverage preparing and/or serving activities fit for immediate consumption, including take-out eating places. This division includes traditional restaurants, self-service or take-away restaurants, whether as permanent or temporary stands with or without seating, providing complete meals or drinks fit for immediate consumption. Also excluded is the sale of not self-manufactured food that is not considered to be a meal or of meals that are not fit for immediate consumption (see section G: Wholesale and retail trade). 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 divisions 10: Manufacture of food products and 11: Manufacture of beverages).

**561** **Restaurants and mobile food service activities**

**5610** **Restaurants and mobile food service activities**

**56101** Restaurants, cafeterias and other catering places

This class includes the provision of food services to customers, whether they are served while seated or serve themselves from a display of items, whether they eat the prepared meals on the premises, take them out or have them delivered. This includes the preparation and serving of meals for immediate consumption from motorised vehicles or non-motorised carts.

- restaurants
- cafeterias
- fast-food restaurants
- take-out eating places
- ice cream truck vendors
- mobile food carts
- food preparation in market stalls
- restaurant and bar activities connected to transportation (e.g. in train, ship, aircraft), excluding food service provided by transport operator

***Does not belong here:***

*retail sale of food through vending machines, see 47991 concession operation of eating facilities, see 56291*

**562 Event catering and other food service activities**

This group includes catering activities for individual events or for a specified period of time and the operation of food concessions, such as at sports or similar facilities.

**5621 Event catering activities**

**56211** Event catering activities

This class includes the provision of food services based on contractual arrangements with the customer, at the location specified by the customer, for a specific event.

***Also belong here:***

- catering

***Does not belong here:***

*manufacture of perishable food items for resale, see 10891 retail sale of perishable food items, see 47 activities of food service contractors for transportation companies, see 56291*

**5629 Other food service activities**

**56291** Other food service activities

This class includes industrial catering, i.e. the provision of food services based on contractual arrangements with the customer, for a specific period of time. The food is usually prepared in a central unit.

- activities of food service contractors (e.g. for transportation companies)
- operation of food concessions at sports and similar facilities
- operation of canteens or cafeterias for factories, offices, hospitals, schools, etc. on a concession basis

***Does not belong here:***

*manufacture of perishable food items for resale, see 10891 retail sale of perishable food items, see 47*

**563 Beverage serving activities**

**5630 Beverage serving activities**

**56301** Beverage serving activities

This class includes preparation and serving of beverages for immediate consumption on the premises.

- bars
- taverns
- cocktail lounges
- discotheques (with beverage serving predominant)
- beer parlours
- coffee shops
- fruit juice bars
- mobile beverage vendors

***Does not belong here:***

*reselling packaged/prepared beverages, see 47 retail sale of beverages through vending machines, see 47991 operation of discotheques and dance floors without beverage serving, see 93299*



## **J INFORMATION AND COMMUNICATION**

This section includes the production and distribution of information and cultural products, the provision of the means to transmit or distribute these products, as well as data or communications, information technology activities and the processing of data and other information service activities. The main components of this section are publishing activities (division 58), including software publishing, motion picture and sound recording activities (division 59), radio and TV broadcasting and programming activities (division 60), telecommunications activities (division 61), information technology activities (division 62) and other information service activities (division 63). Publishing includes the acquisition of copyrights for content (information products) and making this content available to the general public by engaging in (or arranging for) the reproduction and distribution of this content in various forms. All the feasible forms of publishing in print, electronic or audio form, on the Internet, as multimedia products (such as CD-ROM reference books), etc. are included in this section.

Activities related to production and distribution of TV programming span divisions 59, 60 and 61, reflecting different stages in this process. Individual components, such as movies, television series etc. are produced by activities in division 59. The creation of a complete television channel programme, from components produced in division 59 or other components (such as live news programming) is included in division 60. The distribution of the complete television programme by third parties, i.e. without any alteration of the content, is included in division 61. This distribution in division 61 can be done through broadcasting, satellite or cable systems.

### **58 Publishing activities**

This division includes the publishing of books, brochures, leaflets, dictionaries, encyclopaedias, atlases, maps and charts; publishing of newspapers, journals and periodicals; directory and mailing list and other publishing, as well as software publishing. This division excludes publishing of motion pictures, the publishing of motion pictures, video tapes and movies on DVD or similar media (division 59) and the production of master copies for records or audio material (division 59). Also excluded is printing (see 1811, 1812) and the mass reproduction of recorded media (see 1820). Publishing includes the acquisition of copyrights to content (information products) and making this content available to the general public by engaging in (or arranging for) the reproduction and distribution of this content in various forms.

### **581 Publishing of books, periodicals and other publishing activities**

This group includes activities of publishing books, newspapers, magazines and other periodicals, directories and mailing lists, and other works such as photos, engravings, postcards, timetables, forms, posters and reproductions of works of art. These works are characterised by the intellectual creativity required in their development and are usually protected by copyright.

#### **5811 Book publishing**

##### **58111 Book publishing**

- publishing of books (fiction, special literature, technical and science literature, children's books) in print, electronic (CD, electronic displays, etc.) or audio form or on the Internet
- publishing of brochures, leaflets and similar publications in print, electronic (CD, electronic displays, etc.) or audio form or on the Internet

##### ***Also belong here:***

- *sale of advertising space in books*

##### ***Does not belong here:***

- publishing of advertising material, see 58191 publishing of music and sheet books, see 59201 activities of independent authors, see 90031*

##### **58112 Publishing of textbooks, dictionaries and other encyclopaedias**

- publishing of textbooks in print, electronic (CD, electronic displays, etc.) or audio form or on the Internet
- publishing of dictionaries and encyclopaedias and other reference books in print, electronic (CD, electronic displays, etc.) or audio form or on the Internet
- publishing of atlases, maps in print, electronic (CD, electronic displays, etc.) or audio form or on the Internet

**Also belong here:**

- *publishing of booklets*

**Does not belong here:**

*production of globes, see 32991 publishing of advertising material, see 58191 publishing of music and sheet books, see 59201 activities of independent authors, see 90031*

**5812 Publishing of directories and mailing lists**

**58121** Publishing of directories and mailing lists

This class includes the publishing of lists of facts/information (databases), that are protected in their form, but not in their content.

- publishing of address or phone books in print, electronic (CD, electronic displays, etc.) or audio form or on the Internet
- publishing of other directories and compilations, such as case law, pharmaceutical compendia and the like in print, electronic (CD, electronic displays, etc.) or audio form or on the Internet

**5813 Publishing of newspapers**

**58131** Publishing of newspapers

- publishing of newspapers (including advertising newspapers) appearing at least four times a week in print, electronic or audio form or on the Internet
- sale of advertising space by publisher in newspapers

**Does not belong here:**

*news agency activities, see 63911 digital archives, see 91011 mediation of advertisements in print media, in electronic media, see 73121*

**5814 Publishing of journals and periodicals**

**58141** Publishing of journals and periodicals

- publishing of periodicals and other journals, appearing less than four times a week in print, electronic or audio form or on the Internet
- sale of advertising space by publisher in journals and other periodicals

**Also belong here:**

- *publishing of weeklies and leaflets*

**Does not belong here:**

*mediation of advertisements in print media or in electronic media, see 73121*

**5819 Other publishing activities**

**58191** Other publishing activities

- publishing of postcards, greeting cards and the like, pictures, engravings, photos, sticking pictures, calendars in print, electronic form, on the Internet
- publishing of advertising material, goods catalogues in print, electronic form, on the Internet
- publishing of postal stamps, tax stamps and other stamps; stamp paper: cheque forms; banknotes; share certificates, bonds and the like securities in print, electronic form
- on-line publishing of statistics and other information

**Also belong here:**

- *publishing of timetables*
- *publishing of reproductions*
- *publishing of banners*

**Does not belong here:**

*publishing of advertising newspapers, see 58131 on-line provision of software (application hosting and application service provisioning), see 63111*

## **582 Software publishing**

### **5821 Publishing of computer games**

#### **58211** Publishing of computer games

– publishing of computer games packets, downloaded and on-line computer games

### **5829 Other software publishing**

#### **58291** Other software publishing

– publishing of ready-made (non-customised) software  
– translation or adaptation of non-customised software for a particular market on own account  
– publishing of system software, e.g. operating system, network, database management, development tools and programming language software  
– publishing of application software packets

#### ***Does not belong here:***

*reproduction of software, see 18201 retail sale of non-customised software, see 47411 production of software not associated with publishing, including translation or adaptation of non-customised software for a particular market on a fee or contract basis, see 62011 on-line provision of software (application hosting and application service provisioning), see 63111*

## **59 Motion picture, video and television programme production, sound recording and music publishing activities**

This division includes production of theatrical and non-theatrical motion pictures whether on film, video tape or disc for direct projection in theatres or for broadcasting on television; supporting activities such as film editing, cutting, dubbing etc.; distribution of motion pictures and other film productions to other industries; as well as motion picture or other film productions projection.

### **591 Motion picture, video and television programme activities**

This group includes production of theatrical and non-theatrical motion pictures whether on film, video tape, DVD or other media, including digital distribution, for direct projection in theatres or for broadcasting on television; supporting activities such as film editing, cutting, dubbing etc.; distribution of motion pictures or other film productions (video tapes, DVDs, etc) to other industries; as well as their projection.

Buying and selling of motion picture or any other film production distribution rights is also included.

### **5911 Motion picture, video and television programme production activities**

#### **59111** Motion picture and video production

– production of motion pictures (feature films, documentaries and animations)  
– production of theatrical and non-theatrical motion pictures (including animations)  
– production of propaganda or advertising motion pictures and videos

#### ***Also belong here:***

*– production of educational films*

#### ***Does not belong here:***

*production of frames and slides, see 74201 film duplicating as well as audio and video tape, CD or DVD reproduction from master copies, see 18201 wholesale of recorded audio and video tapes, CDs, DVDs, see 46431 wholesale of blank audio and video tapes and CDs, see 46521 retail sale of recorded audio and video tapes, CDs, DVDs, see 47631*

#### **59112** Production of television programmes

- production of broadcasts (live broadcasts or records), e.g. interviews, light entertainment programmes, sports reportages and the like
- production of television advertisements

**Also belong here:**

- production of television commercials

**Does not belong here:**

*post-production activities, see 59121 sound recording and recording of books on tape, see 59201 television broadcasting, see 602 production of complete television programmes, see 602 film processing other than for the motion picture industry, see 74201 activities of personal theatrical or artistic agents or agencies, see 74901 renting of video tapes, DVDs to the general public, see 77221 real-time (i.e. simultaneous) closed captioning of live television performances, meetings, conferences, see 82991 activities of own account actors, cartoonists, directors, stage designers and technical specialists, see 900*

**5912 Motion picture, video and television programme post-production activities**

**59121** Motion picture, video and television programme post-production activities

- cutting and editing of motion picture films, videos and broadcasting
- adding of start and end titres
- adding of coded and uncoded subtitles
- computer-produced graphics, creation of animation and visual, special effects
- developing and processing motion picture film
- activities of motion picture film laboratories and activities of special laboratories for animated films
- colour correction and digital restoration
- sound cutting, editing and dubbing

**Also belong here:**

- video sound production (mounting)

**Does not belong here:**

*film duplicating (except reproduction of motion picture film for theatrical distribution) as well as audio and video tape, CD or DVD reproduction from master copies, see 18201 wholesale of recorded video tapes, CDs, DVDs, see 46431 wholesale of video tapes and CDs, see 46521 wholesale of recorded audio and video tapes, CDs, DVDs, see 46431 film processing other than for the motion picture industry, see 74201 renting of video tapes, DVDs to the general public, see 77221 activities of own account actors, cartoonists, directors, stage designers and technical specialists, see 900*

**5913 Motion picture, video and television programme distribution activities**

**59131** Motion picture, video and television programme distribution activities

- distributing film, video tapes, DVDs and similar productions to motion picture theatres, television networks and stations
- acquiring film, video tape and DVD distribution rights

**Does not belong here:**

*film duplicating as well as audio and video tape, CD or DVD reproduction from master copies, see 18201 wholesale of recorded audio and video tapes, CDs, DVDs, see 46431 retail sale of recorded audio and video tapes, CDs, DVDs, see 47631*

**5914 Motion picture projection activities**

**59141** Motion picture projection activities

- activities of cinemas and cine-clubs
- activities of motion picture or video tape projection in the open air (open air cinemas) or in other projection facilities

**592 Sound recording and music publishing activities**

Production of original records (audiotapes, discs, CDs) and releasing, promoting and distributing them to wholesalers, retailers or directly to the public by the manufacturer. If reproduction and distributing of the records is exercised by a unit that is not the manufacturer of the original records, the unit has to obtain a corresponding authorization.

This class also includes sound recording service activities in a studio or elsewhere, including the recording of radio programmes and publishing music, i.e. activities of acquiring copyrights of musical compositions (publishing rights) and promoting these compositions. Music publishers are using the copyrights acquired from the authors by giving licences to the users of rights, i.e. for usage of musical compositions for commercial and other purposes (e.g. in recordings, radio, television, films, live performances, print and other media). This class also includes publishing of sheet music.

**5920 Sound recording and music publishing activities**

**59201** Sound recording and music publishing activities

- activities of sound recording studios
- production of radio programmes recorded on CDs
- publishing of music and sheet music (in sheets, folios or books)
- publishing of electronic sheet music
- publishing of music discs, audiotapes and other media
- publishing of discs and audiotapes of other audio recordings
- music distributing services

**Also belong here:**

- *recording/production of radio programs*
- *production of radio advertisements (commercial communications)*

**60 Media services**

Class 60 includes the activities of providing television and radio programmes and programme services or on-demand audiovisual media services or composing and offering of catalogues of programmes under the editorial responsibility of the audiovisual media service provider. Those programmes, programme services or catalogues of programmes are being transmitted through electronic communications network. Media service provider is a person that provides television, on-demand audiovisual media or radio service, has editorial responsibility for the choice of the content of the media service and determines the sequence of its presentation and the manner of transmitting thereof.

**601 Radio services**

**6010 Radio services**

**60101** Radio services

Radio services are a radio programme, a radio programme service and a commercial communication.

- provision of radio services under the editorial responsibility of the audiovisual media service provider on the basis of the programme schedule.

**Does not belong here:**

*recording of radio programmes, see 59201*

**602 Television services as like linear audiovisual media services**

Television services are a television programme, a television programme service and a commercial communication.

- provision of television services under the editorial responsibility of the audiovisual media service provider on the basis of the programme schedule.

**6020 Television services as like linear audiovisual media services**

- 60201** Television services as like linear audiovisual media services  
Television services are a television programme, a television programme service and a commercial communications .  
– provision of television services under the editorial responsibility of the audiovisual media service provider on the basis of the programme schedule.

***Does not belong here:***

*production of television programmes without broadcasting them (e.g. production of films, documentaries or talk shows, television advertisements), see 5911  
compilation and distributing of channel packets without compilation/production of television programmes, see division 61*

- 60202** Code is not longer in use, select between of the following two activities: 61101 Electronic communication services for the fixed telecommunications network or 61301 Satellite Communications Services (Cable, satellite and other subscriber programmes)

**61 Provision of electronic communications**

Class 61 includes provision of electronic communications and related services such as telephone, mobile telephone and data communication services (inc Internet access service), including conveyance of information (media- and audio visual media, call, text, sound and video) by electronic communications networks. Transmission facilities may be based on a single technology or a combination of technologies. The common feature of activities listed in this division is the transmission of content without being involved in its creation or alteration. Grouping is based on the type of electronic communications network. This division involves assembly and transmittance of channel or programme packets by the broadcasting unit (creation/production of television programmes belongs to division 60).

**611 Telecommunication services in fixed communications network**

**6110 Telecommunication services in fixed communications network**

**61101** Telecommunication services in fixed communications network

The fixed communications network and the transmission facilities may be based on a single technology or a combination of technologies. Basic communications services are telephone service (inc. VoIP), cable-TV (inc IPTV), data services (inc. Internet and broadband).

- fixed (also cable) communications network based electronic communications services, access services to fixed communications network and provision of information delivery (media- and audio visual media, call, text, sound and video).
- also operation and administration of network facilities for providing communication services between end-points of terrestrial (or fixed) communications network

***Also belong here:***

- *provision of access and infrastructure capacity of communications network (inc ducts) to the other undertaken,*
- *wholesale access to international Internet- or calls to the other undertaken*

***Does not belong here:***

*resellers of telecommunication network, see 61901*

**61109** Code is not longer in use, select between of the following two activities: 61101 Electronic communication services for the fixed telecommunications network or 61901 Other services of electronic communications (Provision of other wired communication services)

## **612 Wireless electronical communication services**

### **6120 Wireless electronical communication services**

#### **61201** Wireless electronical communication services

Wireless or mobile communications network and transmission facilities may be based on a single technology or a combination of technologies. Basic communications services in mobile and wireless communications network is mobile telephone service, data service (incl. mobile internet connection or data multicasting), broadcasting with terrestrial distribution (TV, radio), short messages (sms, beeper).

- electronical communications services based on mobile or wireless communications network, access to communications network and provision of information delivery (media- and audio visual media, call, text, sound and video)
- operation and administration of network facilities for providing communication services between end-points of communications network
- providing network service in mobile telephone network, enabling access to the infrastructure of mobile telephone Network.

**61209** Code is not longer in use, select between of the following two activities: 61201 Electronic communication services for wireless network or 61901 Other services of electronic communications (Provision of other wireless communication services)

## **613 Satellite communication services**

### **6130 Satellite communication services**

#### **61301** Satellite communication services

Main satellite communications services are satellite TV and radio transmission, satellite telephone service, data communication service (Internet access service by satellite, including data multicasting).

- provision of electronic communications services based on satellite, enabling access to communications network and via this data (media- and audio visual media, call, text, sound and video) transmission.
- operation and administration of network facilities for providing communication services between communications network termination points.

#### ***Also belong here:***

- *provision of an internet connection by a satellite network provider*

#### ***Does not belong here:***

*resellers of telecommunication network, see 61901*

## **619 Other electronical communications services**

### **6190 Other electronical communications services**

#### **61901** Other electronical communications services

reselling the capacity of electronic communications network (i.e. purchasing and reselling network capacity without providing additional services)

- provision of not public radio or dispatcher network services;
- other electronical communications services not listed elsewhere,
- provision of not public telemetry and telematics networks services.

**Also belong here:**

- renting of radio frequencies
- renting of phone numbers
- renting of numbers

**Does not belong here:**

*Provision of Internet services by the operators of telecommunication infrastructure, see 6110, 6120 and 6130*

**62 Computer programming, consultancy and related activities**

This class includes writing, modifying, testing and supporting of software; planning and designing computer systems that integrate computer hardware, software and communication technologies; on-site management and operation of clients' computer systems and/or data processing facilities; and other professional and technical computer-related activities.

**620 Computer programming, consultancy and related activities**

**6201 Computer programming activities**

**62011** Computer programming activities

- designing the structure and content of software (computer programmes) and/or writing of program code; modifying, testing and support of software:
- systems software (including updates and patches)
- software applications (including updates and patches)
- databases
- webpages
- customising of software, i.e. modifying and configuring an existing application, so that it is functional within the client's information system environment

**Also belong here:**

- software development
- systems analysts and/or programmer services
- developing a virtual world
- website design and development
- programming games for mobile phones and tablets

**Does not belong here:**

*publishing of package software, see 58291*

*translation and adaption of non-customised software for a particular market on own account, see 58291*

*planning and designing of computer systems that integrate computer hardware, software and communication technologies (even when providing software is an integral part of the activity), see 62021*

**6202 Computer consultancy activities**

**62021** Computer consultancy activities

Planning and designing of computer systems which integrate computer hardware, software and communication technologies. Service may include computer systems users training.

- computer hardware consultancy (in matters related with types of computers and computer configurations and related hardware)
- computer software consultancy (software development, customising)
- technical consultancy:
- client's computer system relocation consultancy
- providing technical expertise in case of special problems (e.g. server, networks, process components, power, efficiency or security audit, assessment and document services without consultation)

**Also belong here:**

- security consulting for computer systems
- consultations related to informatics and information protection

**Does not belong here:**



*sales of software and hardware, see 46511, 47411*  
*installation of mainframe and similar computers, see 33201*  
*installation (setting-up) of personal computers, see 62091*  
*installation of software, computer disaster recovery, see 62091*

**6203 Computer facilities management activities**

**62031** Computer facilities management activities

- on-site management and operation of clients' computer systems and/or data processing facilities
- support services related to management and operation of computer systems and databases

**6209 Other information technology and computer service activities**

**62091** Other information technology and computer service activities

- computer disaster recovery
- installation (setting-up) of personal computers
- installation of software

**Also belong here:**

- *development of SMS services*
- *installing a cash register as a computer system*

**Does not belong here:**

- installation of mainframe and similar computers, see 33201*
- programming, see 62011*
- computer consultancy, see 62021*
- management of computer units, see 62031*
- data processing and hosting, see 63111*

**63 Information service activities**

Part 63 includes the activities of search engine web portals, data processing, web hosting, and other activities mainly related to information intermediation.

**631 Data processing, hosting and related activities; web portals**

Data processing, hosting services (e.g. web hosting) and other similar activities; operation of web portals and web search engines

**6311 Data processing, hosting and related activities**

**63111** Data processing, hosting and related activities

- hosting services:
  - web hosting
  - streaming services
  - application hosting
  - application services
- time-sharing of mainframe computers, i.e. sharing the time of the central processor of the computer by several users
- data processing services:
  - complete processing of data supplied by the client
  - generation of specialised reports from data supplied by the client
  - data entry services

**Also belong here:**

- *scanning of documents*
- *renting of virtual servers*

**Does not belong here:**

*activities where the supplier uses the computers only as a tool are classified according to the nature of the services rendered*

**6312 Web portals**

**63121** Web portals

- operation of websites and web search sites that use a search engine (web search engine is a programme that is indexing websites and compiles search data base)
- operation of other websites that act as Internet portals, e.g. media sites providing periodically updated content

**Also belong here:**

- *administration of websites*

**Does not belong here:**

*publishing of books, newspapers, magazines etc via Internet, see section 58*  
*broadcasting via Internet, see section 60*

**639 Other information service activities**

Activities of news agencies and other information service activities.

**6391 News agency activities**

**63911** News agency activities

- activities of news agencies: furnishing news, pictures and other data to media

**Does not belong here:**

*activities of independent photojournalists, see 74201*  
*activities of independent journalists, see 90031*

**6399 Other information service activities n.e.c.**

**63991** Other information service activities n.e.c.

- computer-based telephone information services
- provision of information and search services on a fee or contract basis
- news clipping services or press clipping services (media monitoring)

**Also belong here:**

- *collection and transmission of information*
- *monitoring under the information security agreement*

**Does not belong here:**

*activities of call centres, see 82201*

## **K FINANCIAL AND INSURANCE ACTIVITIES**

Section K includes provision of financial services, insurance, reinsurance, pension funds and activities that support financial services. This section includes the activities of holding assets, i.e. activities of holding companies and trusts, funds and other similar financial entities.

### **64 Financial service activities, except insurance and pension funding**

This division includes the activities of obtaining and redistributing of funds (financial means), except insurance, pension and social security funds.

Note: National institutional arrangements are likely to play a significant role in determining the classification in this division.

#### **641 Monetary intermediation**

This group includes the obtaining of funds in the form of transferable deposits, i.e. reserves that are fixed in money terms, obtained on a day-to-day basis and, apart from central banking, obtained from non-financial sources.

##### **6411 Central banking**

###### **64111 Central banking**

- issuing and managing the country's currency
- monitoring and control of the money supply
- taking deposits, that are used for clearance between financial institutions
- supervising bank operations
- holding the country's monetary reserves
- acting as a banker to the government

The activities of central banks will vary for institutional reasons.

##### **6419 Other monetary intermediation**

###### **64191 Credit institutions (banks)**

Companies, whose main and constant economic activities involve the inclusion of cash deposits and other reimbursable means from the public and granting credit or other form of financing for its own account. Credit institutions established as public limited companies are obliged to use the word "bank" in their business name, credit institutions established as cooperations must use the word "cooperative bank"

- acceptance of cash deposits and/or other reimbursable means and increase of credit or loan facilities; crediting or borrowing and lending operations
- banks
- savings banks
- credit banks
- postal giro and postal savings bank activities
- credit granting for house purchase by specialised deposit-taking institutions
- money order activities

###### **Also belong here:**

- *savings and loan associations*

###### **Does not belong here:**

*credit granting for house purchase by specialised non-depository institutions, see 64929*

*credit card transaction processing and settlement activities, see 66199*

### **642 Activities of holding companies**

#### **6420 Activities of holding companies**

##### **64201 Activities of holding companies**

Units that hold the securities/assets of a group of subsidiary corporations, i.e. owning controlling-levels of equity, and whose principal activity is owning the group. Holding company does not provide any other services to the businesses in which the equity is held, i.e. they do not administer or manage other units.

###### **Does not belong here:**

*active management of companies and enterprises, strategic planning and decision making of the company, see 70101*

## **643 Trusts, funds and similar financial entities**

### **6430 Trusts, funds and similar financial entities**

#### **64301** Trusts, funds and similar financial entities

Legal units that have been established to incorporate securities or other financial means on behalf of shareholders or beneficiaries. Securities portfolio has adjusted by specific investment characteristics, e.g. risk spreading, risk, profitability, rate fluctuation. These units only earn interest, dividends and other property income. These units have none or few employees and they do not make profit by selling of services.

- open-end investment funds
- closed-end investment funds
- unit investment trust funds
- trusts, estates and agency accounts that are administered on behalf of the beneficiaries under the terms of a trust agreement, will or agency agreement

#### **Also belong here:**

– *management of shares, bonds, notes*

#### **Does not belong here:**

*trusts and funds that earn revenue from the sale of goods or services, see the corresponding EMTAKi classifications*  
*activities of holding companies, see 64201*  
*pension funds, see 65301*  
*management of funds, see 66301*

## **649 Other financial service activities, except insurance and pension funding**

Other financial services, except the services rendered by financial institutions.

### **6491 Financial leasing**

#### **64911** Financial leasing

A form of leasing, where the lessee gets all the profit from the utilisation of property and bears all the risks related to the holding of property. After the rental period is finished, the lessee becomes the owner of the property.

#### **Does not belong here:**

*operational leasing, see section 77*

### **6492 Other credit granting**

#### **64921** Pawn shops

– activities of pawnshops and pawnbrokers

#### **64929** Other credit granting, except pawn shops

– granting of loans by institutions not involved in monetary intermediation (e.g. venture capital companies, industrial banks, investment pools). Granting of credit can be in a form of a loan, mortgage, credit card etc.

- granting of consumer credit
- international trade financing
- provision of long-term finance to industry by industrial banks
- money lending outside the banking system
- credit granting for house purchase by specialised non-depository institutions

#### **Does not belong here:**

*credit granting for house purchase by specialised institutions that also take deposits, see 64191*  
*operational leasing, see section 77*  
*grant giving activities by membership organisations, see 94 99*

**6499 Other financial service activities, except insurance and pension funding n.e.c.**

- 64991** Other financial service activities, except insurance and pension funding n.e.c.
- factoring activities
  - writing of swaps, options and other hedging arrangements
  - investments in other people's life insurance policies
  - own-account investment activities, e.g. venture capital companies, investment pools etc

***Does not belong here:***

*capital lease, see 64911*

*securities broker's transactions on behalf of others, see 66121*

*buying, selling, leasing and renting of real estate property, see 68*

*bill collection without debt buying up, see 82911*

*grant giving activities by membership organisations, see 9499*

**65 Insurance, reinsurance and pension funding, except compulsory social security**

This division includes underwriting annuities and other insurance policies (including issuing of insurance policies) and investing insurance premiums to build up a portfolio of financial assets to be used against future claims. This group includes life insurance (direct insurance) and reinsurance.

**651 Insurance**

Life insurance (with or without a substantial savings element) and other non-life insurance.

**6511 Life insurance**

**65111** Life insurance

- annuity, life insurance, disability income insurance (with or without savings element)

***Also belong here:***

- *birth and marriage insurance*

**6512 Non-life insurance**

**65121** Non-life insurance

- accident insurance
- health insurance
- travel insurance
- motor vehicle insurance
- marine or aviation and other transport insurance
- rail vehicle insurance
- goods in transit insurance
- fire and natural forces insurance
- other non-life insurance
- general liability insurance
- credit and warranty insurance
- financial loss insurance

***Also belong here:***

- *long-term sickness insurance*
- *motor third party liability insurance*
- *sea, air, and transport insurance*

**652 Reinsurance**

**6520 Reinsurance**

**65201** Reinsurance

- assuming of the insurance risks of the initial insurer, based on the existing policy, by another insurer (reinsurer)

**653 Pension funding**

**6530 Pension funding**

**65301** Pension funding

This class includes legal entities (e.g. funds, plans and/or programmes), organised to provide retirement income benefits exclusively for the sponsor's employees or members. This includes pension plans with fixed benefits, as well as individual plans where benefits are defined through the member's contribution:

- employee benefit plans
- pension funds and plans
- retirement plans

**Does not belong here:**

*management of pension funds, see 66301*

*compulsory social security schemes, see 84301*

**66 Activities auxiliary to financial services and insurance activities**

This division includes the entities that provide services involved in or closely related to financial services and that do not entail the elements of financial services. .

**661 Activities auxiliary to financial services, except insurance and pension funding**

Provision of physical or electronic marketplaces for the purpose of buying and selling shares, options, bonds or commodity contracts.

**6611 Administration of financial markets**

**66111** Administration of financial markets

- operation and supervision of financial markets (except national):
- commodity contracts exchanges
- futures commodity contracts exchanges
- securities exchanges
- stock exchanges
- stock or commodity options exchanges

**6612 Security and commodity contracts brokerage**

**66121** Security and commodity contracts brokerage

- dealing in financial markets on behalf of others (e.g. stock brokers) and related activities
- securities brokerage (mediation)
- commodity contracts brokerage (mediation)

**Does not belong here:**

*dealing on markets on own account, see 64991*

*portfolio management on a fee or contract basis, see 66301*

**66129** Currency exchange

- currency exchange services of the bureaux de change

**6619 Other activities auxiliary to financial services, except insurance and pension funding**

**66191** Financial consulting

- financial consulting
- market analysis and forwarding information
- investment consulting
- consultancy related with mortgaging

**Does not belong here:**

*management of portfolios, see 66301*

*tax-related advisory services, see 69202*

*financial management advisory services, see 70221*

**66199** Other activities auxiliary to financial services that are not classified elsewhere

- financial transaction processing and settlement, including credit card transactions
- services of trustees, property maintenance and security services (including security supervision) on a fee or contract bases
- activities of mortgage brokers
- Payment service provider:
  - payment account holding services
  - execution of payment services
  - issue of payment instruments and acceptance of payment transactions
  - money remittance
  - payment initiation service
  - account information service etc.

**Also belong here:**

- handling of payment cards

**Does not belong here:**

- activities of insurance agents and brokes, see 66221*
- management of funds, see 66301*

**662 Activities auxiliary to insurance and pension funding**

This group includes the activities of agents (brokers), who sell annuities and insurance policies or offer other services related with employee benefits, insurance and pensions, e.g. claims adjustment and third party administration.

**6621 Risk and damage evaluation**

**66211 Risk and damage evaluation**

This class includes the provision of administration services of insurance, such as assessing and settling insurance claims.

- assessing insurance claims
- claims adjusting
- risk assessing
- risk and damage evaluation
- average and loss adjusting
- settling insurance claims

**Also belong here:**

- regulation and supervision of insurance indemnities

**Does not belong here:**

- appraisal of real estate, see 68311*
- appraisal for other purposes, see 74901*
- investigation activities, see 80301*

**6622 Activities of insurance agents and brokers**

**66221 Activities of insurance agents and brokers**

- activities of insurance agents and brokers: counselling, negotiation and selling of annuities and insurance and reinsurance policies

**6629 Other activities auxiliary to insurance and pension funding**

**66291 Other activities auxiliary to insurance and pension funding**

- activities related to insurance and pension funds (except financial intermediation, claims adjusting and activities of insurance agents):
- salvage administration
- actuarial services

**Does not belong here:**

- marine salvage activities, see 52229*

**663 Fund management activities**

**6630 Fund management activities**

**66301 Fund management activities**

- portfolio and fund management activities for businesses, individuals and other on a fee or contract basis:
- management of open-end investment funds
- management of other investment funds
- management of pension funds



## **L REAL ESTATE ACTIVITIES**

Activities of lessors, real estate agencies and/or brokers carried out on owned or leased property on a fee or contract basis. It includes buying and selling or renting real estate, appraising real estate or acting as real estate escrow agent and other real estate services. It includes development of real estate projects (building projects) (including construction of buildings and renting or operating these structures) and activities of real estate managers.

### **68 Real estate activities**

#### **681 Buying and selling of own real estate**

##### **6810 Buying and selling of own real estate**

##### **68101** Buying and selling of own real estate

- buying and selling of own real estate:
- apartment buildings and other dwellings
- non-residential buildings, including exhibition halls, malls and storage facilities
- land (fields, forests etc)
- subdividing real estate into lots, without land improvement

**Also belong here:**

- *the purchase and sale of production and office buildings*

**Does not belong here:**

*development of building projects for sale, see 41101*

*subdividing real estate into lots, with land improvement, see 42991*

#### **682 Rental and operating of own or leased real estate**

##### **6820 Rental and operating of own or leased real estate**

##### **68201** Rental and operating of own or leased real estate

- renting and operation of own or leased real estate:
- apartment buildings and other dwellings
- non-residential buildings, including exhibition halls, malls, warehouses, production and office buildings
- land (fields, forests etc)
- provision of houses or apartments for more permanent use (e.g. on a monthly or annual basis)
- development of real estate projects (building projects) and renting or operation of real estate
- operation of trailer parks, renting of parking lots, locked garages or other parking spaces for more permanent use (e.g. on a monthly or annual basis)

**Also belong here:**

- *renting of retail space in the market*
- *renting of hairdresser's work spaces*
- *activity of a car dealership*
- *renting of parking areas*
- *renting of stables*
- *operation of a manor used for leisure events*

**Does not belong here:**

*operation of hotels, suite hotels, holiday homes, rooming houses, campgrounds, trailer parks and other non-residential or short-stay accommodation facilities, see section 55*

#### **683 Real estate activities on a fee or contract basis**

##### **6831 Real estate agencies**

##### **68311** Real estate agencies

- mediation of buying, selling or renting real estate on a fee or contract basis
- consultancy related with buying, selling or renting real estate and real estate appraisal on a fee or contract basis
- activities of real estate escrow agents

**Also belong here:**

– *real estate consultations*

**Does not belong here:**

*legal activities, see 6910*

**6832 Management of real estate on a fee or contract basis**

**68321** Management of buildings and rental houses (apartment associations, housing associations, building associations etc)

– management of houses and other residential real estate on a fee or contract basis

– management of buildings with several apartments or multi-purpose buildings that are mainly dwellings

– management of garage associations

– rent collecting services

– auxiliary building management activities, activities of janitors

**Also belong here:**

– *collecting of utility bills*

**Does not belong here:**

*combination of building management services (e.g. combination of the following activities: general interior cleaning, maintenance and minor repairs, trash disposal, guard and security etc), see 81101*

*operation of sports facilities, see 93111*

*operation of entertainment and recreational facilities, see 93299*

**68322** Management of gardening and cottage associations

**Also belong here:**

– *management of water, well, and other cooperatives*

**68329** Other real estate management or related activities

– management of industrial or commercial real estate

– management of arable land, forest and other similar real estate

**Also belong here:**

– *car park cooperative*

**Does not belong here:**

*legal activities, see 6910*

*combination of building management services (e.g. combination of the following activities: general interior cleaning, maintenance and minor repairs, trash disposal, guard and safety etc), see 81101*

*management of military bases, prisons and other similar facilities (except computer facilities), see 81101*

## **M PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES**

Section M covers professional, scientific, and technical activities. These are activities that require in-depth training and make professional knowledge and skills available to consumers.

### **69 Legal and accounting activities**

Section 69 includes legal representation of one party's interests against another party before court, in court or in other judicial bodies (e.g. advice and representation in civil or criminal cases, representation in connection with labour disputes) by or under supervision of persons who are members of the bar association. This class includes preparation and formalising of legal documents

(e.g. statutes, partnership agreements and other documents related to company formation; patents and copyrights; wills, trusts etc); other legal activities of legal counsels, notaries, bailiffs, conciliators, auditors and arbitrators and accounting and bookkeeping services (auditing of accounting records, preparing financial statements and bookkeeping).

### **691 Legal activities**

#### **6910 Legal activities**

##### **69101** Activities attorneys and law offices

The business name of a law society or an attorney acting as a self-employed person must contain the word "law office" or "attorney".

- representation of one party's interests against another party before court, in court or in other judicial bodies by or under supervision of persons who are members of the bar association:
- advice and representation in civil cases
- advice and representation in criminal cases
- advice and representation related with labour disputes

***Does not belong here:***

*law court activities, see 84231*

##### **69102** Activities of legal counsels and law offices

- advice and representation in civil cases
- advice and representation in criminal cases
- advice and representation related with labour disputes

##### **69103** Activities of notaries

- preparation, planning and formalising of notarial agreements, wills, trusts and other similar documents
- preparation of contracts and legal operation in the extent of property law, commercial law, company law, family law, estate law, international private law

##### **69109** Other legal activities

- preparation and certification of patents, documents proving copyright and other documents related with intellectual property
- legal activities related with auction transactions
- depositary services
- advice in connection with the clients' rights and obligations
- other services of legal assistance
- activities of bailiffs, conciliators, investigators and arbitrators

***Also belong here:***

- *setting up and selling companies*
- *bankruptcy management*
- *data protection officer services (DPO)*

***Does not belong here:***

*other activities related to auctions, activities of auctioneers, see 82991*

### **692 Accounting, bookkeeping and auditing activities; tax consultancy**

**6920 Accounting, bookkeeping and auditing activities; tax consultancy**

**69201 Auditing**

- checking the source data and materials of accountancy in order to provide evaluation: whether the financial statements reflect the financial state of the client truly and fairly in context of law, good accountancy practice and internal provisions
- accountancy control: inspection of annual statements, interim reports and other financial information, which is not as thorough as auditing and the conclusions of which are less extensive
- preparation or audition of financial statements
- preparation of financial information overviews

**69202 Bookkeeping, tax consulting**

- bookkeeping, i.e. classification and booking of economic transactions in currency or other units
- preparation of personal and business income tax returns
- advisory activities and representation of clients before tax authorities
- insolvency and receivership services

**Also belong here:**

- service assisting in the fulfilment of a VAT refund form on the basis of an authorization

**Does not belong here:**

- data processing and tabulation, see 63111
- management consultancy on accounting systems or budgetary control procedures, see 70221
- bill collection, see 82911

**70 Activities of head offices; management consultancy activities**

Provision of advice and assistance to businesses and other organisations on management issues: strategic and organisational planning; financial planning and budgeting; marketing objectives and policy; human resource policy, practice and planning; production and management planning. It also includes the overseeing and managing of other units of the same company, i.e. the activities of head offices.

**701 Activities of head offices**

**7010 Activities of head offices**

**70101 Activities of head offices**

- overseeing and managing of other units of the company
- undertaking the strategic or organisational planning and decision making role of the company
- control and management of everyday work of the related units
- activities of centralised administrative offices
- activities of corporate offices
- activities of district and regional offices
- activities of subsidiary management offices

**Does not belong here:**

- activities of holding companies, see 64201

**702 Management consultancy activities**

**7021 Public relations and communication activities**

**70211 Public relations and communication activities**

- provision of advice, guidance and operational assistance for business and other organisations on public relations and communication

**Does not belong here:**

*services of advertising agencies, presentation of advertisements in media, see 731*

*market research and public opinion polls, see 73201*

## **7022 Business and other management consultancy activities**

### **70221 Business and other management consultancy activities**

Provision of advice, guidance and operational assistance for businesses and other organisations on management:

- strategic and organisational planning:
- formulation of strategy
- designing a structure that corresponds to the goals of the organisation
- legal management
- compilation of strategic and development plans
- consultancy in matters related with merger or restructuration of the units
- determination of administrative data system
- developing the management's reporting and control
- management audit
- developing profit increase programmes
- financial management consultancy:
  - operation capital and liquidity management, determination of budget appropriations structure
  - capital investment plan analysis
  - assets development
  - accounting systems development, budget establishment and budget control development
  - financial consultancy related to merger of units, acquisition by purchase and similar matters
- market management consultancy:
  - formulation and analysis of marketing strategy
  - sales management and personnel training in marketing
  - determination of consumer service and price policy
  - organising the distribution channels (sales to wholesalers or directly to retail salers, direct sales, franchise; package design, and other marketing-related activities)
- personnel management consultancy:
  - personnel selection, remuneration, capability and characteristics assessment
  - organisational developments consultancy
  - training and development needs of the personnel
  - planning the successfulness
  - compatibility of personnel health protection, security, remuneration and other similar systems to government regulations
  - auditing of human resources
- production management consultancy:
  - production systems and procedures
  - development of bureau and services, e.g. location of the bureau, planning of work, working standards
  - automatisisation of the bureau
  - product development, quality management
  - security, safety and protection of the production unit
- supply chain management and other management consultancy:
  - advisory services related to integrated supply chain management
  - advice in organising the logistics
- business processes management consultancy:
  - consultancy related to financial projects, e.g. financial transactions, credit card processing, tax or loan services
  - project management (except building projects):
    - project management can include budgeting, accountancy and expenditure control, procurements, time schedule planning, coordinating the work of subcontractors, supervision, quality control etc
- business consultancy:
  - advice in regional development, unemployment, industry or tourism development
  - advice in trademarks and franchise management

***Also belong here:***

- consultancy and training on air transport logistics
- risk analysis of work environment
- audit of management
- investigation of personnel activities
- representation of companies by proxy in forming non-legal transactions (representation service)

**Does not belong here:**

- computer software programming for accountancy systems, see 62011
- legal consultancy and representation, see 6910
- accounting, bookkeeping and auditing, tax consulting, see 6920
- architectural and engineering activities and related technical consulting, see 7111, 7112
- agricultural, environmental, security and similar consulting, see 74901
- executive placement, search and selection consultancy, see 78101
- educational consulting, see 85601
- renting of rights of use of trademark or franchise, see 74901
- industrial trademarks and franchise management, see 74901

**71 Architectural and engineering activities; technical testing and analysis**

Architectural and engineering services, drafting, construction supervision, survey and mapping and physical, chemical and other analytical testing.

**711 Architectural and engineering activities and related technical consultancy**

Architectural and engineering services, drafting, construction supervision, survey and mapping and other similar services.

**7111 Architectural activities**

**71111 Architectural activities**

- architectural and restoration consultancy
- architectural designing of a building, preparation of drafts and other architectural services
- town and city planning (architectural and constructional planning)
- landscape architecture (designing and consultancy)

**Does not belong here:**

- activities of computer consultants, see 62021, 62091
- interior decoration, see 74101

**7112 Engineering activities and related technical consultancy**

**71121 Constructional engineering-technical designing and consulting**

- engineering-technical consultancy:
- studying the technical feasibility and the influence of the project
- pre-designing consultancy and advisory services
- feasibility and environmental impact research economic assessment of the project
- technical consultancy related to existing equipment
- constructions, mechanics and electrical installation assessment services
- expert assessments in case of litigations
- engineering-technical designing:
- planning, preparing blueprints and drafts (e.g. designing the projects of power networks, telecommunication systems, sewerage and drainage system, waste handling objects, transportation objects and other production and industrial objects)
- conducting construction projects on behalf of the owner or client, assuring that the construction works are conformance with the construction project

**Also belong here:**

- designing heating and ventilation
- preparing fire safety instructions and evacuation plans
- inventory of buildings

**71122 Construction geological and geodetic research**

- geological works and research consultancy:
- consultancy related to the places of finding of mineral resources, petroleum and natural gas and groundwater
- consultancy related to the research and usage of the places of finding of petroleum and natural gas
- consultancy related to assessment of geological, geophysical and geochemical anomalies
- consultancy related to geological mappings, underground or ground surveys
- geophysical works:
- survey of subsurface layers with seismographic, gravimetric or magnetometric methods
- surface surveying, borders surveying, industrial and engineering surveying
- research and assessment of mineral resources' places of finding:
- determining the borders, survey and mapping of the shape and size of ground elements with different methods, e.g theodolite survey, photogrammetrical or hydrographical survey
- gathering of data via satellite
- mapping, i.e preparation and correction of maps (e.g. road, cadastral, topographical, planimetric, hydrographic maps) by using other maps and data sources

**Also belong here:**

- land management, geodesy
- collection of spatial data

**Does not belong here:**

- test drilling in connection with mining operations, see 09101, 09901*
- research and development related with designing, see 72191*
- aerial photography, see 74201*

**71129** Other engineering-technical activities

- technical design services related to production processes, production models and equipment
- technical designing related to acoustics and vibration
- designing of traffic supervision systems
- creation of prototypes and detailed technical designing of new products
- pollution surveys and pollution rate management
- anti-corrosive technical services
- damage investigation and other technical expertise

**Also belong here:**

- engineering and industrial design

**Does not belong here:**

- development and publication of connected software, see 58291, 62011*
- activities of computer consultants, see 62021, 62091*
- technical testing, see 7120*
- research and development related with designing, see 72191*
- industrial design, see 74101*
- aerial photography, see 74201*

**712** Technical testing and analysis

**7120** Technical testing and analysis

**71201** Technical inspection of cars

- periodical motor vehicle traffic safety control (technical inspection)

**Does not belong here:**

- maintenance and repairs of motor vehicles and motorcycles, see 45201*
- assessment of damages, see 66211*

**71209** Other testing and analysis

- physical, chemical and other analytical testing of materials and products:
- acoustics and vibration testing
- mineral composition and purity testing
- testing activities in the field of food hygiene, including veterinary control related to the production of food
- testing of physical and technical properties of materials (e.g. strength, thickness, durability, radioactivity etc)
- quality and performance testing
- testing and analysis of mechanical and electrical properties of integral machines, cars, motors, tools, accessories, communication devices and other mechanical devices or devices that include electrical and mechanical components
- radiographic testing of welds and joints
- failure analysis
- testing and measuring of environmental indicators (e.g. air and water pollution etc)
- certification of products, including consumer goods, motor vehicles, aircraft, pressurised containers, nuclear plants etc
- certification and authentication of works of art
- testing with use of models or mock-ups (e.g. of aircraft, ships, dams etc)
- operation of police laboratories

**Also belong here:**

- *testing of building elements and structures*
- *technical inspection of barges*
- *capturing thermal images of buildings*
- *measurement of thermal radiation*

**Does not belong here:**

*investigation of animal specimens, see 75001*  
*diagnostic imaging, testing and analysis of medical and dental specimens, see section 86*

**72 Scientific research and development**

Research and development includes basic research, applied research and experimental development. Basic research is original theoretical or experimental research undertaken to acquire new knowledge of the underlying foundations of phenomena and occasions, without aiming at immediate application of the acquired knowledge. Applied research is original research undertaken in order to acquire new knowledge with a primary aim to implement the knowledge in a specific area in a relatively short period. Experimental development is the implementation of knowledge acquired by research and experience with the aim of producing new materials, products and equipment, introducing or substantially improving processes, systems and services.

Research and development related to natural sciences and engineering belongs to group 721, social sciences and humanities to group 722.

**721 Research and experimental development on natural sciences and engineering**

Basic research, applied research and experimental development on natural sciences and engineering.

**7211 Research and experimental development on biotechnology**

**72111** Research and experimental development on biotechnology



- DNA/RNA: geonomics, pharmacogeonomics, gene probes, genetic engineering, DNA/RNA sequencing/synthesis/amplification, gene expression in profiling, use of antisense technology
- proteins and other molecules: sequencing/synthesis of proteins and peptides (including large molecule hormones); improved delivery methods for large molecule drugs; proteomics, protein isolation and purification, signalling, identification of cell receptors
- cell and tissue culture and technology: cell/tissue culture, tissue engineering (including biomedical technology), cellular fusion, vaccine/immune stimulants, embryo manipulation
- implementation of biotechnological methods: fermentation using bioreactors, bioprocessing, bioleaching, biodesulphurisation, bioremediation, biofiltration and phytoremediation
- gene and RNA vectors: gene therapy, viral vectors
- bioinformatics: processing of biological information and creation of databases (genomics: DNA, RNA and the sequence of proteins, molecule structures etc); modelling of complex biological processes, including systems biology
- nanobiotechnology: studying, preparation and usage of nanostructures, e.g. nanometric drug delivery, nanodiagnostics etc

**7219 Other research and experimental development on natural sciences and engineering**

**72191** Other research and experimental development on natural sciences and engineering

- research and development:
  - on natural sciences (e.g. physics, chemistry, biology, geography)
  - on engineering and technology
  - on medical sciences (handling of diseases, preventative hygiene, pharmacy etc)
  - on agricultural sciences (fruit growing, forestry, stockfarming, fishery etc)
  - on mathematics and infotechnology
  - on nanotechnology
  - interdisciplinary research and development on natural sciences and engineering

***Does not belong here:***

*research and development on environment and industrial biotechnology, see 72111*

*research and development on health biotechnology, see 72111*

*research and development on agrobiotechnology, see 72111*

**722 Research and experimental development on social sciences and humanities**

**7220 Research and experimental development on social sciences and humanities**

**72201** Research and experimental development on social sciences and humanities

- research and development on social sciences:
  - on economy, legal science, political science, sociology, demography, pedagogics, psychology, social anthropology and ethnology, semiotics
- research and development on humanities:
  - on history, philosophy, theology, linguistics, literature, arts, music and theatre, cultural anthropology, semiotics
  - interdisciplinary research and development on social sciences and humanities

***Also belong here:***

- *archaeological and underwater archaeological research*

***Does not belong here:***

*market research, see 73201*

**73 Advertising and market research**

Creation and implementation of advertising campaigns, creation/designing of advertisements for different media channels (print media, outdoor media, radio, television, Internet etc).

## **731 Advertising**

### **7311 Advertising agencies**

#### **73111 Advertising agencies**

Provision of advertising services (through in-house capabilities or subcontracting), including advice, creative services, production of advertising materials.

- creation and realisation of advertising campaigns:
- creation/designing of newspaper, magazine and other print advertisements, radio and television, Internet advertisements and advertisements placed in other media
- creating and placing of outdoor advertising, e.g. billboards, panels, bulletins, window dressing, advertisements in shops, on houses and vehicles etc
- aerial advertising
- distribution and delivery of advertising material or samples
- creation of stands and other display structures for advertisements
- conducting market campaigns and other advertising services:
- promotion of products
- point-of-sale marketing and advertising
- direct mail advertising
- marketing consulting

#### **Also belong here:**

- *introductions and presentations of products*
- *organisation of sales campaigns and tastings*
- *musical design of an ad*
- *introducing a trademark*

#### **Does not belong here:**

- publishing of advertising material, see 58191*
- production of television and film advertisements (commercials), see 59112*
- production of radio advertisements (commercials), see 59201*
- market research, see 73201*
- advertising photography, see 74201*
- organising of conferences and trade shows, see 82301*
- mailing activities, see 82191*

### **7312 Media representation**

#### **73121 Media representation**

- sale, rent and resale of advertising time and space for various media channels (television, radio, print and outdoor media, Internet and other electronic media, except online) on a fee or contract basis
- sale of advertising time for videos and films

#### **Does not belong here:**

- sale of advertising time and space directly by owners of the time and space (publishers), see the corresponding activity class*
- public relations, see 7021*

## **732 Market research and public opinion polling**

### **7320 Market research and public opinion polling**

#### **73201 Market research and public opinion polling**

- investigation into market potential, awareness, acceptance and familiarity of goods and services and buying habits of consumers for the purpose of sales promotion, development of new goods and services, including statistical analyses of the results
- the utilisation of monographs, statistics, econometric models and other similar models in market research
- collective opinion polls about the political, economic and social issues and statistical analysis thereof

## **74 Other professional, scientific and technical activities**

Section 74 includes other professional, scientific and technical activities (except legal and accounting activities; architectural and engineering activities; technical testing and analysis; management and management consultancy activities; research and development and advertising activities).

## **741 Specialised design activities**

### **7410 Specialised design activities**

#### **74101** Specialised design activities

- fashion design related to textiles, wearing apparel, footwear, jewellery and furniture
- design of other interior decoration elements and other fashion and consumer goods
- industrial design, i.e. creating and developing specifications and design of a product that optimise the use, value and appearance of the product, including the determination of materials, mechanism, shape, colour, surface properties and surface finishes of the product, taking into consideration human characteristics and needs, safety and market demands
- package design
- graphical design
- creation of 3D models
- activities of interior decorators
- interior decoration, including window dressing, counter and table decoration

#### **Also belong here:**

- *activity of florists*
- *activity of stage designers*
- *artistic design of products*

#### **Does not belong here:**

*design and programming of webpages, see 62011*

*architectural designing, see 71111*

*engineering-technical designing, i.e. implementation of laws and principles of physics in order to design machines, materials, instruments, buildings, processes and systems, see 7112*

## **742 Photographic activities**

### **7420 Photographic activities**

#### **74201** Photographic activities

- commercial and consumer photographs:
- document and portrait photography (e.g. passport photographs, school and wedding photographs etc)
- advertisement and business photographs (fashion and product photographs etc)
- aerial photographs
- videotaping weddings, meetings and other events
- film processing:
- developing, printing and enlarging from client-taken negatives (including cine-films)
- digital processing (digilabs)
- one hour photo shops (except not in photo stores)
- mounting of slides
- copying, restoring or transparency retouching of photographs
- transfer of photo frames to another media
- activities of photojournalists
- microfilming of documents
- underwater photography
- medical or biophotography

#### **Also belong here:**

- *restoration of old photos*
- *3D scanning of objects*

**Does not belong here:**

*film industry related to production of cinema and television films, see 59121*  
*cartographic and spatial information activities, see 7112*  
*operation of coin-operated (self-service) photo machines, see 96099*

**743 Translation and interpretation activities**

**7430 Translation and interpretation activities**

**74301** Translation and interpretation activities

- translation and interpreting
- simultaneous interpretation

**Also belong here:**

- *sign language interpretation*

**749 Other professional, scientific and technical activities n.e.c.**

**7490 Other professional, scientific and technical activities n.e.c.**

**74901** Other professional, scientific and technical activities n.e.c.

- business brokerage, i.e. arranging for the purchase and sale of small and medium-sized businesses, including professional practices, except real estate and insurance brokerage
- patent brokerage (arranging for the purchase and sales of patents)
- assessment services (e.g. antique, jewellery etc), except real estate and insurance
- bill auditing and freight rate information
- weather forecasting and meteorological activities
- security consulting (determining the client's needs, advice and suggestions related to the selection of a security system or complementing the existing one)
- environmental consulting (consultations of agronomists, agricultural economists)
- environmental consultation (assessment of the environment and environmental audits, consultation related to natural resources management, waste disposal, development of environmental politics etc)
- other technical consulting
- activities of consultants, except construction (architecture, engineering) and management consultants
- services of cost accountants (personnel, material) and nominators
- management of industrial ownership right (patents, licences, trademarks, franchise etc)
- activities of agents and agencies, who represent individual artists and on their behalf contract agreements with publishers, producers etc in order to obtain engagements in films, theatrical performances (role and actor contracts), sports and other recreational events and for the creation of books, artworks, photographs etc
- mediation of books, plays, works of art, photographs etc to the publishers, producers etc

**Also belong here:**

- *editor activities*
- *fire safety consultations*
- *energy consultancy*
- *creation of food recipes*

**Does not belong here:**

*wholesale of used motor vehicles in auctions, see 451*  
*online-auction activities (retail), see 47911*  
*activities of auction houses (retail), see 4779*  
*activities of real estate brokers, see 68311*  
*bookkeeping, see 69202*  
*management consulting, see 70221*  
*architectural and engineering-technical consulting, see 711*  
*industrial and machinery design, see 7410, 7112*  
*veterinary testing and control of food, see 71209*  
*production and display of advertisements and other advertisement services, see 73111*  
*creation of stands and other display structures for advertisements, see 73111*  
*organising of conferences and trade shows, see 82301*  
*activities of independent auctioneers, see 82991*  
*administration of loyalty programmes, see 82991*  
*loan and debt counselling services, see 88991*  
*acquisition of distributing rights of films, videotapes and DVDs, see 59131*  
*advice in security of computer systems, see 62021*  
*marketing consulting, see 73111*  
*maintenance and surveillance of security systems, see 80201*

## **75 Veterinary activities**

Animal health activities carried out by professional veterinarians (treatment and health checks of agricultural animals or pets). Veterinary services are provided in veterinary hospitals, farms, kennels, own consulting and surgery rooms or elsewhere.

This class includes animal ambulance activities.

## **750 Veterinary activities**

### **7500 Veterinary activities**

#### **75001 Veterinary activities**

- healthcare and health checks of agricultural animals
- healthcare and health checks of pets
- activities of veterinary assistants and auxiliary veterinary personnel
- clinico-pathological and other diagnostic procedures
- animal ambulance activities

#### ***Does not belong here:***

*farm animal boarding activities without healthcare, see 01621*

*sheep shearing, see 01621*

*herd control services, droving, agistment, poultry caponising services, see 01621*

*activities related to artificial insemination, see 01621*

*pet boarding activities without healthcare, see 96091*

## **N ADMINISTRATIVE AND SUPPORT SERVICE ACTIVITIES**

Section N includes entities that provide services that support general economic operations (business). Administrative and support service activities differ from those in section M, because their primary purpose is not the transfer of specialised knowledge.

### **77 Rental and leasing activities**

Renting or operational leasing of tangible and intangible assets (except financial assets), including the renting or operational leasing of different goods, e.g. cars, computers, consumer goods, industrial machines and equipment. The section is subdivided into the following groups: 1) the renting of motor vehicles, 2) the renting of recreational and sports equipment and personal and household equipment, 3) the operational leasing of other machinery and equipment, including other transport equipment and 4) the operational leasing of intellectual property and other similar products.

### **771 Rental and leasing of motor vehicles**

#### **7711 Rental and leasing of cars and light motor vehicles**

##### **77111** Rental and leasing of cars and light motor vehicles

– renting (without driver) and operational leasing of passenger cars and other light trucks

***Does not belong here:***

*renting of cars and buses with driver, see 49321 and 49399*

#### **7712 Rental and leasing of trucks**

##### **77121** Rental and leasing of trucks

– renting (without driver) and operational leasing of motor vehicles intended for carriage of goods, e.g. trucks, utility trailers, heavy motor vehicles (with a maximum mass exceeding 3.5 t)  
– renting (without driver) and operational leasing of motor vehicles intended for passenger transport, e.g. buses  
– renting of vehicles operated with human or animal power, without the driver  
– renting and operational leasing of trailers and semi-trailers  
– renting of other land vehicles, e.g. fifth-wheel tractors without the driver

***Also belong here:***

*– rental of tractors*

***Does not belong here:***

*renting of heavy goods vehicles or trucks with the driver, see 49411*

*renting of bicycles, skis, see 77211*

*renting of motorcycles, campers, caravans without the driver, see 7739*

### **772 Rental and leasing of personal and household goods**

This group includes (usually short-time) renting of personal goods and household appliances, recreational equipment, sports equipment and videotapes.

#### **7721 Rental and leasing of recreational and sports goods**

##### **77211** Rental and leasing of recreational and sports goods

– renting of pleasure boats, canoes, sailboats, surf boards, water skis etc  
– renting of airframes, sailplanes etc  
– renting of bicycles  
– renting of skis and skates  
– renting of sports equipment (e.g. golf or ball games equipment etc)  
– renting of beach chairs and umbrellas  
– renting of hiking equipment

***Does not belong here:***

*renting of pleasure boats and sailboats with crew, see 50101, 50301*  
*renting of videotapes and DVDs, see 77221*  
*renting of other personal or household goods, see 77291*  
*renting of equipment, which is an integral part of recreational facilities, see 9329*

**7722 Rental of video tapes and disks**

- 77221** Rental of video tapes and disks
- renting of videotapes, records, CDs, DVDs etc
  - renting of video games

**7729 Rental and leasing of other personal and household goods**

- 77291** Rental and leasing of other personal and household goods
- renting of all kinds of household or personal goods (except recreational and sports equipment) to households or industries:
  - home textiles, textile products, wearing apparel and footwear
  - furniture, pottery and glass, kitchen and tableware
  - jewellery, clocks, musical instruments, scenery and costumes
  - electrical and non-electrical appliances
  - electronic devices used in households
  - machinery and equipment used by amateurs or as a hobby
  - cameras, binoculars and other optical goods
  - books and magazines
  - flowers and plants
  - technical aid (also for the disabled) (e.g. crutches) and other similar products
  - lawnmowers (without the operator)

**Also belong here:**

- *renting of sculptures, paintings*
- *rental of dirt trappers (without laundry service)*

**Does not belong here:**

- renting of cars, trucks, trailers and recreational vehicles without driver, see 771*
- renting of recreational and sports equipment, see 77211*
- renting of video tapes, CDs and DVDs, see 77221*
- renting of office furniture, see 77331*
- renting of motorcycles and campers without driver, see 77399*
- renting of linen (laundry), work uniforms and other similar items by laundries, see 96011*

**773 Rental and leasing of other machinery, equipment and tangible goods**

**7731 Rental and leasing of agricultural machinery and equipment**

- 77311** Rental and leasing of agricultural machinery and equipment
- renting (without operator) and operational leasing of agricultural and forestry machinery and equipment:
  - renting of machinery and equipment belonging to class 2830 (e.g. agricultural tractors, seeders, planting and harvesting machines, sorting machines etc)

**Also belong here:**

- *rental of shredders for sticks and branches*

**Does not belong here:**

- renting of agricultural and forestry machinery and equipment with operator, see 01611, 01621, 02401*
- renting of lawnmowers, see 77291*

**7732 Rental and leasing of construction and civil engineering machinery and equipment**

- 77321** Rental and leasing of construction and civil engineering machinery and equipment

- renting (without the operator) and operational leasing of construction machinery and equipment:
- truck cranes, construction tractors, graders, roadrollers, excavators, bulldozers, forklifts etc
- scaffolding and platforms (renting without erection and dismantlement)
- huts etc

**Also belong here:**

- rental of concrete appliances
- rental of construction tools

**7733 Rental and leasing of office machinery and equipment (including computers)**

- 77331** Rental and leasing of office machinery and equipment (including computers)
- renting (without the operator) and operational leasing of office machinery and equipment (including computers):
  - computers and computer peripheral equipment
  - duplicating machines, typewriters and word-processing machines
  - accounting machinery and equipment (e.g. cash registers, electronic calculators etc)
  - office furniture, safes etc

**Also belong here:**

- rental of cash machines
- administration of a computer park (management of computer units)

**7734 Rental and leasing of water transport equipment**

- 77341** Rental and leasing of water transport equipment
- renting (without the crew) and operational leasing of ships, boats, hydrofoils intended for passenger or cargo transport

**Does not belong here:**

- renting of water transport equipment with crew, see section 50*
- renting of pleasure boats, see 7721*

**7735 Rental and leasing of air transport equipment**

- 77351** Rental and leasing of air transport equipment
- renting (without the crew) and operational leasing of air transport equipment, e.g. planes, helicopters, hot-air balloons etc

**Does not belong here:**

- renting of air transport equipment with crew, see section 51*
- renting of sailplanes and airframes, see 77211*

**7739 Rental and leasing of other machinery, equipment and tangible goods n.e.c.**

- 77391** Renting of rail vehicles
- renting of rail vehicles

**Also belong here:**

- *renting of tanker cars*
- *renting of platform cars*

- 77399** Renting and operational leasing of other machinery, equipment and tangible assets not classified elsewhere



- renting (without the driver/operator) and operational leasing of machinery, equipment and other tangible assets:
  - engines and turbines
  - machine tools
  - mining and oilfield equipment
  - professional radio, television and communication equipment
  - motion picture production equipment
  - measuring and controlling equipment and other scientific equipment
  - commercial and industrial machinery
  - exhibition equipment
  - coin-operated machinery
  - motorcycles, campers, trailers etc
  - transportable accommodation and office containers
  - containers and pallets
  - animals (e.g. herds, race horses)

**Also belong here:**

- *renting and operating lease of other research, commerce, and industrial machines*
- *renting of portable sales points*
- *renting of coffee and drink machines*
- *renting of audio, stage, and lighting equipment*

**Does not belong here:**

- renting of bicycles, see 77211*
- renting of agricultural and forestry machinery and equipment, see 77311*
- renting of construction machinery and equipment, see 77321*
- renting of office machinery and equipment, including computers, see 77331*

**774 Leasing of intellectual property and similar products, except copyrighted works**

Renting of intellectual property (allowing others to use it) and similar products for which a royalty payment or licensing fee is paid to the owner of the product (i.e. the asset holder). This includes the permission to reproduce the product, use it in subsequent processes or products, operating businesses under franchise etc. The owner of intellectual property may or may not be the creator of these products.

**7740 Leasing of intellectual property and similar products, except copyrighted works**

**77401 Leasing of intellectual property and similar products, except copyrighted works**

- renting of intellectual property (except copyrighted works, e.g. books or software)
- receiving royalties or licensing fees for renting of the following products:
  - patented entities
  - trademarks or service marks
  - brand names
  - mineral exploration and evaluation
  - franchise agreements

**Also belong here:**

- *renting of a domain*
- *CO2 quota sales (intermediary services)*

**Does not belong here:**

- acquisition of rights and publishing, see sections 58 and 59*
- producing, reproducing and distributing copyrighted works (books, software, films), see section 58 and 59*
- renting of real estate, see 68201*
- operational leasing of tangible assets, see groups 771, 772, 773*
- formalising, certifying and other legal operations of intellectual property right, see 69109*
- management of industrial ownership right (patents, licences, trademarks, franchise etc), see 74901*

## **78 Employment activities**

Activities of employment agencies (employment mediation services): keeping a register of vacancies and mediation of information, directing job seekers to the vacancies offered by the employee, whereas considering the employer's requirements. This includes provision of temporary workforce and other human resources; recruitment services, including selection and appraisal of candidates; activities of (theatrical) casting agencies (role distribution services). It does not include the activities of agents representing individual artists (personal agents), see 74901.

## **781 Activities of employment placement agencies**

### **7810 Activities of employment placement agencies**

#### **78101** Activities of employment placement agencies

- finding suitable employees for the employer; recruitment, selection and appraisal of personnel
- activities of casting agencies, searching and selection of actors (role distribution services)
- activities of online employment agencies

**Also belong here:**

- modelling agencies

**Does not belong here:**

*activities of agents representing individual artists (actors, painters etc), see 74901*

## **782 Temporary employment agency activities**

### **7820 Temporary employment agency activities**

#### **78201** Temporary employment agency activities

Temporary employment agencies (rent agencies), who offer workforce rent services, that is renting their employee to another company (user or contracting company). Employment agency is the employer of the temporary workers, i.e. employees have a working contract with the employment agency, not the user company where and under whose management and supervision they actually work. Temporary workforce is used to replace the workforce of the client, for seasonal works and when the volume of work temporarily increases, for executing special assignments or projects etc. Temporary renting of the following personnel:

- IT and telecommunication workers
- office workers, e.g. secretaries, data entry clerks, bookkeepers etc
- service and sales workers, including hotel and restaurant personnel
- transport or logistics workers, warehouse or production workers (e.g. operators of machines and vehicles, forwarding agents, construction workers, mechanics and other skilled personnel
- medical personnel

## **783 Other human resources provision**

### **7830 Other human resources provision**

#### **78301** Other human resources provision

This class includes the activities of employment agencies that are specifically created by business groups and that only provide services for this specific group and not to the market in general. The entities listed here are the official employers and represent the employees in matters related to payroll, taxes etc.

- provision of human resources to the client's business, i.e. the client may recruit persons who are the employees of the employment agency and who have already been assigned to their positions
- client can partially transfer its employees to the employment agency
- employees with long-term contracts are hired by the employment agency, who is legally responsible for their activities, but direct supervision related to work assignments comes from the client's company.

***Does not belong here:***

*renting of temporary workforce, see 78201*

**79 Travel agency, tour operator and other reservation service and related activities**

This class includes sales of travel, tour, transportation and accommodation services to the general public and commercial clients; arranging and assembling package travels that are sold through travel agencies or directly by tour operators; other travel-related services, including reservation services, services of tour guides and tourism promotion.

**791 Travel agency and tour operator activities**

**7911 Travel agency activities**

**79111** Travel agency activities

Travel agency is a travel company that offers or sells the packet travels assembled by tour operators.

- specifying the client's wishes, consultations, helping with different selections, issuing tickets. this service is often offered via telephone or Internet.
- transport reservation:
  - reservation of airplane, train, bus or ship tickets
  - reservation of a rent car
  - reservation services for airport shuttle trains
- reservation of accommodation:
  - reservation of local accommodation
  - reservation of accommodation in foreign countries
- reservation of cruises:
  - reservation of pleasure trips with duration of one or several days
- reservation of packet travels:
  - domestic or foreign packet travels

***Also belong here:***

*– mediation of airline, train, bus, or boat ticket sales*

**7912 Tour operator activities**

**79121** Tour operator activities

Tour operator is a travel company that assembles packet travels and offers them for sale or sells them through other travel companies.

- organisation of travels and assembly of packet travels (domestic or international; for individuals or for groups) and selling them through travel agencies or directly by tour operators. Packet travel usually includes transportation and/or accommodation service and other travel services, e.g. catering, visiting of museums, historical and cultural sites, participation in theatrical, musical or sports events.

**799 Other reservation service and related activities**

**7990 Other reservation service and related activities**

**79901** Other travel-related reservation services, including the activities of tour guides, ticket agencies and tourist information points

- othe travel-related reservation services:
- reservations for transportation, hotels, car rentals etc; ticket sales activities for theatrical, sports and other entertainment events
- time-share exchange services
- booking of conference centres and exhibition halls
- visitor assistance services:
- provision of travel information (travel information and tourist information centres) and tour guide services
- promotion of tourism

**Also belong here:**

- activities of tourist information points and tourist information centres
- services of guide-interpreters and travel agents

**Does not belong here:**

activities of travel agencies and tour operators, see 79111 and 79121  
organisation and administration of meetings and conferences, see 82301

**80 Security and investigation activities**

Services related to security: investigation and detective services; services of patrols, guards and security workers; transportation of money, securities and other valuables, including the implementation of necessary measures in order to assure the protection of the cargo; operation of electronic security alarms (security and alarm systems): on-site or distant monitoring, whereas the operator often sells, installs and maintains the equipment. If the latter services are provided separately (sales, installation, maintenance/repairs of guard, alarm or security equipment), they are excluded from this division and classified in retail sale, construction etc.

**801 Private security activities**

**8010 Private security activities**

**80101 Private security activities**

- armoured car services for transportation of money, securities and other valuables
- guard and security services (e.g. services of security patrols, guard dogs, security workers, bodyguards; parking, security and entrance control)
- polygraph testing
- fingerprinting
- guard dogs training
- security shredding of data medium that includes important information (paper, optical discs, computer discs)

**Also belong here:**

- control and analysis of surveillance camera recordings

**Does not belong here:**

public order and safety activities, see 8424

**802 Security systems service activities**

**8020 Security systems service activities**

**80201 Security systems service activities**

The units operating the security systems may also engage in selling such devices.

- on-site or remote monitoring of electronic security and alarm systems (burglar and fire alarms), including their installation and maintenance
- installing, repairing, rebuilding and adjusting mechanical or electronic locking devices, safes and security vaults with later monitoring and remote monitoring

**Does not belong here:**

*installation of fire and security alarms without later monitoring, see 4321*  
*sale of security and alarm systems, mechanical and electronically locking devices, safes and security vaults without monitoring, installation or maintenance services, see 47599*  
*security consulting, see 74901*  
*public order and safety activities, see 8424*  
*providing key duplication services, see 96099*

## **803 Investigation activities**

### **8030 Investigation activities**

#### **80301 Investigation activities**

- investigation and detective services
- activities of private investigators and private detectives

***Does not belong here:***

*collection service and collection of credit information, see 82911*

## **81 Services to buildings and landscape activities**

Section 81 includes provision of a combination of building maintenance services; interior and exterior cleaning of buildings; cleaning of industrial fittings and machinery; cleaning of transport vehicles; cleaning of the inside of road and sea tankers; disinfecting and pest control activities of buildings, ships, trains etc; bottle cleaning; street sweeping, snow and ice removal; landscape care and maintenance services, design and gardening construction, including the establishment/installation of walkways, retaining walls, fences, ponds etc.

## **811 Combined facilities support activities**

### **8110 Combined facilities support activities**

#### **81101 Combined facilities support activities**

- provision of a combination of support services within a client's facilities, e.g. the following services:
- general interior cleaning, maintenance, trash disposal, guard and security, mail routing, reception, laundry and related services to support operations within facilities

***Does not belong here:***

*organisation of only one of these auxiliary activities (e.g. general interior cleaning) or provision of only one of these service*

*(e.g. heating), see the appropriate class according to the service provided*  
*provision of operation and management of operating staff for client's establishments, such as restaurants, hotels, mines, hospitals or other similar businesses*

*, see the class of the unit operated*

*provision of on-site management and operation of a client's computer systems and/or data processing facilities, see 62031*

*operation of correctional facilities on a fee or contract basis, see 8423*

## **812 Cleaning activities**

This group includes interior and exterior cleaning of houses and other specialised cleaning activities for buildings; cleaning of industrial machinery; interior cleaning of road and sea tankers, disinfecting and pest control of buildings and industrial equipment; bottle cleaning; street sweeping, snow and ice removal.

### **8121 General cleaning of buildings**

#### **81211 General cleaning of buildings**

General (non-specialised) interior cleaning of buildings, but this division may also include the cleaning of associated exterior areas (e.g. windows, passageways/hallways etc).

- maintenance and cleaning services for residential buildings or apartments, business, office and industrial buildings (shops, offices, institutions, factories etc), floor cleaning and waxing, cleaning of interior walls, furniture polishing etc
- general cleaning of other business and professional premises, multi-purpose buildings and multi-storey residential buildings (non-specialised)

**Does not belong here:**

*specialised cleaning activities (window cleaning, chimney cleaning and cleaning of fireplaces, stoves, furnaces, incinerators, boilers, ventilation ducts, exhaust units etc), see 81221*

**8122 Other building and industrial cleaning activities**

**81221** Other cleaning activities of buildings and industrial cleaning

- exterior cleaning of buildings (e.g. shops, offices, institutions, factories and other business, office and industrial buildings, multi-storey residential buildings etc)
- specialised cleaning activities (e.g. window cleaning, chimney cleaning and cleaning of fireplaces, stoves, furnaces, incinerators, boilers, ventilation ducts, exhaust units etc)
- cleaning of industrial machinery, containers and vats
- sterilization of rooms (e.g. operating rooms) or objects

**Also belong here:**

- iceplasting

**Does not belong here:**

*steam cleaning or blasting for buildings exteriors, see 4399*

**8129 Other cleaning activities**

**81291** Other cleaning activities

- swimming pool cleaning and maintenance
- cleaning of trains, buses, airplanes etc
- interior cleaning of road and sea tankers
- disinfecting and pest control of buildings
- bottle cleaning
- street sweeping, vacuum cleaning of streets, snow and ice removal (including from motorways and runways), sanding and salting of roads
- watering of streets and public parks
- renting of chemical toilets
- cleaning activities not listed elsewhere

**Also belong here:**

- *cleaning swimming pools from pollution*
- *pest control in buildings, swimming pools, means of transport, and the internal cleaning of tank trucks and oil ships*

**Does not belong here:**

*agricultural pest control, see 01611*  
*automobile cleaning, car wash, see 45202*

**813 Landscape service activities**

**8130** Landscape service activities

**81301** Landscape service activities

- planting of plants, trees and bushes, care and maintenance of parks, gardens and other green areas:
- care and maintenance of parks and gardens, e.g. parks and gardens for private and public housing, public and semi-public buildings (schools, hospitals, administrative buildings, churches etc), industrial and business buildings, parks and gardens on municipal grounds (green areas for public use, cemeteries etc)
- greenery works, care and maintenance of greeneries, e.g. greenery for buildings (roof gardens, facade greenery, indoor gardens etc), sports grounds (football fields, golf courses etc), playgrounds, lawns for sunbathing and other recreational areas
- care and maintenance of natural or artificial water bodies (basins, alternating wet areas and ponds, outdoor swimming pools, ditches, watercourses, sewage systems etc)
- plants for protection against noise and wind, erosion, visibility and dazzling (bright sunlight)
- cutting trees and hedges, replanting trees

**Also belong here:**

- mowing of law
- development and maintenance of manor parks

**Does not belong here:**

*plant and forest growing and planting for commercial purposes, see sections 01, 02*

*activities of tree nurseries and forest tree nurseries, see 01301, 02101*

*keeping the land in good environmental condition for agricultural use, see 01611*

*construction activities for landscaping purposes, see section F*

*landscaping, landscape architecture and other architectural activities, see 71111*

**82 Office administrative, office support and other business support activities**

This class includes the provision of everyday office administrative services (regular and current assignments) and provision of different business support services on a fee or contract basis and also all other typical business support services not classified elsewhere.

Entities belonging to this group do not provide staff to carry out the complete operations of a business.

**821 Office administrative and support activities**

Provision of a range of everyday office administrative services (regular and current assignments) on a fee or contract basis, e.g. financial planning, billing, record keeping (document registration and maintenance), personnel and goods distribution (delivering goods from the producer to the consumer) and logistics. This class includes the provision of different regular business support services on a fee or contract basis, i.e. filling the auxiliary routine functions of a business.

Entities belonging to this group do not provide staff to carry out the complete operations of a business. Entities engaged in one particular aspect of these activities are classified according to that particular activity.

**8211 Combined office administrative service activities**

**82111 Office management, combined secretarial services**

- secretarial services
- financial planning, billing, document management
- personnel and mailing services etc on a fee or contract basis

**Does not belong here:**

*entities that only provide one specific service, see the corresponding class*  
*staff provision without supervision, see section 78*

**8219 Photocopying, document preparation and other specialised office support activities**

**82191** Photocopying, document preparation and other specialised office support activities

- document preparation
- document editing or proofreading
- typing, text processing or e-mailing
- secretarial support services, transcription of documents from audio or video tapes, proofreading
- transcription of documents and other secretarial services
- letter or resume writing
- provision of mailbox rental and other mailing services, e.g. pre-sorting, addressing etc
- photocopying (making of so-called xerox copies)
- duplication
- blueprinting, that is used to copy drawings, plans and schemes
- other document copying services (except printing services, e.g. offset printing, quick printing, digital printing and pre-press services)

***Does not belong here:***

*printing of documents (offset printing, quick printing etc), see 1812*

*pre-press services, see 18131*

*developing and organising advertising and direct mail advertising campaigns, see 73111*

*courtreporting, stenographing, making stenographic records 82991*

*public stenography services, shorthand of text/speech, see 82991*

**822 Activities of call centres**

**8220 Activities of call centres**

**82201** Activities of call centres, telemarketing

- inbound call centres: receiving orders, providing product information, assisting the clients (technical helplines, customer support) or forwarding customer complaints by using the following methods: answering calls from clients by using human operators, automatic call distribution, computer telephone integration, interactive voice response system (interactive automatic secretary) etc
- outbound call centres: selling or marketing products and services to potential clients, undertaking market research or public opinion polls, client polls etc
- telemarketing

***Does not belong here:***

*information telephone services, see 63991*

**823 Organisation of conventions and trade shows**

**8230 Organisation of conventions and trade shows**

**82301** Organisation of conventions and trade shows

- organisation, promotion and/or management and servicing of consultations, conferences and meetings
- organising and servicing of trade shows, exhibitions and fairs:
  - consultation regarding organisation, advice for choosing the location, research and negotiations
  - registration of the participants and organising the secretariat
  - supplying technical equipment
  - organising accommodation, catering, transport etc

***Also belong here:***

*– organization of scientific events*

*– training centres (organising of training courses)*

**829 Business support service activities n.e.c.**

Collection services, credit information, packaging and other typical business support services not classified elsewhere.



**8291 Activities of collection agencies and credit bureaus**

**82911** Activities of collection agencies and credit bureaus

- collection services or debt recovery
- buying and selling of debt claims and consultancy in related matters
- compiling of information about the employment history of individuals and credit histories about individuals and businesses, processing this information and providing it to the financial institutions, retailers and others who need to evaluate the financial situation, reliability and creditworthiness of these persons of businesses

**8292 Packaging activities**

**82921** Packaging activities

- packaging activities of a fee or contract basis, whether automatically or manually:
  - bottling of liquids, including beverages and food
  - aerosol packaging
  - bag packaging
  - packaging of solids (blister packaging, foil-covered etc)
  - security packaging of pharmaceutical preparations
  - labelling, stamping and imprinting
  - parcel packaging and gift wrapping
  - packaging of coins and cash

**Also belong here:**

- *packaging peat*

**Does not belong here:**

- production of soft drinks and mineral water, see 11071*
- packaging of goods for transportation, see 5229*
- printing of packaging materials, see 18129*
- package design, see 74101*

**8299 Other business support service activities n.e.c.**

**82991** Other business support service activities n.e.c.

- providing verbatim reporting and stenotype recording of meetings, (court) proceedings and transcribing stenographic records
- court reporting, stenographing, making stenographic records
- public stenography services
- simultaneous interpreting of live broadcastings of conferences and meetings and closed captioning for people with impaired hearing
- address bar coding services
- bar code imprinting services
- repossession transactions: sale and repurchase transactions
- fundraising organisation services on a fee or contract basis
- parking meter coin collection services
- activities of independent auctioneers
- administration of loyalty programmes
- telephone-based support services, e.g. wake-up calls, call transition service
- issuing discount coupons and gift cards
- reading the readings of household heat, water, gas and electricity gauges
- transcribing from records or videotapes
- other typical business support services not classified elsewhere

**Also belong here:**

- *presentation of products of the parent company*
- *brokerage of services*
- *service of filling in intrastat forms*

**Does not belong here:**

- provision of document transcription services, see 82191*
- adding coded or uncoded subtitles to produced films, see 59121*

## **O PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY**

This division includes activities of a governmental nature, normally carried out by the public administration: enactment of laws and related regulations and judicial interpretation of thereof, as well as the administration of programmes (plans) based on them, legislative activities, taxation, national defence, public order and security, immigration services, foreign affairs and the administration of government programmes (plans). The division also includes compulsory social security.

The legal or institutional status is not, in itself, the determining factor for an activity to belong in this section. This means that if the activities of an entity belong to some other section of EMTAK, it must be classified in this section, despite of the governmental status of the entity. For example, administration of the school system (i.e. the regulations, control, curricula) falls under this section, but teaching itself does not (see section P); prison and military hospitals are classified to health (section Q). Similarly, some activities described in this section may be carried out by non-government units.

### **84 PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY**

#### **841 Administration of the State and the economic and social policy of the community**

This group includes public administration (e.g. executive, legislative and financial administration etc on all governmental levels) and supervision in social and economic area.

##### **8411 General public administration activities**

###### **84111** Activities of executive and legislative bodies

- activities of ministries
- legislative and executive activities of different governmental institutions
- legislative and executive activities of advising officials

***Does not belong here:***

*operation of government owned or occupied buildings, see 682 and 683*

###### **84112** Activities related to monetary and fiscal policy

- administration and supervision of fiscal policy:
- implementation of taxation system
- tax collection on goods
- investigation of tax evasions
- customs administration
- budget implementation and management of public funds and public debt
- raising and receiving of money and control of the disbursement

###### **84113** Activities related to general economic and social planning and statistics

- administration and implementation of overall economic and social planning at various levels of government
- administration of statistics production
- other offices, bureaus and program units that describe, coordinate and monitor the implementation of general economic and social plans and programmes

***Does not belong here:***

*administration of overall research and development strategies intended to increase personal well-being and of associated funds, see 8412*

*administration of research and development activities intended to improve economic performance and competitiveness, see 8413*

*administration of defence-related research and development policies and of associated funds, see 84221*

*operation of state archives, see 91012*

###### **84114** Activities of rural municipality and city governments

###### **84119** Government administrative activities not classified elsewhere

- administrative, implementing and support services related to public service
- services related to the units belonging to the administrative area of governmental authority and handling the non-self-governing issues
- activities of entities that organise the elections

**Also belong here:**

- *municipality union*

**8412 Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security**

**84121** Administration of education

- public administration of different educational institutions
- management, inspection and supporting of all types of schools and educational institutions
- public informing related to general education system on behalf of the ministry or corresponding state administrative agencies

**84122** Administration of health care and social services

- public administration of health care and social services

**84123** Administration of housing and utilities

- public administration of housing and utilities, water supply, sanitary supervision and street lighting
- creating, developing and supervising services of housing and housing standards
- administration related to implementing of rent norms and state housing allowance norms
- organising the housing of population and people with special needs
- distributing of public information about housing
- activities of bureaus, offices, institutions and entities that create and manage legal acts that regulate water supply
- organising the collection and disposal of the trash, sewerage system and cleaning of streets

**Does not belong here:**

*sewerage, waste management and remediation activities, see sections 37, 38, 39*

**84124** Administration of recreational activities, culture and religion

- support services related to cultural collections, freelance artists and organisations that organise cultural activities
- supporting services for maintenance and operation of national, regional or local celebrations and religious institutions
- sports, holiday, culture and religion management

**Does not belong here:**

*museums and other cultural services, see section 91*

*services of national libraries and archives, see 9101*

*services of sporting facilities, see 93111*

**84125** Administration of environmental protection

- pollution standards, distributing information about pollution
- environmental protection programme management

**8413 Regulation of and contribution to more efficient operation of businesses**

**84131** Administration of agriculture, forestry, land use, fishery and hunting

- public administration of agricultural land:
- management of farm maintenance programmes
- management of plant protection and programmes related to control of the harmful influence of pests
- management of land cultivating programmes
- land improvement management
- public administration of agricultural reforms and land selling transactions
- management of stabilisation of agricultural markets
- management of veterinary services
- public administration of forestry:
- issuing of deforestation permits
- rationalising the usage of forest resources
- reforestation
- public administration of fishing and hunting activities:
- issuing of fishing and hunting permits
- management of protected areas for game animals, fish hatcheries

**84132** Administration of transport and communication

- public administration of road and water transport, rail and air transport and communication
- management of planning, designing, constructing, maintenance and repairs of roads, motorways and related structures
- management of water transport structures
- management of air transport structures, e.g. runways, terminals, hangars, air navigation equipment and other permanent structures and devices related to air transport
- management of pipelines and other similar structures
- creating and managing regulations concerning all types of transportation and the work of related devices
- public administration of communication (postal services, telephone, telegraph, cable communication, wireless communication and satellite communication)
- activities related to planning, designing, functioning and repairing of communication systems

***Does not belong here:***

*road and water traffic police, see 8424*

*issuing of vehicle licences on a fee or contract basis, see 82991*

**84139** Other economy supporting activities

- public administration of fuel sector and energetics, i.e. management of fuel resources maintenance, discovery and rational use; supervision and regulation of fuel acquiring, processing, distribution and usage:
  - solid and mineral fuel
  - petroleum and natural gas
  - nuclear fuel
  - other fuel, e.g. alcohol, wood and wood residues
- mineral resources extraction, production and construction management:
  - management of programmes related to the activities of discovering the minerals places of finding, mineral usage, preservation, marketing and other related programmes, including the creation of regulations related to the research of minerals and supervision
  - activities related to creation, expansion and economic improvement of production companies
  - activities related to the creation and management of building standards, issuing authorisations for use, creation and supervision of regulation assuring construction site safety
- trade, catering and hotel management:
  - public administration related to commercial businesses, warehouses, hotels and restaurants
  - development and supervision of regulations concerning retail and wholesale business, consumer protection, price regulation and standardisation, warehousing and activities related to operation of hotels and restaurants
  - management activities related to designing and building of hotels and restaurants
- public administration of tourism:
  - public administration related to tourism and tourism promotion
  - management of activities related to advertising campaigns, distributing tourist information and other activities supporting tourism
  - public administration related to multi-purpose project planning, designing, constructing, repairing and other activities:
    - management of integrated systems/structures that are intended for energy production, floodwater control, dampening systems and navigation projects
- public administration of general economic and regional policy:
  - formulating general economic politics
  - regulation and supporting of general economic activities in the field of export, import, product and securities market
  - general income management
  - general promotion of trade
  - general regulation of monopolies and trade and other limitations of markets
  - regulation, licencing and control of different trade sectors
  - patent, trademark, copyright and standardization institutions
  - formulation and implementation of general workforce politics, e.g. supervision and regulation of working conditions and activities of labour exchanges, state and regional politics regulating the reduction of unemployment rate and stimulation of workforce mobility

## **842 Provision of services to the community as a whole**

### **8421 Foreign affairs**

#### **84211 Foreign affairs**

- administration and operation of the ministry of foreign affairs and diplomatic and consular missions
- administration and support for information and cultural services in foreign countries
- aid to foreign countries, whether or not routed through international organisation
- provision of military aid to foreign countries
- management of foreign trades, international financial and technical foreign affairs

***Does not belong here:***

*international disaster and conflict victim/refugee services, see 88991*

### **8422 Defence activities**

- 84221** Defence activities
- administration, supervision and operation of military defence forces (land, sea, air and space defence forces):
  - combat forces of army (land force), navy and air force
  - engineering, transport, communication, intelligence, material, personnel and other non-combat forces
  - reserve and auxiliary forces of the defence establishment
  - military logistics (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 developing of emergency plans, organisation of trainings for civil institutions and civilians
  - administration of defence-related research and development strategies and related funds

***Does not belong here:***

*applied research and experimental development, see section 72*

*provision of military aid to foreign countries, see 8421*

*activities of military tribunals, see 8423*

*provision of life saving equipment in case of peacetime disasters, see 8424*

*educational activities of military schools, colleges and academies, see 854*

*activities of hospitals, see 86101*

**8423 Justice and judicial activities**

**84231** Administration and activities of courts

- operation and administration of civil and criminal law courts, military tribunals and the judicial system
- legal representation of government interests, provision of legal advice for the government
- legal assistance of government (including legal consultancy and representation)

**84232** Administration of prisons and correctional facilities

- organising the activities of prisons and other custodial and rehabilitation institutions, regardless of whether their administration and operation is done by government units or by private units on a contract or fee basis

***Does not belong here:***

*activities of prison schools, see 85*

*activities of prison hospitals, see 86101*

**84239** Other activities related to legal protection and courts, activities of the prosecuting authority

- rendering of judgements; interpretations of the law
- activities of arbitral courts when determining civil actions

***Does not belong here:***

*consultancy and representation in civil, criminal and other court cases, see 6910*

**8424 Public order and safety activities**

**84241** Activities and management of police forces

- operation and administration of regular, auxiliary and special police forces (including traffic regulation) and organising police work

**84242** Border and coast guard services

- operation and administration of port, border and coast guard

**84249** Other activities related to public order and security

- alien registration; maintenance of arrest records
- provision of life saving equipment in case of peacetime disasters

***Does not belong here:***

*activities of police laboratories, see 71209*

*operation and administration of armed forces, see 84221*

**8425 Fire service activities**

**84251** Fire and rescue services, lifeguard services, alarm centres

- provision of fire fighting and fire safety:
- administration and operation of regular and auxiliary fire brigades in fire prevention, fire fighting, rescue of persons and animals, assistance in civic disasters, floods, road accidents etc
- activities of fire fighting boats

***Does not belong here:***

*forestry fire protection and fire-fighting services, see 02401*

*oil and gas field fire-fighting, see 09101*

*fire-fighting and fire-prevention services at airports provided by non-specialised units, see 5223*

**843 Compulsory social security activities**

**8430 Compulsory social security activities**

**84301** Compulsory social security activities

- funding and administration of government-provided social security programmes
- sickness, occupational accident and unemployment insurance
- retirement pensions
- programmes covering partially or wholly losses of income due to sickness, temporary disablement, maternity, loss of a provider etc

***Does not belong here:***

*non-compulsory social security, see 65301*

*provision of welfare services and social work (without accommodation), see 88101, 88991*

## **P EDUCATION**

This section includes education at any level and for any profession. The instructions can be oral or written, may be provided over radio, via television, Internet or other communication channels.

It includes education by different institutions in the regular school system at its different levels, as well as adult education, literacy programmes etc, military schools and academies, prison schools etc at their respective levels. The section includes both public and private education. This section also includes sports and recreational training (e.g. tennis or golf instructions) and education support activities.

The breakdown of the categories in this section is based on education levels determined by ISCED 1997: the activities of educational institutions providing courses in level 0 are classified in group 8510, education on levels 2-3 in group 853, education on level 4 belongs to group 85321 and education on levels 5-6 in group 85421.

### **85 Education**

#### **851 Pre-primary education**

##### **8510 Pre-primary education**

##### **85101** Activities of creches

– creches for children up to three years

##### **85102** Activities of nurseries

– nurseries for children up to seven years  
– special nurseries for children up to seven years

##### **Also belong here:**

– *providing of preschool education*

##### **Does not belong here:**

*children day-care, see 88911*

#### **852 Primary education**

##### **8520 Primary education**

##### **85201** Activities of nursery-elementary schools

– activities of nursery-elementary schools

##### **Also belong here:**

– *providing of elementary education (1–6th grades of 1st and 2nd stage of study) linked to preschool education*

##### **85202** Activities of elementary schools

– elementary education (1.-6. grade of basic school)  
– special elementary schools

##### **Does not belong here:**

*children day-care, see 88911*

#### **853 Secondary education**

##### **8531 General secondary education**

##### **85311** Activities of nursery-basic schools

##### **Also belong here:**

– *providing of basic education (1–9th grades of 1st, 2nd and 3rd stage of study) linked to preschool education*

##### **85312** Activities of basic schools

Activities of basic schools or the lower stage of the second level education.

– basic education (1.-9. grade of basic school)  
– basic education for children with special needs  
– basic education in adult secondary schools



**Also belong here:**

– 1st, 2nd and 3rd stage of study of general education

- 85313** Activities of general upper secondary schools  
Activities of general secondary schools or the higher stage of the second level education.
- general secondary education (10.-12. grade of general secondary school)
  - general secondary education for children with special needs
  - general secondary education in adult secondary schools in the form of evening shift and distance learning

**Does not belong here:**

*adult education as defined in group 855*

**8532 Technical and vocational secondary education**

- 85321** Activities of vocational educational institutions
- vocational education based on basic education
  - vocational secondary education based on basic education
  - vocational education for youth without basic education
  - vocational education based on secondary education

**Also belong here:**

– *vocational education on the basis of secondary education for young people with special needs*

**854 Higher education**

This group involves professional higher educational and academic higher education, i.e. baccalaureate or academic degrees. The requirement for admission is a diploma at least at upper secondary education level.

**8541 Post-secondary non-tertiary education**

- 85411** Activities of professional higher education institutions
- professional higher education (higher education with professional qualification)

**8542 Tertiary education**

- 85421** Activities of academic higher education institutions
- higher education (Bachelor's, Master's and Doctoral study)

**855 Other education**

This group includes general continuing education and training, including continuing vocational education, adult training for any profession and hobby education for self-development purposes. This includes sports and hobby schools (e.g. art, music and dance schools), language training and language schools, activities of hobby groups, including individual training. It excludes level education as determined in groups 851-854 (pre-primary education and first, second and third level education).

**8551 Sports and recreation education**

- 85511** Sports schools
- activities of sports schools (only schools that have the education licence issued by the Ministry of Education and Research)
- 85519** Other sports and recreational education
- activities of professional sports instructors, teachers and referees
  - activities of card games instructors (e.g. bridge etc)

**Also belong here:**

– *activity of a yoga instructor*  
– *sports-related supervising by individual teachers and trainers*

**8552 Cultural education**

- 85521** Music and art education

Entities belonging to this group provide formally organised instruction in order to give more extensive knowledge and skills in a particular field. This education does not lead to acquisition of a profession or a professional diploma (e.g. the diploma of a vocational school, an academic degree).

- piano teachers and music instruction
- music schools and studios
- art instruction, art schools and studios

**85522** Activities of dance schools

Entities belonging to this group provide formally organised instruction in order to give more extensive knowledge and skills in a particular field. This education does not lead to acquisition of a profession or a professional diploma (e.g. the diploma of a vocational school, an academic degree).

- dance instruction
- dance studios

**85529** Other hobby education

Entities belonging to this group provide formally organised instruction, creating possibilities to acquire hobby education, but this education does not lead to acquisition of a profession or a professional diploma (e.g. the diploma of a vocational school, an academic degree).

- activities of hobby centres
- activities of hobby centres for children and young people
- activities of photography schools
- activities of drama classes

**Also belong here:**

- activity of creative rooms

**Does not belong here:**

*teaching of foreign languages, see 85591*

**8553** Driving school activities

**85531** Driving school activities

- activities of driving schools: training of car, bus, truck and motorcycle drivers
- flying, sailing or shipping schools training that does not allow to work as a commercial driver

**Does not belong here:**

*activities of vocational educational institutions, see 85321*

**8559** Other education n.e.c.

**85591** Language training

- activities of language schools
- language and conversational skills instruction

**85592** Computer training

**85599** Other education not classified elsewhere

- education that is not definable by level
- in-service training for adults
- academic tutoring
- activities of learning centres offering remedial courses
- professional examination review courses
- religious instruction (sunday schools, confirmation classes etc)
- lifeguard training
- survival training
- public speaking training
- speed reading instruction

**Does not belong here:**

*adult literacy programmes, see 8520*  
*second level general education, see 8531*  
*second level technical and vocational education, see 85321*  
*third level education, see 854*

**856 Educational support activities**

**8560 Educational support activities**

**85601** Educational support activities

Provision of non-instructional activities that support educational processes or system:

- educational consulting
- education management consulting
- educational control evaluation activities
- organisation of student exchange programmes

***Also belong here:***

- *organisation of exams*

***Does not belong here:***

*research and development on social sciences and humanities, see 72201*

## **Q HUMAN HEALTH AND SOCIAL WORK ACTIVITIES**

Activities related to healthcare and social work: medical treatment in hospitals and other health services that are provided by trained medical professionals and activities of nursing homes that includes health and social work activities without the participation of healthcare professionals.

### **86 Human health activities**

Medical treatment activities in general and special hospitals, e.g. surgical, psychiatric and substance abuse hospitals, medical nurseries, rehabilitation centres, leprosaria and other human health institutions that provide accommodation.

It also includes medical consultations and treatment of general practitioners and medical specialists, including surgeons; dental practice activities of general and specialised nature; activities of orthodonts and paramedical practitioners legally recognised to treat patients.

### **861 Hospital activities**

#### **8610 Hospital activities**

##### **86101 Hospitalisation services**

This group includes licensed institutions (who have the authorization issued by the Health Board), who mainly provide medical, diagnostic and treatment services (treatment, nursing care and other services) and special accommodation service for hospitalised patients. Hospital treatment activities are carried out under strict supervision of medical doctors and are chiefly directed to inpatients, but as an auxiliary activity hospitals can provide treatment for outpatients. Treatment activities generally need special equipment and devices.

This includes medical, diagnostic and treatment activities of general hospitals (regional and local hospitals, university, military and prison hospitals etc) and specialised hospitals (e.g. mental health and substance abuse hospitals, hospitals of infectious diseases, maternity hospitals etc), including:

- services of medical and paramedical staff
- services of laboratory and technical facilities, including radiologic and anaesthesiologic services
- services of reception departments (rooms) or emergency departments (rooms)
- provision of operating room services, pharmacy services, catering and other hospital services
- services of family planning centres providing medical treatment (e.g. sterilisation and termination of pregnancy), with accommodation

#### ***Does not belong here:***

*laboratory testing and control of all types of materials and products, except medical, see 71209*

*veterinary services, see 75001*

*activities of military (defence forces) field hospitals, see 84221*

*dental practice activities of general or specialised nature, e.g. dentistry, endodontic and pediatric dentistry, oral pathology, orthodontic activities, see 86231*

*private consultations for stationary patients, see 862*

*activities of independent medical laboratories, see 86902*

*activities of independent emergency institutions, see 86901*

### **862 Medical and dental practice activities**

Consultations and treatment of general practitioners and medical specialists that are carried out in private or group practices, in hospital outpatient clinics or clinics in such as those attached to firms, schools, retirement homes, labour organisations as well as in patients' homes.

This group also includes private consultations for stationary patients.

#### **8621 General medical practice activities**

##### **86211 Provision of general medical treatment**

– medical consultations and general medical treatment (in Estonia the general medical treatment is carried out by general practitioners)

**Also belong here:**

– home visits by non-specialised physicians  
– activities of physician's offices in schools, social welfare institutions, and other organisations

**Does not belong here:**

(hospital) treatment of stationary patients, see 86101  
provision of specialised medical care, see 86221  
paramedical activities, activities of midwives, auxiliary nurses and physiotherapists, see 8690

**8622 Specialist medical practice activities**

**86221** Provision of specialised medical treatment

– consultations and treatment in the field of specialised medicine:  
– medical consultations and treatment provided by surgeons, pediatricians, gynaecologists, psychiatrists and other medical specialists  
– pre-operation consultations  
– dialysis, chemotherapy, insulin therapy, radiation therapy etc  
– functional examinations and interpretation of the results, e.g. radiographs, electrocardiograms, endoscopy  
– services of family planning centres providing medical treatment (e.g. sterilisation, termination of pregnancy) without accommodation

**Does not belong here:**

(hospital) treatment of stationary patients, see 86101  
provision of general medical treatment, see 86211  
activities of other health-related staff, see 8690

**8623 Dental practice activities**

**86231** Provision of dental treatment

General and specialised dental practice:  
– stomatology  
– endodontic and pediatric dentistry  
– oral pathology  
– orthodontic activities  
– dental activities in operating rooms

**Also belong here:**

– activity of dental offices in schools, social welfare institutions, and other organisations  
– dental prosthetics

**Does not belong here:**

production of artificial teeth, denture and prosthetic appliances in dental laboratories, see 32509  
(hospital) treatment of stationary patients, see 86101  
activities of dental hygienists, see 86901

**869 Other human health activities**

This class includes the activities of auxiliary nurses, midwives, physiotherapists, paramedics, optometrists, bioanalysts and other healthcare specialists, i.e. activities related to healthcare that are not provided by hospitals, general practitioners and medical specialists or dentists.

**8690 Other human health activities**

**86901** Activities of emergency medical staff and paramedics

– activities of ambulance crew  
– patient transportation with an ambulance car, which may include resuscitation and other medical equipment (with or without medical personnel)  
– patient transportation by any mode of transport, including airplanes  
– activities of paramedics: specialists, who provide emergency medical assistance

**86902** Activities of medical laboratories, blood banks, sperm banks and other similar banks  
– activities of medical laboratories  
– activities of blood, sperm and transplant organ banks

**86903** Provision of nursing care  
– activities of home nurses and auxiliary nurses, e.g. in-home nursing services for patients etc

**86904** Activities of midwives

**86905** Activities of sanatoriums  
This class includes entities for whom the Health Board has issued a corresponding authorisation for the provision of rehabilitation and psychiatric services.  
– activities of medical institutions with accommodation  
– medical spas

***Does not belong here:***

*activities of spas that do not have an authorisation for provision of medical rehabilitation and physiotherapy services, see 96041*

**86906** Activities of diagnostic cabinets and centres, e.g. X-ray laboratories, magnetic resonance imaging and other similar cabinets

**86909** Other healthcare activities not classified elsewhere  
– activities of physiotherapists  
– activities of psychoanalysts, psychologists and psychotherapists  
– acupuncture  
– aroma therapy  
– speech therapy  
– homeopathy  
– nutrition information, weight watching  
– occupational health therapy

***Also belong here:***

*– activity of oral hygienists  
– medical and therapeutic massages  
– supervising pregnant gymnastics  
– provision of pharmacist's service (the service is provided to the pharmacy)*

***Does not belong here:***

*production of artificial teeth, denture and prosthetic appliances in dental laboratories, see 32509  
non-medical laboratory research, see 71209  
food hygiene control, see 71209  
hospitalisation, see 86101  
medical and dental practice, see 862  
residential nursing care facilities, see 87101*

**87 Residential care activities**

Section 87 includes the activities of institutions that provide daily or twenty-four hour residential care services. Persons in these facilities are provided nursing, including treatment, basic nursing care, education and development corresponding to their age and condition. Medical treatment is not the basic activity of these facilities, but an accompanying activity.

**871 Residential nursing care activities**

**8710 Residential nursing care activities**

**87101** Residential nursing care activities  
– general nursing homes, nursing care homes  
– social rehabilitation centres  
– special nursing homes

**Does not belong here:**

*in-home nursing services (auxiliary nurses, nursing care services) provided by health care professionals, see section 86*

*nursing hospitals, see 86101*

*nursing homes with or without minimal nursing care, see 87301*

*social work with accommodation (e.g. orphanages, children's boarding homes, temporary homeless shelters), see 8790*

**872 Residential care activities for mental retardation, mental health and substance abuse**

Residential care activities of mental retardation and psychic special needs and substance abuse

(except licensed hospital care). These institutions are providing accommodation, catering, supervision, counselling and some treatment.

**8720 Residential care activities for mental retardation, mental health and substance abuse**

**87201** Residential care activities for mental retardation, mental health and substance abuse

- psychiatric rehabilitation centres
- institutions for the emotionally disturbed
- mental retardation facilities
- mental health halfway houses

**Does not belong here:**

*mental health hospitals, see 86101*

*social work with accommodation, e.g. temporary homeless shelters, see 87909*

**87202** Residential care activities for substance abuse

- facilities for alcoholism and drug addiction treatment

**873 Residential care activities for the elderly and disabled**

Provision of residential or personal care services for the elderly and disabled, who are unable to live independently or fully care for themselves or who do not desire to live independently due to their age or special needs. The care typically includes accommodation, catering, supervision and assistance in daily living, e.g. housekeeping services. In some instances these institutions provide skilled nursing care for residents.

**8730 Residential care activities for the elderly and disabled**

**87301** Residential care activities for the elderly and disabled

- residential care institutions for the elderly
- dwellings (social houses) with provision of housekeeping services/assistance for daily living
- general nursing homes for the elderly and disabled with minimal nursing care
- pensions for the elderly and disabled, without nursing care

**Does not belong here:**

*homes for the elderly with nursing care, see 87101*

*social work with accommodation, where treatment or education are not important elements, see 8790*

**879 Other residential care activities**

Services of residential care institutions (governmental or private organisations) for persons (except the elderly and disabled), who are not fully capable of taking care of themselves or who do not desire to live independently. This includes activities provided on round-the-clock basis, which assure social assistance for children and other people, who have somewhat limited capability of taking care of themselves. Treatment or education/training are not important elements.

**8790 Other residential care activities**

**87901** Activity of institutions providing alternative care service

This section includes institutions providing 24-hour alternative care service in family house and substitute home. Alternative care service is a social service organised by a local authority, the objective of which is to ensure the long- or short-term well-being and rights of a child, ensure family-like living conditions to a child for the satisfaction of the basic needs of the child, to create a secure physical and social environment promoting his or her development and to prepare the child for coping in accordance with his or her abilities as an adult.

- 87909** Activities of other residential care institutions not classified elsewhere
- institutions that provide care for single mothers and their children
  - shelters for homeless and homeless children
  - women's shelters
  - rehabilitation homes for people with social and personal problems
  - rehabilitation for alcohol or drug addicts (except treatment)

***Does not belong here:***

*funding and administration of compulsory social security programmes, see 84301*

*nursing care institutions, see 87101*

*residential care activities for the elderly and the disabled, see 87301*

*activities related to adoption, see 88991*

*short-term shelter activities for disaster victims, see 88991*

**88 Social work activities without accommodation**

Section 88 includes a wide selection of social assistance services for those in need, which does not include accommodation, except temporary accommodation.

**881 Social work activities without accommodation for the elderly and disabled**

**8810 Social work activities without accommodation for the elderly and disabled**

- 88101** Social work activities without accommodation for the elderly and disabled
- Social counselling, social welfare and other social services for the elderly and disabled provided by governmental or private institutions, national or local self-help organisations and specialists or consultants at homes or elsewhere:
- visiting of the elderly and the disabled
  - day-care activities for the elderly or disabled adults
  - vocational rehabilitation and habilitation activities for disabled persons provided that the education component is limited

***Does not belong here:***

*funding and administration of compulsory social security programmes, see 84301*

*social work activities with accommodation for the elderly and disabled, see 87301*

*day-care activities for the disabled children, see 88911*

**889 Other social work activities without accommodation**

**8891 Child day-care activities**

**88911** Child day-care activities

- children day-care, including the day-care of disabled children

**8899 Other social work activities without accommodation n.e.c.**

**88991** Other social work activities without accommodation n.e.c.



Social, counselling, welfare, refugee, referral and similar services which are delivered to individuals and families in their homes or elsewhere and carried out by government offices or by private organisations, disaster relief organisations and national or local self-help organisations or specialists providing counselling services:

- welfare and guidance activities for the children and adolescents
- adoption activities, activities for the prevention of violence and mistreatment to children and others
- household budget counselling, credit and debt counselling services
- marriage and family guidance
- community and neighbourhood activities
- activities for the help of disaster victims, refugees, immigrants and others, including temporary or extended shelter for them
- vocational rehabilitation and habilitation activities for unemployed persons provided that the education component is limited
- eligibility determination in connection with welfare aid, rent supplements or food stamps
- day facilities for the homeless and other socially weak groups
- charitable activities like fund-raising or other supporting activities aimed at social work

***Does not belong here:***

*funding and administration of compulsory social security programmes, see 84301*

*the activities described here with accommodation, see 8790*

## **R ARTS, ENTERTAINMENT AND RECREATION**

Activities to meet varied cultural, entertainment and recreational interests of the general public, including live performances, activities of museums, gambling, sports activities and other recreational activities.

### **90 Creative, arts and entertainment activities**

This division includes the provision of cultural and entertainment services and operation of corresponding facilities. The section includes performing arts (theatre, dance and circus) and other live performances, creation and provision of artistic, literary, musical and other art activities or pieces of art and stage pieces.

It does not include the following cultural, entertainment and recreational services: production and distribution of cinema films and videos, see 5911, 59121, 59131; screening of cinema films, see 59141; radio and television broadcasting, see group 60 and 602.

### **900 Creative, arts and entertainment activities**

#### **9001 Performing arts**

##### **90011** Production and presentation of live theatrical and dance performances

- production and performance of oral, musical, dance or circus performances:
- activities of drama, opera, ballet, circus and other groups
- activities of freelance performers/soloists, e.g. actors, ballet and circus artists, acrobats etc

**Also belong here:**

- *activity of folk dance groups*
- *freelance models*

##### **90012** Production and presentation of live concerts, musical creation and other similar activities

- production and presentation of concerts:
- activities of orchestras, ensembles and choirs
- activities of freelance interpreters and composers

**Also belong here:**

- *activity of conductors*
- *activity of DJs (playing and mixing their own creation and that of others)*

**Does not belong here:**

*activities of personal theatrical and artistic agents and agencies, see 74901*  
*casting, see 78101*

#### **9002 Support activities to performing arts**

##### **90021** Support activities to performing arts

- activities of directors and drama managers
- activities of stag-set builders and designers, decorators, lighting engineers, stagehands etc
- activities of producers and organisers of live performances, concerts and other cultural events (including the producers and organisers who have stationary facilities)
- management of copyrights related to art, music and literary works

**Also belong here:**

- *managing copyrights of art, music, and literary works*
- *the activity of costumers*
- *installation and tuning of audio equipment*

**Does not belong here:**

*activities of personal theatrical and artistic agents and agencies, see 74901*  
*casting, see 78101*

#### **9003 Artistic creation**

##### **90031** Artistic creation

- activities of freelance artists, e.g. sculptors, painters, cartoonists, graphic artists etc
- activities of freelance writers (fictional, technical writing etc)
- activities of independent journalists
- restoration of work of art (paintings etc)

**Does not belong here:**

*production of figures, except the originals of the author, see 2370*  
*restoration of organs and other historical musical instruments, see 33191*  
*cinema film and video production, see 5911, 59121*  
*restoration of furniture (except museum collection objects), see 95241*

**9004 Operation of arts facilities**

**90041** Operation of arts facilities

- operation of theatre houses, concert halls and other similar facilities

**Does not belong here:**

*activities of cinemas 59141*  
*activities of ticket agencies, see 79901*  
*activities of museums, see 91021*

**91 Libraries, archives, museums and other cultural activities**

Activities of libraries and archives; operation of museums, botanical and zoological gardens and historical sites; activities of wildlife preserves. Maintenance and exhibition of historical, cultural and natural objects and other cultural and natural heritage (e.g. cultural and natural monuments of world heritage).

**910 Libraries, archives, museums and other cultural activities**

**9101 Library and archives activities**

**91011** Activities of libraries

- creation and development of collections (collection, compilation, cataloguing of materials), information search, providing answers to requests
- lending and storage of books, periodicals, maps, films, records, works of art etc

**Does not belong here:**

*renting of video tapes and DVDs, see 77221*

**91012** Activities of archives

- activities, documentation and information services of public archives or archives that serve specific clients (e.g. students and scientists, personnel), including digital archives
- activities of national archive, maintenance and storage of records
- organising and cataloguing specialised or non-specialised collections
- activities of stock photo and film libraries

**9102 Museums activities**

**91021** Museums activities

- operation of museums, e.g. art museums, museums of jewellery, furniture, costumes, ceramics, silverware, natural history, science, technological and historical museums, including military and house museums
- activities of other specialised museums
- activities of open-air museums

**Also belong here:**

- *operating a manor used as a museum*

**Does not belong here:**

*activities of commercial art galleries, see 4778*  
*restoration of pieces of art and museum collection objects, see 90031*  
*activities of libraries and archives, see 9101*

**9103 Operation of historical sites and buildings and similar visitor attractions**

- 91031** Operation of historical sites and buildings and similar visitor attractions  
– operation and preservation of historical sites and buildings

***Does not belong here:***

*renovation and restoration of historical sites and buildings, see F*

**9104 Botanical and zoological gardens and nature reserves activities**

- 91041** Botanical and zoological gardens and nature reserves activities  
– operation of botanical and zoological gardens, including children's zoos

***Does not belong here:***

*landscape and gardening activities, see 81301*

*operation of sport/entertainment fishing/hunting water bodies/hunting preserves, see 93192*

- 91042** Activities of nature reserves  
– activities of nature and landscape reserves, including wildlife preservation

***Does not belong here:***

*landscape and gardening activities, see 81301*

*operation of sport/entertainment fishing/hunting water bodies/hunting preserves, see 93192*

**92 Gambling and betting activities**

Operation of gambling facilities (e.g. casinos, bingo halls, video gaming terminals etc) and provision of gambling services (e.g. lotteries, betting etc).

**920 Gambling and betting activities**

**9200 Gambling and betting activities**

- 92001** Gambling and betting activities  
– sale of lottery tickets  
– operation of coin-operated gambling machines  
– operation of virtual gambling websites  
– bookmarking and other betting operations  
– activities of casinos, including "floating casinos"

***Also belong here:***

*– gambling poker club*

**93 Sports activities and amusement and recreation activities**

Provision of sports, amusement and recreational activities (except the activities of museums, preservation of historical sites, activities of botanical and zoological gardens and nature reserves, gambling and betting activities). This group does not include dramatic arts, musical and other arts and entertainment, e.g. production and performance of theatrical and dance performances, concerts etc, see section 90.

**931 Sports activities**

This section includes the operation of sports facilities; activities of sports clubs and teams and independent athletes (participation in sports events/competitions); owners of race horses, cars etc (participation in races); activities of sports trainers; management (operators) of stadiums and sports arenas; organising, managing and promoting of sports events.

**9311 Operation of sports facilities**

- 93111** Operation of sports facilities

- operation of sports halls, courses and stadiums, including management of the employees/personnel operating these facilities and organisation of their work:
- football, hockey, cricket and rugby stadiums
- racetracks for cars, horses and dogs
- track and field stadiums
- winter sports arenas and stadiums
- ice-hockey arenas
- swimming pools
- boxing arenas
- golf courses
- bowling lanes
- organisation and operation of outdoor or indoor sports events for professionals or amateurs by organisations with own facilities

**Also belong here:**

- activity of shooting ranges

**Does not belong here:**

*operation of ski lifts, see 49399*

*renting of recreational and sports equipment, see 77211*

*activities of aerobics and fitness facilities, see 93131*

*activities of parks and beaches, see 93299*

**9312 Activities of sports clubs**

**93121** Activities of sports clubs

- activities of sports clubs providing services for professionals (professional clubs), semi-professionals or amateurs (sports clubs of one or several sports, competition or recreational sports clubs):
- football clubs
- bowling clubs
- swimming clubs
- golf clubs
- boxing clubs
- winter sports clubs
- chess clubs
- track and field clubs
- shooting clubs etc

**Also belong here:**

- *camping club*
- *yacht club*
- *social poker club*

**93122** Activities of sports clubs for the disabled

- activities of sports clubs for the disabled

**Does not belong here:**

*sports instruction by individual teachers and trainers, see 8551*

*operation of sports facilities, see 93111*

*organisation of outdoor or indoor sports events for professionals or amateurs by organisations with own facilities, see 93111*

**9313 Fitness facilities**

**93131** Fitness facilities

- activities of health, fitness and body-building clubs

**Does not belong here:**

*sports instruction by individual teachers and trainers, see 8551*

**9319 Other sports activities**

**93191** Activities of sports leagues, organisations and associations

- representation and promotion of sports; promotion of sports activities and events
- promotion, organisation and coordination of sports activities

**Does not belong here:**

*renting of sport equipment, see 7721*

*activities of sport and game schools, see 8551*

*activities of sports instructors, teachers and referees, see 8551*

*organisation of outdoor or indoor sports events for professionals or amateurs by sports clubs with or without the facilities, see 93111 and 93121*

- 93192** Activities related to sport and recreational fishing and hunting
- operation of water bodies/hunting preserves for sport or recreational fishing and hunting
  - activities of persons organising hunting trips or amateur and sport fishing
  - amateur fishing and hunting support activities

- 93199** Other sports activities not classified elsewhere
- activities of producers and promoters of sports events (competitions)
  - activities of individual freelance sportsmen, referees, judges, timekeepers etc
  - operation of racehorse stables, kennels and race garages
  - activities of mountain climbing guides
  - parachuting sports
  - sailplanning
  - diving
  - animal training

**Also belong here:**

*– activities of riding horse stables*

**Does not belong here:**

*activities of parks and beaches, see 93299*

**932 Amusement and recreation activities**

This group includes units that operate facilities and devices or provide services for variety of recreational interests and offer possibilities and equipment for recreational activities. The activities include the operation of variety of attractions, e.g. mechanical rides and water rides, games, shows, theme exhibits, picnic grounds etc.

It does not include sports activities, dramatic art, music and other creational, arts and entertainment activities.

**9321 Activities of amusement parks and theme parks**

- 93211** Activities of amusement parks and theme parks
- activities of amusement or theme parks, which includes the operation of a variety of attractions, e.g. mechanical and water rides, games, shows, theme exhibits and picnic grounds etc
  - operation of railways situated on the territory of amusement or theme parks

**9329 Other amusement and recreation activities**

**93291** Culture centres and community centres

- 93299** Other amusement and recreation activities not classified elsewhere
- operation (exploitation) of coin-operated games
  - activities of recreational parks (without accommodation)
  - operation of recreational, sports and pleasure transport facilities (e.g. marinas)
  - operation of ski hills
  - renting of leisure equipment as an integral part of recreational facilities
  - activities of beaches, including renting of facilities such as bathhouses, lockers, chairs etc
  - organisation of amusing exhibitions and shows (e.g. light shows and fireworks)
  - organisation of bullfights and rodeos
  - operation of dance floors
  - activities of producers and companies organising indoor or outdoor entertainment and recreational activities (except art and sports events)

**Also belong here:**

- activity of entertaining shooting ranges
- organising games of skill
- organising paintball games
- organising riding hikes

**Does not belong here:**

operation of teleferics, funiculars, ski lifts, see 49399

organisation of fishing trips, see 50101, 50301

short-term accommodation of guests in recreational parks and areas and campgrounds, see 55301

trailer parks, recreational camps, fishing and hunting camps, campgrounds, see 55301

serving drinks in discotheques, see 56301

activities of theatre and circus groups, see 90011

## **S OTHER SERVICE ACTIVITIES**

This section includes the activities of membership organisations and the repair of computers, personal and household goods and a variety of personal service activities not classified elsewhere.

### **94 Activities of membership organisations**

Section 94 includes activities of organisations representing interest of special groups or promoting their ideas to general public. These organisations usually have a constituency of members, but their activities may involve and benefit non-members as well.

The breakdown of this division is determined by the interests and purposes that these organisations serve: interests of employers, self-employed individuals and scientific community (group 941); interest of employees (942); promotion of religious, cultural, educational or recreational ideas and activities (949).

### **941 Activities of business, employers and professional membership organisations**

Business and employers organisations: representation and promotion of the interests of the members of the organisation. Activities of professional organisations: promotion of the professional interests of the representators of the profession.

#### **9411 Activities of business and employers membership organisations**

- 94111** Agricultural associations and unions, gardening and apicultural associations, forest associations and unions
- activities of organisations whose members' interests centre on the development of agriculture, gardening, apiculture and forestry

**Also belong here:**

- *activity of a forest cooperative*

#### **94119 Activities of other business and employers organisations**

- activities of organisations whose members' interests centre on the development and prosperity of enterprises of a particular line of business or trade or on the economic growth of a particular geographical area or political subdivision without regard of the line of business
- activities of federations of such organisations
- activities of chambers of commerce and industry and other similar organisations
- dissemination of information, representation of interest before government agencies, public relations and labour negotiations of business and employer organisations

**Also belong here:**

- *sales representatives club*

**Does not belong here:**

*activities of trade unions, see 94201*

#### **9412 Activities of professional membership organisations**

##### **94121** Activities of artistic associations

- activities of associations of people engaged in cultural activities, e.g. writers, painters, performers of various kinds, architects, journalists etc

##### **94129** Activities of other professional membership organisations

- activities of organisations whose members' interests centre around a specific discipline, vocational or technical area, e.g. associations of nature researchers, sociologists, doctors, lawyers, bookkeepers, engineers etc
- dissemination of information, establishment and supervision of standards of practice, representation before government agencies, public relations of professional organisations

**Also belong here:**



– association, union of operating officers

**Does not belong here:**

education provided by professional membership organisations, see section 85

**942 Activities of trade unions**

**9420 Activities of trade unions**

**94201** Activities of trade unions

- promoting the interests of organised labour and union employees
- unions of employees, who mainly represent common views concerning salary and working situation
- activities of single plant unions, of unions composed affiliated branches and of labour organisations composed of affiliated unions on the basis of trade, region, organisational structure or other criteria

**Does not belong here:**

education provided by trade union organisations, see section 85

**949 Activities of other membership organisations**

This group includes the activities of organisations (except business and employers organisations, professional membership organisations and trade unions) that promote the interest of their members.

**9491 Activities of religious organisations**

**94911** Activities of churches, congregations and monasteries

- activities of churches and religious organisations; the name must include the words "church", "congregation" or "congregation federation"
- activities of monasteries of friars and nuns; the name must include the word "monastery"

**94919** Activities of other religious organisations

- religious organisations who provide services provided directly to worshippers in churches, mosques, temples, synagogues or other places:
- conduction of religious rites (including funerals, weddings, baptising)
- religious retreat activities
- activities of missionaries

**Does not belong here:**

education provided by religious organisations (e.g. Sunday schools, confirmation classes), see section 85

health activities of religious organisations, see section 86

social work activities of religious organisations, see sections 87 and 88

**9492 Activities of political organisations**

**94921** Activities of parties

- political organisations that mainly engage in influencing decision-making 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

**94929** Activities of other political organisations

- activities of young people's auxiliaries associated with the political party

**Also belong here:**

- political youth councils

**9499 Activities of other membership organisations n.e.c.**

**94991** Protection and custody of civil rights; special group protection activities

- associations promoting citizens initiative and protest movements
- associations promoting human rights and civil freedom
- associations involved in reintegrating the imprisoned persons
- minority protection associations
- pensioners associations
- associations of those unlawfully repressed
- associations for patriotic purposes, including war veteran's associations
- consumer protection associations

**Also belong here:**

- *memento association*
- *protection of the interests of foster homes*
- *apartment association union*

**94992** Associations and foundations for the purpose of regional/local life development and support

- associations that promote rural life
- women's movements and organisations
- village movement and societies
- organisations that support local development

**Does not belong here:**

*charitable activities, e.g. fundraising aimed at social work, see 8899*

**94993** Youth and children associations and associations that promote the welfare of youth and children

- different associations of youth
- student associations, e.g. student councils, fraternities etc
- student organisations
- scouts and girl guides
- child protection associations
- associations of orphans and children living in children's homes

**Also belong here:**

- *non-political youth councils*

**94994** Ethnic minorities organisations and cultural societies, associations for the purpose of integrity

- and friendship between nations
- organisations related to protection of minorities and betterment of their situation
- cultural associations of the minority groups
- organisations that support the promotion of minority culture

**94995** Associations and social clubs related to recreational activities, entertainment, cultural activities or hobbies

- organisations that support education
- associations for the pursuit of a cultural or recreational activity or hobby (other than sports or games)
- poetry, literature or book clubs
- historical and heritage conversation clubs, local history and history societies
- film and photo clubs
- music and art clubs, craft and collectors' clubs
- social clubs, carnival clubs etc
- automobile associations
- Rotary clubs, Lions clubs, lodges etc

**Also belong here:**

- *sports history union*
- *fan club*
- *association, union of retired officers*
- *organising the trade in markets/fairs (not selling goods)*
- *alumni associations*
- *organising charity programs*
- *nursery school board of guardians*

**Does not belong here:**

*professional creational, arts and entertainment activities, see group 900*  
*activities of sports clubs, see 9312*

- 94996** Environment and nature protection associations
- environmental organisations and their associations and movements
  - nature protection organisations
  - associations and societies of stock farmers
  - animal protection organisations
  - organisations that promote protection of environment, nature and natural resources

**Also belong here:**

– *animal shelter*

- 94997** Associations and unions of people with health disorders; associations and unions of the disabled
- unions with people with occupational and chronic diseases
  - associations and unions of physically and mentally challenged people
  - associations and unions of the parents of disabled children

- 94999** Activities of other organisations not classified elsewhere
- associations that promote the ways of life, e.g. healthy diet and lifestyle
  - abstinence societies
  - nudists, lesbian, gays

**Does not belong here:**

*activities of professional membership organisations, see 94129*

**95 Repair of computers and personal and household goods**

Repair and maintenance of computers and computer peripheral equipment (e.g. desktop and laptop computers, computer terminals, storage devices, printers etc). It also includes the repair of communication devices (e.g. fax machines, two-way radios), consumer electronics (e.g. radios, TVs), home and garden equipment (e.g. lawnmowers and blowers), footwear and leather goods, furniture and home furnishings, clothing and clothing accessories, sporting goods, musical instruments, hobby articles and other personal and household goods.

It does not include the repair of medical and diagnostic imaging equipment, measuring instruments, laboratory instruments, radar and sonar equipment, see 3313.

**951 Repair of computers and communication equipment**

**9511 Repair of computers and peripheral equipment**

- 95111** Repair of computers and peripheral equipment
- repair and maintenance of computers and computer peripheral equipment:
  - desktop or laptop computers
  - magnetic disc drives, flash drives and other storage devices
  - optical disc drives(CD-RW, CD-ROM, DVD-ROM, DVD-RW)
  - printers, monitors
  - keyboards, mice, joysticks and trackball accessories
  - internal and external computer modems
  - scanners and bar code scanners
  - smart card readers
  - virtual reality helmets
  - computer projectors
  - computer servers
  - computer terminals, e.g. automatic teller machines (ATM); not mechanically operated points-of-sale (POS)
  - hand-held computers (PDA)

**Also belong here:**

– *refilling printer cartridges*

***Does not belong here:***

*repair and maintenance of modems of communication devices, see 95121*  
*maintenance and repair of photocopiers, see 33121*

**9512 Repair of communication equipment**

**95121** Repair of communication equipment

- repair and maintenance of communication equipment:
- radio and television transmitters
- mobile phones, cordless phones
- modems of communication devices
- fax machines
- communication transmission equipment (e.g. routers, bridges, modems)
- two-way amateur radios
- commercial TV and video cameras

**952 Repair of personal and household goods**

**9521 Repair of consumer electronics**

**95211** Repair of consumer electronics

- TV-sets, radio receivers
- video cassette recorders (VCR), CD and DVD players
- amateur video cameras

**9522 Repair of household appliances and home and garden equipment**

**95221** Repair of household appliances and home and garden equipment

- repair and maintenance of household appliances:
- refrigerators, ovens, washing machines, clothes dryers, room air conditioners etc
- repair and maintenance of house and garden equipment:
- lawnmowers, cutters, snow and leaf blowers, trimmers etc

***Does not belong here:***

*repair of hand-held power tools, see 33121*  
*repair of central air conditioning systems, see 4322*

**9523 Repair of footwear and leather goods**

**95231** Repair of footwear and leather goods

- repair and maintenance of footwear and leather goods:
- boots, shoes, bags, suitcases etc
- fitting of heels and heelplates

**9524 Repair of furniture and home furnishings**

**95241** Repair of furniture and home furnishings

- upholstering and sanding of furniture (including office furniture) and home furnishings
- repair and restoration of furniture
- assembly of furniture

***Also belong here:***

- *installation of modular furniture*
- *repair and restoration of furniture, including pest control*

**9525 Repair of watches, clocks and jewellery**

**95251** Repair of watches, clocks and jewellery

- repair of clocks, watches and their parts (e.g. watch housings, mechanisms, chronometers etc)
- repair of jewellery

***Also belong here:***

- *repair of valuables*

***Does not belong here:***

*industrial engraving of metals, see 25611*  
*repair of time clocks, time and date stamps, time locks and similar time recording devices, see 33131*

**9529 Repair of other personal and household goods**

**95291** Repair of other personal and household goods

- repair and alteration of clothing
- repair of bicycles
- repair of sporting goods, e.g. snow and surf boards, skis, water skis, roller and figure skates (except sporting guns)
- repair of tennis rackets and battledores, golf clubs and hockey sticks
- repair of books
- repair of musical instruments (except organs and other historical musical instruments)
- repair of toys and similar articles
- repair of personal and household goods
- piano-tuning

**Also belong here:**

- restoration of baths
- repair of home safes

**Does not belong here:**

*repair of hand-held power tools, see 33121*  
*repair of sport and hunting guns, see 33111*

**96 Other personal service activities**

Part 96

**960 Other personal service activities**

**9601 Washing and (dry-)cleaning of textile and fur products**

**96011** Washing and (dry-)cleaning of textile and fur products

- washing, dry-cleaning, ironing etc of all kinds of clothing (including fur) and textiles, provided by hand, mechanical equipment or coin-operated machines (self-service), whether for general public or industrial and commercial clients
- colouring of clother, if it is not part of the manufacturing process
- collecting and delivering of laundry
- carpet and rug shampooing and drapery and curtain cleaning whether on client's premises or elsewhere
- renting of linen, work uniforms and similar items by laundries
- hygiene products supply services

**Does not belong here:**

*renting of clothing (except work uniforms), even if cleaning of these goods is an integral part of the activity of this class77291*  
*repair and alteration of clothing, see 95291*

**9602 Hairdressing and other beauty treatment**

**96021** Hairdressing and other beauty treatment

- hair washing, trimming, cutting, setting, dyeing, tinting, waveing, straightening and other similar activities
- shaving and beard trimming
- facial massage, make-up etc
- advice about facial treatments, make-up etc
- manicure and pedicure
- body care, including infrared and UV-treatment
- depilation

**Does not belong here:**

*manufacture of wigs, see 32991*

**9603 Funeral and related activities**

**96031** Organising of burial services

- preparing the dead for burial or cremation, services of embalmers
  - organising of burial and cremation funerals
  - renting of equipped space in funeral parlours
- 96032** Activities cemeteries and crematoriums
- services of undertakers
  - providing burial and cremation services
  - rental and sale of graves
  - maintenance of graves and mausoleums
  - burial and cremation of animal bodies
  - activities of pet cemeteries
- Does not belong here:**  
*organisation of religious funeral services, see 94911*  
*activities of cemetery gardeners, see 81301*
- 9604** **Physical well-being activities**
- 96041** Activities of saunas, sunbeds and massage salons and other services related to physical well-being
- activities of Turkish, sauna and steam baths
  - activities of solariums
  - activities of spas
  - activities of slendering and massage salons
- Does not belong here:**  
*medical massage and treatment, see 86909*  
*activities of health, fitness and body-building clubs and facilities, see 93131*
- 9609** **Other personal service activities n.e.c.**
- 96091** Pet care services
- pet-care services, e.g. tending, trimming, keeping and training
- Also belong here:**  
 – *activity of pet hotels*
- 96099** Other service activities
- astrological and spiritualists' activities
  - escort services, dating and wedding services
  - activities of genealogical organisations
  - activities of tattooing and piercing studios
  - shoe shiners, porters, valet car parkers etc
  - production of keys
  - laminating
  - concession operation of coin-operated personal service machines (e.g. photo booths, weighing machines, machines for checking blood pressure, coin-operated lockers)
- Also belong here:**  
 – *operation of coin-operated massage chairs*  
 – *glass cutting service*  
 – *service for taking the car to the parking spot*  
 – *activity of DJs (playing the creation of others in nightclubs)*
- Does not belong here:**  
*veterinary, see 75001*  
*coin-operated washing machines, see 96011*  
*coin-operated gambling and game machines, see 92001*

- T ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS;  
UNDIFFERENTIATED GOODS AND SERVICES PRODUCING  
ACTIVITIES FOR HOUSEHOLDS FOR OWN USE**
- 97 Activities of households as employers of domestic personnel**
- 970 Activities of households as employers of domestic personnel**
- 9700 Activities of households as employers of domestic personnel**
- 97001** Activities of households as employers of domestic personnel  
Activities of households as employers of domestic personnel (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 and studies, even when the employer is an individual. The produced products are consumed by the employing household.
- Does not belong here:**  
provision of services (e.g. cooking, gardening etc) by independent service providers (companies or individuals), see according to type of service*
- 98 Undifferentiated goods-and services-producing activities of private households for own use**  
Section 98 includes the provision of undifferentiated products and services for private households for own use. A household must be classified only when its main activities include provision of goods and services for own use. If a household is engaged with business activities, it must be classified according to the main activity.
- 981 Undifferentiated goods-producing activities of private households for own use**
- 9810 Undifferentiated goods-producing activities of private households for own use**
- 98101** Undifferentiated goods-producing activities of private households for own use  
This section includes households that produce different goods for own use. These activities include hunting, livestock farming, production of heat and clothing and other goods for own use.  
If a household produces goods for sale or is engaged with a specific field of operation to produce means of subsistence (specialised production), it is classified under the production of respective good/product.
- 982 Undifferentiated service-producing activities of private households for own use**
- 9820 Undifferentiated service-producing activities of private households for own use**
- 98201** Undifferentiated service-producing activities of private households for own use  
This class includes the provision of undifferentiated services for private households for own use. The services include cooking, teaching, transportation of household members and other services provided for household members. If the household also produces different goods for subsistence, it is classified under the households providing undifferentiated goods-producing services for own use.

**U ACTIVITIES OF EXTRATERRITORIAL ORGANISATIONS AND BODIES**



