

NACE Rev. 1

Statistical classification
of economic activities
in the European Community



STATISTISCHES AMT DER EUROPÄISCHEN GEMEINSCHAFTEN
STATISTICAL OFFICE OF THE EUROPEAN COMMUNITIES
OFFICE STATISTIQUE DES COMMUNAUTÉS EUROPÉENNES

L-2920 Luxembourg — Tél. (352) 43 01-1 — Télex COMEUR LU 3423
B-1049 Bruxelles, rue de la Loi 200 — Tél. (32-2) 299 11 11

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Y. Franchet
Director-General

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Pour aider l'utilisateur à s'orienter dans ses recherches, Eurostat a créé les thèmes, c'est-à-dire une classification par sujet. Les documents statistiques et les publications sont répertoriés par série — par exemple, annuaire, conjoncture, méthodologie — afin de faciliter l'accès aux informations statistiques.

Y. Franchet
Directeur général

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PREFACE

NACE Rev. 1 is a 4-digit activity classification which was drawn up in 1990. It is a revision of the «General Industrial Classification of Economic Activities within the European Communities», known by the acronym NACE and originally published by Eurostat in 1970.

Great changes have occurred in the nature and context of economic activity during the last quarter of a century and NACE Rev. 1 tries to take account of these.

NACE 1970 did not have legal authority but NACE Rev. 1 is the subject of legislation at the European Union level¹. This legislation imposes the use of the new classification uniformly within all the Member States. NACE Rev. 1 is more than just a format in which to send statistical data to Eurostat. Indeed, the new classification provides the framework for all national activity classifications within the European Union. The classification has also been adopted by a large number of other European States including most of the EFTA countries and a significant number of countries of Central and Eastern Europe. NACE Rev. 1 is therefore to be seen as part of the common statistical language being developed, the general aim of which is to realize a truly European statistical system.

Development of NACE Rev. 1 has benefited from the work of preparing the third revision of the United Nations' International Standard Industrial Classification of All Economic Activities (ISIC Rev. 3) which was published in 1989. Representatives from Eurostat and Member States of the European Union played an important part in this work. In consequence, NACE Rev. 1 has been designed as a more detailed version of ISIC Rev. 3 appropriate to European circumstances. NACE Rev. 1 also has a direct relationship with the European Union's Statistical Classification of Products by Activity (CPA) which in turn is based on the United Nations' Central Product Classification (CPC). Thus, NACE Rev. 1 relates coherently to other economic classifications at the national, European and world levels.

To help in the use of the new classification, this publication contains supplementary information, such as a detailed description of the different activities, a guide for the use of the classification and a conversion key between the old NACE and NACE Rev. 1.

The publication is the work of a committee of experts on statistical classifications from Member States of the European Union. These experts worked with the support and guidance of the unit responsible for macroeconomic classifications at Eurostat.

The committee was constituted under the authority of the Statistical Programme Committee (SPC) of Eurostat and it was designated the SPC (NACE) Committee. The final version of the text which follows was approved by the Committee at a meeting held in Luxembourg in the week of 6 to 10.12.1993. Thanks are due to all those who worked so hard to achieve this result.

Luxembourg, May 1996

¹ Council Regulation (EEC) No 3037/90 of 9 October 1990 on the statistical classification of economic activities in the European Community (OJ No L 293, 24.10.1990, p. 1) as amended by Commission Regulation (EEC) No 761/93 of 24 March 1993 (OJ No L 83, 3.4.1993, p. 1, and corrigendum, OJ No L 159, 11.7.1995, p. 31).

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PART ONE

INTRODUCTION

I. General

I.a. Introduction

1. One of the basic requirements for statistical work is the existence of a recognized framework that can accommodate the vast range of statistical data available so that they can be presented and analysed in a meaningful way. Classification systems provide a common language both for the compilation and presentation of statistics.
2. Over the years, countries have either developed their own classifications or used international systems to meet their needs. The result of such an uncoordinated approach is a series of national systems which, although they may meet national needs, are unsatisfactory for making international comparisons, let alone for operating a single market.
3. For an effective single market, it is essential, for macro- and micro-economic analysis and for commercial marketing, to have a single up-to-date classification system that can be used in all Member States and by the Community institutions.
4. Systems of economic statistics require different classifications to meet different needs. Hence international classifications have been developed to meet every need. These range from the sector classification that is embodied in the System of National Accounts (SNA)², to the International Standard Industrial Classification of All Economic Activities (ISIC)³ and the very detailed commodity classification of the Harmonized System (HS)⁴.
5. This publication is concerned with the classification of *economic activities*.
6. A *classification of economic activities* is designed to categorize data that can be related only to the unit of activity, for example an individual plant or group of plants comprising an economic entity such as an enterprise. It provides the basis for preparing statistics of output, the various inputs to the production process (labour, materials, energy, etc.), capital formation and the financial transactions of such units.
7. A *product classification* is designed for categorizing products (goods and services) that have common characteristics. They provide the basis for preparing statistics of the production, distributive trade, consumption, foreign trade and transport of such products.

I.b. European Union classifications of economic activities

8. As most Community countries were working with activity classifications that had been designed with specific national criteria in mind, producing activity data that was comparable between countries was causing considerable difficulties.
9. There was therefore general agreement that comparable data on activities for all Member States was essential and that these could be produced only if there was a harmonized classification. This led to the construction of a Community classification of economic activities which could serve as the basis for the collection and presentation of activity related statistics to meet the needs described in paragraph 6 above.
10. Classification systems have to be revised from time to time to reflect changes in technology and industrial structures. Thus the Community activity classification has evolved as follows:
 - (a) Between 1961 and 1963, the «Nomenclature des industries établies dans les Communautés européennes» (NICE) (Classification of Industries Established in the European Communities) was developed. The original (1961) version had broad divisions with entries down to 3 digits. The revised (1963) edition had more detailed subdivisions. NICE covered extractive, energy-producing and manufacturing industries and construction.
 - (b) In 1965, the «Nomenclature du commerce dans la CEE» (NCE) (Classification of Trade and Commerce in the European Communities) was compiled to cover all commercial activities.
 - (c) In 1967, a classification for services was compiled, followed by one for agriculture, both in broad divisions.
 - (d) Finally, in 1970, the «Nomenclature générale des activités économiques dans les Communautés européennes» (NACE - General Industrial Classification of Economic Activities within the European Communities) was compiled. As its name implies, it is a classification covering the whole range of economic activity.

² System of National Accounts 1993, European Commission, International Monetary Fund, Organization for Economic Cooperation and Development, United Nations, World Bank (ISBN 92-1-161352-3).

³ ISIC Rev. 3: International Standard Industrial Classification of All Economic Activities. United Nations (ST/ESA/STAT/SER.M/4/Rev. 3) New York 1990.

⁴ Harmonized Commodity Description and Coding System. Customs Cooperation Council, Brussels.

11. As NACE 1970 was not covered by Community legislation, data were often collected according to the national classifications and then transformed to a NACE format by means of conversion keys. This did not produce satisfactory compatible data.
12. Also, because NACE 1970 had not been developed from a recognized international framework, it offered poor comparability with other classifications of economic activity.

I.c. First revision of the General Industrial Classification of Economic Activities within the European Communities

13. Eurostat has long been concerned with two major problems affecting Community statistics:
 - (a) Producers of statistics in the Member States have been required to provide statistics according to several different classification systems with only the national system providing really satisfactory results. Producing more than one set of results also involved more work than if only one system had been in use.
 - (b) Those in national statistical offices found it difficult to use data for other Member States and third countries without considerable conversion work and approximation.
14. Thus a gradual reduction in the differences between national legal, fiscal and administrative standards in Member States should lead to improved harmonization which would benefit both the producers and users of statistics.
15. Through a joint United Nations Statistical Office/Eurostat working party, Eurostat and representatives of the Member States were closely involved in the third revision of the International Standard Industrial Classification of All Economic Activities (ISIC Rev. 3), which was adopted by the United Nations Statistical Commission in February 1989.
16. Subsequently, a working party made up of Eurostat and representatives of the Member States developed a revised version of NACE 1970, NACE Rev. 1. Starting from the structure of ISIC Rev. 3, sufficient detail was added to reflect the more important activities of the Member States that were inadequately represented in ISIC. Special features of national classifications were introduced in this process.
17. Because NACE Rev. 1 reflects national structures, it features not only the activities that are important in all Member States, but also those that are important in some countries and unimportant in others. The views of the relevant trade associations were taken into account at this stage. This has resulted in a considerable expansion of headings in NACE Rev. 1 compared with ISIC.
18. As businesses will play a key role in the operation of the single market and will expect the system to produce data relevant to their needs, one objective in developing the classification was to embody sufficient headings to meet the needs of business, though aiming not to overburdening it with excessive detail.
19. As with the development of ISIC, an important consideration was to give sufficient prominence to those activities that are likely to increase in importance (for example, computer related activities) and to recognize that certain activities are of declining importance (for example, some extractive industries).

II. Structure of NACE Rev. 1

II.a. Derivation from ISIC Rev. 3

20. The revision work began in 1986 when Eurostat established a working party of Member States to embark on the project. The first task was to establish how far the revised NACE could be harmonized with ISIC Rev. 3. The options considered ranged from the complete adoption of ISIC Rev. 3 without any changes to a further disaggregation to a fifth and sixth level. It was soon evident that large parts of ISIC Rev. 3 were insufficiently disaggregated to represent and monitor European national economies and that further disaggregation was necessary. On the other hand, if a fifth- or sixth-digit classification were to have been adopted at European level and Member States wanted greater detail in their national classifications, this would have led to seven- or eight-digit codes in those national classifications.
21. The outcome was that the working party adopted a compromise and the following are the main features of the classification:
 - (a) the lowest level in NACE Rev. 1 comprises 4 digits;
 - (b) the first level of ISIC Rev. 3 (sections) is embodied in NACE Rev. 1 as an alphabetical code, A to Q, and is further disaggregated in some areas into subsections indicated by 2-digit alphabetical codes;
 - (c) the second level of ISIC Rev. 3 (divisions) is included in NACE Rev. 1 without any changes;

- (d) the third and fourth levels (groups and classes) are subdivided to reflect European needs, each 3- or 4-digit item in NACE Rev. 1 being capable of being aggregated to the 3- or 4-digit levels of ISIC Rev. 3 from which they have been derived.
22. To emphasize the differences in the coding systems, NACE Rev. 1 codes include a full stop between the second and third digit. Also, in ISIC Rev. 3 the digit «9» always signifies «other», whereas in NACE Rev. 1, «9» is used in the same way as any other digit, in order to provide for more subdivisions.

II.b. Adjustments to meet European Union needs

23. The working party devoted some time to discussing the disaggregation of the third and fourth levels of NACE Rev. 1 and eventually emerged with the following compromise, which may be regarded as a European version of ISIC Rev. 3 which has been extensively enlarged.

ISIC Rev. 3 and NACE Rev. 1				
ISIC Rev. 3		NACE Rev. 1		Code
17	Sections	17	Sections	Letters A to Q
-		31	Subsections ⁵	2-digit alphabetical codes
60	Divisions	60	Divisions	2-digit codes (01 to 99)
159	Groups	222	Groups	3-digit codes (01.1 to 99.0)
292	Classes	503	Classes	4-digit codes (01.11 to 99.00)

24. The working party regarded the ISIC Rev. 3 structure as too highly aggregated, particularly in Section G (Wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods), but also in Section F (Construction) which the group considered to be too roughly structured from a European point of view. In manufacturing (Section D), the working party decided to increase the number of groups and classes.

II.c. Introduction of NACE Rev. 1 in the Member States of the European Union

25. The European Commission had, from the outset, envisaged that the revised version of NACE 1970 should be used by all Member States as the classification for both the collection and presentation of statistics. Only in this way could the appropriate statistical framework be established to support the politico-economic decisions to be taken at Community level in the context of the Single European Market. NACE 1970 had originally been conceived as meeting this requirement, but because Member States' national requirements differed so greatly it proved impossible for States to accept it as the common classification. But, with the evolution of larger economic blocs and closer cooperation between them, priorities have changed.
26. Those involved became increasingly aware that in the context of the harmonization of economic and social policies it was essential to implement a common statistical classification for use within the Community. Consequently the Member States and the Commission decided that NACE Rev. 1 should be introduced uniformly and at the same time in all Member States. The European Council of Ministers approved a Regulation on 9 October 1990.
27. The Regulation was published in the Official Journal of the European Communities No L 293 of 24.10.1990 as Regulation (EEC) No 3037/90. The text of the Regulation can be found in Part Two of this publication. The EEA⁶ Agreement also embodies a reference to NACE Rev. 1 which the EFTA countries are also required to adopt.
28. The Regulation made the use of NACE Rev. 1 obligatory from 1 January 1993.
29. So far as implementation of the Regulation is concerned, Member States must use the classification in an unabridged form, but they have the option of using a different coding system and of adding further levels of disaggregation.

⁵ Only 16 of these are specifically indicated with a 2-digit alphabetical code. The rest are embodied in the classification but not shown. For example: Section A contains Section AA even though the code is not shown.

⁶ European Economic Area: Cooperation between the European Union and Iceland, Liechtenstein and Norway.

30. The Commission and a committee of representatives of Member States are charged with the responsibility for monitoring the implementation of the Regulation, making minor amendments (for example to reflect technological change) and liaising with international organizations concerned with classifications of economic activities. The Committee met for the first time in February 1991.
31. The experience gained in Member States made it clear that a certain number of minor changes were desirable and the Commission has, with the approval of the Management Committee, issued Commission Regulation (EEC) No 761/93⁷. These changes have been incorporated in the present publication.

II.d. Activities described by products

32. Any level of a classification of economic activities can generally be described in terms of the output of its characteristic goods or services. It is, however, always necessary to have regard to the description of the activity as, in some instances, it is the process or the raw materials used, rather than the product, by which the classification is defined. As a tool in the practical everyday statistical work, the European Community product classification (CPA)⁸ which is based on the elementary items of CPC of the United Nations⁹ can be helpful in delineating the characteristic products of the individual activities.

II.e. Market and non-market activities

33. In drawing up the structure of NACE Rev. 1 the distinction between market and non-market activities was no criterion, even though this had been the case in NACE 1970. Although there are some classes in NACE Rev. 1 which are normally non-market (for example, certain classes of division 75), there are several other ones which define activities that are usually carried out both market and non-market.

III. Definitions and rules

34. An activity classification system is dependent on both the adoption of satisfactory descriptions of the respective activities and of the statistical units to which these activities are attributed. Paragraph 35 to 54 give only a summary of the statistical units. For an exact description, see Part Three of the present publication.

III.a. Definitions of activities

35. An **activity** is said to take place when resources such as equipment, labour, manufacturing techniques, information networks or products are combined, leading to the creation of specific goods or services. An activity is characterized by an input of products (goods or services), a production process and an output of products.
36. In practice the majority of production units carry on activities of a mixed character. The identification of a «principal activity» is necessary to allocate a unit to a particular NACE Rev. 1 heading.
37. The «**principal activity**» is identified by the «topdown» method (see Annex) as the activity which contributes most to the total value added of the entity under consideration. The principal activity so identified does not necessarily account for 50% or more of the entity's total value added.
38. A «**secondary activity**» is any other activity of the entity that produces goods or services.
39. Principal and secondary activities are generally carried out with the support of a number of **ancillary activities**, such as accounting, transportation, storage, purchasing, sales promotion, repair and maintenance, etc. Thus, ancillary activities are those that exist solely to support the main productive activities of an entity by providing non-durable goods or services for the use of that entity.
40. However, if the activities of the statistical unit and the corresponding ancillary activities (for example, a computing centre) are carried out in different geographical areas, it may be desirable to collect separate information on these units for the categories of data which have to be classified in terms of geographical area.

⁷ Commission Regulation (EEC) No 761/93 of 24 March 1993 amending Council Regulation (EEC) No 3037/90 on the statistical classification of economic activities in the European Community (OJ No L 83, 3.4.1993, p. 1, and corrigendum, OJ No L 159, 11.7.1995, p. 31).

⁸ Council Regulation (EEC) No 3696/93 of 29 October 1993 on the statistical classification of products by activity (CPA) in the European Economic Community (OJ No L 342, 31.12.1993, p. 1).

⁹ Provisional Central Product Classification, United Nations Statistical Papers, Series M, No 77, New York 1991.

41. An **ancillary activity** must satisfy the following conditions:
- (a) it serves only the unit or units referred to and its goods or services must not be sold on the market;
 - (b) a comparable activity on a similar scale is performed in similar production units;
 - (c) it produces services or, in exceptional cases, non-durable goods which do not form part of the unit's end product;
 - (d) it contributes to the current costs of the unit itself, i.e. it does not generate gross fixed capital formation.
42. It should be noted that under the above definition the following are **not** to be regarded as ancillary activities:
- (a) producing goods and services that are part of capital formation; for example, construction work for own account, which would be separately classified to construction if data are available;
 - (b) production, a significant part of which is sold commercially, even if much of it is consumed in connection with principal activities;
 - (c) the production of goods which subsequently become an integral part of the output of the principal or secondary activity (for example, production of boxes by a department of an enterprise for packing its products);
 - (d) the production of energy (an integrated power station or coking plant), even though the whole output is consumed by the parent unit;
 - (e) the purchase of goods for resale in an unaltered state;
 - (f) research and development, as this activity does not provide a service that is consumed in the course of current production.

In all these cases, where separate data are available for these activities, separate units should be distinguished and they should be recognized as kind-of-activity units and classified according to their activity.

III.b. Statistical units

43. A wide range of information is required to construct a complete statistical picture of industrial activity, but the organizational level at which it is feasible to assemble the information varies according to the type of data. For example, profits data for a company may be available only from one geographically central location in respect of several different locations, whereas product sales data may be available in respect of each of the separate locations. To observe and analyse the data satisfactorily, it is therefore necessary to define a family of statistical units. These form the building blocks for the allocation of the appropriate classification and in respect of which data can be collected.
44. Different types of statistical units meet different needs, but each unit is a specific entity which is defined in such a way that it can be recognized and identified and not confused with any other unit. It may be an identifiable legal or physical entity or, as, for example, in the case of the unit of homogeneous production, a statistical construct.
45. In order to ensure international comparability the definitions adopted for use within the European Union are linked directly to those given in the introduction to the United Nations International Standard Industrial Classification of All Economic Activities (ISIC Rev. 3) and the United Nations System of National Accounts.
46. The following are the units that are described in the Council Regulation on statistical units¹⁰, which is included as Part Three of this document:
- the enterprise;
 - the institutional unit;
 - the enterprise group;
 - the kind-of-activity unit (KAU);
 - the unit of homogeneous production (UHP);
 - the local unit;
 - the local kind-of-activity unit (local KAU);
 - the local unit of homogeneous production (local UHP).

¹⁰ Council Regulation (EEC) No 696/93 of 15 March 1993 on the statistical units for the observation and analysis of the production system in the Community (OJ No L 76, 30.3.1993, p 1).

47. The relationship between the different types of statistical units is illustrated in the following table:

	One or more locations	A single location
One or more activities	Enterprise Institutional unit	Local unit
One single activity	KAU UHP	Local KAU Local UHP

III.c. Rules for classifying statistical units

Introduction

48. The units included in statistical registers¹¹ are classified by NACE Rev. 1. The interpretation of NACE Rev. 1 is helped by the addition of explanatory notes, decisions of the NACE Rev. 1 management committee, correspondence tables, CPC, CPA, HS, CN¹², etc.
49. Each unit is classified on the basis of the activities carried out within it. In certain cases a unit cannot be classified separately as links with other units may have to be taken into consideration.
50. Units are classified to the most detailed level of NACE Rev. 1.
51. Units should be classified to the category that best describes their activity, taking into account not only the output structure but also the input structure, including the production process.

Basic classification rules

52. The activity classification of a unit is determined by the position of NACE Rev. 1 in which the **principal** activity is included. **The principal activity of a unit is the activity that contributes most to the gross value added at factor cost of the unit.** Where, at class level, one activity accounts for more than 50% of value added, this determines the classification of the unit. In all other cases classification rules must be observed. These require classification to be carried out in stages, using the «*top down*» method (see Annex).
53. In practice it is often not possible to obtain the information on value added and the principal activity is then determined by other criteria to obtain the best approximation possible which would have been obtained on the basis of the value added such as those mentioned in the following list:
- Based on output:
 - gross output of the unit that is attributable to the goods or services associated with each activity,
 - value of sales of those groups of products falling within the activities. This is usually accepted as a sufficient approximation of their gross output;
 - Based on inputs:
 - wages and salaries attributable to the different activities; if an activity is capital intensive, with wages and salaries accounting for a relatively small proportion of total value added, the value of physical assets may be taken into account in assessing the relative importance of the different activities,
 - employment in the activities according to the proportion of people engaged in the different activities of the unit.

¹¹ Council Regulation (EEC) No 2186/93 of 22 July 1993 on Community coordination in drawing up business registers for statistical purposes (OJ No L 196, 5.8.1993, p. 1).

¹² Combined Nomenclature – a further disaggregation of the Harmonized System.

Activity specific rules

54. The basic rules for determining the principal activity of a statistical unit have already been set out above.
55. There are, however, certain economic processes and phenomena which need to be defined clearly if statistical units are to be treated in a uniform way. These definitions feature in this section. Where certain sectors require specific rules they are dealt with in paragraphs 65 to 81.

Vertical integration

56. Vertical integration of activities occurs where the different stages of production are carried out in succession by the same unit and where the output of one process serves as input to the next, for example, tree felling combined with saw milling, a clay pit combined with a brickworks, production of synthetic fibres associated with a textile mill.
57. A unit with a vertically integrated chain of activities should generally be classified to the activity that contributes most to the value added of the goods or services produced. However, for practical reasons of data availability, it is often the final output that is decisive.

Horizontal integration

58. The approach described in paragraph 57 applies also in the special case of horizontally integrated units, i.e. units where several types of activities are carried out simultaneously using the same factors of production but cannot be segregated into separate statistical units (for example, manufacture of bakery products combined with manufacture of chocolate confectionery).

Activities undertaken on a fee or contract basis

59. Units carrying out an activity on a fee or contract basis are classified with units producing the same goods or services on their own account. There are two basic types:
1. **Work based on plans**, where the contractor provides the subcontractor with all the technical specifications required for the production of the product he has ordered. This situation is found, in particular, in the metals sector (forging, cutting, stamping and foundry work);
 2. **Work done to order**, where the subcontractor carries out a special process on an object provided by the contractor. The object can be anything from raw material to a machined mechanical part. The operation may involve processing metals (chrome plating), preparation of fruit for canning, etc.

Converters

60. Converters are units which sell goods and services under their own name, but **arrange** for their production by others. These units are classified to Sector G (wholesale and retail) **except** when they play a significant role in the design and development of the product (for example, designing) **and** take the risk associated with production (for example, own the materials from which the product is made), in which case they are classified as if they produce the goods themselves¹³.

On-site installation and assembly

61. Units principally engaged in the installation or assembly of any items or equipment necessary for a building to function as such are classified to construction (division 45). This covers such items as heating and ventilation equipment, lifts and escalators, electricity, gas and water supply, windows, doors, etc.
62. Installation and assembly normally also includes start-up services, including all work necessary to ensure trouble-free operation on site and any basic instruction of the operatives on the operation and maintenance of the equipment.
63. Installation that is performed as a service incidental to the sale of equipment is an **associated** activity (for example, the installation of domestic electrical equipment by the retailer).

Repair and maintenance

64. Units that repair, maintain or overhaul equipment are classified to the same class as the units that produce it except that:
- units that repair or maintain motor vehicles and motorcycles are classified to groups 50.2 and 50.4 respectively,

¹³ For practical reasons most national statistical institutes only classify converter units as manufacture when both the converter and the producing unit are located within the national territory.

- units that repair personal and household goods are classified to group 52.7,
- units that repair or maintain domestic central heating boilers and burners are classified to class 45.33,
- units that repair or maintain computers and office equipment are classified to group 72.5.

Section specific rules and definitions

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

65. In NACE Rev. 1, wholesale and retail trade comprises all units whose principal economic activity involves purchasing transportable goods and reselling them and/or acting as an agent between sellers and buyers of goods. Such goods are subject only to handling and packaging; they are not transformed in any substantial way.
66. Wholesale and retail trade comprises not only direct trading between two parties, but also that arranged on behalf of one or more third parties. It is, however, essential that the main activity should be that of trading products that have not been altered more than as is customary by the seller.
67. Handling that is «customary in trade» does not affect the basic character of the merchandise and may include, for example, sorting, separating, mixing and packaging.
68. Also included are services in support of the sale of products such as the delivery and installation of electrical appliances.
69. In wholesale trade, there are a number of branches of economic activity where the handling customary in trade is of considerable importance. A typical example is the repackaging of products before delivery to the retailer.
70. Commission trade and wholesale trade are combined in one division in NACE Rev. 1. The commission trade classes form one group (51.1), while the wholesale trade classes are allocated to six groups (51.2-51.7). A separate division comprises retail trade, within which there are six groups for different aspects of retail trade and an additional one for the repair of personal and household goods. The motor vehicles trade, together with the maintenance and repair of motor vehicles and the retail sale of automotive fuel, forms division 50.

Commission trade

71. Group 51.1, wholesale commission trade, comprises all units whose principal activity is trading goods on behalf of third parties. They may be commercial agents or brokers or trading associations conducting transactions on third party account, but retail commission trade is not shown separately; it is classified to the relevant class of division 52.

Wholesale trade

72. The wholesale trade groups comprise all units whose economic activity consists primarily in reselling merchandise in their own name to retailers, industrial, commercial, institutional or professional users or to other wholesalers.
73. Wholesale trade is classified only by the range of products. Other criteria are not taken into account, for example, whether it is domestic wholesale trade, import and/or export trade, etc.

Retail trade

74. The NACE Rev. 1 groups of retail trade comprise all units whose economic activity consists primarily in selling goods on own or third party account predominantly to households.
75. Retail trade is mostly carried out in premises accessible to anyone. There are, however, other forms of retail activity, such as mail and telephone order selling, trading from mobile vehicles and from temporary locations and repository services.
76. Retail trade is classified first by type of sale outlet. Specialized retail sale of new goods is further subdivided by the range of products sold.
77. No attempt is made to reflect other possible aspects of retail activity such as the kind of service (traditional service, self-service, etc.), outlets run by voluntary services or purchasing associations or to distinguish between cooperative and other retail trade.
78. Units carrying out several retail trade activities without one of them clearly prevailing are classified to group 52.1. This group comprises class 52.11 for units primarily selling food, beverages and tobacco and class 52.12 for units trading primarily in other commodities.

III.d. Changes in the classification of units

82. Units frequently change their principal activity either at once or gradually over a period of time. The principal activity may change within the year from one statistical period to the next, either because of seasonal factors or because of a management decision to vary the pattern of output. In each case there will have been a fairly sudden change in the balance of activities. Also, a change in the pattern of output or sales may take place gradually over several years. While all these cases call for the classification of the unit to be changed, too frequent changes distort the statistics to the extent of making interpretation extremely difficult.
83. To avoid frequent changes it is necessary to have a «stability rule». Without such a rule there would be apparent changes in the economic demography of the business population which would be no more than statistical artefacts. The working rule is that the secondary activity should exceed the activity to which the unit is classified for two years before the classification is changed.
84. Changes in the classification of units for the purpose of statistical inquiries are made not more than once a year, either at fixed dates or as the information becomes available; more frequent changes would result in incompatibilities between short term (monthly and quarterly) and longer term statistics.

IV. – Glossary

1. This glossary gives a further description of some of the terms used throughout the NACE Rev. 1 Introduction and Explanatory Notes. Every attempt has been made to ensure that the descriptions are consistent with the definitions of the terms when used elsewhere, but these descriptions are not intended to be all-purpose definitive meanings of the words. The purpose of this glossary is merely to help the user of NACE Rev. 1 to interpret it correctly.
2. Certain terms do not translate into all Community languages and in such cases they are omitted from the version in that language.

By-products

3. An **exclusive by-product** is a product technologically linked to the production of other products in the same group, but which is not produced in any other group (for example, molasses linked to the production of sugar). Exclusive by-products are used as inputs for the manufacture of other products.
4. An **ordinary by-product** (i.e. a by-product which is not exclusive to a single group) is a product technologically linked to the production of other products, but which is produced in several groups (for example, the hydrogen produced during petroleum refining is technologically linked to that produced in petrochemical manufacture and coal carbonization and identical to that produced in the group comprising other basic chemical products).

Capital goods

5. Capital goods are goods, other than material inputs and fuel, used for the production of other goods and/or services. They include factory buildings, machinery, locomotives, lorries and tractors. Land and intangible assets are not usually regarded as capital goods.

Commodity

6. A commodity is a good which may be exchanged. It may be one of a run from a production line, a unique item (Mona Lisa) or the material medium for a service (software diskette). This is the concept used for customs classifications.

Industrial process

7. A transformation process (whether physical, chemical, manual, etc.) used in the manufacture of new products (whether consumer, intermediate or investment goods), in the processing of used products or in the provision of services to industry as defined in Sections C (extractive industries), D (manufacturing industry), E (production and distribution of electricity, gas and water) and F (construction industry).

Machinery: domestic or household

8. Machinery and equipment of a type designed principally for use by private households, for example, household washing machines.

Machinery: industrial

9. Machinery and equipment of a type designed principally for use in non-domestic premises, for example, machine-tools, laundry-type washing machines.

Manufacturing industry

10. All activities included within Section D. Both cottage industry and large scale activity are included. It should be noted that the use of heavy plant or machinery is not exclusive to Section D.

Product

11. A product is the outcome of economic activity. It is the generic term applied to goods and services.

Finished product

12. Products for which processing has been completed.

Note: This is the definition as used in these explanatory notes. In other contexts, the words may have a different meaning.

Semi-finished product

13. Products that have undergone some processing, but require further processing before they are ready for use. They may be sold to other manufacturers for further processing. Typical examples would include rough metal castings sold for finishing elsewhere.

Note: This is the definition as used in these explanatory notes. In other contexts, the words may have a different meaning.

Production

14. Production is an activity resulting in a product. It is used with reference to the whole range of economic activities. The term is not reserved for the agricultural, mining or manufacturing sectors. It is also used in relation to the service sector. More specific terms may be used to denote production: provision of services, processing, manufacturing, etc., depending on the branch of activity. Production may be measured in various ways either in physical terms or according to value.

Transformation

15. Transformation is a process which modifies the nature, composition or form of raw materials, semi-finished or finished products for the purpose of obtaining new products.

Treatment

16. A process which is carried out, inter alia, for the purpose of protecting certain products, for giving them certain properties or for preventing any harmful effects that might otherwise result from their use. Examples are the treatment of crops, wood, metals and waste.

Value added

17. The gross value added is the value of gross output less the cost of material and other intermediate inputs.

ANNEX – Identifying the principal activity of a reporting unit using the topdown method

1. List the activities carried out by the unit, attributing to each appropriate class of NACE Rev. 1 the value added or another relevant measure if it is not possible to calculate the value added (see paragraphs 52-53) in a recent 12 month period.
2. Determine the section of NACE Rev. 1 that has the highest share of the chosen measure.
3. Within this section, determine the division of NACE Rev. 1 that has the highest share of the chosen measure.
4. Within this division, determine the group of NACE Rev. 1 that has the highest share of the chosen measure.
5. Within this group, determine the class that has the highest share of the chosen measure. This class identifies the principal activity.

Example:

Stage 1: A reporting unit may carry out the following activities:

Section	Division	Class	Description of the class	Share of value added
D	28	28.71	Manufacture of steel drums and similar containers	7%
		29	29.31	Manufacture of agricultural tractors
		29.40	Manufacture of machine-tools	3%
		29.53	Manufacture of machinery for food, beverage and tobacco processing	21%
		29.55	Manufacture of machinery for paper and paperboard production	8%
	34	34.30	Manufacture of parts and accessories for motor vehicles and their engines	5%
G	51	51.14	Agents involved in the sale of machinery, industrial equipment, ships and aircraft	7%
		51.66	Wholesale of agricultural machinery and accessories and implements, including tractors	28%
K	74	74.20	Architectural and engineering activities and related technical consultancy	13%

The principal activity is determined as follows:

Stage 2: Identify the section

Section D	Manufacturing	52%
Section G	Wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods	35%
Section K	Real estate, renting and business activities	13%

Stage 3: Identify the division

Division 28	Manufacture of fabricated metal products, except machinery and equipment	7%
Division 29	Manufacture of machinery and equipment n.e.c.	40%
Division 34	Manufacture of motor vehicles, trailers and semi-trailers	5%

Stage 4: Identify the group

Group 29.3	Manufacture of agricultural and forest machinery	8%
Group 29.4	Manufacture of machine-tools	3%
Group 29.5	Manufacture of other special purpose machinery	29%

Stage 5: Identify the class

Class 29.53	Manufacture of machinery for food, beverage and tobacco processing	21%
Class 29.55	Manufacture of machinery for paper and paperboard production	8%

The **principal activity** is, therefore: «**29.53 Manufacture of machinery for food, beverage and tobacco processing**», although the class with the biggest share of value added is class: «51.66 Wholesale of agricultural machinery and accessories and implements, including tractors».

If the allocation had been made directly to the class with the largest share of value added this would have achieved the strange result of putting this enterprise outside manufacturing.

PART TWO

NACE REV. 1 REGULATIONS

(Acts whose publication is obligatory)

COUNCIL REGULATION (EEC) No 3037/90

of 9 October 1990

on the statistical classification of economic activities in the European Community

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 100a thereof,

Having regard to the proposal from the Commission¹⁴,

In cooperation with the European Parliament¹⁵,

Having regard to the opinion of the Economic and Social Committee¹⁶,

Whereas, in order to function, the internal market requires statistical standards applicable to the collection, transmission and publication of national and Community statistics so that undertakings, financial institutions, governments and all other operators in the single market can be provided with reliable and comparable statistical data;

Whereas such information is necessary to enable undertakings to assess their competitiveness, and useful to the Community institutions in preventing distortions of competition;

Whereas only if the Member States use classifications of activities linked to the Community classification will it be possible to provide integrated information with the reliability, speed, flexibility and degree of detail required for the management of the internal market;

Whereas provision should be made for the Member States to be able, in order to meet national requirements, to retain or to insert in their national classifications additional subdivisions based on the statistical classification of economic activities in the European Community;

Whereas the international compatibility of economic statistics requires that the Member States and the Community institutions use classifications of economic activities which are directly linked to the United Nations International Standard Industrial Classification (ISIC);

Whereas use of the classification of economic activities in the Community requires that the Commission be assisted by the Statistical Programme Committee set up by Decision 89/382/EEC, Euratom¹⁷ on any issue relating to the application of this Regulation, in particular as regards interpretation of that classification, minor amendments thereto, the drafting and updating of explanatory notes and the establishment of guidelines for the classification of statistical units in accordance with the said classification;

Whereas it is vital that the contents of the various categories of the classification of activities in the European Community be interpreted uniformly in all the Member States;

Whereas the introduction of a new classification requires a transitional period,

HAS ADOPTED THIS REGULATION:

Article 1

1. The purpose of this Regulation is to establish a common statistical classification of economic activities within the European Community in order to ensure comparability between national and Community classifications and hence national and Community statistics.
2. This Regulation shall apply only to the use of classifications for statistical purposes.
3. This Regulation does not *per se* oblige Member States to collect, publish or supply data and is not concerned with obligations as regards the degree of detail and type of statistical units to be used in statistical surveys and analyses.

¹⁴ OJ No C 58, 8. 3. 1990, p. 25.

¹⁵ OJ No C 175, 16.7.1990, p. 84, and C 260, 15.10.1990, p. 86.

¹⁶ OJ No C 182, 23.7.1990, p. 1.

¹⁷ OJ No L 181, 28.6.1989, p. 47

Article 2

1. A common basis for statistical classifications of economic activities within the European Community, hereinafter referred to as «NACE Rev. 1», is hereby established, comprising:

- a first level consisting of headings identified by an alphabetical code (sections),
- an intermediate level consisting of headings identified by a two-character alphabetical code (subsections),
- a second level consisting of headings identified by a two-digit numerical code (divisions),
- a third level consisting of headings identified by a three-digit numerical code (groups),
- a fourth level consisting of headings identified by a four-digit numerical code (classes).

2. NACE Rev. 1 is annexed to this Regulation.

Article 3

1. NACE Rev. 1 shall be used by the Commission for all statistics classified by economic activities.

2. Member States' statistics classified by economic activities shall be compiled using NACE Rev. 1 or a national classification derived therefrom which complies with the following rules:

- (a) the national classifications shall contain levels corresponding to those of NACE Rev. 1, in the sense that each of the levels shall consist of either the same headings as the corresponding NACE Rev. 1 level or headings constituting an exact breakdown thereof;
- (b) additional levels may be introduced;
- (c) each of the levels, except for the highest, shall aggregate exactly into the next higher level of NACE Rev. 1;
- (d) the coding may be different.

3. Member States shall forward to the Commission, for its approval prior to their publication, the drafts defining or modifying their national classifications. The Commission shall check the conformity of these drafts with paragraph 2 of this Article. The national classification approved by the Commission shall be transmitted to the other Member States for information. Member States' publications shall include a table of correlation between the national classifications and NACE Rev. 1.

4. Member States wishing to use a national classification derived from NACE Rev. 1 shall adopt as soon as possible, and not later than 31 December 1992, the measures necessary to establish a national classification pursuant to this Article.

Article 4

In addition to the provisions referred to in Article 3, in the event of incompatibility between certain NACE Rev. 1 positions and the national economic structure, the Commission may authorize a Member State to use at a given level an aggregation of NACE Rev. 1 positions in a specific sector.

To obtain such an authorization, the Member State concerned must provide the Commission with all the necessary information to consider its request.

However, notwithstanding the provisions of Article 3 (2) (a), this authorization shall not entitle the Member State concerned to subdivide the aggregated headings in a way different from NACE Rev. 1.

The Commission shall, together with the Member State concerned, periodically review the application of these provisions to verify whether they are still justified.

Article 5

The Commission shall take all the necessary measures to ensure the implementation and management of NACE Rev. 1.

Article 6

The Commission shall, at the request of a Member State or on its own initiative, and after consulting the Committee provided for in Article 7, take the necessary steps to ensure uniform application of NACE Rev. 1.

Article 7

The Commission shall be assisted by the Statistical Programme Committee, hereinafter referred to as «the Committee», composed of representatives of the Member States and chaired by a representative of the Commission.

Article 8

The Committee may examine any questions concerning NACE Rev. 1 raised by its chairman, either on his own initiative or at the request of the representative of a Member State, which have a bearing on the application of this Regulation, especially as regards:

- (a) interpretation of NACE Rev. 1;
- (b) incorporation of minor amendments to NACE Rev. 1:
 - designed to take account of technological or economic developments,
 - designed to align and clarify texts,
 - resulting from amendments made to other economic classifications, in particular ISIC Rev. 3;
- (c) preparation and coordination of work on revising NACE Rev. 1;

- (d) drafting and updating of explanatory notes on NACE Rev. 1;
- (e) elaboration of guidelines for classifying statistical units in accordance with NACE Rev. 1;
- (f) examination of problems arising from implementation of NACE Rev. 1 in the Member States' classifications of economic activities;
- (g) attempting to prepare, as appropriate, a common position concerning the work of international organizations on classifications of economic activities, especially ISIC and its explanatory notes.

Measures to be taken under (a) to (g) shall be adopted in accordance with the procedure defined in Article 9.

Article 9

1. The representative of the Commission shall submit to the Committee a draft of the measures to be adopted. The Committee shall deliver its opinion on the draft within a time limit which the chairman may lay down according to the urgency of the matter. The opinion shall be delivered by the majority laid down in Article 148 (2) of the Treaty in the case of decisions which the Council is required to adopt on a proposal from the Commission. The votes of the representatives of the Member States within the Committee shall be weighted in the manner set out in that Article. The chairman shall not vote.

2. The Commission shall adopt the measures, which shall apply immediately. However, if those measures are not in accordance with the opinion of the Committee, they shall be communicated by the Commission to the Council forthwith. In that event, the Commission shall defer application of the measures which it has decided upon for three months from the date of such communication.

3. The Council, acting by qualified majority, may take a different decision within the period referred to in paragraph 2.

Article 10

1. Statistics collected after 1 January 1993 by Member States involving classification by economic activity, shall be compiled using NACE Rev. 1 or a national classification derived therefrom pursuant to Article 3.

2. Member States shall use NACE Rev. 1 to transmit to the Commission statistics collected after 1 January 1993 classified by economic activity.

Article 11

1. There will be a transitional period starting on 1 January 1993 and ending on 31 December 1994. During this period the Commission may, for certain data collected after 1 January 1993, authorize a Member State, on the basis of duly substantiated technical or operational reasons, to use a classification other than that provided for under Article 3.

2. The Commission may extend the transitional period at the request of a Member State.

Article 12

1. If transmitting the data referred to in Article 11 to the Commission, Member States shall, at the Commission's request, endeavour to forward them in a form adapted to NACE Rev. 1.

2. Member States shall provide the Commission (Eurostat) with the information required on the correlation tables used for these data. The Commission shall publish these correlation tables.

Article 13

The Commission shall publish the table of correlation between current NACE and NACE Rev. 1 within the six months following the entry into force of this Regulation.

Article 14

This Regulation shall enter into force on the twentieth day following its publication in the *Official Journal of the European Communities*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Luxembourg, 9 October 1990.

For the Council

The President

P. ROMITA

(Acts whose publication is obligatory)

COMMISSION REGULATION (EEC) No 761/93

of 24 March 1993

**amending Council Regulation (EEC) No 3037/90 on the statistical classification of
economic activities in the European Community**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

HAS ADOPTED THIS REGULATION:

Having regard to the Treaty establishing the European Economic Community,

This Regulation incorporates minor amendments to NACE Rev. 1.

Having regard to Council Regulation (EEC) No 3037/90 of 9 October 1990 on the statistical nomenclature of economic activities in the European Economic Community¹⁸, and in particular Articles 8 (b) and 9 thereof,

Article 1

Article 2

The following classes of NACE Rev. 1 as annexed to Regulation (EEC) No 3037/90 shall be deleted and aggregated to other classes: 05.03; 11.11, 11.12, 11.13; 15.99; 17.73, 17.74, 17.75; 60.23; 61.11, 61.12.

Whereas Regulation (EEC) No 3037/90 established a nomenclature of economic activities, hereinafter called NACE Rev. 1, to meet the requirement of statistics within the Community;

Article 3

The Annex to Regulation (EEC) No 3037/90 is hereby replaced by the Annex to this Regulation.

Whereas it is necessary to amend NACE Rev. 1 to take account of the technological and economic development;

Article 4

This Regulation shall enter into force on the twentieth day following its publication in the *Official Journal of the European Communities*.

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Statistical Programme Committee (NACE) set up by Decision 89/382/EEC (Euratom)¹⁹ and Regulation (EEC) No 3037/90,

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 24 March 1993.

For the Commission

Henning CHRISTOPHERSEN

Member of the Commission

¹⁸ OJ No L 293, 24.10.1990, p. 1

¹⁹ OJ No L 181, 28.6.1989, p. 47.

ANNEX
Classifications
NACE Rev. 1

Section A
Agriculture, hunting and forestry

01			Agriculture, hunting and related service activities	
	01.1		Growing of crops: market gardening; horticulture	011
		01.11	Growing of cereals and other crops n.e.c.	0111
		01.12	Growing of vegetables, horticultural specialities and nursery products	0112
		01.13	Growing of fruit, nuts, beverage and spice crops	0113
	01.2		Farming of animals	012
		01.21	Farming of cattle, dairy farming	0121x
		01.22	Farming of sheep, goats, horses, asses, mules and hinnies	0121x
		01.23	Farming of swine	0122x
		01.24	Farming of poultry	0122x
		01.25	Other farming of animals	0122x
	01.3		Growing of crops combined with farming of animals (mixed farming)	013
		01.30	Growing of crops combined with farming of animals (mixed farming)	0130
	01.4		Agricultural and animal husbandry service activities, except veterinary activities	014
		01.41	Agricultural service activities	0140x
		01.42	Animal husbandry service activities, except veterinary activities	0140x
	01.5		Hunting, trapping and game propagation, including related service activities	015
		01.50	Hunting, trapping and game propagation, including related service activities	0150
02			Forestry, logging and related service activities	
	02.0		Forestry, logging and related service activities	020
		02.01	Forestry and logging	0200x
		02.02	Forestry and logging related service activities	0200x

Section B
Fishing

05			Fishing, operation of fish hatcheries and fish farms: service activities incidental to fishing	
	05.0		Fishing, operation of fish hatcheries and fish farms: service activities incidental to fishing	050
		05.01	Fishing	0500x
		05.02	Operation of fish hatcheries and fish farms	0500x

Section C
Mining and quarrying
Subsection CA Mining and quarrying of energy producing materials

10			Mining of coal and lignite; extraction of peat	
	10.1		Mining and agglomeration of hard coal	101
		10.10	Mining and agglomeration of hard coal	1010
	10.2		Mining and agglomeration of lignite	102
		10.20	Mining and agglomeration of lignite	1020
	10.3		Extraction and agglomeration of peat	103
		10.30	Extraction and agglomeration of peat	1030
11			Extraction of crude petroleum and natural gas: service activities incidental to oil and gas extraction, excluding surveying	
	11.1		Extraction of crude petroleum and natural gas	111
		11.10	Extraction of crude petroleum and natural gas	1110
	11.2		Service activities incidental to oil and gas extraction, excluding surveying	112
		11.20	Service activities incidental to oil and gas extraction, excluding surveying	1120
12			Mining of uranium and thorium ores	
	12.0		Mining of uranium and thorium ores	120
		12.00	Mining of uranium and thorium ores	1200

Subsection CB Mining and quarrying, except of energy producing materials

13			Mining of metal ores	
	13.1		Mining of iron ores	131

Division	Group	Class	Description	ISIC Rev.3
		13.10	Mining of iron ores	1310
	13.2		Mining of non-ferrous metal ores, except uranium and thorium ores	132
		13.20	Mining of non-ferrous metal ores, except uranium and thorium ores	1320
14			Other mining and quarrying	
	14.1		Quarrying of stone	141x
		14.11	Quarrying of stone for construction	1410x
		14.12	Quarrying of limestone, gypsum and chalk	1410x
		14.13	Quarrying of slate	1410x
	14.2		Quarrying of sand and clay	141x
		14.21	Operation of gravel and sand pits	1410x
		14.22	Mining of clays and kaolin	1410x
	14.3		Mining of chemical and fertilizer minerals	142x
		14.30	Mining of chemical and fertilizer minerals	1421
	14.4		Production of salt	142x
		14.40	Production of salt	1422
	14.5		Other mining and quarrying n.e.c.	142x
		14.50	Other mining and quarrying n.e.c.	1429
Section D			Manufacturing	
Subsection DA			Manufacture of food products, beverages and tobacco	
15			Manufacture of food products and beverages	
	15.1		Production, processing and preserving of meat and meat products	151x
		15.11	Production and preserving of meat	1511x
		15.12	Production and preserving of poultrymeat	1511x
		15.13	Production of meat and poultrymeat products	1511x
	15.2		Processing and preserving of fish and fish products	151x
		15.20	Processing and preserving of fish and fish products	1512
	15.3		Processing and preserving of fruit and vegetables	151x
		15.31	Processing and preserving of potatoes	1513x
		15.32	Manufacture of fruit and vegetable juice	1513x
		15.33	Processing and preserving of fruit and vegetables n.e.c.	1513x
	15.4		Manufacture of vegetable and animal oils and fats	151x
		15.41	Manufacture of crude oils and fats	1514x
		15.42	Manufacture of refined oils and fats	1514x
		15.43	Manufacture of margarine and similar edible fats	1514x
	15.5		Manufacture of dairy products	152
		15.51	Operation of dairies and cheese making	1520x
		15.52	Manufacture of ice cream	1520x
	15.6		Manufacture of grain mill products, starches and starch products	153x
		15.61	Manufacture of grain mill products	1531
		15.62	Manufacture of starches and starch products	1532
	15.7		Manufacture of prepared animal feeds	153x
		15.71	Manufacture of prepared feeds for farm animals	1533x
		15.72	Manufacture of prepared pet foods	1533x
	15.8		Manufacture of other food products	154
		15.81	Manufacture of bread; manufacture of fresh pastry goods and cakes	1541x
		15.82	Manufacture of rusks and biscuits; manufacture of preserved pastry goods and cakes	1541x
		15.83	Manufacture of sugar	1542
		15.84	Manufacture of cocoa: chocolate and sugar confectionery	1543
		15.85	Manufacture of macaroni, noodles, couscous and similar farinaceous products	1544
		15.86	Processing of tea and coffee	1549x
		15.87	Manufacture of condiments and seasonings	1549x
		15.88	Manufacture of homogenized food preparations and dietetic food	1549x
		15.89	Manufacture of other food products n.e.c.	1549x
	15.9		Manufacture of beverages	155
		15.91	Manufacture of distilled potable alcoholic beverages	1551x
		15.92	Production of ethyl alcohol from fermented materials	1551x
		15.93	Manufacture of wines	1552x

Division	Group	Class	Description	ISIC Rev.3
		15.94	Manufacture of cider and other fruit wines	1552x
		15.95	Manufacture of other non-distilled fermented beverages	1552x
		15.96	Manufacture of beer	1553x
		15.97	Manufacture of malt	1553x
		15.98	Production of mineral waters and soft drinks	1554
16			Manufacture of tobacco products	
	16.0		Manufacture of tobacco products	160
		16.00	Manufacture of tobacco products	1600
Subsection DB		Manufacture of textiles and textile products		
17			Manufacture of textiles	
	17.1		Preparation and spinning of textile fibres	171x
		17.11	Preparation and spinning of cotton-type fibres	1711x
		17.12	Preparation and spinning of woollen-type fibres	1711x
		17.13	Preparation and spinning of worsted-type fibres	1711x
		17.14	Preparation and spinning of flax-type fibres	1711x
		17.15	Throwing and preparation of silk, including from noils, and throwing and texturing of synthetic or artificial filament yarns	1711x
		17.16	Manufacture of sewing threads	1711x
		17.17	Preparation and spinning of other textile fibres	1711x
	17.2		Textile weaving	171x
		17.21	Cotton-type weaving	1711x
		17.22	Woollen-type weaving	1711x
		17.23	Worsted-type weaving	1711x
		17.24	Silk-type weaving	1711x
		17.25	Other textile weaving	1711x
	17.3		Finishing of textiles	171x
		17.30	Finishing of textiles	1712
	17.4		Manufacture of made-up textile articles, except apparel	172x
		17.40	Manufacture of made-up textile articles, except apparel	1721
	17.5		Manufacture of other textiles	172x
		17.51	Manufacture of carpets and rugs	1722
		17.52	Manufacture of cordage, rope, twine and netting	1723
		17.53	Manufacture of non-wovens and articles made from non-wovens, except apparel	1729x
		17.54	Manufacture of other textiles n.e.c.	1729x
	17.6		Manufacture of knitted and crocheted fabrics	173x
		17.60	Manufacture of knitted and crocheted fabrics	1730x
	17.7		Manufacture of knitted and crocheted articles	173x
		17.71	Manufacture of knitted and crocheted hosiery	1730x
		17.72	Manufacture of knitted and crocheted pullovers, cardigans and similar articles	1730x
18			Manufacture of wearing apparel: dressing and dyeing of fur	
	18.1		Manufacture of leather clothes	181x
		18.10	Manufacture of leather clothes	1810x
	18.2		Manufacture of other wearing apparel and accessories	181x
		18.21	Manufacture of workwear	1810x
		18.22	Manufacture of other outerwear	1810x
		18.23	Manufacture of underwear	1810x
		18.24	Manufacture of other wearing apparel and accessories n.e.c.	1810x
	18.3		Dressing and dyeing of fur: manufacture of articles of fur	182
		18.30	Dressing and dyeing of fur: manufacture of articles of fur	1820
Subsection DC		Manufacture of leather and leather products		
19			Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear	
	19.1		Tanning and dressing of leather	191x
		19.10	Tanning and dressing of leather	1911
	19.2		Manufacture of luggage, handbags and the like, saddlery and harness	191x
		19.20	Manufacture of luggage, handbags and the like, saddlery and harness	1912

Division	Group	Class	Description	ISIC Rev.3
	19.3		Manufacture of footwear	192
		19.30	Manufacture of footwear	1920
Subsection DD			Manufacture of wood and wood products	
20			Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	
	20.1		Sawmilling and planing of wood; impregnation of wood	201
		20.10	Sawmilling and planing of wood; impregnation of wood	2010
	20.2		Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board, fibre board and other panels and boards	202x
		20.20	Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board, fibre board and other panels and boards	2021
	20.3		Manufacture of builders' carpentry and joinery	202x
		20.30	Manufacture of builders' carpentry and joinery	2022
	20.4		Manufacture of wooden containers	202x
		20.40	Manufacture of wooden containers	2023
	20.5		Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials	202x
		20.51	Manufacture of other products of wood	2029x
		20.52	Manufacture of articles of cork, straw and plaiting materials	2029x
Subsection DE			Manufacture of pulp, paper and paper products; publishing and printing	
21			Manufacture of pulp, paper and paper products	
	21.1		Manufacture of pulp, paper and paperboard	210x
		21.11	Manufacture of pulp	2101x
		21.12	Manufacture of paper and paperboard	2101x
	21.2		Manufacture of articles of paper and paperboard	210x
		21.21	Manufacture of corrugated paper and paperboard and of containers of paper and paperboard	2102
		21.22	Manufacture of household and sanitary goods and of toilet requisites	2109x
		21.23	Manufacture of paper stationery	2109x
		21.24	Manufacture of wallpaper	2109x
		21.25	Manufacture of other articles of paper and paperboard n.e.c.	2109x
22			Publishing, printing and reproduction of recorded media	
	22.1		Publishing	221
		22.11	Publishing of books	2211
		22.12	Publishing of newspapers	2212x
		22.13	Publishing of journals and periodicals	2212x
		22.14	Publishing of sound recordings	2213
		22.15	Other publishing	2219
	22.2		Printing and service activities related to printing	222
		22.21	Printing of newspapers	2221x
		22.22	Printing n.e.c.	2221x
		22.23	Bookbinding and finishing	2222x
		22.24	Composition and plate-making	2222x
		22.25	Other activities related to printing	2222x
	22.3		Reproduction of recorded media	223
		22.31	Reproduction of sound recording	2230x
		22.32	Reproduction of video recording	2230x
		22.33	Reproduction of computer media	2230x
Subsection DF			Manufacture of coke, refined petroleum products and nuclear fuel	
23			Manufacture of coke, refined petroleum products and nuclear fuel	
	23.1		Manufacture of coke oven products	231
		23.10	Manufacture of coke oven products	2310
	23.2		Manufacture of refined petroleum products	232
		23.20	Manufacture of refined petroleum products	2320
	23.3		Processing of nuclear fuel	233
		23.30	Processing of nuclear fuel	2330

Division	Group	Class	Description	ISIC Rev.3
Subsection DG		Manufacture of chemicals, chemical products and man-made fibres		
24			Manufacture of chemicals and chemical products	
	24.1		Manufacture of basic chemicals	241
		24.11	Manufacture of industrial gases	2411x
		24.12	Manufacture of dyes and pigments	2411x
		24.13	Manufacture of other inorganic basic chemicals	2411x
		24.14	Manufacture of other organic basic chemicals	2411x
		24.15	Manufacture of fertilizers and nitrogen compounds	2412
		24.16	Manufacture of plastics in primary forms	2413x
		24.17	Manufacture of synthetic rubber in primary forms	2413x
	24.2		Manufacture of pesticides and other agro-chemical products	242x
		24.20	Manufacture of pesticides and other agro-chemical products	2421
	24.3		Manufacture of paints, varnishes and similar coatings, printing ink and mastics	242x
		24.30	Manufacture of paints, varnishes and similar coatings, printing ink and mastics	2422
	24.4		Manufacture of pharmaceuticals, medicinal chemicals and botanical products	242x
		24.41	Manufacture of basic pharmaceutical products	2423x
		24.42	Manufacture of pharmaceutical preparations	2423x
	24.5		Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations	242x
		24.51	Manufacture of soap and detergents, cleaning and polishing preparations	2424x
		24.52	Manufacture of perfumes and toilet preparations	2424x
	24.6		Manufacture of other chemical products	242x
		24.61	Manufacture of explosives	2429x
		24.62	Manufacture of glues and gelatines	2429x
		24.63	Manufacture of essential oils	2429x
		24.64	Manufacture of photographic chemical material	2429x
		24.65	Manufacture of prepared unrecorded media	2429x
		24.66	Manufacture of other chemical products n.e.c.	2429x
	24.7		Manufacture of man-made fibres	243
		24.70	Manufacture of man-made fibres	2430
Subsection DH		Manufacture of rubber and plastic products		
25			Manufacture of rubber and plastic products	
	25.1		Manufacture of rubber products	251
		25.11	Manufacture of rubber tyres and tubes	2511x
		25.12	Retreading and rebuilding of rubber tyres	2511x
		25.13	Manufacture of other rubber products	2519
	25.2		Manufacture of plastic products	252
		25.21	Manufacture of plastic plates, sheets, tubes and profiles	2520x
		25.22	Manufacture of plastic packing goods	2520x
		25.23	Manufacture of builders' ware of plastic	2520x
		25.24	Manufacture of other plastic products	2520x
Subsection DI		Manufacture of other non-metallic mineral products		
26			Manufacture of other non-metallic mineral products	
	26.1		Manufacture of glass and glass products	261
		26.11	Manufacture of flat glass	2610x
		26.12	Shaping and processing of flat glass	2610x
		26.13	Manufacture of hollow glass	2610x
		26.14	Manufacture of glass fibres	2610x
		26.15	Manufacture and processing of other glass, including technical glassware	2610x
	26.2		Manufacture of non-refractory ceramic goods other than for construction purposes; manufacture of refractory ceramic products	269x
		26.21	Manufacture of ceramic household and ornamental articles	2691x
		26.22	Manufacture of ceramic sanitary fixtures	2691x
		26.23	Manufacture of ceramic insulators and insulating fittings	2691x

Division	Group	Class	Description	ISIC Rev.3
		26.24	Manufacture of other technical ceramic products	2691x
		26.25	Manufacture of other ceramic products	2691x
		26.26	Manufacture of refractory ceramic products	2692
	26.3		Manufacture of ceramic tiles and flags	269x
		26.30	Manufacture of ceramic tiles and flags	2693x
	26.4		Manufacture of bricks, tiles and construction products, in baked clay	269x
		26.40	Manufacture of bricks, tiles and construction products, in baked clay	2693x
	26.5		Manufacture of cement, lime and plaster	269x
		26.51	Manufacture of cement	2694x
		26.52	Manufacture of lime	2694x
		26.53	Manufacture of plaster	2694x
	26.6		Manufacture of articles of concrete, plaster and cement	269x
		26.61	Manufacture of concrete products for construction purposes	2695x
		26.62	Manufacture of plaster products for construction purposes	2695x
		26.63	Manufacture of ready-mixed concrete	2695x
		26.64	Manufacture of mortars	2695x
		26.65	Manufacture of fibre cement	2695x
		26.66	Manufacture of other articles of concrete, plaster and cement	2695x
	26.7		Cutting, shaping and finishing of stone	269x
		26.70	Cutting, shaping and finishing of stone	2696
	26.8		Manufacture of other non-metallic mineral products	269x
		26.81	Production of abrasive products	2699x
		26.82	Manufacture of other non-metallic mineral products n.e.c.	2699x
Subsection	DJ		Manufacture of basic metals and fabricated metal products	
27			Manufacture of basic metals	
	27.1		Manufacture of basic iron and steel and of ferro-alloys (ECSC) ²⁰	271x
		27.10	Manufacture of basic iron and steel and of ferro-alloys (ECSC) ²⁰	2710x
	27.2		Manufacture of tubes	271x
		27.21	Manufacture of cast iron tubes	2710x
		27.22	Manufacture of steel tubes	2710x
	27.3		Other first processing of iron and steel and production of non-ECSC ²⁰ ferro-alloys	271x
		27.31	Cold drawing	2710x
		27.32	Cold rolling of narrow strip	2710x
		27.33	Cold forming or folding	2710x
		27.34	Wire drawing	2710x
		27.35	Other first processing of iron and steel n.e.c.: production of non-ECSC ²⁰ ferro-alloys	2710x
	27.4		Manufacture of basic precious and non-ferrous metals	272
		27.41	Precious metals production	2720x
		27.42	Aluminium production	2720x
		27.43	Lead, zinc and tin production	2720x
		27.44	Copper production	2720x
		27.45	Other non-ferrous metal production	2720x
	27.5		Casting of metals	273
		27.51	Casting of iron	2731x
		27.52	Casting of steel	2731x
		27.53	Casting of light metals	2732x
		27.54	Casting of other non-ferrous metals	2732x
28			Manufacture of fabricated metal products, except machinery and equipment	
	28.1		Manufacture of structural metal products	281x
		28.11	Manufacture of metal structures and parts of structures	2811x
		28.12	Manufacture of builders' carpentry and joinery of metal	2811x
	28.2		Manufacture of tanks, reservoirs and containers of metal; manufacture of central heating radiators and boilers	281x
		28.21	Manufacture of tanks, reservoirs and containers of metal	2812x

²⁰ ECSC: European Coal and Steel Community.

Division	Group	Class	Description	ISIC Rev.3
		28.22	Manufacture of central heating radiators and boilers	2812x
	28.3		Manufacture of steam generators, except central heating hot water boilers	281x
		28.30	Manufacture of steam generators, except central heating hot water boilers	2813
	28.4		Forging, pressing, stamping and roll forming of metal; powder metallurgy	289x
		28.40	Forging, pressing, stamping and roll forming of metal; powder metallurgy	2891
	28.5		Treatment and coating of metals; general mechanical engineering	289x
		28.51	Treatment and coating of metals	2892x
		28.52	General mechanical engineering	2892x
	28.6		Manufacture of cutlery, tools and general hardware	289x
		28.61	Manufacture of cutlery	2893x
		28.62	Manufacture of tools	2893x
		28.63	Manufacture of locks and hinges	2893x
	28.7		Manufacture of other fabricated metal products	289x
		28.71	Manufacture of steel drums and similar containers	2899x
		28.72	Manufacture of light metal packaging	2899x
		28.73	Manufacture of wire products	2899x
		28.74	Manufacture of fasteners, screw machine products, chain and springs	2899x
		28.75	Manufacture of other fabricated metal products n.e.c.	2899x
Subsection DK			Manufacture of machinery and equipment n.e.c.	
29			Manufacture of machinery and equipment n.e.c.	
	29.1		Manufacture of machinery for the production and use of mechanical power, except aircraft, vehicle and cycle engines	291x
		29.11	Manufacture of engines and turbines, except aircraft, vehicle and cycle engines	2911
		29.12	Manufacture of pumps and compressors	2912x
		29.13	Manufacture of taps and valves	2912x
		29.14	Manufacture of bearings, gears, gearing and driving elements	2913
	29.2		Manufacture of other general purpose machinery	291x
		29.21	Manufacture of furnaces and furnace burners	2914
		29.22	Manufacture of lifting and handling equipment	2915
		29.23	Manufacture of non-domestic cooling and ventilation equipment	2919x
		29.24	Manufacture of other general purpose machinery n.e.c.	2919x
	29.3		Manufacture of agricultural and forestry machinery	292x
		29.31	Manufacture of agricultural tractors	2921x
		29.32	Manufacture of other agricultural and forestry machinery	2921x
	29.4		Manufacture of machine-tools	292x
		29.40	Manufacture of machine-tools	2922
	29.5		Manufacture of other special purpose machinery	292x
		29.51	Manufacture of machinery for metallurgy	2923
		29.52	Manufacture of machinery for mining, quarrying and construction	2924
		29.53	Manufacture of machinery for food, beverage and tobacco processing	2925
		29.54	Manufacture of machinery for textile, apparel and leather production	2926
		29.55	Manufacture of machinery for paper and paperboard production	2929x
		29.56	Manufacture of other special purpose machinery n.e.c.	2929x
	29.6		Manufacture of weapons and ammunition	292x
		29.60	Manufacture of weapons and ammunition	2927
	29.7		Manufacture of domestic appliances n.e.c.	293
		29.71	Manufacture of electric domestic appliances	2930x
		29.72	Manufacture of non-electric domestic appliances	2930x
Subsection DL			Manufacture of electrical and optical equipment	
30			Manufacture of office machinery and computers	
	30.0		Manufacture of office machinery and computers	300
		30.01	Manufacture of office machinery	3000x
		30.02	Manufacture of computers and other information processing equipment	3000x
31			Manufacture of electrical machinery and apparatus n.e.c.	
	31.1		Manufacture of electric motors, generators and transformers	311
		31.10	Manufacture of electric motors, generators and transformers	3110

Division	Group	Class	Description	ISIC Rev.3
	31.2		Manufacture of electricity distribution and control apparatus	312
		31.20	Manufacture of electricity distribution and control apparatus	3120
	31.3		Manufacture of insulated wire and cable	313
		31.30	Manufacture of insulated wire and cable	3130
	31.4		Manufacture of accumulators, primary cells and primary batteries	314
		31.40	Manufacture of accumulators, primary cells and primary batteries	3140
	31.5		Manufacture of lighting equipment and electric lamps	315
		31.50	Manufacture of lighting equipment and electric lamps	3150
	31.6		Manufacture of electrical equipment n.e.c.	319
		31.61	Manufacture of electrical equipment for engines and vehicles n.e.c.	3190x
		31.62	Manufacture of other electrical equipment n.e.c.	3190x
32			Manufacture of radio, television and communication equipment and apparatus	
	32.1		Manufacture of electronic valves and tubes and other electronic components	321
		32.10	Manufacture of electronic valves and tubes and other electronic components	3210
	32.2		Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy	322
		32.20	Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy	3220
	32.3		Manufacture of television and radio receivers, sound or video recording or reproducing apparatus and associated goods	323
		32.30	Manufacture of television and radio receivers, sound or video recording or reproducing apparatus and associated goods	3230
33			Manufacture of medical, precision and optical instruments, watches and clocks	
	33.1		Manufacture of medical and surgical equipment and orthopaedic appliances	331x
		33.10	Manufacture of medical and surgical equipment and orthopaedic appliances	3311
	33.2		Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment	331x
		33.20	Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment	3312
	33.3		Manufacture of industrial process control equipment	331x
		33.30	Manufacture of industrial process control equipment	3313
	33.4		Manufacture of optical instruments and photographic equipment	332
		33.40	Manufacture of optical instruments and photographic equipment	3320
	33.5		Manufacture of watches and clocks	333
		33.50	Manufacture of watches and clocks	3330
Subsection DM			Manufacture of transport equipment	
34			Manufacture of motor vehicles, trailers and semi-trailers	
	34.1		Manufacture of motor vehicles	341
		34.10	Manufacture of motor vehicles	3410
	34.2		Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers	342
		34.20	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers	3420
	34.3		Manufacture of parts and accessories for motor vehicles and their engines	343
		34.30	Manufacture of parts and accessories for motor vehicles and their engines	3430
35			Manufacture of other transport equipment	
	35.1		Building and repairing of ships and boats	351
		35.11	Building and repairing of ships	3511
		35.12	Building and repairing of pleasure and sporting boats	3512
	35.2		Manufacture of railway and tramway locomotives and rolling stock	352
		35.20	Manufacture of railway and tramway locomotives and rolling stock	3520

Division	Group	Class	Description	ISIC Rev.3
	35.3		Manufacture of aircraft and spacecraft	353
		35.30	Manufacture of aircraft and spacecraft	3530
	35.4		Manufacture of motorcycles and bicycles	359x
		35.41	Manufacture of motorcycles	3591
		35.42	Manufacture of bicycles	3592x
		35.43	Manufacture of invalid carriages	3592x
	35.5		Manufacture of other transport equipment n.e.c.	359x
		35.50	Manufacture of other transport equipment n.e.c.	3599
Subsection DN			Manufacturing n.e.c.	
36			Manufacture of furniture; manufacturing n.e.c.	
	36.1		Manufacture of furniture	361
		36.11	Manufacture of chairs and seats	3610x
		36.12	Manufacture of other office and shop furniture	3610x
		36.13	Manufacture of other kitchen furniture	3610x
		36.14	Manufacture of other furniture	3610x
		36.15	Manufacture of mattresses	3610x
	36.2		Manufacture of jewellery and related articles	369x
		36.21	Striking of coins and medals	3691x
		36.22	Manufacture of jewellery and related articles n.e.c.	3691x
	36.3		Manufacture of musical instruments	369x
		36.30	Manufacture of musical instruments	3692
	36.4		Manufacture of sports goods	369x
		36.40	Manufacture of sports goods	3693
	36.5		Manufacture of games and toys	369x
		36.50	Manufacture of games and toys	3694
	36.6		Miscellaneous manufacturing n.e.c.	369x
		36.61	Manufacture of imitation jewellery	3699x
		36.62	Manufacture of brooms and brushes	3699x
		36.63	Other manufacturing n.e.c.	3699x
37			Recycling	
	37.1		Recycling of metal waste and scrap	371
		37.10	Recycling of metal waste and scrap	3710
	37.2		Recycling of non-metal waste and scrap	372
		37.20	Recycling of non-metal waste and scrap	3720
Section E			Electricity, gas and water supply	
40			Electricity, gas, steam and hot water supply	
	40.1		Production and distribution of electricity	401
		40.10	Production and distribution of electricity	4010
	40.2		Manufacture of gas; distribution of gaseous fuels through mains	402
		40.20	Manufacture of gas; distribution of gaseous fuels through mains	4020
	40.3		Steam and hot water supply	403
		40.30	Steam and hot water supply	4030
41			Collection, purification and distribution of water	
	41.0		Collection, purification and distribution of water	410
		41.00	Collection, purification and distribution of water	4100
Section F			Construction	
45			Construction	
	45.1		Site preparation	451
		45.11	Demolition and wrecking of buildings; earth moving	4510x
		45.12	Test drilling and boring	4510x
	45.2		Building of complete constructions or parts thereof; civil engineering	452
		45.21	General construction of buildings and civil engineering works	4520x
		45.22	Erection of roof covering and frames	4520x
		45.23	Construction of highways, roads, airfields and sport facilities	4520x
		45.24	Construction of water projects	4520x
		45.25	Other construction work involving special trades	4520x
	45.3		Building installation	453

Division	Group	Class	Description	ISIC Rev.3
		45.31	Installation of electrical wiring and fittings	4530x
		45.32	Insulation work activities	4530x
		45.33	Plumbing	4530x
		45.34	Other building installation	4530x
	45.4		Building completion	454
		45.41	Plastering	4540x
		45.42	Joinery installation	4540x
		45.43	Floor and wall covering	4540x
		45.44	Painting and glazing	4540x
		45.45	Other building completion	4540x
	45.5		Renting of construction or demolition equipment with operator	455
		45.50	Renting of construction or demolition equipment with operator	4550
Section G			Wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods	
50			Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel	
	50.1		Sale of motor vehicles	501
		50.10	Sale of motor vehicles	5010
	50.2		Maintenance and repair of motor vehicles	502
		50.20	Maintenance and repair of motor vehicles	5020
	50.3		Sale of motor vehicle parts and accessories	503
		50.30	Sale of motor vehicle parts and accessories	5030
	50.4		Sale, maintenance and repair of motorcycles and related parts and accessories	504
		50.40	Sale, maintenance and repair of motorcycles and related parts and accessories	5040
	50.5		Retail sale of automotive fuel	505
		50.50	Retail sale of automotive fuel	5050
51			Wholesale trade and commission trade, except of motor vehicles and motorcycles	
	51.1		Wholesale on a fee or contract basis	511
		51.11	Agents involved in the sale of agricultural raw materials, live animals, textile raw materials and semi-finished goods	5110x
		51.12	Agents involved in the sale of fuels, ores, metals and industrial chemicals	5110x
		51.13	Agents involved in the sale of timber and building materials	5110x
		51.14	Agents involved in the sale of machinery, industrial equipment, ships and aircraft	5110x
		51.15	Agents involved in the sale of furniture, household goods, hardware and ironmongery	5110x
		51.16	Agents involved in the sale of textiles, clothing, footwear and leather goods	5110x
		51.17	Agents involved in the sale of food, beverages and tobacco	5110x
		51.18	Agents specializing in the sale of particular products or ranges of products n.e.c.	5110x
		51.19	Agents involved in the sale of a variety of goods	5110x
	51.2		Wholesale of agricultural raw materials and live animals These groups include only wholesale on own account	512x
		51.21	Wholesale of grain, seeds and animal feeds	5121x
		51.22	Wholesale of flowers and plants	5121x
		51.23	Wholesale of live animals	5121x
		51.24	Wholesale of hides, skins and leather	5121x
		51.25	Wholesale of unmanufactured tobacco	5121x
	51.3		Wholesale of food, beverages and tobacco	512x
		51.31	Wholesale of fruit and vegetables	5122x
		51.32	Wholesale of meat and meat products	5122x
		51.33	Wholesale of dairy produce, eggs and edible oils and fats	5122x
		51.34	Wholesale of alcoholic and other beverages	5122x
		51.35	Wholesale of tobacco products	5122x
		51.36	Wholesale of sugar and chocolate and sugar confectionery	5122x
		51.37	Wholesale of coffee, tea, cocoa and spices	5122x

Division	Group	Class	Description	ISIC Rev.3
		51.38	Wholesale of other food, including fish, crustaceans and molluscs	5122x
		51.39	Non-specialized wholesale of food, beverages and tobacco	5122x
	51.4		Wholesale of household goods	513
		51.41	Wholesale of textiles	5131x
		51.42	Wholesale of clothing and footwear	5131x
		51.43	Wholesale of electrical household appliances and radio and television goods	5139x
		51.44	Wholesale of china and glassware, wallpaper and cleaning materials	5139x
		51.45	Wholesale of perfume and cosmetics	5139x
		51.46	Wholesale of pharmaceutical goods	5139x
		51.47	Wholesale of other household goods	5139x
	51.5		Wholesale of non-agricultural intermediate products, waste and scrap	514
		51.51	Wholesale of solid, liquid and gaseous fuels and related products	5141
		51.52	Wholesale of metals and metal ores	5142
		51.53	Wholesale of wood, construction materials and sanitary equipment	5143x
		51.54	Wholesale of hardware, plumbing and heating equipment and supplies	5143x
		51.55	Wholesale of chemical products	5149x
		51.56	Wholesale of other intermediate products	5149x
		51.57	Wholesale of waste and scrap	5149x
	51.6		Wholesale of machinery, equipment and supplies	515
		51.61	Wholesale of machine-tools	5150x
		51.62	Wholesale of construction machinery	5150x
		51.63	Wholesale of machinery for the textile industry and of sewing and knitting machines	5150x
		51.64	Wholesale of office machinery and equipment	5150x
		51.65	Wholesale of other machinery for use in industry, trade and navigation	5150x
		51.66	Wholesale of agricultural machinery and accessories and implements, including tractors	5150x
	51.7		Other wholesale	519
		51.70	Other wholesale	5190
52			Retail trade, except of motor vehicles and motorcycles; repair of personal and household goods	
	52.1		Retail sale in non-specialized stores	521
		52.11	Retail sale in non-specialized stores with food, beverages or tobacco predominating	5211
		52.12	Other retail sale in non-specialized stores	5219
	52.2		Retail sale of food, beverages and tobacco in specialized stores	522
		52.21	Retail sale of fruit and vegetables	5220x
		52.22	Retail sale of meat and meat products	5220x
		52.23	Retail sale of fish, crustaceans and molluscs	5220x
		52.24	Retail sale of bread, cakes, flour confectionery and sugar confectionery	5220x
		52.25	Retail sale of alcoholic and other beverages	5220x
		52.26	Retail sale of tobacco products	5220x
		52.27	Other retail sale of food, beverages and tobacco in specialized stores	5220x
	52.3		Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles	523x
		52.31	Dispensing chemists	5231x
		52.32	Retail sale of medical and orthopaedic goods	5231x
		52.33	Retail sale of cosmetic and toilet articles	5231x
	52.4		Other retail sale of new goods in specialized stores	523x
		52.41	Retail sale of textiles	5232x
		52.42	Retail sale of clothing	5232x
		52.43	Retail sale of footwear and leather goods	5232x
		52.44	Retail sale of furniture, lighting equipment and household articles n.e.c.	5233x
		52.45	Retail sale of electrical household appliances and radio and television goods	5233x
		52.46	Retail sale of hardware, paints and glass	5234
		52.47	Retail sale of books, newspapers and stationery	5239x
		52.48	Other retail sale in specialized stores	5239x
	52.5		Retail sale of second-hand goods in stores	524
		52.50	Retail sale of second-hand goods in stores	5240

Division	Group	Class	Description	ISIC Rev.3
	52.6		Retail sale not in stores	525
		52.61	Retail sale via mail order houses	5251
		52.62	Retail sale via stalls and markets	5252
		52.63	Other non-store retail sale	5259
	52.7		Repair of personal and household goods	526
		52.71	Repair of boots, shoes and other articles of leather	5260x
		52.72	Repair of electrical household goods	5260x
		52.73	Repair of watches, clocks and jewellery	5260x
		52.74	Repair n.e.c.	5260x
Section H			Hotels and restaurants	
55			Hotels and restaurants	
	55.1		Hotels	551x
		55.11	Hotels and motels, with restaurant	5510x
		55.12	Hotels and motels, without restaurant	5510x
	55.2		Camping sites and other provision of short-stay accommodation	551x
		55.21	Youth hostels and mountain refuges	5510x
		55.22	Camping sites, including caravan sites	5510x
		55.23	Other provision of lodgings n.e.c.	5510x
	55.3		Restaurants	552x
		55.30	Restaurants	5520x
	55.4		Bars	552x
		55.40	Bars	5520x
	55.5		Canteens and catering	552x
		55.51	Canteens	5520x
		55.52	Catering	5520x
Section I			Transport, storage and communication	
60			Land transport; transport via pipelines	
	60.1		Transport via railways	601
		60.10	Transport via railways	6010
	60.2		Other land transport	602
		60.21	Other scheduled passenger land transport	6021
		60.22	Taxi operation	6022x
		60.23	Other land passenger transport	6022x
		60.24	Freight transport by road	6023
	60.3		Transport via pipelines	603
		60.30	Transport via pipelines	6030
61			Water transport	
	61.1		Sea and coastal water transport	611
		61.10	Sea and coastal water transport	6110
	61.2		Inland water transport	612
		61.20	Inland water transport	6120
62			Air transport	
	62.1		Scheduled air transport	621
		62.10	Scheduled air transport	6210
	62.2		Non-scheduled air transport	622x
		62.20	Non-scheduled air transport	6220x
	62.3		Space transport	622x
		62.30	Space transport	6220x
63			Supporting and auxiliary transport activities; activities of travel agencies	
	63.1		Cargo handling and storage	630x
		63.11	Cargo handling	6301
		63.12	Storage and warehousing	6302
	63.2		Other supporting transport activities	630x
		63.21	Other supporting land transport activities	6303x
		63.22	Other supporting water transport activities	6303x
		63.23	Other supporting air transport activities	6303x
	63.3		Activities of travel agencies and tour operators; tourist assistance activities n.e.c.	630x

Division	Group	Class	Description	ISIC Rev.3
		63.30	Activities of travel agencies and tour operators; tourist assistance activities n.e.c.	6304
	63.4		Activities of other transport agencies	630x
		63.40	Activities of other transport agencies	6309
64			Post and telecommunications	
	64.1		Post and courier activities	641
		64.11	National post activities	6411
		64.12	Courier activities other than national post activities	6412
	64.2		Telecommunications	642
		64.20	Telecommunications	6420
Section J			Financial intermediation	
65			Financial intermediation, except insurance and pension funding	
	65.1		Monetary intermediation	651
		65.11	Central banking	6511
		65.12	Other monetary intermediation	6519
	65.2		Other financial intermediation	659
		65.21	Financial leasing	6591
		65.22	Other credit granting	6592
		65.23	Other financial intermediation n.e.c.	6599
66			Insurance and pension funding, except compulsory social security	
	66.0		Insurance and pension funding, except compulsory social security	660
		66.01	Life insurance	6601
		66.02	Pension funding	6602
		66.03	Non-life insurance	6603
67			Activities auxiliary to financial intermediation	
	67.1		Activities auxiliary to financial intermediation, except insurance and pension funding	671
		67.11	Administration of financial markets	6711
		67.12	Security broking and fund management	6712
		67.13	Activities auxiliary to financial intermediation n.e.c.	6719
	67.2		Activities auxiliary to insurance and pension funding	672
		67.20	Activities auxiliary to insurance and pension funding	6720
Section K			Real estate, renting and business activities	
70			Real estate activities	
	70.1		Real estate activities with own property	701x
		70.11	Development and selling of real estate	7010x
		70.12	Buying and selling of own real estate	7010x
	70.2		Letting of own property	701x
		70.20	Letting of own property	7010x
	70.3		Real estate activities on a fee or contract basis	702
		70.31	Real estate agencies	7020x
		70.32	Management of real estate on a fee or contract basis	7020x
71			Renting of machinery and equipment without operator and of personal and household goods	
	71.1		Renting of automobiles	711x
		71.10	Renting of automobiles	7111x
	71.2		Renting of other transport equipment	711x
		71.21	Renting of other land transport equipment	7111x
		71.22	Renting of water transport equipment	7112
		71.23	Renting of air transport equipment	7113
	71.3		Renting of other machinery and equipment	712
		71.31	Renting of agricultural machinery and equipment	7121
		71.32	Renting of construction and civil engineering machinery and equipment	7122
		71.33	Renting of office machinery and equipment, including computers	7123
		71.34	Renting of other machinery and equipment n.e.c.	7129
	71.4		Renting of personal and household goods n.e.c.	713
		71.40	Renting of personal and household goods n.e.c.	7130

Division	Group	Class	Description	ISIC Rev.3
72			Computer and related activities	
	72.1		Hardware consultancy	721
		72.10	Hardware consultancy	7210
	72.2		Software consultancy and supply	722
		72.20	Software consultancy and supply	7220
	72.3		Data processing	723
		72.30	Data processing	7230
	72.4		Database activities	724
		72.40	Database activities	7240
	72.5		Maintenance and repair of office, accounting and computing machinery	725
		72.50	Maintenance and repair of office, accounting and computing machinery	7250
	72.6		Other computer related activities	729
		72.60	Other computer related activities	7290
73			Research and development	
	73.1		Research and experimental development on natural sciences and engineering	731
		73.10	Research and experimental development on natural sciences and engineering	7310
	73.2		Research and experimental development on social sciences and humanities	732
		73.20	Research and experimental development on social sciences and humanities	7320
74			Other business activities	
	74.1		Legal, accounting, book-keeping and auditing activities; tax consultancy; market research and public opinion polling; business and management consultancy; holdings	741
		74.11	Legal activities	7411
		74.12	Accounting, book-keeping and auditing activities; tax consultancy	7412
		74.13	Market research and public opinion polling	7413
		74.14	Business and management consultancy activities	7414x
		74.15	Management activities of holding companies	7414x
	74.2		Architectural and engineering activities and related technical consultancy	742x
		74.20	Architectural and engineering activities and related technical consultancy	7421
	74.3		Technical testing and analysis	742x
		74.30	Technical testing and analysis	7422
	74.4		Advertising	743
		74.40	Advertising	7430
	74.5		Labour recruitment and provision of personnel	749x
		74.50	Labour recruitment and provision of personnel	7491
	74.6		Investigation and security activities	749x
		74.60	Investigation and security activities	7492
	74.7		Industrial cleaning	749x
		74.70	Industrial cleaning	7493
	74.8		Miscellaneous business activities n.e.c.	749x
		74.81	Photographic activities	7494
		74.82	Packaging activities	7495
		74.83	Secretarial and translation activities	7499x
		74.84	Other business activities n.e.c.	7499x
Section L			Public administration and defence; compulsory social security	
75			Public administration and defence; compulsory social security	
	75.1		Administration of the State and the economic and social policy of the community	751
		75.11	General (overall) public service activities	7511
		75.12	Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security	7512
		75.13	Regulation of and contribution to more efficient operation of business	7513
		75.14	Supporting service activities for the government as a whole	7514

Division	Group	Class	Description	ISIC Rev.3
	75.2		Provision of services to the community as a whole	752
		75.21	Foreign affairs	7521
		75.22	Defence activities	7522
		75.23	Justice and judicial activities	7523x
		75.24	Public security, law and order activities	7523x
		75.25	Fire service activities	7523x
	75.3		Compulsory social security activities	753
		75.30	Compulsory social security activities	7530
Section M			Education	
80			Education	
	80.1		Primary education	801
		80.10	Primary education	8010
	80.2		Secondary education	802
		80.21	General secondary education	8021
		80.22	Technical and vocational secondary education	8022
	80.3		Higher education	803
		80.30	Higher education	8030
	80.4		Adult and other education	809
		80.41	Driving school activities	8090x
		80.42	Adult and other education n.e.c.	8090x
Section N			Health and social work	
85			Health and social work	
	85.1		Human health activities	851
		85.11	Hospital activities	8511
		85.12	Medical practice activities	8512x
		85.13	Dental practice activities	8512x
		85.14	Other human health activities	8519
	85.2		Veterinary activities	852
		85.20	Veterinary activities	8520
	85.3		Social work activities	853
		85.31	Social work activities with accommodation	8531
		85.32	Social work activities without accommodation	8532
Section O			Other community, social and personal service activities	
90			Sewage and refuse disposal, sanitation and similar activities	
	90.0		Sewage and refuse disposal, sanitation and similar activities	900
		90.00	Sewage and refuse disposal, sanitation and similar activities	9000
91			Activities of membership organizations n.e.c.	
	91.1		Activities of business, employers' and professional organizations	911
		91.11	Activities of business and employers' organizations	9111
		91.12	Activities of professional organizations	9112
	91.2		Activities of trade unions	912
		91.20	Activities of trade unions	9120
	91.3		Activities of other membership organizations	919
		91.31	Activities of religious organizations	9191
		91.32	Activities of political organizations	9192
		91.33	Activities of other membership organizations n.e.c.	9199
92			Recreational, cultural and sporting activities	
	92.1		Motion picture and video activities	921x
		92.11	Motion picture and video production	9211x
		92.12	Motion picture and video distribution	9211x
		92.13	Motion picture projection	9212
	92.2		Radio and television activities	921x
		92.20	Radio and television activities	9213
	92.3		Other entertainment activities	921x
		92.31	Artistic and literary creation and interpretation	9214x
		92.32	Operation of arts facilities	9214x
		92.33	Fair and amusement park activities	9219x

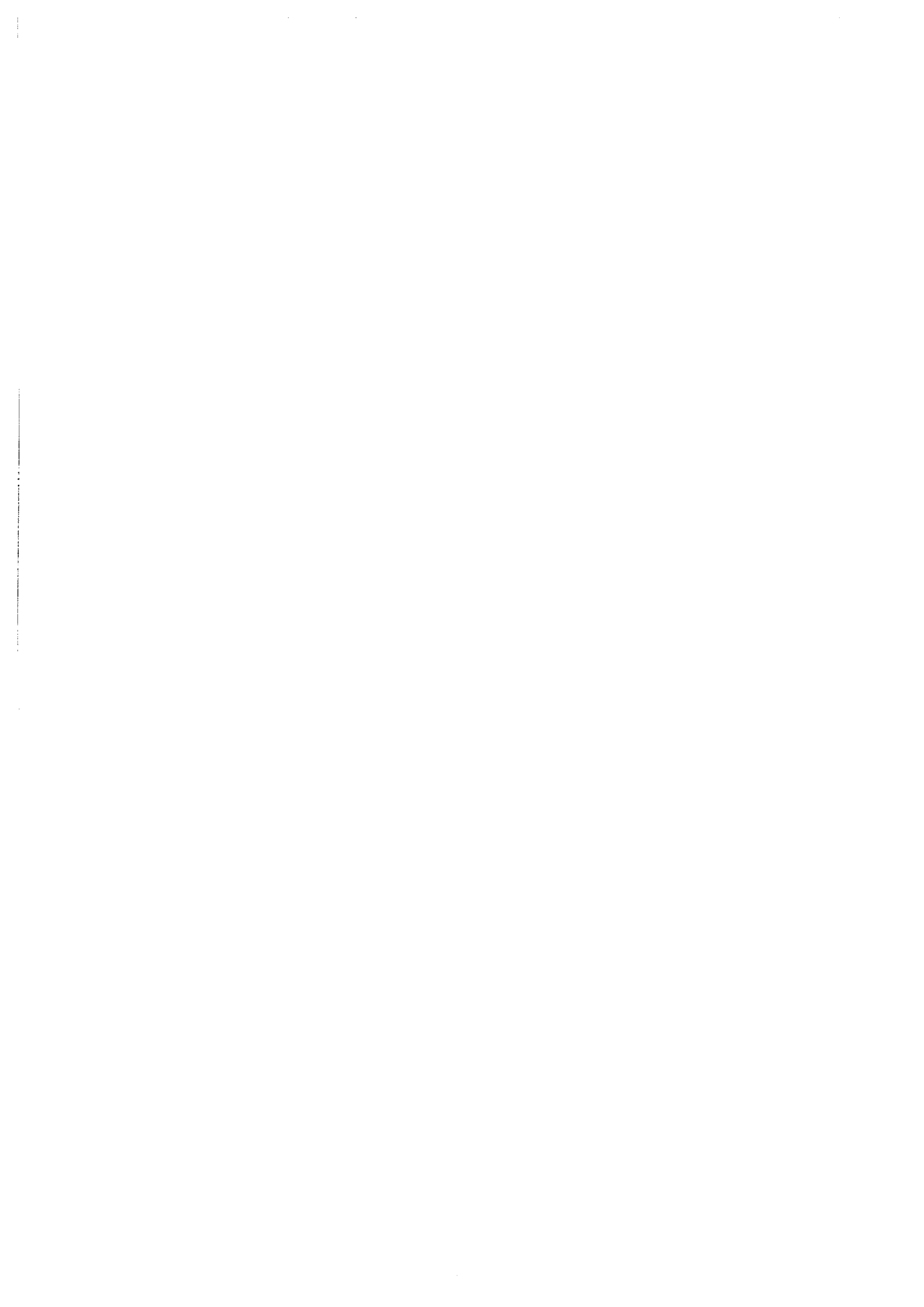
Division	Group	Class	Description	ISIC Rev.3
		92.34	Other entertainment activities n.e.c.	9219x
	92.4		News agency activities	922
		92.40	News agency activities	9220
	92.5		Library, archives, museums and other cultural activities	923
		92.51	Library and archives activities	9231
		92.52	Museums activities and preservation of historical sites and buildings	9232
		92.53	Botanical and zoological gardens and nature reserves activities	9233
	92.6		Sporting activities	924x
		92.61	Operation of sports arenas and stadiums	9241x
		92.62	Other sporting activities	9241x
	92.7		Other recreational activities	924x
		92.71	Gambling and betting activities	9249x
		92.72	Other recreational activities n.e.c.	9249x
93			Other service activities	
	93.0		Other service activities	930
		93.01	Washing and dry-cleaning of textile and fur products	9301
		93.02	Hairdressing and other beauty treatment	9302
		93.03	Funeral and related activities	9303
		93.04	Physical well-being activities	9309x
		93.05	Other service activities n.e.c.	9309x
Section P			Private households with employed persons	
95			Private households with employed persons	
	95.0		Private households with employed persons	950
		95.00	Private households with employed persons	9500
Section Q			Extra-territorial organizations and bodies	
99			Extra-territorial organizations and bodies	
	99.0		Extra-territorial organizations and bodies	990
		99.00	Extra-territorial organizations and bodies	9900

PART THREE

REGULATION ON STATISTICAL UNITS

PART THREE

REGULATION ON STATISTICAL UNITS



(Acts whose publication is obligatory)

COUNCIL REGULATION (EEC) No 696/93

of 15 March 1993

on the statistical units for the observation and analysis of the production system in the Community

THE COUNCIL OF THE EUROPEAN COMMUNITIES:

Having regard to the Treaty establishing the European Economic Community, and in particular Article 100a thereof,

Having regard to the proposal from the Commission²¹,

In cooperation with the European Parliament²²,

Having regard to the opinion of the Economic and Social Committee²³,

Whereas the functioning of the internal market requires statistical standards applicable to the identification of units and the collection, transmission and publication of national and Community statistics in order to make reliable and comparable information available to enterprises, financial institutions, governments and all other operators in the internal market;

Whereas statistical information on the production system will be necessary to enterprises for assessing their competitiveness and be useful to the Community institutions in the prevention of distortion of competition;

Whereas in accordance with the principle of subsidiarity the creation of common statistical norms that permit the production of harmonized data is an action which can only be undertaken efficiently at Community level and whereas those norms will be applied in each Member State under the authority of the bodies and institutions in charge of compiling official statistics;

Whereas only if the Member States use common definitions of statistical units will it be possible to provide integrated statistical information with the reliability, speed, flexibility and degree of detail required for the management of the internal market;

Whereas provision should be made for the Member States to be able, in order to meet specific requirements, to retain or introduce other statistical units in their national nomenclatures for the observation and analysis of the production system;

Whereas the choice of statistical units to be used in particular enquiries or analyses will be determined in specific texts;

Whereas utilization of the statistical classification of economic activities in the European Communities hereafter referred to as NACE Rev. 1 provided for in Regulation (EEC) No 3037/90²⁴ and application of the European System of Integrated Economic Accounts (ESA) require standard definitions of statistical units for registers, surveys and the presentation and analysis of statistics;

Whereas the Committee set up by Regulation (EEC) No 3037/90 is competent for the «elaboration of guidelines for classifying statistical units in accordance with NACE Rev. 1» but the units must be defined elsewhere;

Whereas it is vital that the statistical units classified according to the NACE Rev. 1 be defined in the same way in all Member States in order to ensure comparability between the corresponding national and Community statistics;

Whereas it is desirable to limit the number of statistical units used for the production system;

Whereas the international comparability of economic statistics requires that the Member States and the Community institutions use statistical units which are directly linked to the descriptions given in the introduction to the United Nations International Standard Industrial Classification (ISIC Rev. 3) and the United Nations System of National Accounts documents;

Whereas the production system is made up of all entities involved in production and all economic and financial operations carried out by those entities;

Whereas the introduction of strict application of these units throughout the Community requires a transitional period.

²¹ OJ No C 267, 16.10.1992, p. 3.

²² OJ No C 337, 21.12.1992, p. 116, and C 72, 15.3.1993, p. 71.

²³ OJ No C 19, 25.1.1993, p. 60.

²⁴ OJ No L 293, 24.10.1990, p. 1.

HAS ADOPTED THIS REGULATION:

Article 1

A list of statistical units (hereinafter referred to as «statistical units of the production system») as set out in the Annex hereto together with the criteria used, the definitions of the units and explanatory notes is hereby established.

Article 2

The definitions of the statistical units of the production system shall be used by the Member States and the Commission to identify the units with a view to collecting, transmitting, publishing and analysing statistical data on the production system, particularly those connected with NACE Rev. 1.

Article 3

From 1 January 1994, for the objectives referred to in Article 2, Member States shall use the definitions referred to in Article 1 for statistics relating to situations subsequent to that date.

Article 4

1. During a transitional period running from 1 January 1994 to 31 December 1995, a Member State may, for statistics relating to that period, use statistical units of the production system other than those provided for in Article 1. In such cases the statistical data to be sent to the Commission during the transitional period shall be adapted and transmitted to conform as closely as possible to the Annex.

2. The Commission may, in exceptional circumstances, at the request of a Member State and for duly substantiated technical or practical reasons, extend the transitional period until no later than 31 December 1997.

Article 5

After the end of the transitional period referred to in Article 4 the Commission may, pursuant to the procedure laid down in Article 6, authorize a Member State to use other statistical units of the production system.

Article 6

Measures for implementing this Regulation, including those for adaptation to economic and technical developments concerning in particular the statistical units of the production system, the criteria used and the definitions specified in the Annex, shall be determined in accordance with the procedure laid down in Article 7.

Article 7

1. The representative of the Commission shall submit to the Statistical Programme Committee set up by Decision 89/382/EEC, Euratom²⁵ a draft of the measures to be taken. The Committee shall deliver its opinion on the draft within a time limit which the Chairman may lay down according to the urgency of the matter. The opinion shall be delivered by the majority laid down in Article 148(2) of the Treaty in the case of decisions which the Council is required to adopt on a proposal from the Commission. The votes of the representatives of the Member States within the Committee shall be weighted in the manner set out in that Article. The chairman shall not vote.

2. The Commission shall adopt measures which shall apply immediately. However, if these measures are not in accordance with the opinion of the Committee, they shall be communicated by the Commission to the Council forthwith. In that event, the Commission shall defer application of the measures which it has decided for a period of three months from the date of such communication.

3. The Council, acting by qualified majority, may take a different decision within the time limit referred to in paragraph 2.

Article 8

The statistical units of the production system referred to in a Community act governing Community statistics shall be interpreted in accordance with the concepts and terminology of this Regulation.

Article 9

This Regulation shall enter into force on the twentieth day following its publication in the *Official Journal of the European Communities*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 15 March 1993.

For the Council

The President

M. JELVED

²⁵ OJ No L 181, 28.6.1989, p. 47.

ANNEX

STATISTICAL UNITS OF THE PRODUCTION SYSTEM IN THE COMMUNITY

SECTION I

List of units

The list of statistical units of the production system is as follows:

- A. the enterprise;
- B. the institutional unit;
- C. the enterprise group;
- D. the kind-of-activity unit (KAU);
- E. the unit of homogeneous production (UHP);
- F. the local unit;
- G. the local kind-of-activity unit (local KAU);
- H. the local unit of homogeneous production (local UHP).

SECTION II

Criteria used

The statistical units in this Regulation are defined on the basis of three criteria. The relative importance of these criteria depends on the type of unit concerned.

A. *Legal, accounting or organizational criteria*

- 1. In order to define units that are recognizable and identifiable in the economy, legal or institutional criteria must be applied. In some cases, legally separate units must be grouped together as they are not sufficiently autonomous in their organization. In order to define some types of unit, accounting or financial criteria also have to be applied.
- 2. To constitute the enterprise unit, use is made of legal units that exercise, wholly or partially, a productive activity.
- 3. Legal units include:
 - legal persons whose existence is recognized by law independently of the individuals or institutions which may own them or are members of them,
 - natural persons who are engaged in an economic activity in their own right.
- 4. The legal unit always forms, either by itself or sometimes in combination with other legal units, the legal basis for the statistical unit known as the «enterprise».

B. *Geographical criteria*

- 1. A unit can be geographically identified. A distinction is made between local, regional, national, Community and worldwide areas.

2. The local level here means the territory corresponding to the «smallest administrative area»: the «commune/gemeente» in Belgium; the «kommune» in Denmark; the «Gemeinde» in Germany; the «demos» or «koinotis» in Greece; the «municipio» in Spain; the «commune» in France; the «DED/ward» in Ireland; the «comune» in Italy; the «commune» in Luxembourg; the «gemeente» in the Netherlands; the «concelho» in Portugal and the «ward» in the United Kingdom.
3. The regional levels are defined by the nomenclature of territorial units for statistics (NUTS), which distinguishes three levels (I, II, III).
4. The observation and analytical units are defined in such a way as to permit data first to be determined for each Member State and these data to be combined to give figures for the Community as a whole or for larger areas.
5. The rules regarding geographical criteria must be strict in order to permit consolidation and avoid double counting and omissions.

C. *Activity criteria*

1. The economic activity of production – hereinafter referred to as «activity» – can be said to take place when resources such as equipment, labour, manufacturing techniques, information networks or products are combined, leading to the creation of specific goods or services. An activity is characterized by an input of products (goods or services), a production process and an output of products.
2. Activities are determined by reference to a specific level of NACE Rev. 1.
3. If a unit carries out more than one activity, all the activities which are not ancillary activities are ranked according to the gross value added at factor cost which they generate. A distinction is made between principal activity and secondary activities.
4. If no value added figures are available, other criteria must be used, such as, for example, employment, payroll, turnover and assets, with a view to obtaining the closest possible approximation of the classification which would have been obtained on the basis of value added.
5. Units are classified in terms of their activities. If one activity accounts for over 50% of the value added this determines the classification of the unit. In all other cases, classification rules must be observed. Classification is carried out in stages from the highest level of aggregation which is the section (one letter), down to the class (four digits) via the division (two digits) and the group (three digits). The classification at each level must be compatible with the previous level. The Statistical Programme Committee referred to in Article 7 of Regulation (EEC) No 3037/90 has competence in this field.
6. Principal and secondary activities are backed up by ancillary activities, such as, for example, administration, accounts, data processing, process monitoring, purchasing, sales and marketing, warehousing, repairs, transport and renovation.

These ancillary activities within a unit are carried out in order to permit or facilitate production by the unit of goods and services for third parties. The products of ancillary activities are not themselves supplied to third parties.

7. The notion of ancillary activities is developed in section IV B.

SECTION III

Definitions of units and explanatory notes specific to each unit

A. *Enterprise*

The *enterprise* is the smallest combination of legal units that is an organizational unit producing goods or services, which benefits from a certain degree of autonomy in decision-making, especially for the allocation of its current resources. An enterprise carries out one or more activities at one or more locations. An enterprise may be a sole legal unit.

Explanatory note

The enterprise thus defined is an economic entity which can therefore, under certain circumstances, correspond to a grouping of several legal units. Some legal units, in fact, perform activities exclusively for other legal units and their existence can only be explained by administrative factors (e.g. tax reasons), without them being of any economic significance. A large proportion of the legal units with no persons employed also belongs to this category. In many cases, the activities of these legal units should be seen as ancillary activities of the parent legal unit they serve, to which they belong and to which they must be attached to form an enterprise used for economic analysis.

B. Institutional unit

The *institutional unit* is an elementary economic decision-making centre characterized by uniformity of behaviour and decision-making autonomy in the exercise of its principal function. A unit is regarded as constituting an institutional unit if it has decision-making autonomy in respect of its principal function and keeps a complete set of accounts.

- In order to be said to have autonomy of decision in respect of its principal function, a unit must be responsible and accountable for the decisions and actions it takes.
- In order to be said to keep a complete set of accounts, a unit must keep accounting records covering all its economic and financial transactions carried out during the accounting period, as well as a balance sheet of assets and liabilities.

Explanatory notes

1. In the corporate enterprises sector, the enterprise corresponds to the institutional unit used in the ESA. Similar institutional units also exist in the general government and private non-profit institutions sectors. The institutional unit in the households sector covers all the activities of households, while the term «enterprise» is reserved exclusively for their production activities.
2. Applying these rules leads to the following solutions for entities which do not clearly possess both characteristics of an institutional unit.
 - (a) Households always enjoy autonomy of decision and must therefore be institutional units, even though they do not keep a complete set of accounts.
 - (b) Entities which do not keep a complete set of accounts are combined with the institutional units in whose accounts their partial accounts are integrated.
 - (c) Entities which, while keeping a complete set of accounts, have no autonomy of decision in the exercise of their principal function are combined with the units which control them.
 - (d) Entities which satisfy the definition of an institutional unit are treated as such even if they do not publish their accounts.
 - (e) Entities forming part of a group of enterprises and keeping a complete set of accounts are deemed to be institutional units even if they have surrendered, in fact if not in law, part of their autonomy of decision to the central body (the holding company) responsible for the group's general management. The holding company itself is deemed to be an institutional unit distinct from the units which it controls.
3. The following are deemed to be institutional units:
 - units which have a complete set of accounts and autonomy of decision:
 - (a) private and public companies, public corporations;
 - (b) cooperatives or partnerships recognized as independent legal entities;
 - (c) public enterprises which by virtue of special legislation are recognized as independent legal entities;
 - (d) non-profit institutions recognized as independent legal entities;
 - (e) agencies of general government.
 - units which have a complete set of accounts and which, by convention, are deemed to have autonomy of decision:
 - (f) quasi-corporate enterprises: sole proprietorships, partnerships and public enterprises, other than those referred to in points (a), (b) and (c) in so far as their economic and financial behaviour can be separated from that of their owners and resembles that of corporate enterprises;

- units which do not necessarily keep a complete set of accounts, but which by convention are deemed to have autonomy of decision:
- (g) households.

C. *Enterprise group*

An *enterprise group* is an association of enterprises bound together by legal and/or financial links. A group of enterprises can have more than one decision-making centre, especially for policy on production, sales and profits. It may centralize certain aspects of financial management and taxation. It constitutes an economic entity which is empowered to make choices, particularly concerning the units which it comprises.

Explanatory notes

1. For certain observations and analyses it is sometimes useful and necessary to study the links between certain enterprises and to group together those which have strong ties with each other.

A number of exercises are underway but not finished concerning the concept of the group of enterprises. It is defined here starting from the concept of accounting group as given in the Seventh Council Directive 83/349/EEC (OJ No L 193, 18.7.1983, p. 1). This Directive came into force for the first time for consolidated accounts of the financial year which began in 1990. Directive 90/605/EEC (OJ No L 317, 16.11.1990, p. 60) extended the scope of application of the Seventh Directive.
2. Within the meaning of the Seventh Directive, a group is presumed to exist where 20% of the capital or voting rights are held or controlled by another enterprise. Provisions regarding the control of the power to appoint directors must be taken into account. Behind financial (majority) control, the aim is to take into account where the control really is.
3. This definition as it stands is not suitable for statistical analysis because «accounting groups» do not constitute mutually exclusive, additive groups of enterprises. A statistical unit known as «enterprise group» based on the «accounting group» concept must be defined by applying the following amendments:
 - consider accounting groups at the highest consolidation level (group head),
 - include in enterprise group units whose accounts are entirely integrated in those of the consolidating company,
 - add majority-controlled units whose accounts are not included in the overall consolidating by virtue of application of one of the criteria allowed by the Seventh Directive, i.e. difference in the type of activity or small size,
 - discount temporary links of less than a year.
4. An enterprise group is a set of enterprises controlled by the group head. The group head is a parent legal unit which is not controlled either directly or indirectly by any other legal unit. The subsidiary enterprises of a subsidiary enterprise are considered to be subsidiaries of the parent enterprise. However there are some forms of cooperative or mutual associations where the parent enterprise is actually owned by the units of the group.
5. Enterprise groups are often bound together by various types of links such as ownership, controlling interest and management. These units are often linked with units of the same family from several different generations. The enterprise group unit often corresponds to a conglomerate bound together by a network of complex relationships and frequently covers a very wide range of activities. Subgroups can be identified within enterprise groups.
6. It is useful to recognize all (majority and minority) links between the group head and the controlled enterprise via the network of subsidiaries and sub-subsidiaries. This allows the group's entire organization to be depicted.
7. In view of the implications of the different accounting directives, an attempt should always be made to distinguish between basic units of the group that belong to non-financial enterprises and those which must be classified as financial institutions. In the case of the latter, a distinction must be drawn between units that are credit institutions and those that are insurance enterprises. Some enterprise groups span the whole world, but need to be analysed for the economic territory of the Community and for that of each Member State.
8. The enterprise group unit is particularly useful for financial analyses and for studying company strategies, but it is too varied in nature and unstable to be adopted as the central unit for observation and analysis, which remains the enterprise. It is used for compiling and presenting certain information.

D. *Kind-of-activity unit (KAU)*

The kind-of-activity unit (KAU) groups all the parts of an enterprise contributing to the performance of an activity at class level (four digits) of NACE Rev. 1 and corresponds to one or more operational subdivisions of the enterprise. The enterprise's information system must be capable of indicating or calculating for each KAU at least the value of production, intermediate consumption, manpower costs, the operating surplus and employment and gross fixed capital formation.

Explanatory notes

1. The KAU was devised as an observation unit in order to improve the homogeneity of the results of statistical surveys by activity and hence the international comparability of these results, since at the level of the enterprise different types of horizontal and vertical integration can be observed at both national and international level. An entity which only carries out ancillary activities for the enterprise to which it belongs cannot be considered as a separate KAU. In fact, the KAU corresponds to the operational definition given in paragraph 96 of the introduction to ISIC Rev. 3.
2. The KAUs falling within a particular heading in the NACE Rev. 1 classification system can produce products outside the homogeneous group, on account of secondary activities connected with them which cannot be separately identified from available accounting documents. Conversely, the KAUs classified under a particular heading in the classification system on the basis of a principal activity do not produce the entire output of homogeneous groups of specific products because the same products can be produced in secondary activities of KAUs falling under some other classification heading.
3. The internal accounts of enterprises (e.g. profit or cost centres) have often been developed according to criteria that are close to the activity concept. They enable the supply of data at KAU level, so that these can be observed.
4. All the costs of ancillary activities of an enterprise must be allocated to the principal and secondary activities and thus to the KAUs observed within the enterprise.

E. *Unit of homogeneous production (UHP)*

The *unit of homogeneous production (UHP)* is characterized by a single activity which is identified by its homogeneous inputs, production process and outputs. The products which constitute the inputs and outputs are themselves distinguished by their physical characteristics and the extent to which they have been processed as well by the production technique used, by reference to a product classification. The unit of homogeneous production may correspond to an institutional unit or a part thereof; on the other hand, it can never belong to two different institutional units.

Explanatory notes

1. For a clear analysis of the production process, the ESA has adopted units of homogeneous production that enable the technical/economic relationships to be studied. These analytical units are used particularly for input-output tables, and in practice are reconstituted from data collected for the observation units, since they cannot as a rule be directly observed.
2. Most observation units are engaged in a combination of activities at the same time. They may be engaged in a principal activity, some secondary activities – i.e. activities belonging to other branches – and some ancillary activities such as administration, purchasing, selling to the trade, storage, repairs, etc. If an observation unit carries out a principal activity as well as one or more secondary activities, it will be subdivided into the corresponding number of units of homogeneous production, and the secondary activities will be reclassified under different headings from the principal activity. On the other hand, the ancillary activities of the observation unit are not separated from the principal or secondary activities they serve.
3. The unit of homogeneous production is defined independently of the location of the activity. In ISIC Rev. 3, the unit of homogeneous production is defined in such a way as to correspond to the local UHP. Paragraph 112 of the introduction to ISIC Rev. 3 is governed by paragraph 104.

F. *Local unit*

The *local unit* is an enterprise or part thereof (e.g. a workshop, factory, warehouse, office, mine or depot) situated in a geographically identified place. At or from this place economic activity is carried out for which – save for certain exceptions – one or more persons work (even if only part-time) for one and the same enterprise.

Explanatory notes

1. If a person works in more than one place (maintenance or surveillance) or at home, the local unit is taken to be the place from which instructions emanate or from where the work is organized. It must be possible to specify the employment attached to any local unit. However, all legal units that serve as the legal basis for an enterprise or a part thereof must have a local unit which is the registered office, even if nobody works there. Moreover, a local unit can comprise only ancillary activities.
2. A geographically identified place must be interpreted on a strict basis: two units belonging to the same enterprise at different locations (even within the smallest administrative unit of the Member State) must be regarded as two local units. However, a single local unit may be spread over several adjacent administrative areas, in which case, by convention, the postal address is the determining factor.
3. The boundaries of the unit are determined by the boundaries of the site, which means for example that a public highway running through does not interrupt the continuity of the boundaries. The definition is similar to the one in paragraph 101 of the introduction to ISIC Rev. 3 in that it concerns localization in the strict sense of the term, but differs from the definition in paragraph 102 in that this strict sense may not vary according to the statistics under consideration. In addition, the criterion of persons working in the unit is normally applied.
4. The ESA-REG (the regional application of the ESA) uses the same definition of local unit for regional accounts purposes.

G. *Local kind-of-activity unit (local KAU)*

The *local kind-of-activity unit* (local KAU) is the part of a KAU which corresponds to a local unit.

Explanatory notes

1. Each KAU must have at least one local KAU; however, the KAU can be made up of a grouping of parts of one or more local units. On the other hand, a local unit may in certain circumstances comprise solely a group of ancillary activities. In this instance, a supplementary classification of the local unit is possible. Furthermore, each enterprise should have at least one local KAU.
2. The local KAU corresponds to the operational definition of the establishment as given in paragraph 106 of the introduction to ISIC Rev. 3.

H. *Local unit of homogeneous production (local UHP)*

The *local unit of homogeneous production* (local UHP) is the part of a unit of homogeneous production which corresponds to a local unit.

SECTION IV

Additional explanatory notesA. *Government and non-profit bodies*

1. In the case of general government bodies, the appropriate statistical unit for the collection and compilation of statistics is very variable (e.g. central government, social security administration, or local government of the region, province, department, county, municipality, metropolitan area, etc.). These various bodies collectively plan, supervise and administer the finances of their constituent bodies (which can be ministries, directorates-general, directorates, bureaus, agencies, offices, etc.). As regards the type of activity, however, some of these bodies, particularly local authorities, are likely to be much more heterogeneous than corporate enterprises.
2. The activities of these bodies often belong to Section L of NACE Rev. 1 «Public administration and defence; compulsory social security», although other bodies carry out activities which basically belong to other sections, including «Education» (Section M), «Health and social work» (Section N) and «Other community, social and personal service activities» (Section O).
3. When series of data on private sector entities have to be combined with data on these general government and private non-profit institutions classified by type of economic activity, their identification and classification must be carried out using statistical units corresponding to entities which are closest to the statistical units

defined in the private sector. This is why all the criteria used in the private sector are – by analogy – applied to general government bodies. The same applies to private non-profit institutions.

B. *Ancillary activities*

1. An activity must be regarded as ancillary if it satisfies all the following conditions:
 - (a) it serves only the unit referred to: in other words, goods or services produced must not be sold on the market;
 - (b) a comparable activity on a similar scale is performed in similar production units;
 - (c) it produces services or, in exceptional cases, non-durable goods which do not form part of the unit's end product (e.g. small implements or scaffolding);
 - (d) it contributes to the current costs of the unit itself, i.e. does not generate gross fixed capital formation.
2. The distinction between ancillary, principal and secondary activity can be illustrated by a few examples, as follows:
 - production of small implements for the unit's use is an ancillary activity (in accordance with all criteria),
 - own-account transport is normally an ancillary activity (in accordance with all criteria),
 - sales of own products are an ancillary activity because, as a general rule, it is not possible to produce without sales. However, if it is possible to identify a retail sales point within a production enterprise (direct sales to end-user) which may be, for example, a local unit, this sales point – exceptionally and for the purposes of certain analyses – may be regarded as a kind-of-activity unit. This observation unit then forms the subject of a twofold classification, i.e. in terms of the (principal or secondary) activity it performs within the enterprise and in terms of its own activity (retail sale).
3. Thus, the general rule is that, since production processes are not usually viable without the support of ancillary activities, these ancillary activities should not be isolated to form distinct entities, even if they are carried out by a distinct legal entity or at a distinct place, and even if separate accounts are kept. Furthermore, the ancillary activity is not taken into account when classifying the activity of the entity by which the ancillary activities are carried out. The best example of an entity carrying out ancillary activities is the central administrative department or registered office.
4. Having regard to the definition in point 1, the following activities must not be considered as ancillary activities:
 - (a) the production of goods or work carried out which forms part of fixed capital formation – in particular, construction work for own account. This is in line with the method used in NACE Rev. 1, where units carrying out construction work for own account are classified under the building industry if data are available;
 - (b) production, a significant part of which is sold commercially, even if much is used as consumption in connection with the principal or secondary activities;
 - (c) the production of goods which subsequently become an integral part of the output of the principal or secondary activity – for example, production of boxes, containers, etc. by a department of an enterprise for use in packing its products;
 - (d) the production of energy (integrated power station or integrated coking plant), even where this is consumed in its entirety in the principal or secondary activity of the parent unit;
 - (e) the purchase of goods for resale in unaltered state;
 - (f) research and development. These activities are not very widespread and do not produce services which are used in current production.

In all these cases, if separate data are available for these activities, they should be regarded as distinct activities and subsequently recognized as KAUs.
5. If ancillary activities are carried out for the benefit of a single entity, these activities and the resources they use will constitute an integral part of the activities and resources of that unit. However, if the activities of the statistical unit and the corresponding ancillary activities are not carried out in the same geographical area (defined in terms of the zones delimited for the purposes of statistical surveys), it may be desirable to collect separate supplementary information on these units for the categories of data which have to be classified in terms of geographical areas, even if the units only carry out ancillary activities.
6. If ancillary activities are carried out basically for the benefit of two or more kind-of-activity units, the cost of these ancillary activities must be spread over all the kind-of-activity units which they support. If data are available on the proportion of the costs which can be assigned to each of these distinct activities, the costs

should be broken down accordingly. However, should no information of this kind be available, the cost of the ancillary activity should be broken down over the principal and secondary activities proportionately to the value of output minus intermediate costs excluding the costs of the ancillary activities themselves. If this method proves too difficult in practice, the cost of the ancillary activity may simply be broken down proportionately to the value of output.

7. If ancillary activities are organized in such a way as to serve two or more entities of a multi-unit enterprise, they may constitute a group of ancillary activities at a distinct location. In this case, in the same way as it would be desirable to cover certain activities completely even if they are carried out independently or by entities which are engaged exclusively in ancillary activities (such as computer services), it could be useful to allow for supplementary classifications. For this purpose these ancillary entities could then be classified according to their own activities as well as being classified under the activity of the unit to which they belong.
8. It is possible that an activity starts out as ancillary but subsequently begins to provide services for sale to other entities. An activity of this kind may develop to the point where it ceases to be an ancillary activity and must therefore be regarded as one of the principal or secondary activities of an entity. The only way of deciding whether a given activity should be regarded as an ancillary activity or a principal or secondary activity is to assess the role it plays in the enterprise as a whole.

C. *Synoptic table by activity and location*

	One or more locations	A single location
One or more activities	Enterprise Institutional unit	Local unit
One single activity	KAU UHP	Local KAU Local UHP

PART FOUR

EXPLANATORY NOTES

PART FOUR

EXPLANATORY NOTES

Section A **Agriculture, hunting and forestry**

01 Agriculture, hunting and related service activities

01.1 Growing of crops; market gardening; horticulture

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

This class includes:

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

This class excludes:

- *growing of melons, see 01.12*
- *growing of sweet corn, see 01.12*
- *growing of other vegetables, see 01.12*
- *growing of flowers, see 01.12*
- *production of flower and vegetable seeds, see 01.12*
- *growing of horticultural specialities, see 01.12*
- *growing of olives, see 01.13*
- *growing of beverage crops, see 01.13*
- *growing of spice crops, see 01.13*
- *growing of nuts, see 01.13*
- *gathering of forest products and other wild growing material, see 02.01*
- *growing of vegetable materials used for plaiting, see 02.01*

01.12 Growing of vegetables, horticultural specialities and nursery products

This class includes:

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

This class excludes:

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

01.13 Growing of fruit, nuts, beverage and spice crops

This class includes:

- production of fruit: apples, pears, citrus fruit, apricots, strawberries, berries, cherries, peaches, bananas, avocados, dates, etc.
- production of wine grapes and table grapes
- production of wine from self-produced grapes
- production of edible nuts, including coconuts
- growing of beverage crops such as coffee, cocoa, tea, mate

- growing of spice crops: bay, basil, anise, coriander, cumin, cinnamon, cloves, nutmeg, ginger, etc.
- growing of olives for oil production and for direct consumption
- production of olive oil from self-produced olives

This class excludes:

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

01.2 Farming of animals

01.21 Farming of cattle, dairy farming

This class includes:

- farming of cattle
- production of raw cow milk

This class excludes:

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

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

This class includes:

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

This class excludes:

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

01.23 Farming of swine

01.24 Farming of poultry

This class includes:

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

This class excludes:

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

01.25 Other farming of animals

This class includes:

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

This class excludes:

- *animal boarding and care, see 01.42*
- *production of hides and skins originating from hunting and trapping, see 01.50*
- *training of dogs for security reasons, see 74.60*
- *training of pet animals, see 92.72*

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

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

This class includes:

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

This class excludes:

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

01.4 Agricultural and animal husbandry service activities, except veterinary activities

01.41 Agricultural service activities

This class includes:

- agricultural activities on a fee or contract basis:
 - preparation of fields
 - establishing a crop
 - treatment of crops
 - crop spraying, including by air
 - trimming of fruit trees and vines
 - transplanting of rice, thinning of beets
 - harvesting and preparation of crops for primary markets, i.e. cleaning, trimming, grading, decorticating, retting, cooling or bulk packaging
 - pest control (including rabbits) in connection with agriculture
- operation of irrigation systems
- laying out, planting and maintenance of gardens, parks and green areas for sport installations and the like

This class also includes:

- tree pruning and hedge trimming
- provision of agricultural machinery with operators and crew

This class excludes:

- *preparation of vegetable fibres, see 17.1*
- *marketing activities of commission merchants and cooperative associations, see 51*
- *activities of agronomists and agricultural economists, see 74.14*
- *planning and design of gardens and sport installations, see 74.20*
- *organization of agricultural shows and fairs, see 74.84*

01.42 Animal husbandry service activities, except veterinary activities

This class includes:

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

This class excludes:

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

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

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

This class includes:

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

This class also includes:

- catching of sea mammals such as walrus and seal

This class excludes:

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

0 2 Forestry, logging and related service activities

0 2.0 Forestry, logging and related service activities

0 2.0 1 Forestry and logging

This class includes:

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

This class also includes:

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

This class excludes:

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

0 2.0 2 Forestry and logging related service activities

This class includes:

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

Section C Mining and quarrying

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

This section includes supplementary operations aimed at preparing the crude materials rendering them marketable: milling, dressing, desalting and beneficiation.

Mining activities are classified into divisions, groups and classes on the basis of the principal mineral produced.

This section also includes:

- agglomeration of coals and ores

This section excludes:

- *bottling of natural spring and mineral waters at springs and wells, see 15.98*
- *crushing, grinding or otherwise treating certain earths, rocks and minerals not carried on in conjunction with mining and quarrying, see 26.81, 26.82*
- *collection, purification and distribution of water, see 41.00*
- *mineral prospecting, see 74.20*

Subsection CA Mining and quarrying of energy producing materials

1 0 Mining of coal and lignite; extraction of peat

1 0.1 Mining and agglomeration of hard coal

1 0.1 0 Mining and agglomeration of hard coal

This class includes:

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

This class also includes:

- recovery of hard coal from tips

This class excludes:

- *coke ovens producing solid fuels, see 23.10*

1 0.2 Mining and agglomeration of lignite

1 0.2 0 Mining and agglomeration of lignite

This class includes:

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

1 0.3 Extraction and agglomeration of peat

1 0.3 0 Extraction and agglomeration of peat

This class includes:

- peat digging
- peat agglomeration

This class excludes:

- *manufacture of articles of peat, see 26.82*

1 1 Extraction of crude petroleum and natural gas; service activities incidental to oil and gas extraction, excluding surveying**1 1.1 Extraction of crude petroleum and natural gas****1 1.1.0 Extraction of crude petroleum and natural gas**

This class includes:

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

This class also includes:

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

This class excludes:

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

1 1.2 Service activities incidental to oil and gas extraction, excluding surveying**1 1.2.0 Service activities incidental to oil and gas extraction, excluding surveying**

This class includes:

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

This class excludes:

- *geophysical, geological and seismographic surveys, see 74.20*

1 2 Mining of uranium and thorium ores**1 2.0 Mining of uranium and thorium ores****1 2.0.0 Mining of uranium and thorium ores**

This class includes:

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

This class excludes:

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

Subsection CB Mining and quarrying, except of energy producing materials
13 Mining of metal ores

This division includes:

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

This division excludes:

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

13.1 Mining of iron ores
13.10 Mining of iron ores

This class includes:

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

This class excludes:

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

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

This class includes:

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

This class excludes:

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

14 Other mining and quarrying
14.1 Quarrying of stone
14.11 Quarrying of stone for construction

This class includes:

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

This class excludes:

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

14.12 Quarrying of limestone, gypsum and chalk

This class includes:

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

This class excludes:

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

14.13 Quarrying of slate

14.2 Quarrying of sand and clay

14.21 Operation of gravel and sand pits

This class includes:

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

This class excludes:

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

14.22 Mining of clays and kaolin

This class includes:

- mining of clays, refractory clays and kaolin

This class excludes:

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

14.3 Mining of chemical and fertilizer minerals

14.30 Mining of chemical and fertilizer minerals

This class includes:

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

This class also includes:

- guano mining

This class excludes:

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

14.4 Production of salt

14.40 Production of salt

This class includes:

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

This class excludes:

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

14.5 Other mining and quarrying n.e.c.

14.50 Other mining and quarrying n.e.c.

This class includes:

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

This class excludes:

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

15.3 Processing and preserving of fruit and vegetables

15.31 Processing and preserving of potatoes

This class includes:

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

This class also includes:

- industrial peeling of potatoes

15.32 Manufacture of fruit and vegetable juice

This class also includes:

- production of concentrates and nectars

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

This class includes:

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

This class excludes:

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

15.4 Manufacture of vegetable and animal oils and fats

15.41 Manufacture of crude oils and fats

This class includes:

- production of crude vegetable oils: olive oil, soya-bean oil, palm oil, sunflower-seed oil, cotton-seed oil, rape, colza or mustard oil, linseed oil, etc.
- production of non-defatted flour or meal of oilseeds, oil nuts or oil kernels

This class also includes:

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

Note:

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

This class excludes:

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

15.42 Manufacture of refined oils and fats

This class includes:

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

This class excludes:

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

15.43 Manufacture of margarine and similar edible fats

This class includes:

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

15.5 Manufacture of dairy products

15.51 Operation of dairies and cheese making

This class includes:

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

This class excludes:

- *production of fresh whole raw cow milk, see 01.21*

15.52 Manufacture of ice cream

This class includes:

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

This class excludes:

- *activities of ice cream parlours, see 55.30*

15.6 Manufacture of grain mill products, starches and starch products

15.61 Manufacture of grain mill products

This class includes:

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

This class excludes:

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

15.62 Manufacture of starches and starch products

This class includes:

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

This class excludes:

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

15.7 Manufacture of prepared animal feeds

15.71 Manufacture of prepared feeds for farm animals

This class includes:

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

This class excludes:

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

15.72 Manufacture of prepared pet foods

15.8 Manufacture of other food products

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

This class includes:

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

This class excludes:

- manufacture of farinaceous products (pastas), see 15.85
- activities of lunchrooms, see 55.30

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

This class includes:

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

15.83 Manufacture of sugar

This class includes:

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

This class excludes:

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

15.84 Manufacture of cocoa; chocolate and sugar confectionery

This class includes:

- manufacture of cocoa, cocoa butter, cocoa fat, cocoa oil
- manufacture of chocolate and chocolate confectionery
- manufacture of sugar confectionery
- manufacture of chewing-gum
- preserving in sugar of fruit, nuts, fruit-peels and other parts of plants

This class excludes:

- production of sucrose sugar, see 15.83

15.85 Manufacture of macaroni, noodles, couscous and similar farinaceous products

This class includes:

- manufacture of pastas such as macaroni and noodles, whether or not cooked or stuffed
- manufacture of couscous

15.86 Processing of tea and coffee

This class includes:

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

This class also includes:

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

This class excludes:

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

15.87 Manufacture of condiments and seasonings

This class includes:

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

This class excludes:

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

15.88 Manufacture of homogenized food preparations and dietetic food

This class includes:

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

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

This class also includes:

- manufacture of soups and broths
- manufacture of yeast, powdered or reconstituted eggs, etc.

15.9 Manufacture of beverages

15.91 Manufacture of distilled potable alcoholic beverages

This class includes:

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

This class excludes:

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

15.92 Production of ethyl alcohol from fermented materials

This class includes:

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

15.93 Manufacture of wines

This class includes:

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

This class excludes:

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

15.94 Manufacture of cider and other fruit wines

15.95 Manufacture of other non-distilled fermented beverages

This class includes:

- manufacture of vermouth and the like

15.96 Manufacture of beer**15.97 Manufacture of malt****15.98 Production of mineral waters and soft drinks**

This class includes:

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

This class excludes:

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

16 Manufacture of tobacco products**16.0 Manufacture of tobacco products****16.00 Manufacture of tobacco products**

This class includes:

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

This class excludes:

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

Subsection DB Manufacture of textiles and textile products**17 Manufacture of textiles****17.1 Preparation and spinning of textile fibres****17.11 Preparation and spinning of cotton-type fibres**

This class includes:

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

This class excludes:

- *manufacture of sewing thread, see 17.16*

17.12 Preparation and spinning of woollen-type fibres

This class includes:

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

17.13 Preparation and spinning of worsted-type fibres

This class includes:

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

17.14 Preparation and spinning of flax-type fibres

This class includes:

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

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

This class includes:

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

17.16 Manufacture of sewing threads

This class includes:

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

This class excludes:

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

17.17 Preparation and spinning of other textile fibres

This class includes:

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

This class also includes:

- manufacture of paper yarn

This class excludes:

- *manufacture of synthetic or artificial fibres and tows, manufacture of single yarns (including high tenacity yarn and yarn for carpets) of synthetic or artificial fibres, see 24.70*
- *manufacture of glass fibres, see 26.14*
- *spinning of asbestos yarn, see 26.82*

17.2 Textile weaving

17.21 Cotton-type weaving

This class includes:

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

This class also includes:

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

This class excludes:

- *manufacture of textile floor coverings, see 17.51*
- *manufacture of non-wovens, see 17.53*
- *manufacture of narrow fabrics, see 17.54*
- *manufacture of knitted and crocheted fabrics, see 17.6*

17.22 Woollen-type weaving

This class includes:

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

This class excludes:

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

17.23 Worsted-type weaving

This class includes:

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

This class excludes:

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

17.24 Silk-type weaving

This class includes:

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

This class excludes:

- *manufacture of non-wovens, see 17.53*

17.25 Other textile weaving

This class includes:

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

This class also includes:

- manufacture of woven fabrics of glass fibres

This class excludes:

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

17.3 Finishing of textiles

17.30 Finishing of textiles

This class includes:

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

This class excludes:

- *finishing of textile articles made from self-produced materials, see 17.1, 17.2, 17.5*

17.4 Manufacture of made-up textile articles, except apparel

17.40 Manufacture of made-up textile articles, except apparel

This class includes:

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

This class also includes:

- manufacture of the textile part of electric blankets

This class excludes:

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

17.5 Manufacture of other textiles

17.51 Manufacture of carpets and rugs

This class includes:

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

This class excludes:

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

17.52 Manufacture of cordage, rope, twine and netting

This class includes:

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

This class excludes:

- *manufacture of hairnets, see 18.24*

17.53 Manufacture of non-wovens and articles made from non-wovens, except apparel**17.54 Manufacture of other textiles n.e.c.**

This class includes:

- manufacture of narrow woven fabrics, including fabrics consisting of warp without weft assembled by means of an adhesive
- manufacture of felt
- manufacture of labels, badges, etc.
- manufacture of ornamental trimmings:
 - braids, tassels, pompons, etc.
- manufacture of tulle and other net fabrics, and of lace and embroidery, in the piece, in strips or in motifs
- manufacture of fabrics impregnated, coated, covered or laminated with plastics
- manufacture of textile wadding and articles of wadding:
 - sanitary towels or tampons
- manufacture of metallized yarn or gimped yarn, rubber thread and cord covered with textile material, textile yarn or strip covered, impregnated, coated or sheathed with rubber or plastics
- manufacture of diverse fabrics: tyre cord fabric of high-tenacity man-made yarn, tracing cloth; canvas prepared for use by painters, buckram and similar stiffened textile fabrics, fabrics coated with gum or amylaceous substances
- manufacture of diverse textile articles: textile wicks, incandescent gas mantles and tubular gas mantle fabric, hosepiping, transmission or conveyor belts or belting, bolting cloth, straining cloth

This class excludes:

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

17.6 Manufacture of knitted and crocheted fabrics**17.60 Manufacture of knitted and crocheted fabrics**

This class includes:

- manufacture and processing in the same unit of knitted or crocheted fabrics:
 - pile and terry fabrics
 - net and window furnishing type fabrics knitted on Raschel or similar machines
 - other knitted or crocheted fabrics

This class excludes:

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

17.7 Manufacture of knitted and crocheted articles**17.71 Manufacture of knitted and crocheted hosiery**

This class includes:

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

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

This class includes:

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

18 Manufacture of wearing apparel; dressing and dyeing of fur

18.1 Manufacture of leather clothes

18.10 Manufacture of leather clothes

This class includes:

- manufacture of wearing apparel made of leather or imitation leather

This class excludes:

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

18.2 Manufacture of other wearing apparel and accessories

18.21 Manufacture of workwear

This class includes:

- manufacture of workwear

This class excludes:

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

18.22 Manufacture of other outerwear

This class includes:

- manufacture of other outerwear made of woven, knitted or crocheted fabric, non-wovens, etc. for men, women and children:
 - coats, suits, ensembles, jackets, trousers, skirts, etc.

This class also includes:

- custom tailoring

This class excludes:

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

18.23 Manufacture of underwear

This class includes:

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

This class excludes:

- *repair of wearing apparel, see 52.74*

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

This class includes:

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

This class also includes:

- manufacture of headgear of furskins
- manufacture of footwear of textile material without applied soles

This class excludes:

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

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

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

This class includes:

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

This class also includes:

- manufacture of artificial fur and articles thereof

This class excludes:

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

Subsection DC Manufacture of leather and leather products

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

19.1 Tanning and dressing of leather

19.10 Tanning and dressing of leather

This class includes:

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

This class excludes:

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

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

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

This class includes:

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

This class excludes:

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

19.3 Manufacture of footwear

19.30 Manufacture of footwear

This class includes:

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

This class excludes:

- *manufacture of footwear of textile material without applied soles, see 18.24*
- *manufacture of footwear of asbestos, see 26.82*
- *manufacture of orthopaedic shoes, see 33.10*

Subsection DD Manufacture of wood and wood products

2 0 Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials

20.1 Sawmilling and planing of wood; impregnation of wood

20.10 Sawmilling and planing of wood; impregnation of wood

This class includes:

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

This class also includes:

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

This class excludes:

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

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

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

20.3 Manufacture of builders' carpentry and joinery

20.30 Manufacture of builders' carpentry and joinery

This class includes:

- manufacture of wooden goods intended to be used primarily in the construction industry:
 - beams, rafters, roof struts
 - doors, windows, shutters and their frames
 - stairs, railings
 - wooden beadings and mouldings, shingles and shakes
 - parquet floor blocks, strips, etc., assembled into panels
- manufacture of prefabricated buildings, or elements thereof, of wood

This class excludes:

- *manufacture of unassembled wooden flooring, see 20.10*

3 20.4 Manufacture of wooden containers

20.40 Manufacture of wooden containers

This class includes:

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

This class excludes:

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

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

20.51 Manufacture of other products of wood

This class includes:

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

This class excludes:

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

20.52 Manufacture of articles of cork, straw and plaiting materials

This class includes:

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

This class excludes:

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

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

21 Manufacture of pulp, paper and paper products

21.1 Manufacture of pulp, paper and paperboard

21.11 Manufacture of pulp

This class includes:

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

21.12 Manufacture of paper and paperboard

This class includes:

- manufacture of paper and paperboard intended for further industrial processing

This class also includes:

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

This class excludes:

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

21.2 Manufacture of articles of paper and paperboard

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

This class includes.

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

This class excludes:

- *manufacture of envelopes, see 21.23*

21.22 Manufacture of household and sanitary goods and of toilet requisites

This class includes:

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

21.23 Manufacture of paper stationery

This class includes:

- manufacture of printing and writing paper ready for use
- manufacture of computer printout paper
- manufacture of self-copy paper ready for use
- manufacture of duplicator stencils and carbon paper ready for use
- manufacture of gummed or adhesive paper ready for use
- manufacture of envelopes and letter-cards
- manufacture of boxes, pouches, wallets and writing compendiums containing an assortment of paper stationery

21.24 Manufacture of wallpaper

This class includes:

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

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

This class includes:

- manufacture of labels
- manufacture of filter paper and paperboard
- manufacture of paper and paperboard bobbins, spools, cops, etc.
- manufacture of eggtrays and other moulded pulp packaging products, etc.

This class excludes:

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

22 Publishing, printing and reproduction of recorded media

22.1 Publishing

22.11 Publishing of books

This class includes:

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

22.12 Publishing of newspapers

This class includes:

- publishing of newspapers, including advertising newspapers

22.13 Publishing of journals and periodicals

22.14 Publishing of sound recordings

This class includes:

- publishing of gramophone records, compact discs and tapes with music or other sound recordings

22.15 Other publishing

This class includes:

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

22.2 Printing and service activities related to printing

22.21 Printing of newspapers

22.22 Printing n.e.c.

This class includes:

- printing of magazines and other periodicals, books and brochures, music and music manuscripts, maps, atlases posters, advertising catalogues, prospectuses and other printed advertising, postage stamps, taxation stamps documents of title, cheques and other security papers, registers, albums, diaries, calendars, business forms and other commercial printed matter, personal stationery and other printed matter by letterpress, offset, photogravure flexographic, screen printing and other printing presses, duplication machines, computer printers, embossers photocopiers and thermocopiers

This class excludes:

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

22.23 Bookbinding and finishing

This class includes:

- finishing of printed sheets, e.g. into books, brochures, magazines, catalogues, etc., by folding, assembling stitching, glueing, collating, basting, adhesive binding, trimming, gold stamping
- finishing of printed paper or board, e.g. for business forms, displays, sample cards, labels, calendars, advertising literature for mailing, prospectuses, by folding, stamping, drilling, punching, perforating, embossing, sticking, glueing, laminating

22.24 Composition and plate-making

This class includes:

- composing, e.g. text and image on film, photographic paper and normal paper
- reproduction: production of letterpress printing forms (e.g. flexographic or rubber plates, plastic plates, nylon printing plates, zinc or photopolymer plates, stereos and electros, embossing matrices), offset reproduction and printing plates (e.g. offset lithos, offset plates such as mono or multimetal plates, screen printing stencils, film assemblers), gravure reproductions and gravure cylinders (e.g. half-tone copies and scanner films for cylinder engraving)

22.25 Other activities related to printing

This class includes:

- production of other reprographic products: overhead projection foils, sketches, layouts, dummies, etc.
- preparation of digital data, e.g. enhancement, selection, linkage of digital data stored on EDP data carriers
- other graphic activities

22.3 Reproduction of recorded media

22.31 Reproduction of sound recording

This class includes:

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

22.32 Reproduction of video recording

This class includes:

- reproduction from master copies of records, compact discs and tapes with motion pictures and other video recordings

22.33 Reproduction of computer media

This class includes:

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

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

23 Manufacture of coke, refined petroleum products and nuclear fuel

23.1 Manufacture of coke oven products

23.10 Manufacture of coke oven products

This class includes:

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

This class excludes:

- *agglomeration of hard coal, see 10.10*
- *agglomeration of lignite, see 10.20*
- *production of pitch and pitch coke, see 24.14*

23.2 Manufacture of refined petroleum products

23.20 Manufacture of refined petroleum products

This class includes:

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

23.3 Processing of nuclear fuel

23.30 Processing of nuclear fuel

This class includes:

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

This class excludes:

- *mining and concentration of uranium and thorium ores, see 12.00*
- *manufacture of yellowcake, see 12.00*

Subsection DG Manufacture of chemicals, chemical products and man-made fibres
2 4 Manufacture of chemicals and chemical products
2 4.1 Manufacture of basic chemicals
2 4.1.1 Manufacture of industrial gases

This class includes:

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

This class excludes:

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

2 4.1.2 Manufacture of dyes and pigments

This class includes:

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

This class also includes:

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

This class excludes:

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

2 4.1.3 Manufacture of other inorganic basic chemicals

This class includes:

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

This class excludes:

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

2 4.1.4 Manufacture of other organic basic chemicals

This class includes:

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

This class excludes:

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

24.15 Manufacture of fertilizers and nitrogen compounds

This class includes:

- manufacture of fertilizers:
 - straight or complex nitrogenous, phosphatic or potassic fertilizers
 - urea, crude natural phosphates and crude natural potassium salts
- manufacture of associated nitrogen products:
 - nitric and sulphonitric acids, ammonia, ammonium chloride, nitrites and nitrates of potassium, phosphates of triammonium and ammonium carbonates

This class excludes:

- *mining of guano, see 14.30*
- *manufacture of agrochemical products, see 24.20*

24.16 Manufacture of plastics in primary forms

This class includes:

- manufacture of plastics in primary forms:
 - polymers, including those of ethylene, propylene, styrene, vinyl chloride, vinyl acetate and acrylics
 - polyamides
 - phenolic and epoxide resins and polyurethanes
 - alkyd and polyester resins and polyethers
 - silicones
 - ion-exchangers based on polymers

This class also includes:

- manufacture of cellulose

This class excludes:

- *recycling of plastics, see 37.20*

24.17 Manufacture of synthetic rubber in primary forms

This class includes:

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

24.2 Manufacture of pesticides and other agro-chemical products

24.20 Manufacture of pesticides and other agro-chemical products

This class includes:

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

This class excludes:

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

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

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

This class includes:

- manufacture of paints and varnishes, enamels or lacquers
- manufacture of prepared pigments, opacifiers and colours; manufacture of vitrifiable enamels and glazes and engobes and similar preparations
- manufacture of mastics
- manufacture of caulking compounds and similar non-refractory filling or surfacing preparations
- manufacture of organic composite solvents and thinners, manufacture of prepared paint or varnish removers
- manufacture of printing ink

This class excludes:

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

24.4 Manufacture of pharmaceuticals, medicinal chemicals and botanical products

24.41 Manufacture of basic pharmaceutical products

This class includes:

- investigation, perfecting and production of medicinal active substances to be used for their pharmacological properties in the manufacture of medicaments
- processing of blood

This class also includes:

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

24.42 Manufacture of pharmaceutical preparations

This class includes:

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

This class also includes:

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

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

24.51 Manufacture of soap and detergents, cleaning and polishing preparations

This class includes:

- manufacture of organic surface-active agents
- manufacture of soap
- manufacture of glycerol
- manufacture of surface-active preparations:
 - washing powders in solid or liquid form and detergents
 - dish-washing preparations
 - textile softeners
- manufacture of cleaning and polishing products:
 - preparations for perfuming or deodorizing rooms
 - artificial waxes and prepared waxes
 - polishes and creams for leather
 - polishes and creams for wood
 - polishes for coachwork, glass and metal
 - scouring pastes and powders

24.52 Manufacture of perfumes and toilet preparations

This class includes:

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

This class excludes:

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

24.6 Manufacture of other chemical products

24.61 Manufacture of explosives

This class includes:

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

24.62 Manufacture of glues and gelatines

This class includes:

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

24.63 Manufacture of essential oils

This class includes:

- manufacture of extracts of natural aromatic products
- manufacture of resinoids
- manufacture of aromatic distilled waters
- manufacture of mixtures of odoriferous products for the manufacture of perfumes or food

This class excludes:

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

24.64 Manufacture of photographic chemical material

This class includes:

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

24.65 Manufacture of prepared unrecorded media

This class includes:

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

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

This class includes:

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

This class also includes:

- manufacture of writing and drawing ink

24.7 Manufacture of man-made fibres

24.70 Manufacture of man-made fibres

This class includes:

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

This class excludes:

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

Subsection DH Manufacture of rubber and plastic products**2 5 Manufacture of rubber and plastic products****25.1 Manufacture of rubber products****25.11 Manufacture of rubber tyres and tubes**

This class includes:

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

This class excludes:

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

25.12 Retreading and rebuilding of rubber tyres

This class includes:

- tyre rebuilding and retreading

This class excludes:

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

25.13 Manufacture of other rubber products

This class includes:

- manufacture of other products of natural or synthetic rubber, unvulcanized, vulcanized or hardened:
 - rubber plates, sheets, strip, rods, profile shapes
 - tubes, pipes and hoses
 - rubber conveyor or transmission belts or belting
 - rubber hygienic articles: sheath contraceptives, teats, hot water bottles, etc.
 - rubber articles of apparel
 - rubber floor coverings
 - rubberized textiles
 - rubber thread and rope
 - rubberized yarn and fabrics
 - rubber rings, fittings and seals
 - rubber roller coverings
 - inflatable rubber mattresses

This class also includes:

- manufacture of rubber repair materials

This class excludes:

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

25.2 Manufacture of plastic products**25.21 Manufacture of plastic plates, sheets, tubes and profiles**

This class includes:

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

This class excludes:

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

25.22 Manufacture of plastic packing goods

This class includes:

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

This class excludes:

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

25.23 Manufacture of builders' ware of plastic

This class includes:

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

This class excludes:

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

25.24 Manufacture of other plastic products

This class includes:

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

This class excludes:

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

Subsection DI Manufacture of other non-metallic mineral products

26 Manufacture of other non-metallic mineral products

26.1 Manufacture of glass and glass products

26.11 Manufacture of flat glass

This class includes:

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

26.12 Shaping and processing of flat glass

This class includes:

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

26.13 Manufacture of hollow glass

This class includes:

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

This class excludes:

- *manufacture of glass toys, see 36.50*

26.14 Manufacture of glass fibres

This class includes:

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

This class excludes:

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

26.15 Manufacture and processing of other glass, including technical glassware

This class includes:

- manufacture of laboratory, hygienic or pharmaceutical glassware
- manufacture of clock or watch glasses, optical glass and optical elements not optically worked
- manufacture of glassware used in imitation jewellery
- manufacture of glass insulators and glass insulating fittings
- manufacture of glass paving blocks
- manufacture of glass in rods or tubes

This class excludes:

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

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

26.21 Manufacture of ceramic household and ornamental articles

This class includes:

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

This class excludes:

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

26.22 Manufacture of ceramic sanitary fixtures

This class excludes:

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

26.23 Manufacture of ceramic insulators and insulating fittings

This class includes:

- manufacture of electrical insulators and insulating fittings of ceramics

This class excludes:

- *manufacture of refractory ceramic goods, see 26.26*

26.24 Manufacture of other technical ceramic products

This class includes:

- manufacture of ceramic laboratory, chemical and industrial products

26.25 Manufacture of other ceramic products

This class includes:

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

This class excludes:

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

26.26 Manufacture of refractory ceramic products

This class includes:

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

This class also includes:

- *manufacture of articles containing magnesite, dolomite or cromite*

26.3 Manufacture of ceramic tiles and flags

26.30 Manufacture of ceramic tiles and flags

This class includes:

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

This class excludes:

- *manufacture of refractory ceramic products, see 26.26*

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

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

This class includes:

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

This class also includes:

- *manufacture of flooring blocks in baked clay*

This class excludes:

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

26.5 Manufacture of cement, lime and plaster

26.51 Manufacture of cement

This class includes:

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

This class excludes:

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

26.52 Manufacture of lime

This class includes:

- *manufacture of quicklime, slaked lime and hydraulic lime*

26.53 Manufacture of plaster

This class excludes:

- *manufacture of articles of plaster, see 26.6*

26.6 Manufacture of articles of concrete, plaster and cement**26.61 Manufacture of concrete products for construction purposes**

This class includes:

- manufacture of precast concrete, cement or artificial stone articles for use in construction:
 - tiles, flagstones, bricks, boards, sheets, panels, pipes, posts, etc.
- manufacture of prefabricated structural components for building or civil engineering of cement, concrete or artificial stone

26.62 Manufacture of plaster products for construction purposes

This class includes:

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

26.63 Manufacture of ready-mixed concrete

This class excludes:

- *manufacture of refractory cements, see 26.26*

26.64 Manufacture of mortars

This class includes:

- manufacture of powdered mortars

This class excludes:

- *manufacture of refractory mortars, see 26.26*

26.65 Manufacture of fibre cement

This class includes:

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

26.66 Manufacture of other articles of concrete, plaster and cement

This class includes:

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

26.7 Cutting, shaping and finishing of stone**26.70 Cutting, shaping and finishing of stone**

This class includes:

- cutting, shaping and finishing of stone for use in construction, in cemeteries, on roads, as roofing, etc.
- operations carried out on rough stone delivered by quarries

This class excludes:

- *activities carried out by operators of quarries, e.g. production of rough cut stone, see 14.11*
- *production of millstones, abrasive stones and similar products, see 26.81*

26.8 Manufacture of other non-metallic mineral products**26.81 Production of abrasive products**

This class includes:

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

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

This class includes:

- manufacture of non-metallic mineral yarn and fabric, clothing, headgear, footwear, cord, string, paper, felt, etc.
- manufacture of friction material and unmounted articles thereof with a basis of mineral substances or of cellulose
- manufacture of mineral insulating materials:
 - slag wool, rockwool and similar mineral wools; exfoliated vermiculite, expanded clays and similar heat-insulating, sound-insulating or sound-absorbing materials
- manufacture of articles of diverse mineral substances:
 - worked mica and articles of mica, of peat, of graphite (other than electrical articles), etc.

This class excludes:

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

Subsection DJ Manufacture of basic metals and fabricated metal products

27 Manufacture of basic metals

27.1 Manufacture of basic iron and steel and of ferro-alloys (ECSC)²⁶

27.10 Manufacture of basic iron and steel and of ferro-alloys (ECSC)²⁶

This class includes the activities of the iron and steel industry as defined in the ECSC treaty:

- production of pig iron and steel resulting from ore or scrap reduction:
 - production of foundry pig iron and steelmaking pig iron
 - production of ferrous products obtained by direct reduction of iron ore, and other spongy ferrous products in lumps, pellets or similar forms
 - production of steel in a converter, electric furnace or by other methods
- production of high-carbon ferro-manganese and spiegeleisen
- production of hot- or cold-rolled steel products (including those obtained by continuous casting):
 - production of ingots, other primary forms and semi-finished products
 - production and/or continuous coating of hot-rolled wide strip, narrow strip, plates and sheets and wide flats
 - production and/or continuous coating of cold-rolled wide strip, plates and sheets
 - production of tinplate, electrolytically chromium-coated sheet, blackplate
 - production of hot-rolled steel bars and rods
 - production of hot-rolled heavy and light sections and sheet piling
 - production of rails and other hot-rolled railway materials

This class also includes:

- production of hot-rolled products and cold-rolled wide strip and sheet, coated or uncoated, further worked than simply surface-treated, but not thereby classified under another heading

This class excludes:

- *production of cold-rolled narrow strip, coated or uncoated, of a width up to 500 mm (non-ECSC) by cold reduction of hot-rolled flat products or by slitting cold-rolled flat products (ECSC), coated or uncoated, see 27.32*
- *production of granules and powders of pig iron, iron or steel, see 27.35*
- *production of ferro-alloys other than high-carbon ferro-manganese, see 27.35*
- *production of forged semi-finished products, blanks and bars, see 27.35*
- *production of iron and steel castings, see 27.5*

27.2 Manufacture of tubes

27.21 Manufacture of cast iron tubes

This class includes:

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

27.22 Manufacture of steel tubes

This class includes:

- manufacture of seamless tubes, by hot rolling, hot extrusion or hot drawing, or by cold drawing or cold rolling
- manufacture of welded tubes by cold or hot forming and welding, by forming and cold drawing, or by hot forming and reducing
- manufacture of steel tube fittings:

²⁶ ECSC: European Coal and Steel Community.

- flat flanges and flanges with forged collars of steel
- butt welding fittings of steel
- threaded fittings and other fittings of steel

This class excludes:

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

27.3 Other first processing of iron and steel and production of non-ECSC²⁶ ferro-alloys

27.31 Cold drawing

This class includes:

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

This class excludes:

- *wire drawing or stretching, see 27.34*

27.32 Cold rolling of narrow strip

This class includes:

- manufacture of coated or uncoated flat rolled steel products in coils or in straight lengths of a width less than 500 mm (non-ECSC) by cold re-rolling of hot-rolled flat products

27.33 Cold forming or folding

This class includes:

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

27.34 Wire drawing

This class includes:

- manufacture of steel wire by cold drawing or stretching

27.35 Other first processing of iron and steel n.e.c.; production of non-ECSC²⁶ ferro-alloys

This class includes:

- production of ferro-alloys, except high-carbon ferro-manganese, and of ferro-phosphor
- production of granular iron and iron powder; production of iron of exceptional purity by electrolysis or other chemical processes
- production of permanent way materials except rails
- production of metal sand for sand blasting

27.4 Manufacture of basic precious and non-ferrous metals

27.41 Precious metals production

This class includes:

- production of basic precious metals:
 - production and refining of unwrought precious metals: gold, silver, platinum, etc.
- production of precious metal alloys
- production of precious metal semi-products
- production of silver rolled onto base metals
- production of gold rolled onto base metals or silver
- production of platinum and platinum group metals rolled onto gold, silver or base metals

This class excludes:

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

27.42 Aluminium production

This class includes:

- production of aluminium from alumina
- production of aluminium from electrolytic refining of aluminium waste and scrap
- production of aluminium alloys
- semi-manufacturing of aluminium

This class also includes:

- production of aluminium oxide (alumina)

27.43 Lead, zinc and tin production

This class includes:

- production of lead, zinc and tin from ores
- production of lead, zinc and tin from electrolytic refining of lead, zinc and tin waste and scrap
- production of lead, zinc and tin alloys
- semi-manufacturing of lead, zinc and tin

27.44 Copper production

This class includes:

- production of copper from ores
- production of copper from electrolytic refining of copper waste and scrap
- production of copper alloys
- manufacture of fuse wire or strip
- semi-manufacturing of copper

27.45 Other non-ferrous metal production

This class includes:

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

This class also includes:

- production of mattes of nickel

27.5 Casting of metals

This group includes:

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

This group excludes:

- *manufacture of finished cast products (as per catalogue) such as pipes and related items, see 27.21, boilers and radiators, see 28.2 and 28.3, cast household items, see 28.75, etc.*

27.51 Casting of iron

This class includes:

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

This class excludes:

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

27.52 Casting of steel

This class includes:

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

This class excludes:

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

27.53 Casting of light metals

This class includes:

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

This class excludes:

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

27.54 Casting of other non-ferrous metals

This class includes:

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

This class excludes:

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

2 8 Manufacture of fabricated metal products, except machinery and equipment

2 8.1 Manufacture of structural metal products

2 8.1.1 Manufacture of metal structures and parts of structures

This class includes:

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

This class excludes:

- manufacture of sections of ships, see 35.11

2 8.1.2 Manufacture of builders' carpentry and joinery of metal

This class includes:

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

2 8.2 Manufacture of tanks, reservoirs and containers of metal; manufacture of central heating radiators and boilers

2 8.2.1 Manufacture of tanks, reservoirs and containers of metal

This class includes:

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

This class excludes:

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

2 8.2.2 Manufacture of central heating radiators and boilers

2 8.3 Manufacture of steam generators, except central heating hot water boilers

2 8.3.0 Manufacture of steam generators, except central heating hot water boilers

This class includes:

- manufacture of steam or other vapour generators
- manufacture of auxiliary plant for use with steam generators:
 - condensers, economizers, super-heaters, steam collectors and accumulators
- manufacture of nuclear reactors

This class also includes:

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

This class excludes:

- manufacture of isotope separators, see 29.56

2 8.4 Forging, pressing, stamping and roll forming of metal; powder metallurgy

2 8.4.0 Forging, pressing, stamping and roll forming of metal; powder metallurgy

This class includes:

- forging, pressing, stamping and roll forming of metal
- powder metallurgy: production of metal objects directly from metal powders by heat treatment (sintering) or under pressure

This class excludes:

- production of finely ground metal powder, see 27

28.5 Treatment and coating of metals; general mechanical engineering

28.51 Treatment and coating of metals

This class includes:

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

28.52 General mechanical engineering

This class includes:

- boring, turning, milling, eroding, planing, lapping, broaching, levelling, sawing, grinding, sharpening, welding, splicing, etc. of metal work pieces

28.6 Manufacture of cutlery, tools and general hardware

28.61 Manufacture of cutlery

This class includes:

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

This class excludes:

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

28.62 Manufacture of tools

This class includes:

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

This class excludes:

- *manufacture of power-driven hand tools, see 29.40*

28.63 Manufacture of locks and hinges

This class includes:

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

28.7 Manufacture of other fabricated metal products

28.71 Manufacture of steel drums and similar containers

This class includes:

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

This class excludes:

- *manufacture of tanks and reservoirs, see 28.21*

28.72 Manufacture of light metal packaging

This class includes:

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

28.73 Manufacture of wire products

This class includes:

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

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

This class includes:

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

This class excludes:

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

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

This class includes:

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

Subsection DK Manufacture of machinery and equipment n.e.c.**29 Manufacture of machinery and equipment n.e.c.****29.1 Manufacture of machinery for the production and use of mechanical power, except aircraft, vehicle and cycle engines****29.11 Manufacture of engines and turbines, except aircraft, vehicle and cycle engines**

This class includes:

- manufacture of internal combustion piston engines and parts thereof, except aircraft, motor vehicle and cycle engines:
 - marine engines
 - railway engines
- manufacture of turbines and parts thereof:
 - steam turbines and other vapour turbines
 - hydraulic turbines, water-wheels and regulators thereof
 - gas turbines

This class excludes:

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

29.12 Manufacture of pumps and compressors

This class includes:

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

This class also includes:

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

This class excludes:

- *manufacture of hydraulic transmission equipment, see 29.14*

29.13 Manufacture of taps and valves

This class includes:

- manufacture of industrial taps and valves, including regulating valves and intake taps
- manufacture of sanitary taps and valves
- manufacture of heating taps and valves

This class excludes:

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

29.14 Manufacture of bearings, gears, gearing and driving elements

This class includes:

- manufacture of ball and roller bearings and parts thereof
- manufacture of mechanical power transmission equipment:
 - transmission shafts and cranks: camshafts, crankshafts, cranks, etc.
 - bearing housings and plain shaft bearings
- manufacture of gears, gearing and gear boxes and other speed changers
- manufacture of clutches and shaft couplings
- manufacture of flywheels and pulleys
- manufacture of articulated link chain
- manufacture of hydraulic transmission equipment

This class excludes:

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

29.2 Manufacture of other general purpose machinery

29.21 Manufacture of furnaces and furnace burners

This class includes:

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

This class also includes:

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

This class excludes:

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

29.22 Manufacture of lifting and handling equipment

This class includes:

- manufacture of hand-operated or power-driven lifting, handling, loading or unloading machinery:
 - pulley tackle and hoists, winches, capstans and jacks
 - derricks, cranes, mobile lifting frames, straddle carriers, etc.
 - works trucks, whether or not fitted with lifting or handling equipment, whether or not self-propelled, of the type used in factories
 - mechanical manipulators and industrial robots specifically designed for lifting, handling, loading or unloading
- manufacture of conveyors, teleferics, liquid elevators, etc.
- manufacture of lifts, escalators and moving walkways

This class also includes:

- maintenance of lifts and escalators

This class excludes:

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

29.23 Manufacture of non-domestic cooling and ventilation equipment

This class includes:

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

This class excludes:

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

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

This class includes:

- manufacture of weighing machinery (other than sensitive laboratory balances):
 - household and shop scales, platform scales, scales for continuous weighing, weighbridges, weights, etc.
- manufacture of filtering or purifying machinery and apparatus for liquids
- manufacture of equipment for projecting, dispersing or spraying liquids or powders:
 - spray guns, fire extinguishers, sand blasting machines, steam cleaning machines, etc.
- manufacture of packing and wrapping machinery:
 - filling, closing, sealing, capsuling or labelling machines, etc.
- manufacture of machinery for cleaning or drying bottles and for aerating beverages
- manufacture of distilling or rectifying plant for petroleum refineries, chemical industries, beverage industries, etc.
- manufacture of gas generators
- manufacture of calendaring or other rolling machines and cylinders thereof
- manufacture of centrifuges
- manufacture of gaskets and similar joints made of a combination of materials or layers of the same material
- manufacture of automatic goods vending machines

This class excludes:

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

29.3 Manufacture of agricultural and forestry machinery

29.31 Manufacture of agricultural tractors

This class includes:

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

This class excludes:

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

29.32 Manufacture of other agricultural and forestry machinery

This class includes:

- manufacture of mowers, including lawnmowers
- manufacture of agricultural self-loading or self-unloading trailers or semi-trailers
- manufacture of agricultural machinery for soil preparation, planting or fertilizing:
 - ploughs, manure spreaders, seeders, harrows, etc.
- manufacture of harvesting or threshing machinery:
 - harvesters, threshers, sorters, etc.
- manufacture of milking machines
- manufacture of spraying machinery for agricultural use
- manufacture of diverse agricultural machinery:
 - poultry-keeping machinery, bee-keeping machinery, equipment for preparing fodder, etc.
 - machines for cleaning, sorting or grading eggs, fruit, seed, grain, etc.

This class excludes:

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

29.4 Manufacture of machine-tools

29.40 Manufacture of machine-tools

This class includes:

- manufacture of machine-tools for working any material by removal of material, including those working by laser, ultrasonic, electro-discharge processes:
 - lathes, boring machines, drills, etc.
- manufacture of machine-tools for working any material without removing material:
 - forging or die-stamping machines, draw-benches, etc.
- manufacture of machines for nailing, stapling, glueing, etc.
- manufacture of welding, brazing or soldering machines
- manufacture of workholders, toolholders and special attachments for machine-tools
- manufacture of hand tools with self-contained motor or with pneumatic drive

This class excludes:

- *manufacture of interchangeable tools for hand tools or machine-tools, see 28.62*
- *manufacture of machinery for metallurgy, see 29.51*
- *manufacture of machinery for mining and quarrying, see 29.52*

29.5 Manufacture of other special purpose machinery

29.51 Manufacture of machinery for metallurgy

This class includes:

- manufacture of machines and equipment for handling hot metals:
 - converters, ingot moulds, ladles, casting machines
- manufacture of metal-rolling mills and rolls for such mills

This class excludes:

- *manufacture of draw-benches, see 29.40*
- *manufacture of moulding boxes and moulds (except ingot moulds), see 29.56*

29.52 Manufacture of machinery for mining, quarrying and construction

This class includes:

- manufacture of continuous-action elevators and conveyors for underground use
- manufacture of boring, cutting, sinking and tunnelling machinery
- manufacture of machinery for treating minerals by screening, sorting, separating, etc.
- manufacture of concrete and mortar mixers
- manufacture of earth-moving machinery:
 - bulldozers, angle-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 bulldozer and angle-dozer blades

This class excludes:

- *manufacture of lifting and handling equipment, see 29.22*
- *manufacture of wheeled tractors, see 29.31, 34.10*
- *manufacture of machine-tools for working stone, including machines for splitting or clearing stone, see 29.40*
- *manufacture of concrete-mixer lorries, see 34.10*

29.53 Manufacture of machinery for food, beverage and tobacco processing

This class includes:

- manufacture of agricultural dryers
- manufacture of machinery for the dairy industry:
 - cream separators
 - milk processing machinery (homogenizers and irradiators)
 - milk converting machinery (butter chums, butter workers and moulding machines)
 - cheese-making machines (homogenizers, moulders, presses) etc.
- manufacture of machinery for grain milling industry:
 - grinding mills, 'breeding' rolls or mills, feeders, sifters, bran cleaners, blenders, rice hullers, pea splitters
- manufacture of presses, crushers, etc. used to make wine, cider, fruit juices, etc.
- manufacture of machinery for the bakery industry or for making macaroni, spaghetti or similar products:
 - non-electric bakery ovens, dough mixers, dough-dividers, moulders, slicers, cake depositing machines, etc.
- manufacture of machines and equipment to process diverse food:
 - machinery to make confectionery, cocoa or chocolate; to manufacture sugar; for breweries; to process meat or poultry, to prepare fruit, nuts or vegetables; to prepare fish, shellfish or other seafood; other machinery for the industrial preparation or manufacture of food or drink

- manufacture of machinery for the extraction or preparation of animal or vegetable fats or oils
- manufacture of machinery for the preparation of tobacco and for the making of cigarettes or cigars, or for pipe or chewing tobacco or snuff
- manufacture of machinery for the preparation of food in hotels and restaurants

This class excludes:

- *manufacture of packing, wrapping and weighing machinery, see 29.24*
- *manufacture of cleaning, sorting or grading machinery for eggs, fruit or other crops, see 29.32*

29.54 Manufacture of machinery for textile, apparel and leather production

This class includes:

- manufacture of textile machinery:
 - machines for preparing, producing, extruding, drawing, texturing or cutting man-made textile fibres, materials or yarns
 - machines for preparing textile fibres: cotton gins, bale breakers, garnetters, cotton spreaders, wool scouters, wool carbonizers, combs, carders, roving frames, etc.
 - spinning machines
 - machines for preparing textile yarns: reelers, warpers and related machines
 - weaving machines (looms), including hand looms
 - knitting machines
 - machines for making knotted net, tulle, lace, braid, etc.
- manufacture of auxiliary machines or equipment for textile machinery:
 - dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms, spindles and spindle flyers, etc.
- manufacture of machinery for fabric processing:
 - machinery for washing, bleaching, dyeing, dressing, finishing, coating or impregnating textile fabrics
 - manufacture of machines for reeling, unreeling, folding, cutting or pinking textile fabrics
- manufacture of laundry machinery:
 - ironing machines, including fusing presses
 - laundry-type washing and drying machines
 - dry-cleaning machines
- manufacture of sewing machines, sewing machine heads and sewing machine needles
- manufacture of machines for producing or finishing felt or non-wovens
- manufacture of leather machines:
 - machinery for preparing, tanning or working hides, skins or leather
 - machinery for making or repairing footwear or other articles of hides, skins, leather or furskins

This class excludes:

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

29.55 Manufacture of machinery for paper and paperboard production

This class includes:

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

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

This class includes:

- manufacture of machinery for working soft rubber or plastics or for the manufacture of products of these materials:
 - extruders, moulders, pneumatic tyre making or retreading machines and other machines for making a specific rubber or plastic product
- manufacture of printing and bookbinding machines
- manufacture of moulding boxes for any material; mould bases; moulding patterns; moulds
- manufacture of diverse special machinery and equipment:
 - machines to assemble electric or electronic lamps, tubes (valves) or bulbs
 - machines for production or hot-working of glass or glassware, glass fibre or yarn
 - machinery or apparatus for isotopic separation
 - rope-making machinery, etc.

This class excludes:

- *manufacture of machinery or equipment to work hard rubber, hard plastics or cold glass, see 29.40*
- *manufacture of household appliances, see 29.7*

29.6 Manufacture of weapons and ammunition

29.60 Manufacture of weapons and ammunition

This class includes:

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

This class also includes:

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

This class excludes:

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

29.7 Manufacture of domestic appliances n.e.c.

29.71 Manufacture of electric domestic appliances

This class includes:

- manufacture of domestic electric appliances:
 - refrigerators and freezers, dishwashers, washing and drying machines, vacuum cleaners, floor polishers, waste disposers, grinders, blenders, juice squeezers, tin openers, electric shavers, electric tooth brushes, knife sharpeners, ventilating or recycling hoods
- manufacture of domestic electrothermic appliances:
 - electric water heaters; electric blankets, electric dryers, combs, brushes, curlers; electric smoothing irons; space heaters and household-type fans; electric ovens, microwave ovens, cookers, hot plates, toasters, coffee or tea makers, fry-pans, roasters, grills, electric heating resistors, etc.

This class excludes:

- *manufacture of sewing machines, see 29.54*

29.72 Manufacture of non-electric domestic appliances

This class includes:

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

This class excludes:

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

Subsection DL Manufacture of electrical and optical equipment

30 Manufacture of office machinery and computers

30.0 Manufacture of office machinery and computers

30.01 Manufacture of office machinery

This class includes:

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

30.02 Manufacture of computers and other information processing equipment

This class includes:

- manufacture of automatic data processing machines, including microcomputers:
 - digital machines
 - analog machines

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

This class excludes:

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

3 1 Manufacture of electrical machinery and apparatus n.e.c.

3 1.1 Manufacture of electric motors, generators and transformers

3 1.10 Manufacture of electric motors, generators and transformers

This class includes:

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

This class excludes:

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

3 1.2 Manufacture of electricity distribution and control apparatus

3 1.20 Manufacture of electricity distribution and control apparatus

This class includes:

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

This class excludes:

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

3 1.3 Manufacture of insulated wire and cable

3 1.30 Manufacture of insulated wire and cable

This class includes:

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

This class excludes:

- *manufacture of uninsulated non-ferrous metal wire, see 27.4*
- *manufacture of uninsulated metal cable or insulated cable not capable of being used as a conductor of electricity, see 28.73*
- *manufacture of wiring sets, see 31.61*
- *manufacture of optical fibres and optical fibre cables for live transmission of images: endoscopy, lighting, live images, see 33.40*

3 1.4 Manufacture of accumulators, primary cells and primary batteries

3 1.40 Manufacture of accumulators, primary cells and primary batteries

This class includes:

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

31.5 Manufacture of lighting equipment and electric lamps

31.50 Manufacture of lighting equipment and electric lamps

This class includes:

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

31.6 Manufacture of electrical equipment n.e.c.

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

This class includes:

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

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

This class includes:

- manufacture of electrical signalling, safety or traffic control equipment for motorways, roads or streets, railways and tramways, inland waterways, ports and harbours and airports
- manufacture of diverse electrical sound or visual signalling apparatus:
 - bells, sirens, indicator panels, burglar and fire alarms, etc.
- manufacture of electromagnets, including electromagnetic or permanent magnet chucks, clutches, brakes, couplings, clamps or lifting heads
- manufacture of electrical insulators and insulating fittings, except of glass or ceramics
- manufacture of insulating fittings for electrical machines or equipment, except of ceramics or plastics
- manufacture of carbon or graphite electrodes
- manufacture of electrical conduit tubing and joints for such tubing, of base metal lined with insulating material
- manufacture of diverse electrical machines and apparatus:
 - particle accelerators, signal generators, mine detectors, etc.

This class excludes:

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

32 Manufacture of radio, television and communication equipment and apparatus

32.1 Manufacture of electronic valves and tubes and other electronic components

32.10 Manufacture of electronic valves and tubes and other electronic components

This class includes:

- manufacture of thermionic, cold cathode or photocathode valves or tubes:
 - television picture tubes, television camera tubes, image converters and intensifiers, microwave tubes, receiver or amplifier valves or tubes, etc.
- manufacture of diodes, transistors and similar semiconductor devices
- manufacture of photosensitive semiconductor devices, including photovoltaic cells
- manufacture of mounted piezoelectric crystals

- manufacture of electronic integrated circuits and microassemblies:
 - monolithic integrated circuits, hybrid integrated circuits and electronic microassemblies of moulded module or similar types
- manufacture of printed circuits
- manufacture of electrical capacitors (or condensers), including power capacitors
- manufacture of resistors, including rheostats and potentiometers

This class excludes:

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

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

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

This class includes:

- manufacture of apparatus for television transmission, including manufacture of relay transmitters and television transmitters for industrial use
- manufacture of television cameras
- manufacture of transmission apparatus for radio-broadcasting
- manufacture of transmission apparatus for radio-telephony:
 - fixed transmitters and transmitter-receivers, radio-telephony apparatus for transport equipment, radio-telephone, other transponders, etc.
- manufacture of apparatus for line telephony:
 - telephone sets, fax machines, automatic and non-automatic switchboards and exchanges, telex and teleprint apparatus, etc.

This class excludes:

- *manufacture of electronic components, see 32.10*

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

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

This class includes:

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

This class also includes:

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

This class excludes:

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

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

33.1 Manufacture of medical and surgical equipment and orthopaedic appliances

33.10 Manufacture of medical and surgical equipment and orthopaedic appliances

This class includes:

- manufacture of instruments and appliances used for medical, surgical, dental or veterinary purposes:
 - electro-diagnostic apparatus such as electrocardiographs, ultrasonic diagnostic equipment, scintillation scanners, nuclear magnetic resonance apparatus, dental drill engines, sterilizers, ophthalmic instruments
- manufacture of syringes, needles used in medicine, mirrors, reflectors, endoscopes, etc.

- manufacture of apparatus based on the use of X-rays or alpha, beta or gamma radiation, whether or not for use in human or animal medicine:
 - X-ray tubes, high-tension generators, control panels, desks, screens, etc.
- manufacture of medical, surgical, dental or veterinary furniture:
 - operating tables, hospital beds with mechanical fittings, dentists' chairs
- manufacture of mechano-therapy appliances, massage apparatus, psychological testing apparatus, ozone therapy, oxygen therapy, artificial respiration apparatus, gas masks, etc.

This class also includes:

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

This class excludes:

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

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

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

This class includes:

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

This class also includes:

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

This class excludes:

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

33.3 Manufacture of industrial process control equipment

33.30 Manufacture of industrial process control equipment

This class includes:

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

33.4 Manufacture of optical instruments and photographic equipment

33.40 Manufacture of optical instruments and photographic equipment

This class includes:

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

This class excludes:

- *manufacture of photochemical products, see 24.64*
- *manufacture of unworked glass optical elements, see 26.15*
- *manufacture of optical fibre cables for coded data transmission, see 31.30*
- *manufacture of photographic flashbulbs, see 31.50*
- *manufacture of television cameras, see 32.20*
- *manufacture of microscopes other than optical, see 33.20*
- *manufacture of optical-type measuring and checking appliances and instruments, see 33.20*

33.5 Manufacture of watches and clocks

33.50 Manufacture of watches and clocks

This class includes:

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

This class excludes:

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

Subsection DM Manufacture of transport equipment

34 Manufacture of motor vehicles, trailers and semi-trailers

34.1 Manufacture of motor vehicles

34.10 Manufacture of motor vehicles

This class includes:

- manufacture of passenger cars
- manufacture of commercial vehicles:
 - vans, lorries, over-the-road tractors for semi-trailers, dumpers for off-road use, etc.
- manufacture of buses, trolley-buses and coaches
- manufacture of motor vehicle engines
- manufacture of chassis fitted with engines
- manufacture of other motor vehicles:
 - snowmobiles, golf carts, amphibious vehicles
 - fire engines, street sweepers, travelling libraries and banks, etc.

This class excludes:

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

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

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

This class includes:

- manufacture of bodies, including cabs for motor vehicles
- outfitting of all types of motor vehicles, trailers and semi-trailers
- manufacture of trailers and semi-trailers:
 - tankers
 - caravan trailers, etc.
- manufacture of containers for carriage by one or more modes of transport

This class excludes:

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

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

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

This class includes:

- manufacture of diverse parts and accessories for motor vehicles:
 - brakes, gear boxes, axles, road wheels, suspension shock absorbers, radiators, silencers, exhaust pipes, clutches, steering wheels, steering columns and steering boxes
- manufacture of parts and accessories of bodies for motor vehicles:
 - safety belts, doors, bumpers

This class also includes:

- manufacture of inlet and exhaust valves of internal combustion engines

This class excludes:

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

35 Manufacture of other transport equipment

35.1 Building and repairing of ships and boats

35.11 Building and repairing of ships

This class includes:

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

This class also includes:

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

This class excludes:

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

35.12 Building and repairing of pleasure and sporting boats

This class includes:

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

This class excludes:

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

35.2 Manufacture of railway and tramway locomotives and rolling stock

35.20 Manufacture of railway and tramway locomotives and rolling stock

This class includes:

- manufacture of electric and diesel rail locomotives
- manufacture of self-propelled railway or tramway coaches, vans and trucks, maintenance or service vehicles
- manufacture of railway or tramway rolling stock, not self-propelled:
 - passenger coaches, goods vans, tank wagons, self-discharging vans and wagons, workshop vans, crane vans, tenders, etc.
- manufacture of specialized parts of railway or tramway locomotives or of rolling stock:
 - bogies, axles and wheels, brakes and parts of brakes; hooks and coupling devices, buffers and buffer parts; shock absorbers; wagon and locomotive frames; bodies; corridor connections, etc.

This class excludes:

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

35.3 Manufacture of aircraft and spacecraft

35.30 Manufacture of aircraft and spacecraft

This class includes:

- manufacture of aeroplanes for the transport of goods or passengers, for use by the defence forces, for sport or other purposes
- manufacture of helicopters
- manufacture of gliders, hang-gliders
- manufacture of dirigibles and balloons
- manufacture of spacecraft and spacecraft launch vehicles, satellites, planetary probes, orbital stations, shuttles
- manufacture of parts and accessories of the aircraft of this class:
 - major assemblies such as fuselages, wings, doors, control surfaces, landing gear, fuel tanks, nacelles, etc.
 - airscrews, helicopter rotors and propelled rotor blades
 - motors and engines of a kind typically found on aircraft
 - parts of turbojets and turbopropellers
- manufacture of aircraft launching gear, deck arresters, etc.
- manufacture of ground flying trainers

This class excludes:

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

35.4 Manufacture of motorcycles and bicycles

35.41 Manufacture of motorcycles

This class includes:

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

This class excludes:

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

35.42 Manufacture of bicycles

This class includes:

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

This class excludes:

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

35.43 Manufacture of invalid carriages

This class includes:

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

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

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

This class includes:

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

Subsection DN Manufacturing n.e.c.

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

36.1 Manufacture of furniture

36.11 Manufacture of chairs and seats

This class includes:

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

This class also includes:

- finishing such as upholstery of chairs and seats

This class excludes:

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

36.12 Manufacture of other office and shop furniture

This class includes:

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

This class excludes:

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

36.13 Manufacture of other kitchen furniture

This class includes:

- manufacture of fitted kitchen furniture

36.14 Manufacture of other furniture

This class includes:

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

This class also includes:

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

This class excludes:

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

36.15 Manufacture of mattresses

This class includes:

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

This class excludes:

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

36.2 Manufacture of jewellery and related articles

36.21 Striking of coins and medals

This class includes:

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

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

This class includes:

- production of worked pearls
- production of precious and semi-precious stones in the worked state. Included is the working of industrial quality stones and synthetic or reconstructed precious or semi-precious stones
- working of diamonds
- manufacture of jewellery of precious metal or of base metals clad with precious metals, or precious or semi-precious stones, or of combinations of precious metal and precious or semi-precious stones or of other materials
- manufacture of goldsmiths' articles of precious metals or of base metals clad with precious metals:
 - dinnerware, flatware, hollowware, toilet articles, office or desk articles, articles for religious use, etc.

This class also includes:

- engraving on objects of precious metals

This class excludes:

- *manufacture of articles of base metal plated with precious metal, see 28*
- *manufacture of watch cases and metal straps, see 33.50*
- *manufacture of imitation jewellery, see 36.61*

36.3 Manufacture of musical instruments

36.30 Manufacture of musical instruments

This class includes:

- manufacture of stringed instruments
- manufacture of keyboard stringed instruments, including automatic pianos
- manufacture of keyboard pipe organs, including harmoniums and similar keyboard instruments with free metal reeds
- manufacture of accordions and similar instruments, including mouth organs
- manufacture of wind instruments
- manufacture of percussion musical instruments
- manufacture of musical instruments, the sound of which is produced electronically
- manufacture of musical boxes, fairground organs, calliopes, etc.
- manufacture of instrument parts and accessories:
 - metronomes, tuning forks, pitch pipes, cards, discs and rolls for automatic mechanical instruments, etc.

This class also includes:

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

This class excludes:

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

36.4 Manufacture of sports goods

36.40 Manufacture of sports goods

This class includes:

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

This class excludes:

- *manufacture of boat sails, see 17.40*
- *manufacture of sport clothing, see 18*
- *manufacture of saddlery and harness, see 19.20*
- *manufacture of sports footwear, see 19.30*
- *manufacture of weapons and ammunition, see 29.60*
- *manufacture of sports vehicles other than toboggans and the like, see 34.35*
- *manufacture of boats, see 35.12*
- *manufacture of billiard tables and bowling equipment, see 36.50*
- *manufacture of whips and riding crops, see 36.63*

36.5 Manufacture of games and toys

36.50 Manufacture of games and toys

This class includes:

- manufacture of dolls and doll garments and accessories
- manufacture of toy animals
- manufacture of wheeled toys designed to be ridden, including tricycles
- manufacture of toy musical instruments
- manufacture of articles for funfair, table or parlour games
- manufacture of playing cards
- manufacture of pin-tables, coin-operated games, billiards, special tables for casino games, automatic bowling alley equipment, etc.
- manufacture of electronic games: video games, chess, etc.
- manufacture of reduced-size ('scale') models and similar recreational models, electrical trains, construction sets, etc.
- manufacture of puzzles, etc.

This class excludes:

- *manufacture of bicycles, see 35.42*
- *manufacture of festive, carnival or other entertainment articles, see 36.63*

36.6 Miscellaneous manufacturing n.e.c.

36.61 Manufacture of imitation jewellery

36.62 Manufacture of brooms and brushes

This class includes:

- manufacture of brooms and brushes, including brushes constituting parts of machines, hand-operated mechanical floor sweepers, mops and feather dusters, paint brushes, paint pads and rollers, squeegees and other brushes, brooms, mops, etc.
- manufacture of shoe and clothes brushes

36.63 Other manufacturing n.e.c.

This class includes:

- manufacture of pens and pencils of all kinds whether or not mechanical
- manufacture of pencil leads
- manufacture of date, sealing or numbering stamps, hand-operated devices for printing, or embossing labels, hand printing sets, prepared typewriter ribbons and inked pads

- manufacture of baby carriages
- manufacture of umbrellas, sun-umbrellas, walking-sticks, seat-sticks, whips, riding-crops, buttons, press-fasteners, snap-fasteners, press-studs, slide fasteners
- manufacture of cigarette lighters and matches
- manufacture of articles of personal use: smoking pipes, combs, hair slides, scent sprays, vacuum flasks and other vacuum vessels for personal or household use, wigs, false beards, eyebrows
- manufacture of roundabouts, swings, shooting galleries and other fairground amusements
- manufacture of linoleum and hard non-plastic surface floor coverings
- manufacture of miscellaneous articles: candles, tapers and the like, artificial flowers, fruit and foliage, jokes and novelties, hand sieves and hand riddles; tailors' dummies, etc.
- taxidermy activities

This class excludes:

- *manufacture of lighter wicks, see 17.54*

3 7 Recycling

37.1 Recycling of metal waste and scrap

37.10 Recycling of metal waste and scrap

This class includes:

- processing of metal waste and scrap and of metal articles, whether or not used, into secondary raw material. Typical is that, in terms of commodities, input consists of waste and scrap, the input being sorted or unsorted but always unfit for further direct use in an industrial process whereas the output is made fit for further processing and is to be considered then as an intermediate good. A process is required, either mechanical or chemical

Examples are:

- mechanical crushing of metal waste such as used cars, washing machines, bikes, etc. with subsequent sorting and separation
- mechanical reduction of large iron pieces such as railway wagons
- stripping of used goods such as cars in order to obtain reusable parts
- stripping of used goods such as cars or refrigerators to eliminate harmful waste (oil, cooling liquid, fuel, etc.)

This class excludes:

- *manufacture of new products from secondary raw material, see 27 to 36*
- *wholesale in waste and scrap, including collecting, sorting, packing, dealing, etc. without an industrial process, see 51.57*
- *wholesale or retail sale trade in second-hand goods, see 51, 52.50*

37.2 Recycling of non-metal waste and scrap

37.20 Recycling of non-metal waste and scrap

This class includes:

- processing of non-metal waste and scrap and of non-metal articles, whether or not used, into secondary raw material. Typical is that, in terms of commodities, input consists of waste and scrap, the input being sorted or unsorted but always unfit for further direct use in an industrial process whereas the output is made fit for further processing and is to be considered then as an intermediate good. A process is required, either mechanical or chemical

Examples are:

- reclaiming of rubber such as used tires to produce secondary raw material
- sorting and pelleting of plastics to produce secondary raw material for tubes, flower pots, pallets and the like
- reclaiming of chemicals from chemical waste
- crushing, cleaning and sorting of glass
- crushing, cleaning and sorting of other waste such as demolition waste to obtain secondary raw materials

This class excludes:

- *production of new products from secondary raw material such as spinning of yarn from garnetted stock or making pulp from waste paper or retreading tyres should be classified in the appropriate class of manufacturing*
- *treatment of food, beverages and tobacco waste, see 15, 16*
- *processing of depleted thorium or uranium, see 23.30*
- *wholesale in waste and scrap, including collecting, sorting, packing, dealing, etc. without an industrial process, see 51.57*
- *wholesale or retail sale trade in second-hand goods, see 51, 52.50*

Section E Electricity, gas and water supply

4 0 Electricity, gas, steam and hot water supply

4 0.1 Production and distribution of electricity

4 0.10 Production and distribution of electricity

This class includes:

- generation of electricity by all means, including thermal, nuclear, hydroelectric, gas turbine, diesel and renewables
- transmission, distribution and supply of electricity

4 0.2 Manufacture of gas; distribution of gaseous fuels through mains

4 0.20 Manufacture of gas; distribution of gaseous fuels through mains

This class includes:

- transportation, distribution and supply of gaseous fuels of all kinds through a system of mains
- manufacture of gaseous fuels with a specified calorific value, by purification, blending and other processes from gases of various types
- production of gas for the purpose of gas supply by carbonation of coal, from by-products of agriculture or from waste

This class excludes:

- *operation of coke ovens, see 23.10*
- *manufacture of refined petroleum products, see 23.20*
- *manufacture of industrial gases, see 24.11*
- *transportation of gases by pipelines (other than mains), see 60.30*

4 0.3 Steam and hot water supply

4 0.30 Steam and hot water supply

This class includes:

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

This class also includes:

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

4 1 Collection, purification and distribution of water

4 1.0 Collection, purification and distribution of water

4 1.00 Collection, purification and distribution of water

This class also includes:

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

This class excludes:

- *irrigation system operation for agricultural purposes, see 01.41*
- *treatment of waste water solely in order to prevent pollution, see 90.00*

Section F Construction

4 5 Construction

This division includes:

- new construction, restoration and ordinary repair

4 5.1 Site preparation

4 5.1.1 Demolition and wrecking of buildings; earth moving

This class includes:

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

This class also includes:

- building site drainage
- drainage of agricultural or forestry land

4 5.1.2 Test drilling and boring

This class includes:

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

This class excludes:

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

4 5.2 Building of complete constructions or parts thereof; civil engineering

4 5.2.1 General construction of buildings and civil engineering works

This class includes:

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

This class excludes:

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

4 5.2.2 Erection of roof covering and frames

This class includes:

- erection of roofs
- roof covering
- waterproofing

4 5.2.3 Construction of highways, roads, airfields and sport facilities

This class includes:

- construction of highways, streets, roads, other vehicular and pedestrian ways
- construction of railways

- construction of airfield runways
- construction work, other than buildings, for stadiums, swimming pools, gymnasiums, tennis courts, golf courses and other sports installations
- painting of markings on road surfaces and car parks

This class excludes:

- *preliminary earth moving, see 45.11*

45.24 Construction of water projects

This class includes:

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

45.25 Other construction work involving special trades

This class includes:

- construction activities specializing in one aspect common to different kind of structures, requiring specialized skill or equipment:
 - construction of foundations, including pile driving
 - water well drilling and construction, shaft sinking
 - erection of non-self-manufactured steel elements
 - steel bending
 - bricklaying and stone setting
 - scaffolds and work platform erecting and dismantling, including renting of scaffolds and work platforms
 - erection of chimneys and industrial ovens

This class excludes:

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

45.3 Building installation

45.31 Installation of electrical wiring and fittings

This class includes:

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

45.32 Insulation work activities

This class includes:

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

This class excludes:

- *waterproofing, see 45.22*

45.33 Plumbing

This class includes:

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

This class excludes:

- *installation of electrical heating systems, see 45.31*

45.34 Other building installation

This class includes:

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

45.4 Building completion

45.41 Plastering

This class includes:

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

45.42 Joinery installation

This class includes:

- installation of not self-manufactured doors, windows, door and window frames, fitted kitchens, staircases, shutters, fittings and the like, of wood or other materials
- interior completion such as ceilings, wooden wall coverings, movable partitions, etc.

This class excludes:

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

45.43 Floor and wall covering

This class includes:

- laying, tiling, hanging or fitting in buildings or other construction projects of:
 - ceramic, concrete or cut stone wall or floor tiles
 - parquet and other wood floor coverings
 - carpets and linoleum floor coverings, including of rubber or plastic
 - terrazzo, marble, granite or slate floor or wall coverings
 - wallpaper

45.44 Painting and glazing

This class includes:

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

This class excludes:

- *installation of windows, see 45.42*

45.45 Other building completion

This class includes:

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

This class excludes:

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

45.5 Renting of construction or demolition equipment with operator

45.50 Renting of construction or demolition equipment with operator

This class excludes:

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

Section G

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

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

This division includes:

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

This division also includes:

- retail sale of automotive fuel and lubricating or cooling products

This division excludes:

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

50.1 Sale of motor vehicles

50.10 Sale of motor vehicles

This class includes:

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

This class also includes:

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

This class excludes:

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

50.2 Maintenance and repair of motor vehicles

50.20 Maintenance and repair of motor vehicles

This class includes:

- maintenance and repair of motor vehicles:
 - mechanical repairs
 - electrical repairs
 - ordinary servicing
 - bodywork repair
 - repair of motor vehicle parts
 - washing, polishing, etc.
 - spraying and painting
 - repair of screens and windows
- tyre and tube repair, fitting or replacement
- antirust-treatment
- towing
- installation of parts and accessories
- roadside assistance

This class excludes:

- *retreading and rebuilding of tyres, see 25.12*

50.3 Sale of motor vehicle parts and accessories

50.30 Sale of motor vehicle parts and accessories

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

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

This class includes:

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

This class excludes:

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

50.5 Retail sale of automotive fuel

50.50 Retail sale of automotive fuel

This class includes:

- retail sale of fuel for motor vehicles and motorcycles

This class also includes:

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

This class excludes:

- *wholesale of fuels, see 51.51*

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

This division includes:

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

This division also includes:

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

This division excludes:

- *wholesale of motor vehicles, caravans and motorcycles, see 50.10, 50.40*
- *wholesale of motor accessories, see 50.30, 50.40*
- *renting and leasing of goods, see 71*

51.1 Wholesale on a fee or contract basis

This group includes:

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

This group excludes:

- *wholesale trade in own name, see 51.2 to 51.7*
- *retail sale by agents, see 52*
- *activities of insurance agencies, see 67.20*
- *activities of real estate agents, see 70.3*

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

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

51.13 Agents involved in the sale of timber and building materials

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

This class also includes:

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

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

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

This class also includes:

- agents involved in the sale of fur

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

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

This class also includes:

- agents involved in the sale of bicycles

51.19 Agents involved in the sale of a variety of goods

51.2-51.7 These groups include only wholesale on own account

51.2 Wholesale of agricultural raw materials and live animals

51.21 Wholesale of grain, seeds and animal feeds

This class also includes:

- wholesale of seed potatoes
- wholesale of tulip bulbs
- wholesale of feed for farm animals

51.22 Wholesale of flowers and plants

This class excludes:

- *wholesale of textile fibres, see 51.56*

51.23 Wholesale of live animals

51.24 Wholesale of hides, skins and leather

51.25 Wholesale of unmanufactured tobacco

51.3 Wholesale of food, beverages and tobacco

51.31 Wholesale of fruit and vegetables

This class includes:

- wholesale of unprocessed fruit and vegetables, including potatoes

51.32 Wholesale of meat and meat products

This class includes:

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

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

This class includes:

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

51.34 Wholesale of alcoholic and other beverages

This class also includes:

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

51.35 Wholesale of tobacco products

51.36 Wholesale of sugar and chocolate and sugar confectionery

51.37 Wholesale of coffee, tea, cocoa and spices

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

This class also includes:

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

51.39 Non-specialized wholesale of food, beverages and tobacco

51.4 Wholesale of household goods

51.41 Wholesale of textiles

This class includes:

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

This class excludes:

- *wholesale of textile fibres, see 51.56*

51.42 Wholesale of clothing and footwear

This class includes:

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

This class excludes:

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

51.43 Wholesale of electrical household appliances and radio and television goods

This class also includes:

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

51.44 Wholesale of china and glassware, wallpaper and cleaning materials

51.45 Wholesale of perfume and cosmetics

51.46 Wholesale of pharmaceutical goods

This class also includes:

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

51.47 Wholesale of other household goods

This class includes:

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

This class excludes:

- *wholesale of office furniture, see 51.64*

51.5 Wholesale of non-agricultural intermediate products, waste and scrap**51.51 Wholesale of solid, liquid and gaseous fuels and related products**

This class also includes:

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

51.52 Wholesale of metals and metal ores

This class includes:

- wholesale of ferrous and non-ferrous metal ores
- wholesale of ferrous and non-ferrous metals in primary forms
- wholesale of ferrous and non-ferrous semi-finished metal products n.e.c
- wholesale of gold and other precious metals

This class excludes:

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

51.53 Wholesale of wood, construction materials and sanitary equipment

This class includes:

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

51.54 Wholesale of hardware, plumbing and heating equipment and supplies

This class also includes:

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

51.55 Wholesale of chemical products

This class includes:

- wholesale of industrial chemicals:
 - aniline, printing ink, essential oils, industrial gases, chemical glues, colouring matter, synthetic resin, methanol, paraffin, scents and flavourings, soda, industrial salt, acids and sulphurs, starch derivatives, etc.
- wholesale of fertilizers and agrochemical products
- wholesale of plastic materials in primary forms
- wholesale of rubber

51.56 Wholesale of other intermediate products

This class also includes:

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

51.57 Wholesale of waste and scrap

This class includes:

- wholesale of metal and non-metal waste and scrap and materials for recycling

51.6 Wholesale of machinery, equipment and supplies**51.61 Wholesale of machine-tools**

This class also includes:

- wholesale of computer-controlled machine-tools

51.62 Wholesale of construction machinery

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

This class also includes:

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

51.64 Wholesale of office machinery and equipment

This class includes:

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

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

This class includes:

- wholesale of transport equipment except motor vehicles, motorcycles and bicycles
- wholesale of production-line robots
- wholesale of wires and switches and other installation equipment for industrial use
- wholesale of other electrical material such as electrical motors, transformers as well as electronic components
- wholesale of other machinery n.e.c. for use in industry, trade and navigation and other services

This class also includes:

- wholesale of measuring instruments and equipment

This class excludes:

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

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

This class also includes:

- wholesale of lawnmowers however operated

51.7 Other wholesale

51.70 Other wholesale

This class includes:

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

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

This division includes:

- resale (sale without transformation) of new and used goods to the general public for personal or household consumption or utilization, by shops, department stores, stalls, mail-order houses, hawkers and peddlers, consumer cooperatives, etc.

This division also includes:

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

This division excludes:

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

52.1 Retail sale in non-specialized stores**52.11 Retail sale in non-specialized stores with food, beverages or tobacco predominating**

This class includes:

- retail sale of a large variety of goods of which, however, food products, beverages or tobacco should be predominant:
 - activities of general stores which have, apart from their main sales of food products, beverages or tobacco, several other lines of merchandise such as wearing apparel, furniture, appliances, hardware, cosmetics, etc.

52.12 Other retail sale in non-specialized stores

This class includes:

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

52.2 Retail sale of food, beverages and tobacco in specialized stores**52.21 Retail sale of fruit and vegetables**

This class excludes:

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

52.22 Retail sale of meat and meat products

This class also includes:

- retail sale of poultry and game

52.23 Retail sale of fish, crustaceans and molluscs**52.24 Retail sale of bread, cakes, flour confectionery and sugar confectionery****52.25 Retail sale of alcoholic and other beverages****52.26 Retail sale of tobacco products****52.27 Other retail sale of food, beverages and tobacco in specialized stores**

This class also includes:

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

52.3 Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles**52.31 Dispensing chemists****52.32 Retail sale of medical and orthopaedic goods****52.33 Retail sale of cosmetic and toilet articles****52.4 Other retail sale of new goods in specialized stores****52.41 Retail sale of textiles**

This class includes:

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

52.42 Retail sale of clothing

This class includes:

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

52.43 Retail sale of footwear and leather goods

This class includes:

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

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

This class includes:

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

This class excludes:

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

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

This class includes:

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

This class excludes:

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

52.46 Retail sale of hardware, paints and glass

This class includes:

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

52.47 Retail sale of books, newspapers and stationery

This class also includes:

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

This class excludes:

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

52.48 Other retail sale in specialized stores

This class includes:

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

52.5 Retail sale of second-hand goods in stores**52.50 Retail sale of second-hand goods in stores**

This class includes:

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

This class excludes:

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

52.6 Retail sale not in stores**52.61 Retail sale via mail order houses**

This class includes:

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

This class also includes:

- direct sale via television, radio and telephone

52.62 Retail sale via stalls and markets

This class includes:

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

52.63 Other non-store retail sale

This class includes:

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

52.7 Repair of personal and household goods

This group includes:

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

This group excludes:

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

52.71 Repair of boots, shoes and other articles of leather

This class also includes:

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

52.72 Repair of electrical household goods**52.73 Repair of watches, clocks and jewellery****52.74 Repair n.e.c.**

This class also includes:

- repair of bicycles
- repair and alteration of clothing

55.4 Bars

55.40 Bars

This class includes:

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

This class excludes:

- sale through vending machines, see 52.63

55.5 Canteens and catering

55.51 Canteens

This class includes:

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

55.52 Catering

This class includes:

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

This class also includes:

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

This class excludes:

- *operation of terminal facilities for handling freight, see 63*

60.3 Transport via pipelines

60.30 Transport via pipelines

This class includes:

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

This class excludes:

- *distribution of natural or manufactured gas, water or steam, see 40.20, 40.30, 41.00*

61 Water transport

61.1 Sea and coastal water transport

61.10 Sea and coastal water transport

This class includes:

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

This class excludes:

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

61.2 Inland water transport

61.20 Inland water transport

This class includes:

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

62 Air transport

This division includes:

- transport of passengers or freight by air or via space

This division excludes:

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

62.1 Scheduled air transport

62.10 Scheduled air transport

This class includes:

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

This class excludes:

- *regular charter flights, see 62.20*

62.2 Non-scheduled air transport

62.20 Non-scheduled air transport

This class includes:

- non-scheduled transport of passengers or freight by air

This class also includes:

- regular charter flights

62.3 Space transport

62.30 Space transport

This class includes:

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

63 Supporting and auxiliary transport activities; activities of travel agencies

63.1 Cargo handling and storage

63.11 Cargo handling

This class includes:

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

This class excludes:

- operation of terminal facilities, see 63.2

63.12 Storage and warehousing

This class includes:

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

This class excludes:

- parking facilities for motor vehicles, see 63.21

63.2 Other supporting transport activities

63.21 Other supporting land transport activities

This class includes:

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

63.22 Other supporting water transport activities

This class includes:

- activities related to water transport of passengers, animals or freight:
 - operation of terminal facilities such as harbours and piers
 - operation of waterway locks, etc.
 - navigation, pilotage and berthing activities
 - lighterage, salvage activities
 - lighthouse activities

63.23 Other supporting air transport activities

This class includes:

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

This class excludes:

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

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

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

This class includes:

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

63.4 Activities of other transport agencies

63.40 Activities of other transport agencies

This class includes:

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

This class excludes:

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

64 Post and telecommunications

64.1 Post and courier activities

64.11 National post activities

This class includes:

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

This class excludes:

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

64.12 Courier activities other than national post activities

This class includes:

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

64.2 Telecommunications

64.20 Telecommunications

This class includes:

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

This class excludes:

- *telephone-answering activities, see 74.83*
- *production of radio and television programmes even if in connection with broadcast, see 92.20*

Section J Financial intermediation

65 Financial intermediation, except insurance and pension funding

This division includes:

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

Note:

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

65.1 Monetary intermediation

This group includes:

- the obtaining of funds in the form of transferable deposits

65.11 Central banking

65.12 Other monetary intermediation

This class includes:

- monetary intermediation of monetary institutions other than central banks

This class also includes:

- postal giro and postal savings bank activities

65.2 Other financial intermediation

This group includes:

- financial intermediation other than that conducted by monetary institutions

65.21 Financial leasing

This class includes:

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

This class excludes:

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

65.22 Other credit granting

65.23 Other financial intermediation n.e.c.

This class includes:

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

This class excludes:

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

66 Insurance and pension funding, except compulsory social security

66.0 Insurance and pension funding, except compulsory social security

This group includes:

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

66.01 Life insurance

This class includes:

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

66.02 Pension funding

This class includes:

- the provision of retirement incomes

This class excludes:

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

66.03 Non-life insurance

This class includes:

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

67 Activities auxiliary to financial intermediation

This division includes:

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

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

67.11 Administration of financial markets

This class includes:

- operation and supervision of financial markets other than by public authorities:
 - activities of stock exchanges, commodity exchanges, etc.

67.12 Security broking and fund management

This class includes:

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

This class excludes:

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

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

This class includes:

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

67.2 Activities auxiliary to insurance and pension funding

67.20 Activities auxiliary to insurance and pension funding

This class includes:

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

Section K Real estate, renting and business activities

7 0 Real estate activities

70.1 Real estate activities with own property

70.11 Development and selling of real estate

This class includes:

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

This class excludes:

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

70.12 Buying and selling of own real estate

This class includes:

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

70.2 Letting of own property

70.20 Letting of own property

This class includes:

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

This class excludes:

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

70.3 Real estate activities on a fee or contract basis

70.31 Real estate agencies

This class includes:

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

70.32 Management of real estate on a fee or contract basis

This class also includes:

- rent-collecting agencies

7 1 Renting of machinery and equipment without operator and of personal and household goods

This division includes:

- operational leasing which is normally long-term rental

This division excludes:

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

71.1 Renting of automobiles

71.10 Renting of automobiles

This class includes:

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

This class excludes:

- *financial leasing, see 65.21*

71.2 Renting of other transport equipment

71.21 Renting of other land transport equipment

This class includes:

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

This class also includes:

- renting of containers

This class excludes:

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

71.22 Renting of water transport equipment

This class includes:

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

This class excludes:

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

71.23 Renting of air transport equipment

This class includes:

- renting and operational leasing of air transport equipment without operator

This class excludes:

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

71.3 Renting of other machinery and equipment

71.31 Renting of agricultural machinery and equipment

This class includes:

- renting and operational leasing of agricultural and forestry machinery and equipment without operator:
 - renting of products produced by group 29.3, such as agricultural tractors, etc.

This class excludes:

- *renting of this machinery or equipment with operator, see 01.4*
- *financial leasing, see 65.21*

71.32 Renting of construction and civil engineering machinery and equipment

This class includes:

- renting and operational leasing of construction and civil-engineering machinery and equipment without operator
- renting of scaffolds and work platforms without erection and dismantling

This class excludes:

- *renting of this machinery or equipment with operator, see 45.50*
- *financial leasing, see 65.21*

71.33 Renting of office machinery and equipment, including computers

This class includes:

- renting and operational leasing of office machinery and equipment, including computers, without operator:
 - computing machinery and equipment
 - duplicating machines, typewriters and word-processing machines
 - accounting machinery and equipment

This class excludes:

- *financial leasing, see 65.21*

71.34 Renting of other machinery and equipment n.e.c.

This class includes:

- renting and operational leasing of other machinery and equipment n.e.c., without operator:
 - engines and turbines, machine-tools
 - mining and oil-field equipment
 - professional radio, television and communication equipment
 - measuring and controlling equipment
 - other scientific, commercial and industrial machinery

This class excludes:

- *financial leasing, see 65.21*
- *renting of agricultural machinery and equipment, see 71.31*
- *renting of construction and civil-engineering machinery and equipment, see 71.32*
- *renting of office machinery and equipment, including computers, see 71.33*

71.4 Renting of personal and household goods n.e.c.

71.40 Renting of personal and household goods n.e.c.

This class includes:

- the renting of other goods, to households or industries:
 - textiles, wearing apparel and footwear
 - furniture, pottery and glass, kitchen and tableware, electrical appliances and housewares
 - pleasure craft
 - bicycles
 - sports equipment
 - jewellery, musical instruments, scenery and costumes
 - books, journals and magazines
 - video tapes and records, etc.
 - do-it-yourself machinery and equipment
 - flowers and plants

This class excludes:

- *renting of passenger cars and small vans, motorcycles, caravans and trailers, see 71.1, 71.2*
- *renting of books, journals, magazines, video tapes and records by libraries, see 92.51*
- *renting of linens, work uniforms, and related items by laundries, see 93.01*

72 Computer and related activities

72.1 Hardware consultancy

72.10 Hardware consultancy

This class includes:

- consultancy on type and configuration of hardware and associated software application:
 - analysing the users' needs and problems and presenting the best solution

This class excludes:

- *hardware consultancy carried out by computer producing or selling units, see 30.02, 51.64, 52.48*

72.2 Software consultancy and supply

72.20 Software consultancy and supply

This class includes:

- analysis, design and programming of systems ready to use:
 - analysis of the user's needs and problems, consultancy on the best solution
 - development, production, supply and documentation of made-to-order software based on orders from specific users
 - development, production, supply and documentation of ready-made (non-customized) software
 - writing of programs following directives of the user

This class excludes:

- *reproduction of non-customized software, see 22.33*
- *software consultancy related to hardware consultancy, see 72.10*

72.3 Data processing

72.30 Data processing

This class includes:

- processing of data employing either the customer's or a proprietary program:
 - complete processing of data
 - data entry services
- management and operation on a continuing basis of data-processing facilities belonging to others

72.4 Database activities

72.40 Database activities

This class includes database-related activities:

- database development: assembly of data from one or more sources
- data storage: preparation of a computer record for such information in a predetermined format
- database availability: provision of data in a certain order or sequence, by on-line data retrieval or accessibility (computerized management) to everybody or to limited users, sorted on demand

72.5 Maintenance and repair of office, accounting and computing machinery

72.50 Maintenance and repair of office, accounting and computing machinery

72.6 Other computer related activities

72.60 Other computer related activities

73 Research and development

This division includes three types of research and development:

- basic research:
 - experimental or theoretical work undertaken primarily to acquire new knowledge of the underlying foundations of phenomena and observable facts, without particular application or use in view
- applied research:
 - original investigation undertaken in order to acquire new knowledge, directed primarily towards a specific practical aim or objective
- experimental development:
 - systematic work, drawing on existing knowledge gained from research and/or practical experience, directed to producing new materials, products and devices, to installing new processes, systems and services, and to improving substantially those already produced or installed

73.1 Research and experimental development on natural sciences and engineering

73.10 Research and experimental development on natural sciences and engineering

This class includes:

- systematic studies and creative efforts in the three types of research and development defined above, in natural sciences (mathematics, physics, astronomy, chemistry, life sciences, medical sciences, earth sciences, agriculture, etc.). They are intended to increase the stock of knowledge and to improve the use of this stock of knowledge

73.2 Research and experimental development on social sciences and humanities

73.20 Research and experimental development on social sciences and humanities

This class includes:

- systematic studies and creative efforts in the three types of research and development defined above, in social sciences and humanities (economics, psychology, sociology, legal sciences, linguistics and languages, arts, etc.). They are intended to increase the stock of knowledge and to improve the use of this stock of knowledge

This class excludes:

- market research, see 74.13

7 4 Other business activities**74.1 Legal, accounting, book-keeping and auditing activities; tax consultancy; market research and public opinion polling; business and management consultancy; holdings****74.11 Legal activities**

This class includes:

- legal representation of one party's interest against another party, whether or not before courts or other judicial bodies by, or under supervision of, persons who are members of the bar:
 - advice and representation in civil cases
 - advice and representation in criminal actions
 - advice and representation in connection with labour disputes
- general counselling and advising, preparation of legal documents:
 - articles of incorporation, partnership agreements or similar documents in connection with company formation
 - patents and copyrights
 - preparation of deeds, wills, trusts, etc.
- activities of notaries public, notaries, bailiffs, arbitrators, examiners and referees

This class excludes:

- *arbitration and conciliation between labour and management, see 74.14*
- *law court activities, see 75.23*

74.12 Accounting, book-keeping and auditing activities; tax consultancy

This class includes:

- recording of commercial transactions from businesses or others
- preparation of financial accounts, examination of such accounts and certification of their accuracy
- preparation of personal and business income tax returns
- advisory activities and representation (other than legal representation) on behalf of clients before tax authorities

This class excludes:

- *data-processing and tabulation activities even for accounting purposes, see 72.30*
- *management consultancy such as design of accounting systems, cost accounting programmes, budgetary control procedures, see 74.14*
- *bill collection, see 74.84*

74.13 Market research and public opinion polling

This class includes:

- investigation into market potential, acceptance, and familiarity of products and buying habits of consumers for the purpose of sales promotion and development of new products, including statistical analyses of the results
- investigation into collective opinions of the public about political, economic and social issues and statistical analysis thereof

74.14 Business and management consultancy activities

This class includes:

- provision of advice, guidance or operational assistance to businesses and the public service:
 - public relations and communication:
 - design of accounting systems, cost-accounting programmes, budgetary control procedures
 - advice and help to businesses and public services in planning, organization, efficiency and control, management information, etc.
 - management consultancy such as by agronomists and agricultural economists to farms, etc.
 - arbitration and conciliation between management and labour

74.15 Management activities of holding companies**74.2 Architectural and engineering activities and related technical consultancy****74.20 Architectural and engineering activities and related technical consultancy**

This class includes:

- consulting architectural activities:
 - building design and drafting
 - supervision of construction
 - town and city planning and landscape architecture
- machinery and industrial plan design

- engineering, project management and technical activities:
 - projects involving civil engineering, hydraulic engineering, traffic engineering
 - projects elaboration and realization relative to electrical and electronic engineering, mining engineering, chemical engineering, mechanical, industrial and systems engineering, safety engineering
- elaboration of projects using air-conditioning, refrigerating, sanitary and pollution control engineering, acoustical engineering, etc.
- geological and prospecting activities:
 - surface measurements and observation designed to yield information on subsurface structure and the location of petroleum, natural gas and mineral deposits and of ground water
- weather forecasting activities
- geodetic surveying activities:
 - land surveying activities
 - hydrographic surveying activities
 - subsurface surveying activities
 - boundary surveying activities
 - cartographic and spatial information activities, including aerial photography thereof
 - industrial and engineering surveying activities

This class excludes:

- *test drilling and testhole boring, see 45.12*
- *research and development activities, see 73*
- *technical testing, see 74.30*
- *interior decorating, see 74.84*

74.3 Technical testing and analysis

74.30 Technical testing and analysis

This class includes:

- measuring related to cleanness of water or air, measuring of radioactivity and the like; analysis of potential pollution such as smoke or waste water
- testing activities in the field of food hygiene
- strength and failure testing
- testing of calculations for building elements
- certification of ships, aircraft, motor vehicles, pressurized containers, nuclear plant, etc.
- periodic road-safety testing of motor vehicles

74.4 Advertising

74.40 Advertising

This class includes:

- creation and realization of advertising campaigns:
 - creating and placing of outdoor advertising, e.g. billboards, panels, bulletins and frames, window dressing, showroom design, car and bus carding, etc.
 - media representation, i.e. sale of time and space for various media soliciting advertising
 - aerial advertising
 - distribution or delivery of advertising material or samples
 - provision of spaces for advertising

This class excludes:

- *printing of advertising material, see 22.22*
- *market research, see 74.13*
- *public-relations activities, see 74.14*
- *advertising photography, see 74.81*
- *production of commercial messages for radio, television and film, see 92*

74.5 Labour recruitment and provision of personnel

74.50 Labour recruitment and provision of personnel

This class includes:

- personnel search, selection referral and placement in connection with employment supplied to the potential employer or to the prospective employee:
 - formulation of job descriptions
 - screening and testing of applicants
 - investigation of references, etc.
- executive search and placement activities (headhunters)

- labour-contracting activities:
 - supply to others, chiefly on a temporary basis, of personnel hired by, and whose emoluments are paid by, the agency

This class excludes:

- activities of farm labour contractors, see 01.4
- activities of personal theatrical or artistic agents, see 74.84
- motion picture, television and other theatrical casting activities, see 92.72

74.6 Investigation and security activities

74.60 Investigation and security activities

This class includes:

- investigation activities
- activities of private investigators
- surveillance, guard and other protective activities:
 - transport of valuables
 - bodyguard activities
 - street patrol, guard and watchman activities for apartment buildings, offices, factories, construction sites, hotels, theatres, dancehalls, etc.
 - store detective activities
 - monitoring by mechanical or electrical protective devices
- consultancy in the field of industrial, household and public service security
- training of dogs for security reasons

This class excludes:

- installation of alarm systems, see 45.31
- investigation in connection with insurance, see 67.20

74.7 Industrial cleaning

74.70 Industrial cleaning

This class includes:

- interior cleaning of buildings of all types, including offices, factories, shops, institutions and other business and professional premises and multiunit residential buildings
- window cleaning
- chimney cleaning and cleaning of fireplaces, stoves, furnaces, incinerators, boilers, ventilation ducts and exhaust units

This class also includes:

- disinfecting and exterminating activities for buildings, ships, trains, etc.
- cleaning of trains, buses, planes, etc.

This class excludes:

- agricultural pest control, see 01.41
- steam-cleaning, sand blasting and similar activities for building exteriors, see 45.45
- cleaning of new buildings after construction, see 45.45
- carpet and rug shampooing, drapery and curtain cleaning, see 93.01
- activities of domestics, see 95.00

74.8 Miscellaneous business activities n.e.c.

74.81 Photographic activities

This class includes:

- commercial and consumer photograph production:
 - portrait photography for passports, schools, weddings, etc.
 - photography for commercials, publishers, fashion, real estate or tourism purposes
 - aerial photography
- film processing:
 - developing, printing and enlarging from client-taken negatives or cine-films
 - mounting of slides
 - copying and restoring or transparency retouching in connection with photographs

This class also includes:

- operation of photo coin-operated machines

This class excludes:

- processing motion-picture film related to the motion-picture and television industries, see 92.11

74.82 Packaging activities

This class includes:

- packaging activities, whether or not these involve an automated process:
 - filling of aerosols
 - bottling of liquids, including beverages and food
 - packaging of solids (blister packaging, foil covered, etc.)
 - labelling, stamping and imprinting
 - parcel packing and gift wrapping

This class excludes:

- *packing activities incidental to transport, see 63.40*

74.83 Secretarial and translation activities

This class includes:

- stenographic and mailing activities:
 - typing
 - other secretarial activities such as transcribing from tapes or discs
 - copying, blue printing, multigraphing and similar activities
 - envelope addressing, stuffing, sealing and mailing, mailing list compilation, etc., including for advertising material
- translation and interpretation

This class also includes:

- proofreading

This class excludes:

- *database activities cf 72.40*
- *bookkeeping activities, see 74.12*

74.84 Other business activities n.e.c.

This class includes:

- bill collecting, credit rating in connection with an individual's or firm's creditworthiness or business practices
- business brokerage activities, i.e. arranging for the purchase and sale of small and medium-sized businesses, including professional practices
- appraisal activities other than for real estate and insurance
- fashion design related to textiles, wearing apparel, shoes, jewellery, furniture and other interior decoration and other fashion goods as well as other personal or household goods
- trading stamp activities
- activities of interior decorators
- activities of fair, exhibition and congress organizers
- activities of stand designers

This class also includes:

- activities carried on by agents and agencies on behalf of individuals usually involving the obtaining of engagements in motion picture, theatrical production or other entertainment or sports attractions and the placement of books, plays, artworks, photographs, etc., with publishers, producers, etc.

This class excludes:

- *credit card activities, see 65*
- *machinery and industrial plant design, see 74.20*
- *display of advertisement and other advertising design, see 74.40*

Section L Public administration and defence; compulsory social security

7 5 Public administration and defence; compulsory social security

7 5.1 Administration of the State and the economic and social policy of the community

7 5.11 General (overall) public service activities

This class includes:

- executive and legislative administration of central, regional and local bodies
- administration and supervision of fiscal affairs:
 - operation of taxation schemes
 - duty/tax collection on goods and tax violation investigation
 - customs administration
- budget implementation and management of public funds and public debt:
 - raising and receiving of moneys and control of their disbursement
- administration and operation of overall economic and social planning and statistical and sociological services at the various levels of government

7 5.12 Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security

This class includes:

- public administration of programmes aimed to increase personal well-being: health, education, culture, sport recreation, environment, housing, social services, etc.

This class excludes:

- *compulsory social security activities, see 75.30*
- *education activities, see 80*
- *human health related activities, see 85.1*
- *sewage and refuse disposal and sanitation, see 90.00*
- *activities of libraries, public archives, museums and other cultural institutions, see 92.5*
- *sporting or other recreational activities, see 92.6, 92.7*

7 5.13 Regulation of and contribution to more efficient operation of business

This class includes:

- public administration and regulation of different economic sectors: agriculture, land use, energy and mining resources, infrastructure, transport, communication, hotels and tourism
- administration of general labour affairs
- implementation of regional development policy

7 5.14 Supporting service activities for the government as a whole

This class includes:

- general personnel and other general service activities:
 - administration and operation of general personnel services, whether or not connected with a specific function
 - development and implementation of general personnel policies and procedures covering selection and promotion, rating methods, job description, evaluation and classification, administration of civil service regulations, etc.
- administration, operation and support of overall general services:
 - centralized supply and purchasing services
 - maintenance and storage of government records and archives
 - operation of government owned or occupied buildings
 - operation of central offices and other general services not connected with a specific function

This class excludes:

- *activities of historical archives, see 92.51*

7 5.2 Provision of services to the community as a whole

7 5.21 Foreign affairs

This class includes:

- administration and operation of the Ministry of Foreign Affairs and diplomatic and consular missions stationed abroad or at offices of international organizations
- administration, operation and support for information and cultural services intended for distribution beyond national boundaries
- aid to foreign countries, whether or not routed through international organizations

- provision of military aid to foreign countries
- management of foreign trade, international financial and foreign technical affairs
- international assistance, e.g. refugee or hunger relief programmes

75.22 Defence activities

This class includes:

- administration, supervision and operation of military defence affairs and land, sea, air and space defence forces such as:
 - combat forces of army, navy and airforce
 - engineering, transport, communications, intelligence, material, personnel and other non-combat forces and commands
 - reserve and auxiliary forces of the defence establishment
 - provision of equipment, structures, supplies, etc.
 - health activities for military personnel in the field
- administration, operation and support of civil defence forces
- support for the working-out of contingency plans and the carrying-out of exercises in which civilian institutions and populations are involved

This class excludes:

- *provision of military aid to foreign countries, see 75.21*
- *activities of military tribunals, see 75.23*
- *provision of supplies for domestic emergency use in case of peacetime disasters, see 75.24*
- *educational activities of military schools, colleges and academies, see 80*
- *activities of military hospitals, see 85.11*

75.23 Justice and judicial activities

This class includes:

- administration and operation of administrative civil and criminal law courts, military tribunals and the judicial system
- prison administration and provision of correctional services

This class also includes:

- rehabilitation services

This class excludes:

- *advice and representation in civil, criminal and other cases, see 74.11*
- *activities of prison schools, see 80*
- *activities of prison hospitals, see 85.11*

75.24 Public security, law and order activities

This class includes:

- administration and operation of regular and auxiliary police forces supported by public authorities and of port, border, coastguards and other special police forces, including traffic regulation, alien registration, operation of police laboratories and maintenance of arrest records
- provision of supplies for domestic emergency use in case of peacetime disasters

This class excludes:

- *administration and operation of military armed forces, see 75.22*

75.25 Fire service activities

This class includes:

- firefighting and fire-prevention:
 - administration and operation of regular and auxiliary fire brigades supported by public authorities in fire-prevention, firefighting, rescue of persons and animals, assistance in civic disasters, floods, road accidents, etc.

This class also includes:

- marine fireboat services

This class excludes:

- *forestry fire-protection services, see 02.02*
- *private firefighting and fire-prevention services in factories, see Section D*
- *firefighting and fire-prevention services at airports, see 63.23*
- *firefighting and fire-prevention services at defence establishments, see 75.22*

75.3 Compulsory social security activities**75.30 Compulsory social security activities**

This class includes:

- administration of compulsory social security:
 - sickness, work-accident and unemployment insurance
 - retirement pensions

This class excludes:

- *non-compulsory social security, see 66.0*
- *provision of welfare services and social work, see 85.3*

Section M Education

8 0 Education

This division includes:

- public as well as private education at any level or for any profession, oral or written as well as by radio and television

It includes both education by the different institutions in the regular school system at its different levels as well as adult education, literacy programmes, etc.

For each level of initial education the classes include special education for physically or mentally handicapped pupils

The levels and stages referred to in the explanatory notes to this division are those of the International Standard Classification of Education (ISCED)

This division also includes:

- other education such as driving schools

This division excludes:

- education primarily concerned with recreation such as bridge or golf, see 92

8 0.1 Primary education

8 0.10 Primary education

This class includes:

- pre-primary education (education preceding the first level)
- primary education (education at the first level)

This class excludes:

- provision of literacy programmes for adults, see 80.42
- child day-care activities, see 85.32

8 0.2 Secondary education

8 0.21 General secondary education

This class includes:

- general school education in the first stage of the secondary level corresponding more or less to the period of compulsory school attendance
- general school education in the second stage of the secondary level giving, in principle, access to higher education

Subject specialization at this level often begins to have some influence even on the educational experience of those pursuing a general programme. Such programmes are designated to qualify students either for technical and vocational education or for higher education entrance without any special subject prerequisite

This class excludes:

- adult education as defined in class 80.42

8 0.22 Technical and vocational secondary education

This class includes:

- technical and vocational education below the level of higher education as defined in class 80.30

Typically, the programmes emphasize subject-matter specialization and instruction of both theoretical background and practical skills generally associated with present or prospective employment. The aim of a programme can vary from preparation for a general field of employment to a very specific job

This class excludes:

- technical and vocational education at post-secondary and university levels, see 80.30

80.3 Higher education**80.30 Higher education**

This class includes:

- first, second and third stages of higher education:
 - post-secondary education not leading to a university degree or equivalent
 - post-secondary education leading to a university degree or equivalent

A great variety of subject-matter programmes is offered at this level, some emphasizing more theoretical instruction and some more practical instruction

80.4 Adult and other education**80.41 Driving school activities**

This class also includes:

- tuition for flying certificates and ships' licences other than for commercial certificates and permits.

80.42 Adult and other education n.e.c.

This class includes:

- adult education, i.e. education for people who are not in the regular school and university system. Instruction may be given in day or evening classes in schools or in special institutions providing for adults
- all instruction through radio and television broadcasts, or by correspondence
- education which is not definable by level

This class excludes:

- *higher education, see 80.30*
- *activities of dance schools, see 92.34*
- *instruction in sport and games, see 92.62*

Section N Health and social work

8 5 Health and social work

8 5.1 Human health activities

8 5.1.1 Hospital activities

This class includes:

- hospitalization activities such as:
 - medical and surgical technical care activities such as diagnosis, treatment, operations, analyses, emergency activities, etc.
 - accommodation activities such as boarding, meals, etc.

This includes short- or long-term hospital activities of general and specialized hospitals, sanatoria, preventoria, medical nursing homes, asylums, mental hospital institutions, rehabilitation centres, leprosaria and other health institutions which have accommodation facilities, including military-base and prison hospitals

The activities are chiefly directed to in-patients and carried out under the direct supervision of medical doctors

This class excludes:

- *health activities for military personnel in the field, see 75.22*
- *private consultants' services to in-patients, see 85.12*
- *dental activities without accommodation, see 85.13*
- *ambulance and rescue activities, see 85.14*

8 5.1.2 Medical practice activities

This class includes:

- medical consultation and treatment in the field of general and specialized medicine by general practitioners and medical specialists and surgeons

The activities can be carried out in private practice, group practices and in hospital out-patient clinics

Included are private consultants' activities in hospitals as well as activities carried out in clinics such as those attached to firms, schools, homes for the aged, labour organizations and fraternal organizations as well as in patients' homes. Patients are usually ambulatory and can be referred to specialists by general practitioners

This class excludes:

- *paramedical activities such as those of midwives, nurses and physiotherapists, see 85.14*

8 5.1.3 Dental practice activities

This class includes:

- dental practice activities of a general or specialized nature
- orthodontic activities

They can be carried out in private practice or in out-patient clinics, including clinics attached to firms, schools, etc., as well as in operating rooms

This class excludes:

- *production of artificial teeth, denture and prostatic appliances by dental technicians who do not fit them, see 33.10*

8 5.1.4 Other human health activities

This class includes:

- activities for human health not performed by hospitals or by medical doctors but by paramedical practitioners legally recognized to treat patients

This class may include activities of nurses, midwives, physiotherapists or others in the field of optometry, hydrotherapy, medical massage, occupational therapy, speech therapy, chiropody, homeopathy, chiropractice, acupuncture, etc.

These activities may be carried out in health clinics such as those attached to firms, schools, homes for the aged, labour organizations and fraternal organizations, in residential health facilities other than hospitals, as well as in own consulting rooms, patients' homes or elsewhere

This class also includes:

- activities of dental paramedical personnel such as dental therapists, school dental nurses and dental hygienists
- activities of medical laboratories
- activities of blood banks, sperm banks, transplant organ banks, etc.
- ambulance transport of patients

This class excludes:

- *production of artificial teeth, denture and prostatic appliances by dental technicians who do not fit them, see 33.10*
- *testing activities in the field of food hygiene, see 74.30*

85.2 Veterinary activities

85.20 Veterinary activities

This class includes:

- animal health care and control activities for farm animals
- animal health care and control activities for pet animals

These activities are carried out by qualified veterinarians in veterinary hospitals as well as when visiting farms, kennels or homes, in own consulting and surgery rooms or elsewhere

This class also includes:

- animal ambulance activities

This class excludes:

- *animal boarding activities without health care, see 01.42*

85.3 Social work activities

85.31 Social work activities with accommodation

This class includes:

- activities provided on a round-the-clock basis directed to provide social assistance to children, the aged and special categories of persons with some limits on ability for self-care, but where medical treatment or education are not important elements:
 - activities provided by orphanages, children's boarding homes and hostels, residential nurseries, homes for the aged, homes for the physically or mentally handicapped, including the blind, deaf and dumb, rehabilitation homes (without medical treatment) for people addicted to drugs or alcohol, homes for the homeless, institutions that take care of unmarried mothers and their children, etc.

This class excludes:

- *adoption activities, see 85.32*
- *short-term shelter activities for disaster victims, see 85.32*

85.32 Social work activities without accommodation

This class includes:

- social, counselling, welfare, refugee, referral and similar activities, the services of which are delivered to individuals and families in their homes or elsewhere and carried out by government offices or by private organizations, disaster relief organizations and national or local self-help organizations and by specialists providing counselling services:
 - welfare and guidance activities for children and adolescents
 - adoption activities, activities for the prevention of cruelty to children and others
 - eligibility determination in connection with welfare aid, rent supplements, or food stamps
 - old-age and sick visiting
 - household budget counselling, marriage and family guidance
 - community and neighbourhood activities
 - activities for disaster victims, refugees, immigrants, etc., including temporary or extended shelter for them
 - vocational rehabilitation and habilitation activities for handicapped or unemployed persons provided that the education component is limited
- child day-care activities (crèches), including day-care activities for handicapped children
- day-care activities for handicapped adults
- day facilities for the homeless and other socially weak groups
- charitable activities like fund raising or other supporting activities aimed at social work

This class excludes:

- *activities typically included in compulsory social security schemes, see 75.30*

Section O Other community, social and personal service activities

90 Sewage and refuse disposal, sanitation and similar activities

90.0 Sewage and refuse disposal, sanitation and similar activities

90.00 Sewage and refuse disposal, sanitation and similar activities

This class includes:

- treatment of solid waste:
 - collection of garbage, trash, rubbish and waste
 - waste transportation:
 - removal of building debris
 - waste disposal by incineration or by other means:
 - waste reduction
 - dumping of refuse on land or in water, burial or ploughing-under of refuse
 - treatment and destruction of toxic waste, including the cleaning of polluted soil
- treatment of liquid waste:
 - sewage removal, whether via drains, sewers or by other means, of human waste products and their treatment and disposal
 - disposal of swage by dilution, screening and filtering, sedimentation, chemical precipitation, activated sludge treatment and other processes
 - maintenance of sewers and drains
 - emptying and cleaning of cesspools and septic tanks, servicing of chemical toilets
 - treatment of waste water from swimming pools and from industry

This class also includes:

- collection of refuse in litter-bins in public places
- outdoor sweeping and watering of streets, paths, car parks
- snow and ice cleaning on highways, airport runways, including spreading of salt or sand, etc.

This class excludes:

- *pest control in connection with agriculture, see 01.41*
- *recycling of refuse or waste, see 37*
- *collection, purification and distribution of water, see 41.00*
- *construction and repair of sewage systems, see 45.21*
- *disinfecting and exterminating activities in buildings, see 74.70*

91 Activities of membership organizations n.e.c.

91.1 Activities of business, employers' and professional organizations

91.11 Activities of business and employers' organizations

This class includes:

- activities of organizations whose members' interests centre on the development and prosperity of enterprises in a particular line of business or trade, including farming, or on the economic growth and climate of a particular geographical area or political subdivision without regard for the line of business. Included are activities of federations of such associations. The main services supplied involve dissemination of information, representation before government agencies, public relations and labour negotiations:
 - activities of chambers of commerce, guilds and similar organizations

91.12 Activities of professional organizations

This class includes:

- activities of organizations whose members' interests centre chiefly on a particular scholarly discipline or professional practice or technical field. Included are activities of associations of specialists engaged in scientific, academic or cultural activities such as writers, painters, performers of various kinds, journalists, etc. The main services supplied involve the dissemination of information, the establishment and supervision of standards of practice, representation before government agencies and public relations

This class also includes:

- activities of learned societies

91.2 Activities of trade unions

91.20 Activities of trade unions

This class includes:

- activities of associations whose members are employees interested chiefly in the representation of their views concerning the salary and work situation and in concerted action through organization. This involves the activities of single plant unions, of unions composed of affiliated branches and of labour organizations composed of affiliated unions on the basis of trade, region, organizational structure or other criteria

91.3 Activities of other membership organizations

91.31 Activities of religious organizations

This class includes:

- activities of religious or similar organizations
- activities of organizations furnishing monastery and convent services

This class excludes:

- *education provided by such organizations, see 80*
- *health activities by such organizations, see 85.1*
- *social-work activities by such organizations, see 85.3*

91.32 Activities of political organizations

This class includes:

- activities of political organizations and auxiliary organizations such as young people's auxiliaries associated with a political party. These organizations chiefly engage in influencing decision-taking in public governing bodies by placing members of the party or those sympathetic to the party in political office and involve the dissemination of information, public relations, fund raising, etc.

91.33 Activities of other membership organizations n.e.c.

This class includes:

- activities of organizations not directly affiliated to a political party furthering a public cause or issue by means of public education, political influence, fund raising, etc.:
 - citizens initiative or protest movements
 - environmental and ecological movements
 - organizations supporting community and educational facilities n.e.c.
 - organizations for the protection and betterment of special groups, e.g. ethnic and minority groups
 - associations for patriotic purposes, including war veterans' associations
- special interest groups such as touring clubs and automobile associations and consumer associations
- associations for the purpose of social acquaintanceship such as rotary clubs, lodges, etc.
- associations of youth, young persons' associations, student associations, clubs and fraternities, etc.
- associations for the pursuit of a cultural or recreational activity or hobby (other than sports or games), e.g. poetry, literature and book clubs, historical, gardening, film and photo, music and art, craft and collectors' clubs, social clubs, carnival clubs, etc.
- associations for the protection of animals

This class excludes:

- *activities of professional associations, see 91.12*
- *associations for practising or promoting artistic activities, see 92.31*

92 Recreational, cultural and sporting activities

92.1 Motion picture and video activities

92.11 Motion picture and video production

This class includes:

- production of theatrical and non-theatrical motion pictures whether on film or on video tape for direct projection in theatres or for broadcasting on television:
 - production in a motion-picture studio, or in special laboratories for animated films or cartoons, of full-length films, documentaries, shorts, etc., for public entertainment, for promotion, education or training
- supporting activities such as dubbing etc.

This class excludes:

- *film duplicating as well as audio and video tape reproduction from master copies, see 22.3*
- *film processing other than for the motion picture industry, see 74.81*
- *agency activities, see 74.84*
- *production of films or tapes normally produced in television studios, see 92.20*
- *activities of own account actors, cartoonists, directors, consultants and other technical specialists, see 92.31*

92.12 Motion picture and video distribution

This class includes:

- distribution of motion pictures and video tapes to other industries but not to the general public. This involves the sale or rental of movies or tapes to other industries, as well as activities allied to the distribution of films and video tapes such as film and tape booking, delivery, storage, etc.
- buying and selling of motion picture and video distribution rights

This class excludes:

- *film duplicating as well as audio and video tape reproduction from master copies, see 22.3*
- *retail trade of tapes, see 52.1, 52.4*
- *renting of tapes to the general public, see 71.40*

92.13 Motion picture projection

This class includes:

- motion picture or video tape projection in cinemas, in the open air or in other projection facilities

This class also includes:

- activities of cine-clubs

92.2 Radio and television activities

92.20 Radio and television activities

This class includes:

- broadcasting of radio and television programmes
- production of radio and television programmes whether or not combined with broadcasting

The programmes produced and broadcast may be for entertainment, promotion, education or training or news dissemination. The production of programmes may result in a permanent tape which may be sold, rented or stored for broadcast or rebroadcast

This class excludes:

- *radio and television transmission via cable networks, see 64.20*
- *radio and television transmission by relay or satellite, see 64.20*
- *production of movies and video tapes which are nominally produced in movie studios, see 92.11*
- *press agencies, see 92.40*

92.3 Other entertainment activities

92.31 Artistic and literary creation and interpretation

This class includes:

- production of live theatrical presentations, concerts and opera or dance productions and other stage productions:
 - activities of groups or companies, orchestras or bands
- activities of individual artists such as actors, directors, musicians, authors, lecturers or speakers, sculptors, painters, cartoonists, engravers, etchers, stage-set designers and builders, etc.
- restoring of works of art such as paintings etc.

This class excludes:

- *restoring of furniture, see 36.1*
- *restoring of buildings, see 45*

92.32 Operation of arts facilities

This class includes:

- operation of concert and theatre halls and other arts facilities
- operation of ticket agencies
- activities of sound-recording studios

This class excludes:

- *operation of cinemas, see 92.13*

92.33 Fair and amusement park activities

This class also includes:

- operation of preserved railways

92.34 Other entertainment activities n.e.c.

This class includes:

- production of entertainment n.e.c.:
 - activities of dancing schools and dance instructors
 - circus production
 - puppet shows, rodeos, activities of shooting galleries, etc.

This class excludes:

- *other recreational activities, see 92.72*

92.4 News agency activities**92.40 News agency activities**

This class includes:

- news-syndicates and news-agency activities furnishing news, pictures and features to the media
- activities of journalists and press photographers

92.5 Library, archives, museums and other cultural activities**92.51 Library and archives activities**

This class includes:

- activities of libraries of all kinds, reading, listening and viewing rooms, public archives providing service to the general public or to a special clientele, such as students, scientists, staff, members:
 - organization of a collection, whether specialized or not
 - making catalogues
 - lending and storage of books, maps, periodicals, films, records, tapes, works of art, etc.
 - retrieval activities in order to comply with information requests, etc.

This class excludes:

- *renting of video tapes, see 71.40*
- *database activities, see 72.40*

92.52 Museums activities and preservation of historical sites and buildings

This class includes:

- operation of museums of all kinds:
 - art museums, museums of jewellery, furniture, costumes, ceramics, silverware
 - natural history, science and technological museums, historical museums, including military museums and historic houses
 - other specialized museums
 - open-air museums
- preservation or reconstruction of historical sites and buildings

92.53 Botanical and zoological gardens and nature reserves activities

This class includes:

- operation of botanical and zoological gardens, including children's zoos
- operation of nature reserves, including wildlife preservation etc.

92.6 Sporting activities

92.61 Operation of sports arenas and stadiums

This class includes:

- operation of facilities for outdoor or indoor sports events:
 - football stadiums
 - swimming pools and stadia
 - golf courses
 - boxing arenas
 - winter sports arenas and stadia
 - field and track stadia etc.

The facilities may be enclosed or covered and may have provision for spectator seating or viewing

This class excludes:

- *rental of sporting equipment, see 71.40*
- *park and beach activities, see 92.72*

92.62 Other sporting activities

This class includes:

- organization and operation of outdoor or indoor sports events for professionals or amateurs by organizations with or without own facilities:
 - football clubs, bowling clubs, swimming clubs, golf clubs, boxing, wrestling, health or body-building clubs, winter sports clubs, chess, draughts, domino or card clubs, field and track clubs, shooting clubs
- activities related to promotion and production of sporting events
- activities of individual own-account sportsmen and athletes, judges, timekeepers, instructors, teachers, coaches, etc.
- activities of sport and game schools
- activities of racing stables, kennels and garages
- activities of riding academies
- activities of marinas
- hunting for sport or recreation
- related service activities

This class excludes:

- *rental of sporting equipment, see 71.40*
- *park and beach activities, see 92.72*

92.7 Other recreational activities

92.71 Gambling and betting activities

This class also includes:

- sale of lottery tickets

92.72 Other recreational activities n.e.c.

This class includes:

- activities related to recreation not elsewhere classified in this division:
 - activities of recreation parks and beaches, including renting of facilities such as bath houses, lockers, chairs, etc.
 - activities related to recreational fishing
 - recreational transport facilities such as pedalos, recreational riding stables, etc.
 - training of pet animals
 - motion-picture, television and other theatrical casting activities

This class excludes:

- *personal theatrical or artistic agency activities, see 74.84*
- *other entertainment activities, e.g. circus production or activities of dancing schools, see 92.34*

93 Other service activities

93.0 Other service activities

93.01 Washing and dry-cleaning of textile and fur products

This class includes:

- laundering and dry-cleaning, pressing, etc., of all kinds of clothing (including fur) and textiles, provided by mechanical equipment, by hand or by self-service coin-operated machines whether for the general public or for industrial or commercial clients
- laundry collection and delivery
- carpet and rug shampooing and drapery and curtain cleaning
- renting of linens, work uniforms, and related items by laundries

This class also includes:

- repair and minor alteration of garments or other textile articles when done in connection with cleaning

This class excludes:

- *repair and alteration of clothing, etc., as an independent activity, see 52.74*
- *renting of clothing other than work uniforms, even if cleaning of these goods is an integral part of the activity, see 71.40*

93.02 Hairdressing and other beauty treatment

This class includes:

- hair washing, trimming and cutting, setting, dyeing, tinting, waving, straightening and similar activities for men and women as well as shaving and beard trimming
- facial massage, manicure and pedicure, make-up, etc.

This class excludes:

- *manufacture of wigs, see 36.63*

93.03 Funeral and related activities

This class includes:

- burial and incineration of human or animal corpses and related activities:
 - preparing the dead for burial or cremation and embalming and morticians' services
 - providing burial or cremation services
 - rental of equipped space in funeral parlours
 - rental or sale of graves

This class excludes:

- *religious funeral service activities, see 91.31*

93.04 Physical well-being activities

This class includes:

- activities related to physical well-being and comfort such as delivered by Turkish baths, sauna and steam baths, solariums, spas, reducing and slendering salons, massage salons, fitness centres, etc.

93.05 Other service activities n.e.c.

This class includes:

- astrological and spiritualists' activities
- social activities such as escort services, dating services, services of marriage bureaux
- genealogical organizations
- shoe shiners, porters, valet car parkers, etc.

Section P Private households with employed persons**9 5 Private households with employed persons****9 5.0 Private households with employed persons****9 5.00 Private households with employed persons**

This class includes:

- activities of private households employing domestic personnel such as maids, cooks, waiters, valets, butlers, laundresses, gardeners, gatekeepers, stable-lads, chauffeurs, caretakers, governesses, babysitters, tutors, secretaries, etc.

Section Q Extra-territorial organizations and bodies**9 9 Extra-territorial organizations and bodies****9 9.0 Extra-territorial organizations and bodies****9 9.00 Extra-territorial organizations and bodies**

This class includes:

- activities of international organizations such as the United Nations and its specialized agencies, regional bodies, etc., European Communities, European Free Trade Association, Organization for Economic Cooperation and Development, Customs Cooperation Council, Organization of Oil Producing and Exporting Countries, International Monetary Fund, World Bank, etc.

This class also includes:

- activities of diplomatic and consular missions when being determined by the country of their location rather than by the country they represent

This class excludes:

- *administration and operation of diplomatic and consular missions stationed abroad or at offices of international organizations, see 75.21*

PART FIVE

CONVERSION KEYS

CONVERSION KEYS²⁷

NACE 70 to NACE Rev. 1

NACE Rev. 1 to NACE 70

As set out in Council Regulation 3037/90, a correlation table between the 1970 edition of NACE and NACE Rev. 1 has been constructed. In order to make a link between these two classifications, it has been necessary to define activities below the fourth-digit level of NACE Rev. 1 and the fifth-digit level of NACE 1970. By regrouping these sub-activities, it is possible to generate almost every class/item of the two versions of NACE.

The construction of the subactivities is to a large extent based on NIPRO²⁸. However, the supplementary subdivisions in NIPRO have not been used for this purpose.

Member States have implemented NACE 1970 in different ways. The correlation table can therefore only be used as a starting point in the construction of conversion keys at national level.

Table 1 shows the correspondence from NACE 1970 to NACE Rev. 1

Column 1 shows the item of NACE 1970

Column 2 shows the corresponding classes of NACE Rev. 1

If a letter «p» appears after the code, the subactivity is only a part of the activity defined in the NACE Rev. 1 class.

Table 2 shows the correspondence from NACE Rev. 1 to NACE 1970

Column 1 shows the class of NACE Rev. 1

Column 2 shows the corresponding items of NACE 1970

If a letter «x» appears after the code, the subactivity is only a part of the activity defined in the NACE 1970 item.

²⁷ Based on the detailed draft prepared by Mr A. J. Doyle.

²⁸ Common nomenclature of industrial products (NIPRO), Eurostat 1975.

NACE 70 to NACE Rev. 1

000.00 99.00	161.10 40.10 p	224.10 27.41 p 27.42 p 27.43 p 27.44 p 27.45 p	259.44 14.50 p	247.20 26.13 p	256.40 24.63
01 01.11 01.12 01.13 01.21 01.22 01.23 01.24 01.25 p 01.30 01.41 01.42 01.50	161.20 40.10 p 161.30 40.10 p 161.40 40.10 p 161.50 40.10 p 161.60 40.10 p 161.70 40.10 p	224.20 27.41 p 27.42 p 27.43 p 27.44 p 27.45 p 224.30 27.41 p 27.42 p 27.43 p 27.44 p 27.45 p	239.45 14.30 p 239.46 14.30 p 239.47 14.50 p 239.50 10.30 26.82 p	247.30 26.13 p 247.40 26.15 p 247.50 26.14 247.60 26.12 247.70 26.15 p 33.20 p	256.50 24.61 36.63 p 256.60 24.51 p 24.66 p 256.70 24.20 p 24.51 p 24.66 p 256.80 24.15 p 24.20 p
02 02.01 02.02 24.14 p	161.70 40.10 p	224.40 27.35 p	242.10 26.51	248.10 26.26	257.00 24.41 p 24.42
03 05.01 05.02	162.10 40.20 p	231.10 14.13	242.20 26.52	248.20 26.21 p	258.10 24.51 p
111.10 10.10 p	162.20 40.20 p	231.20 14.11	242.30 26.53	248.30 26.30	258.20 24.51 p 24.52
111.20 10.10 p	163.00 40.30 p	231.30 14.12 p	243.10 26.65 p	248.40 26.40 p	259.10 24.64
112.10 10.20 p	169.00 -	231.40 14.21	243.20 26.61 p 26.65 p	248.50 26.22	259.20 24.51 p 24.66 p
112.20 10.20 p	170.00 41.00	231.50 14.12 p 14.30 p	243.30 26.62 26.66	248.60 26.21 p 31.50 p	259.31 36.63 p
112.30 10.20 p	211.10 13.10 p	231.60 14.12 p	243.40 26.61 p	248.70 26.21 p 31.50 p	259.32 24.62 p 24.66 p
120.10 23.10 p	211.20 13.10 p	231.70 14.22	243.50 26.61 p	248.80 26.23	259.33 21.23 p
120.20 23.10 p	212.10 13.20 p	232.10 14.30 p	243.60 26.63 26.64	248.90 26.24 26.25	259.40 24.51 p 24.65 p 24.66 p 36.63 p
120.30 23.10 p	212.20 13.20 p	232.20 14.30 p	244.00 26.82 p	251.00 -	260.00 17.15 p 24.70
131.00 11.10 p 11.20 p	221.10 27.10 p 27.35 p	233.10 14.40 p	245.10 26.70 p	252.00 24.14 p 24.16 p 24.17 p 24.41 p	311.10 27.21 27.51 27.52
132.00 11.10 p 11.20 p	221.20 27.10 p 27.35 p	233.21 14.40 p	245.20 26.70 p	253.00 24.12 24.13 24.14 p 24.15 p 24.41 p 24.66 p	311.20 27.53 27.54
133.00 11.10 p 11.20 p	222.00 27.22	233.22 14.40 p	245.30 26.70 p 26.81 p	255.00 24.30	312.11 28.40 p
134.00 11.20 p 74.20 p	223.10 27.31	239.10 14.30 p	245.40 26.70 p	256.10 24.11	312.12 28.40 p
140.11 23.20 p	223.30 27.33	239.20 14.50 p	245.50 26.82 p	256.20 24.62 p	312.20 28.40 p
140.12 23.20 p	223.41 27.34	239.30 14.12 p 14.50 p	246.10 26.81 p	256.30 24.51 p 24.66 p	313.11 28.52 p 28.74 p
140.20 23.20 p	223.42 28.73 p 28.74 p	239.41 14.50 p	246.20 26.81 p	256.30 24.51 p 24.66 p	313.11 28.52 p 28.74 p
151.00 12.00		239.42 14.50 p	246.30 26.81 p	256.30 24.51 p 24.66 p	313.11 28.52 p 28.74 p
152.00 23.30		239.43 14.50 p	247.10 26.11		

313.12 28.74 p	316.92 28.73 p 28.75 p 29.54 p	327.20 29.55 29.56 p	345.20 22.14 22.31 22.32 22.33 72.20 p 92.11 p 92.32 p	365.20 35.43 35.50	412.30 15.12 15.13 p
313.20 28.74 p	319.10 28.52 p	327.30 29.54 p 29.56 p		371.10 33.20 p	412.40 15.11 p 15.41 p
313.30 28.40 p	319.20 29.31 p 29.32 p	327.40 29.54 p	346.00 29.71	371.20 33.20 p	412.50 15.11 p
313.40 28.74 p	321.10 29.32 p	328.10 29.11 p	347.10 31.50 p	371.30 33.20 p	413.11 15.51 p
313.50 28.51	321.20 29.31 p	328.20 29.11 p	347.20 31.50 p	371.40 33.20 p	413.12 15.51 p
313.60 28.52 p	322.11 29.40 p	328.30 29.12 p 29.24 p	348.00 00.00 31.10 p 31.20 p 31.62 p	371.50 33.20 p	413.13 15.51 p
314.10 28.11 p	322.12 29.40 p	328.40 29.23 p 29.56 p	351.00 34.10	371.60 33.20 p	413.14 15.51 p
314.20 28.12	322.20 28.62 p 29.40 p 29.56 p	328.50 29.12 p 29.23 p	352.00 34.20 p	371.70 33.20 p	413.21 15.51 p
314.30 28.11 p 29.52 p	323.11 29.24 p 29.54 p 29.56 p	328.60 29.21 p	353.00 34.30	372.10 33.10 p	413.22 15.51 p
314.40 27.35 p	323.12 29.54 p	328.70 29.40 p	361.10 35.11 p	372.20 33.10 p	414.10 15.31 p 15.33 p
315.10 28.22 p 28.30 p	323.11 29.24 p 29.54 p 29.56 p	328.80 29.13	361.20 35.11 p	372.30 33.10 p	414.20 15.20 p 15.33 p
315.20 28.21 p 34.20 p	323.12 29.54 p	328.80 29.13	361.20 35.11 p	372.40 33.10 p	414.30 15.33 p
316.11 28.62 p	324.11 29.53	328.90 28.30 p 29.24 p 29.56 p 29.60 p	361.30 35.12	373.10 33.40 p	414.40 15.32
316.12 28.62 p	324.12 29.24 p	330.00 30.01 p 30.02 p 72.50 p 72.50 p	361.40 35.11 p	373.20 33.40 p	414.40 15.32
316.20 28.61	324.11 29.53	330.00 30.01 p 30.02 p 72.50 p 72.50 p	361.50 35.11 p	373.30 30.01 p 33.40 p	414.50 15.33 p
316.30 28.63	324.20 29.24 p	341.00 31.30	362.10 35.20 p	374.00 33.50	414.61 15.33 p
316.41 28.21 p 28.71	324.30 29.24 p 29.56 p	342.00 31.10 p 31.20 p 31.62 p 32.10 p	362.20 35.20 p	411.10 15.41 p	414.62 15.31 p 15.33 p
316.42 28.72	325.10 29.52 p	343.10 29.21 p 29.40 p 31.61 p 31.62 p	362.30 35.20 p	411.20 15.41 p 15.42 p	414.63 15.33 p
316.50 28.22 p 29.72	325.20 29.51	343.10 29.21 p 29.40 p 31.61 p 31.62 p	363.10 35.41 p 35.42 p	411.30 15.41 p	414.64 15.31 p 15.33 p
316.60 28.75 p 36.11 p 36.12 p 36.14 p	325.30 29.40 p 29.56 p 29.56 p	343.20 31.40	363.20 35.41 p 35.42 p	411.40 15.42 p 15.62 p	414.65 15.33 p
316.70 28.75 p	325.40 29.52 p	344.00 32.10 p 32.20 p 33.10 p 33.20 p	364.10 35.30 p	411.50 15.43	415.10 15.20 p
316.80 28.75 p 29.60 p	325.50 29.22	344.00 32.10 p 32.20 p 33.10 p 33.20 p	364.20 35.30 p	412.11 15.11 p	415.20 15.20 p
316.91 22.24 p	326.10 29.14 p	345.10 32.30	364.30 29.60 p 35.11 p 35.30 p	412.12 15.11 p	416.11 15.61 p
	326.20 29.14 p		365.10 36.63 p	412.21 15.11 p	416.12 15.61 p
	327.10 29.40 p			412.22 15.13 p	416.20 15.61 p

417.00 15.85	423.70 15.87 p 15.89 p	431.62 17.40 p	436.22 18.24 p	441.20 19.10 p	454.12 18.22 p
418.10 15.62 p	423.80 15.31 p 15.61 p 15.89 p	431.63 17.22 p	436.23 17.40 p 17.72 18.21 p 18.22 p 18.23 p 18.24 p	441.30 19.10 p	454.13 18.23 p
418.20 15.62 p		432.31 17.11 p		442.10 18.24 p 19.20 p	454.20 18.24 p
418.30 15.62 p	424.10 15.92	432.32 17.11 p	437.10 17.30 p	442.20 18.24 p 36.40 p	455.10 17.40 p
418.40 15.62 p	424.20 15.91 p	432.41 17.11 p	437.20 17.30 p	442.30 19.20 p	455.20 17.40 p
419.10 15.81 p	424.30 15.91 p	432.42 17.16 p	437.30 17.30 p	451.10 19.30 p	455.30 17.40 p
419.20 15.81 p	425.10 15.93 p	432.50 17.21 p 17.54 p	437.40 17.30 p	451.20 19.30 p	455.40 17.40 p
419.30 15.82 p	425.20 15.93 p	432.61 17.11 p	438.11 17.51 p	451.30 19.30 p	456.10 18.30 p
419.40 15.82 p	425.30 15.95	432.62 17.21 p	438.12 17.51 p	451.40 19.30 p	456.20 01.25 p
419.50 15.82 p	426.00 15.94	433.20 17.15 p	438.20 36.63 p	452.00 19.30 p 33.10 p	456.31 18.30 p
420.10 15.83 p	427.10 15.96	433.31 17.15 p	438.30 17.54 p	453.10 18.2*	456.32 18.30 p
420.20 15.83 p	427.20 15.97	433.32 17.15 p	439.11 17.54 p	453.20 18.22 p	456.33 18.30 p
420.31 15.83 p	428.10 15.98 p	433.41 17.15 p	439.12 17.54 p	453.30 18.22 p	461.10 20.10 p
420.32 15.83 p	428.20 15.98 p	433.42 17.16 p	439.20 17.53	453.41 18.21 p	461.20 20.10 p
420.40 15.84 p	429.00 16.00	433.50 17.24	439.30 17.54 p	453.42 18.22 p 25.24 p	461.30 20.10 p
421.10 15.84 p	431.10 15.11 p	434.10 17.14 p	439.40 17.54 p	453.43 18.10	462.11 20.20 p
421.20 15.62 p 15.84 p	431.21 17.12 p	434.31 17.14 p	439.50 17.54 p	453.44 18.22 p	462.12 20.20 p
421.30 15.52	431.22 17.13 p	434.32 17.14 p	439.61 17.52 p	453.51 18.23 p	462.21 20.20 p
422.00 15.20 p 15.71 15.72	431.31 17.13 p	434.40 17.14 p	439.62 17.52 p	453.52 18.23 p	462.22 20.20 p
423.10 15.86 p	431.32 17.12 p	434.50 17.25 p	439.71 17.52 p	453.53 18.23 p	462.30 20.20 p
423.20 15.86 p	431.33 17.12 p	434.60 17.25 p	439.72 17.17 p	453.61 18.24 p	462.40 20.10 p
423.30 15.87 p	431.41 17.13 p	435.30 17.17 p	439.73 17.52 p	453.62 18.24 p	463.10 20.30 p
423.40 40.30 p	431.42 17.13 p	435.50 17.25 p	439.74 17.54 p	453.70 18.24 p 36.63 p	463.20 20.30 p
423.50 15.88	431.51 17.23 p	435.60 17.25 p	439.75 17.25 p 17.54 p	453.80 18.2*	463.30 20.10 p 20.30 p
423.60 15.89 p	431.52 17.22 p	436.10 17.71	441.10 19.10 p		464.10 20.40 p
	431.61 17.23 p	436.21 17.60		454.11 18.22 p	464.20 20.40 p



465.10		472.30		481.25		501.10		504.40		614.30	
20.30	p	21.23	p	25.13	p	45.21	p	45.43	p	51.63	
20.51	p							45.44			
36.63	p										
		472.41		481.26		501.20		504.50		614.40	
		21.21	p	25.13	p	45.22	p	45.43	p	51.64	
465.20											
20.10	p										
		472.42		481.27		501.30		504.60		614.50	
		21.21	p	36.40	p	45.25	p	45.25	p	51.65	
465.30				36.50	p			45.45	p		
20.10	p										
		472.43		481.28		501.40		611.10		614.60	
		21.21	p	37.20	p	45.22	p	51.21	p	51.66	
465.40								51.55	p		
19.30	p										
		472.44		482.00		501.50		611.20		614.70	
		21.21	p	25.12		45.25	p	51.21	p	50.10	p
		21.22	p	50.20	p					50.30	p
466.10		21.25				501.60		51.21	p	50.40	p
20.52	p					45.25	p				
		472.50		483.00				611.30		615.10	
		21.12	p	19.30	p			51.55	p	51.47	p
466.20				25.21		501.70					
20.52	p			25.22		45.11	p				
		472.60		25.23		45.22	p	611.40		615.20	
		21.12	p	25.24	p	45.25	p	51.22		51.43	p
466.30				33.10	p					51.44	p
36.62				36.11	p			611.50		51.54	p
		472.70		36.14	p	502.10		51.23			
467.10		21.12	p	36.63	p	45.21	p			615.30	
36.13										51.43	p
36.14	p									51.47	p
		472.80		491.10		502.20		611.60			
467.20		21.25		36.22	p	45.11	p	51.21	p		
36.12	p							51.56	p	615.40	
		473.10		491.20		502.30				51.44	p
		22.21		36.22	p	45.21	p	611.70			
467.30		22.22	p			45.25	p	51.24	p	615.50	
36.11	p			491.30		502.40				51.44	p
		473.21		36.61		45.24	p	611.80		51.53	p
467.40		22.22	p					51.24	p		
36.11	p			491.40		502.50		611.90		615.60	
		473.22		36.22	p	45.23	p	51.25		51.47	p
467.50		22.22	p								
36.12	p			491.50		502.60		612.10		616.10	
36.14	p	473.23		36.22	p	45.11	p	51.51	p	51.41	p
		22.22	p			45.24	p				
467.60		473.30		491.60		45.25	p	612.20		616.20	
20.51	p	22.23		36.21				51.51	p	51.42	p
						502.70					
467.70		473.40		492.10		45.11	p	612.30		616.30	
36.11	p	22.24	p	36.30	p	45.12		51.51	p	51.42	p
36.14	p	22.25				45.21	p				
				492.20		45.23	p	612.40		616.40	
467.80		474.10		36.30	p	45.25	p	51.52	p	51.41	p
36.15		22.11	p			45.50					
				493.10		503.10		612.50		616.50	
467.90		474.20		92.11	p	45.34		51.52	p	51.41	p
36.14	p	22.15	p							51.42	p
				493.20		503.20		612.60		616.60	
471.10		474.30		74.81	p	45.33	p	51.52	p	51.42	p
21.11		22.11	p								
		474.40		494.10		503.30		612.70		616.70	
471.20		22.12		36.50	p	45.33	p	51.55	p	51.42	p
21.12	p	22.13									
				494.20		503.40		613.10		616.80	
471.31		474.50		36.40	p	45.32		51.53	p	51.47	p
21.12	p	22.15	p								
				495.10		503.50		613.20		616.90	
471.32		481.10		36.63	p	45.31	p	51.53	p	51.41	p
21.12	p	25.11								51.47	p
				495.20		503.60		613.30		617.10	
471.33		481.21		36.63	p	45.31	p	51.53	p	51.39	p
21.12	p	25.13	p					51.54	p		
				495.30		504.10				617.20	
471.34		481.22		36.63	p	45.45	p	613.40		51.31	
21.12	p	25.13	p					51.53	p		
				500.10		504.20				617.30	
472.11		481.23		45.21	p	45.41		51.61		51.32	
21.24	p	25.13	p								
				500.20		504.30		614.10		617.40	
472.12		481.24		45.11	p	45.42		51.62		51.33	
21.24	p	19.30	p			45.43	p				
472.20											
21.22	p										

617.50 51.34	637.00 51.17	645.30 52.42 p 52.62 p	649.20 52.46 p	655.20 52.48 p 52.62 p	722.00 60.22 60.23
617.60 51.35	638.00 51.18	645.40 52.42 p 52.62 p	649.30 52.45 p	656.00 52.12 52.61	723.10 60.24 p
617.70 51.36	639.00 51.19	645.50 52.42 p 52.62 p	649.40 52.45 p 52.62 p	661.00 55.30 p 55.52	723.20 60.24 p
617.80 51.37	641.10 52.11	645.60 52.41 p 52.62 p	649.50 52.48 p 52.62 p	662.00 55.40 p	724.00 60.30
617.90 51.38 51.39 p	641.20 52.21 52.62 p 52.63 p	645.70 52.42 p 52.62 p	649.60 52.48 p 52.50 p	663.00 55.40 p	725.00 60.21 p 60.24 p 64.12
618.10 51.46 p	641.30 52.27 p 52.62 p 52.63 p	645.80 52.41 p 52.62 p	651.10 50.10 p 50.30 p	664.00 55.51	730.00 61.20
618.20 51.46 p	641.40 52.22 p 52.62 p	645.90 52.42 p	651.20 50.40 p 52.48 p	665.10 55.11	741.00 61.10 p
618.30 51.45	641.50 52.23 52.62 p 52.63 p	646.10 52.43 p 52.62 p	652.00 50.50	665.20 55.12	742.00 61.10 p
618.40 51.44 p	641.60 52.22 p 52.62 p	646.20 52.43 p 52.62 p	653.10 52.47 p 52.50 p 52.62 p	666.00 55.23 p 55.30 p	750.00 62.10 62.20 62.30
619.10 51.47 p 51.56 p	641.70 52.24 p 52.62 p	647.10 52.41 p 52.44 p 52.48 p 52.62 p	653.20 52.47 p	667.10 55.21	761.00 63.11 p 63.21
619.20 51.47 p	641.80 52.24 p 52.62 p	647.20 52.41 p 52.62 p	653.30 52.48 p	667.20 55.22	762.00 63.11 p 63.22 p
619.30 51.47 p	641.90 52.24 p 52.62 p	648.10 52.44 p 52.46 p 52.62 p	653.40 52.48 p	667.30 55.23 p	763.00 63.11 p 63.22 p
619.40 51.47 p	642.10 52.25	648.20 52.44 p 52.62 p	654.10 52.48 p	667.40 85.14 p	764.00 63.11 p 63.23
619.50 51.47 p	642.20 52.26	648.30 52.44 p	654.20 52.48 p 52.62 p	667.50 55.23 p	771.00 63.30 p
619.60 51.70 p	642.30 52.27 p 52.63 p	648.40 52.45 p	654.30 52.48 p 52.62 p	667.60 55.23 p	772.00 63.40
619.70 51.70 p	643.00 52.31	648.50 52.44 p	654.40 52.48 p 52.62 p	671.00 50.20 p 50.40 p 52.74 p	773.00 63.12
621.00 37.10 51.57 p	643.10 52.32	648.60 52.46 p	654.50 52.48 p	672.00 52.71	790.00 64.11 64.20
622.00 37.20 p 51.57 p	644.10 52.33	648.70 52.44 p 52.62 p	654.60 52.48 p 52.62 p	673.00 52.72	811.00 65.11
631.00 51.11	644.20 52.33	648.80 52.45 p	654.70 52.48 p 52.62 p	674.00 52.73	812.00 65.12
632.00 51.12	644.30 52.46 p 52.48 p	648.90 52.44 p 52.62 p	654.80 52.48 p 52.62 p	675.00 52.74 p	813.10 65.21 65.22
633.00 51.13	645.10 52.41 p 52.43 p 52.62 p	649.10 52.48 p 52.62 p	654.90 52.48 p	710.00 60.10	813.20 65.23
634.00 50.10 p 50.30 p 50.40 p 51.14	645.20 52.42 p 52.62 p	649.10 52.48 p 52.62 p	655.10 52.50 p 52.62 p	721.10 60.21 p	821.00 66.01 p 66.03 p
635.00 51.15				721.20 60.21 p	
636.00 51.16					

822.00		850.00	961.00
66.01 p		70.20	85.32 p
66.02			
823.00		911.00	962.00
66.03 p		75.11	85.31
		75.12	
		75.13	
831.00		75.14	963.00
67.11		75.21	91.11 p
67.12			91.12
67.13		912.00	964.00
		75.23	91.11 p
832.00		913.00	965.00
67.20		75.24	91.20
833.00		914.00	966.00
70.11		75.25	91.31
70.12		915.00	967.00
		75.22	63.30 p
834.00		919.00	91.33 p
70.31		75.30	968.00
70.32			91.32
835.00		921.00	91.33 p
74.11		74.70 p	971.00
836.00		90.00	92.11 p
74.12		922.00	972.00
		93.03	92.12
837.00		923.00	973.00
74.20 p		74.70 p	92.13
74.30		931.00	974.00
838.00		80.30	92.20
74.40		932.00	975.00
839.10		80.10 p	92.31 p
74.13		80.21	92.32 p
74.14		933.00	976.00
839.20		80.22	92.31 p
72.10		80.42 p	977.00
72.20 p		934.00	92.51
72.30		80.10 p	92.52
72.40		85.32 p	92.53
72.60		935.00	978.00
74.83 p		80.42 p	92.61
839.30		936.00	92.62
74.50		80.41	979.00
74.60		940.00	92.33
74.82		73.10	92.34
74.83 p		73.20	92.71
74.84		951.00	92.72
92.40		85.11	981.00
841.00		952.00	93.01
71.31		85.14 p	982.00
842.00		953.00	93.02
71.32		85.12	93.04
843.00		954.00	983.00
71.33		85.13	74.81 p
844.00		955.00	984.00
71.10		85.14 p	93.03
845.00		956.00	93.05
71.21		85.20	990.00
71.22			95.00
71.23			
846.10			
71.40 p			
846.20			
71.40 p			
847.00			
71.34			


NACE Rev. 1 to NACE 70

NACE Rev. 1 to NACE 70

01.11	13.20	15.33	15.87	17.21	18.22
01 x	212.10	414.10 x	423.30	432.50 x	436.23 x
	212.20	414.20 x	423.70 x	432.62	453.20
01.12		414.30			453.30
01 x	14.11	414.50	15.88	17.22	453.42 x
	231.20	414.61	423.50	431.52	453.44
01.13		414.62 x		431.63	454.11
01 x	14.12	414.63	15.89		454.12
	231.30	414.64 x	423.60		
01.21	231.50 x	414.65	423.70 x	17.23	18.23
01 x	231.60		423.80 x	431.51	436.23 x
	239.30 x	15.41		431.61	453.51
		411.10			453.52
01.22		411.20 x	15.91	17.24	453.53
01 x	14.13	411.30	424.20	433.50	454.13
	231.10	412.40 x	424.30		
01.23				17.25	18.24
01 x	14.21	15.42	15.92	434.50	436.22
	231.40	411.20 x	424.10	434.60	436.23 x
		411.40 x		435.50	442.10 x
01.24			15.93	435.60	442.20 x
01 x	14.22		425.10	439.75 x	453.61
	231.70	15.43	425.20		453.62
		411.50		17.30	453.70 x
01.25	14.30	15.51	15.94	437.10	454.20
01 x	231.50 x	413.11	426.00	437.20	
456.20	232.10	413.12		437.30	18.30
	232.20	413.13		437.40	456.10
01.30	239.10	413.14	15.95		456.31
01 x	239.45	413.21	425.30	17.40	456.32
	239.46	413.22		431.62	456.33
01.41			15.96	436.23 x	
01 x	14.40	15.52	427.10	455.10	19.10
	233.10	421.30		455.20	441.10
01.42	233.21		15.97	455.30	441.20
01 x	233.22	15.61	427.20	455.40	441.30
		416.11			
01.50	14.50	416.12	15.98	17.51	19.20
01 x	239.20	416.20	428.10	438.11	442.10 x
	239.30 x	423.80 x	428.20	438.12	442.30
02.01	239.41				
02 x	239.42	15.62	16.00	17.52	19.30
	239.43	411.40 x	429.00	439.61	451.10
02.02	239.44	418.10		439.62	451.20
02 x	239.47	418.20	17.11	439.71	451.30
		418.30	432.31	439.73	451.40
05.01	15.11	418.40	432.32		452.00 x
03 x	412.11	421.20 x	432.41	17.53	465.40
	412.12		432.61	439.20	481.24
	412.21	15.71			483.00 x
05.02	412.40 x	422.00 x	17.12	17.54	20.10
03 x	412.50		431.21	432.50 x	461.10
	431.10	15.72	431.32	438.30	461.20
10.10	15.12	422.00 x	431.33	439.11	461.30
111.10	412.30 x			439.12	462.40
111.20		15.81	17.13	439.30	463.30 x
	15.13	419.10	431.22	439.40	465.20
10.20	412.22	419.20	431.31	439.50	465.30
112.10	412.50 x		431.41	439.74	
112.20		15.82	431.42	439.75 x	20.20
112.30	15.20	419.30			462.11
	414.20 x	419.40	17.14	17.60	462.12
10.30	415.10	419.50	434.10	436.21	462.21
239.50 x	415.20		434.31		462.22
	422.00 x	15.83	434.32	17.71	462.30
		420.10	434.40	436.10	
11.10	15.31	420.20			20.30
131.00 x	414.10 x	420.31	17.15	17.72	463.10
132.00 x	414.62 x	420.32	260.00 x	436.23 x	463.20
133.00 x	414.64 x		433.20		463.30 x
	423.80 x	15.84	433.31	18.10	465.10 x
11.20		420.40	433.32	453.43	
131.00 x	15.32	421.10	433.41		20.40
132.00 x	414.40	421.20 x		18.2*	464.10
133.00 x			17.16	453.10	464.20
134.00 x		15.85	432.42	453.80	
		417.00	433.42		20.51
12.00				18.21	465.10 x
151.00		15.86	17.17	436.23 x	467.60
		423.10	435.30	453.41	
13.10		423.20	439.72		20.52
211.10					466.10
211.20					466.20

Nrev1 - N70	Nrev1 - N70	Nrev1 - N70	Nrev1 - N70	Nrev1 - N70	Nrev1 - N70	Nrev1 - N70
21.11	23.10	24.66	26.40	27.41	28.71	
471.10	120.10	253.00 x	241.00	224.10 x	316.41 x	
	120.20	256.30 x	248.40	224.20 x		
	120.30	256.60 x		224.30 x		
21.12		256.70 x			28.72	
471.20		259.20	26.51		316.42	
471.31	23.20	259.32 x	242.10	27.42		
471.32	140.11	259.40 x		224.10 x		
471.33	140.12		26.52	224.20 x	28.73	
471.34	140.20		242.20	224.30 x	223.42 x	
472.50		24.70			316.92 x	
472.60	23.30	260.00 x	26.53	27.43		
472.70	152.00		242.30	224.10 x	28.74	
		25.11		224.20 x	223.42 x	
		481.10		224.30 x	313.11 x	
21.21	24.11		26.61		313.12	
472.41	256.10		243.20 x	27.44	313.20	
472.42		25.12	243.40	224.10 x	313.40	
472.43		482.00 x	243.50	224.20 x		
472.44 x	24.12			224.30 x	28.75	
	253.00 x	25.13	26.62		316.60 x	
21.22		481.21	243.30 x	27.45	316.70	
472.20	24.13	481.22		224.10 x	316.80 x	
472.44 x	253.00 x	481.23		224.20 x	316.92 x	
		481.25	26.63	224.30 x		
21.23	24.14	481.26	243.60 x		29.11	
259.33	02 x		26.64	27.51	328.10	
472.30	252.00 x	25.21	243.60 x	311.10 x	328.20	
	253.00 x	483.00 x				
21.24	24.15		26.65	27.52	29.12	
472.11	253.00 x	25.22	243.10	311.10 x	328.30 x	
472.12	256.80 x	483.00 x	243.20 x		328.50 x	
21.25	24.16	25.23		27.53	29.13	
472.44	252.00 x	483.00 x		311.20 x	328.80	
472.80			26.66			
		25.24	243.30 x	27.54	29.14	
22.11	24.17	453.42 x	26.70	311.20 x	326.10	
474.10	252.00 x	483.00 x	245.10		326.20	
474.30			245.20			
	24.20	26.11	245.30 x	28.11	29.21	
22.12	256.70 x	247.10	245.40	314.10	328.60	
474.40 x	256.80 x			314.30 x	343.10	
22.13	24.30	26.12	26.81	28.12	29.22	
474.40 x	255.00	247.60	245.30 x	314.20	325.50	
			246.10			
22.14	24.41	26.13	246.20	28.21	29.23	
345.20 x	252.00 x	247.20	247.30	315.20 x	328.40 x	
	253.00 x			316.41 x	328.50 x	
	257.00 x	26.14	26.82			
22.15	24.42	247.50	239.50 x	28.22	29.24	
474.20	257.00 x		244.00	315.10 x	323.11 x	
474.50		26.15	245.50	316.50 x	324.12	
		247.40			324.20	
22.21	24.51	247.70 x	27.10	28.30	324.30 x	
473.10 x	256.30 x		221.10	315.10 x	328.30 x	
	256.60 x	26.21	221.20 x	328.90 x	328.90 x	
22.22	256.70 x	248.20	27.21			
473.10 x	258.10	248.60 x	311.10 x	28.40	29.31	
473.21	258.20 x	248.70 x		312.11	319.20 x	
473.22	259.20		27.22	312.12	321.20	
473.23	259.40 x	26.22	222.00	312.20		
		248.50		313.30	29.32	
22.23	24.52		27.31	28.51	319.20 x	
473.30	258.20 x	26.23	223.10	313.50	321.10	
		248.80	27.32	28.52	29.40	
22.24	24.61		223.20	313.11 x	322.11	
316.91	256.50 x	26.24		313.60	322.12	
473.40 x		248.90 x	27.33	319.10	322.20 x	
	24.62		223.30		325.30 x	
22.25	256.20	26.25		28.61	327.10	
473.40 x	259.32 x	248.90 x	27.34	316.20	328.70	
			223.41		343.10 x	
22.31	24.63	26.26		28.62	29.51	
345.20 x	256.40	248.10	27.35	316.11	325.20	
			221.20 x	316.12		
22.32	24.64	26.30	224.40	322.20 x	29.52	
345.20 x	259.10	248.30	314.40		325.10	
				28.63	325.40	
22.33	24.65			316.30	314.30 x	
345.20 x	259.40 x					

29.53	33.10	36.12	41.00	50.20	51.36
324.11	344.00 x	316.60 x	170.00	482.00 x	617.70
	372.10	467.20		671.00 x	
	372.20	467.50			
29.54			45.11		51.37
316.92 x	372.30		500.20	50.30	617.80
323.11 x	372.40		501.70 x	614.70 x	
323.12	452.00 x	36.13	502.20	634.00 x	
323.20	483.00 x	467.10 x	502.60	651.10 x	51.38
327.30 x			502.70 x		617.90
327.40	33.20	36.14		50.40	
	247.70 x	316.60 x		614.70 x	51.39
	344.00 x	467.10 x	45.12	634.00 x	617.10
29.55	371.10	467.50	502.70 x	651.20 x	617.90
327.20 x	371.20	467.70 x		671.00 x	
	371.30	467.90	45.21		
29.56	371.40	483.00 x	500.10		51.41
322.20 x	371.50		501.10	50.50	616.10
323.11 x	371.60	36.15	502.10	652.00	616.40
324.30 x	371.70	467.80	502.30 x		616.50 x
325.30 x			502.70 x	51.11	616.90 x
325.30 x				631.00	
327.20 x	33.30	36.21	45.22		51.42
327.30 x	-	491.60	501.20	51.12	616.20
328.40 x			501.40	632.00	616.30
328.90 x	33.40	36.22	501.70		616.50 x
	373.10	491.10		51.13	616.60
29.60	373.20	491.20		633.00	616.70
316.80 x	373.30 x	491.40	45.23		
328.90 x		491.50	502.50		51.43
364.30 x	33.50	36.30	502.70 x	51.14	615.20 x
	374.00	492.10		634.00 x	615.30 x
29.71		492.20	45.24		
346.00	34.10		502.40	51.15	51.44
	351.00	36.40	502.60 x	635.00	615.20 x
		442.20 x			615.40
29.72	34.20	481.27 x	45.25	51.16	615.50 x
316.50 x	315.20 x	494.20	501.30	636.00	618.40
	352.00		501.50		
30.01			501.60		51.45
330.00 x	34.30	36.50	501.70	51.17	618.30
373.30 x	353.00	481.27 x	502.30 x	637.00	
		494.10	502.60 x		51.46
30.02	35.11	36.61	502.70 x	51.18	618.10
330.00 x	361.10	491.30	504.60	638.00	618.20
	361.20		45.31		
31.10	361.40	36.62	503.50	51.19	51.47
342.00 x	361.50	466.30	503.60	639.00	615.10
348.00 x	364.30 x				615.30 x
		36.63	45.32	51.21	615.60
31.20	35.12	256.50 x	503.40	611.10 x	616.80
342.00 x	361.30	259.31		611.20	616.90 x
348.00 x		259.40 x	45.33	611.60 x	619.10 x
	35.20	259.40	503.20		619.20
31.30	362.10	365.10	503.30	51.22	619.30
341.00	362.20	438.20		611.40	619.40
	362.30	453.70 x	45.34		619.50
31.40		465.10 x	503.10	51.23	51.51
343.20	35.30	483.00 x		611.50	612.10
	364.10	495.10	45.41	51.24	612.20
31.50	364.20	495.20	504.20	611.70	612.30
248.60 x	364.30 x	495.30		611.80	
248.70 x		37.10	45.42		51.52
347.10	35.41	621.00 x	504.30 x	51.25	612.40
347.20	363.10 x			611.90	612.50
	363.20 x	37.20	45.43		612.60
31.61		481.28	504.30 x	51.31	51.53
343.10 x	35.42	622.00 x	504.40 x	617.20	613.10
	363.10 x		504.50		613.20
31.62	363.20 x	40.10		51.32	613.30 x
342.00 x		161.10	45.44	617.30	613.40
343.10 x	35.43	161.20	504.40 x		615.50 x
348.00 x	365.20 x	161.30		51.33	51.54
		161.40	45.45	617.40	613.30 x
32.10	35.50	161.50	504.10		615.20 x
342.00 x	365.20 x	161.60	504.60	51.34	
344.00 x		161.70		617.50	51.55
	36.11	40.20	45.50		611.10 x
32.20	316.60 x	162.10	502.70 x	51.35	611.30
344.00 x	467.30	162.20		617.60	612.70
	467.40		50.10		
32.30	467.70 x	40.30	614.70 x		
345.10	483.00 x	163.00	634.00 x		
		423.40	651.10 x		

Nrev1 - N70	Nrev1 - N70	Nrev1 - N70	Nrev1 - N70	Nrev1 - N70	Nrev1 - N70	
51.56	52.42	52.62	55.51	65.11	71.40	
611.60 x	645.20 x	641.20 x	664.00	811.00	846.10	
619.10 x	645.30 x	641.30 x			846.20	
	645.40 x	641.40 x	55.52	65.12		
51.57	645.50 x	641.50 x	661.00 x	812.00	72.10	
621.00 x	645.70 x	641.60 x			839.20 x	
622.00 x	645.90	641.70 x	60.10	65.21		
		641.80 x	710.00	813.10 x	72.20	
51.61	52.43	641.90 x			345.20 x	
614.10	645.10 x	645.10 x	60.21	65.22	839.20 x	
	646.10 x	645.20 x	721.10	813.10 x		
51.62	646.20 x	645.30 x	721.20		72.30	
614.20		645.40 x	725.00 x	65.23	839.20 x	
	52.44	645.50 x		813.20		
51.63	647.10 x	645.60 x	60.22		72.40	
614.30	648.10 x	645.70 x	722.00 x	66.01	839.20 x	
	648.20 x	645.80 x		821.00 x		
51.64	648.30	646.10 x	60.23	822.00 x	72.50	
614.40	648.50	646.20 x	722.00 x		330.00 x	
	648.70 x	647.10 x		66.02	330.00 x	
	648.90 x	647.20 x	60.24	822.00 x		
51.65	52.45	648.10 x	723.10		72.60	
614.50	648.40	648.20 x	723.20	66.03	839.20 x	
	648.80	648.30	725.00 x	821.00 x		
51.66	649.30	649.40 x		823.00	73.10	
614.60	649.40	653.10 x	60.30		940.00 x	
		654.20 x	724.00	67.11		
51.70	52.46	654.30 x		831.00 x	73.20	
619.60	644.30 x	654.40 x	61.10		940.00 x	
619.70	648.10 x	654.60 x	741.00	67.12		
	648.60	654.70 x	742.00	831.00 x	74.11	
52.11	649.20	654.80 x			835.00	
641.10		655.10 x	61.20	67.13		
	52.47	655.20 x	730.00	831.00 x	74.12	
52.12	653.10 x				836.00	
656.00 x	653.20	52.63	62.10	67.20		
		641.20 x	750.00 x	832.00	74.13	
52.21	52.48	641.30 x			839.10 x	
641.20 x	644.30 x	641.50 x	62.20	70.11		
	647.10 x	642.30 x	750.00 x	833.00 x	74.14	
52.22	649.10 x				839.10 x	
641.40 x	649.50 x	52.71	62.30	70.12		
641.60 x	649.60 x	672.00	750.00 x	833.00 x	74.15	
	651.20 x					
52.23	653.30	52.72	63.11	70.20		
641.50 x	653.40	673.00	761.00 x	850.00	74.20	
	654.10		762.00 x		134.00 x	
52.24	654.20 x	52.73	763.00 x	70.31	837.00 x	
641.70 x	654.30 x	674.00	764.00 x	834.00 x		
641.80 x	654.40 x	52.74	63.12		74.30	
641.90 x	654.50	671.00 x	773.00	70.32	837.00 x	
	654.60 x	675.00		834.00 x		
52.25	654.70 x	55.11	63.21	71.10	74.40	
642.10	654.80 x	665.10	761.00 x	844.00	838.00	
	654.90	55.12	63.22	71.21	74.50	
52.26	655.20 x	665.20	762.00 x	845.00 x	839.30 x	
642.20			763.00 x			
52.27	52.61	55.21	63.23	71.22	74.60	
641.30 x	656.00 x	667.10	764.00 x	845.00 x	839.30 x	
642.30 x		55.22			74.70	
		667.20	63.30	71.23	921.00 x	
52.31		55.23	771.00	845.00 x	923.00	
643.00		665.30	967.00 x			
52.32		666.00 x	63.40	71.31	74.81	
644.10		667.30	772.00	841.00	493.20	
52.33		667.50	64.11	71.32	983.00	
644.20		667.60	790.00 x	842.00	74.82	
		55.30			839.30 x	
52.41		661.00 x	64.12	71.33	74.83	
645.10 x		666.00 x	725.00 x	843.00	839.20 x	
645.60 x		55.40		71.34	839.30 x	
645.80 x		662.00	64.20	847.00	74.84	
647.10 x		663.00	790.00 x		839.30 x	
647.20 x						

75.11		91.11		93.03	
911.00	x	963.00	x	922.00	
		964.00		984.00	x
75.12		91.12		93.04	
911.00	x	963.00	x	982.00	x
75.13		91.20		93.05	
911.00	x	965.00		984.00	x
75.14		91.31		95.00	
911.00	x	966.00		990.00	
75.21		91.32		99.00	
911.00	x	968.00	x	000.00	
75.22		91.33			
915.00		967.00	x		
75.23		968.00	x		
912.00		92.11			
75.24		345.20	x		
913.00		493.10			
		971.00			
75.25		92.12			
914.00		972.00			
75.30		92.13			
919.00		973.00			
80.10		92.20			
932.00	x	974.00			
934.00	x				
80.21		92.31			
932.00	x	975.00	x		
		976.00			
80.22		92.32			
933.00		345.20	x		
		975.00	x		
80.30		92.33			
931.00		979.00	x		
80.41		92.34			
936.00		979.00	x		
80.42		92.40			
933.00		839.30	x		
935.00					
85.11		92.51			
951.00		977.00	x		
85.12		92.52			
953.00		977.00	x		
85.13		92.53			
954.00		977.00	x		
85.14		92.61			
667.40		978.00	x		
952.00					
955.00		92.62			
85.20		978.00	x		
956.00		92.71			
85.31		979.00	x		
962.00		92.72			
85.32		979.00	x		
934.00	x	93.01			
961.00		981.00			
90.00		93.02			
921.00	x	982.00	x		

ES		Clasificación de las publicaciones de Eurostat
TEMA		
0	Diversos (rosa)	
1	Estadísticas generales (azul oscuro)	
2	Economía y finanzas (violeta)	
3	Población y condiciones sociales (amarillo)	
4	Energía e industria (azul claro)	
5	Agricultura, silvicultura y pesca (verde)	
6	Comercio exterior (rojo)	
7	Comercio, servicios y transportes (naranja)	
8	Medio ambiente (turquesa)	
9	Investigación y desarrollo (marrón)	
SERIE		
A	Anuarios y estadísticas anuales	
B	Estadísticas coyunturales	
C	Cuentas y encuestas	
D	Estudios e investigación	
E	Métodos	
F	Estadísticas breves	

GR		Ταξινόμηση των δημοσιεύσεων της Eurostat
ΘΕΜΑ		
0	Διάφορα (ροζ)	
1	Γενικές στατιστικές (βαθύ μπλε)	
2	Οικονομία και δημοσιονομικά (βιολετί)	
3	Πληθυσμός και κοινωνικές συνθήκες (κίτρινο)	
4	Ενέργεια και βιομηχανία (μπλε)	
5	Γεωργία, δάση και αλιεία (πράσινο)	
6	Εξωτερικό εμπόριο (κόκκινο)	
7	Εμπόριο, υπηρεσίες και μεταφορές (πορτοκάλι)	
8	Περιβάλλον (τουρκουάζ)	
9	Έρευνα και ανάπτυξη (καφέ)	
ΣΕΙΡΑ		
A	Επετηρίδες και ετήσιες στατιστικές	
B	Συγκυριακές στατιστικές	
C	Λογαριασμοί και έρευνες	
D	Μελέτες και έρευνα	
E	Μεθοδοί	
F	Στατιστικές εν συντομία	

IT		Classificazione delle pubblicazioni dell'Eurostat
TEMA		
0	Diverse (rosa)	
1	Statistiche generali (blu)	
2	Economia e finanze (viola)	
3	Popolazione e condizioni sociali (giallo)	
4	Energia e industria (azzurro)	
5	Agricoltura, foreste e pesca (verde)	
6	Commercio estero (rosso)	
7	Commercio, servizi e trasporti (arancione)	
8	Ambiente (turchese)	
9	Ricerca e sviluppo (marrone)	
SERIE		
A	Annuari e statistiche annuali	
B	Statistiche sulla congiuntura	
C	Conti e indagini	
D	Studi e ricerche	
E	Metodi	
F	Statistiche in breve	

FI		Eurostatin julkaisuluokitus
AIHE		
0	Sekalaista (vaaleanpunainen)	
1	Yleiset tilastot (yonsininen)	
2	Talous ja rahoitus (violetti)	
3	Vaesto- ja sosiaalitytastot (keltainen)	
4	Energia ja teollisuus (sininen)	
5	Maa- ja metsätalous, kalastus (vihreä)	
6	Ulkomaankauppa (punainen)	
7	Kauppa, palvelut ja liikenne (oranssi)	
8	Ympäristö (turkooisi)	
9	Tutkimus ja kehitys (ruskea)	
SARJA		
A	Vuosikirjat ja vuositilastot	
B	Suhdannetilastot	
C	Laskennat ja kyselytutkimukset	
D	Tutkimukset	
E	Menetelmät	
F	Tilastokatsaukset	

DA		Klassifikation af Eurostats publikationer
EMNE		
0	Diverse (rosa)	
1	Almene statistikker (mørkeblå)	
2	Økonomi og finanser (violet)	
3	Befolkning og sociale forhold (gul)	
4	Energi og industri (blå)	
5	Landbrug, skovbrug og fisker (grøn)	
6	Udenrigshandel (rød)	
7	Handel, tjenesteydelser og transport (orange)	
8	Miljø (turkis)	
9	Forskning og udvikling (brun)	
SERIE		
A	Årbøger og årlige statistikker	
B	Konjunkturstatistikker	
C	Tællinger og rundspørger	
D	Undersøgelser og forskning	
E	Metoder	
F	Statistikoversigter	

EN		Classification of Eurostat publications
THEME		
0	Miscellaneous (pink)	
1	General statistics (midnight blue)	
2	Economy and finance (violet)	
3	Population and social conditions (yellow)	
4	Energy and industry (blue)	
5	Agriculture, forestry and fisheries (green)	
6	External trade (red)	
7	Distributive trades, services and transport (orange)	
8	Environment (turquoise)	
9	Research and development (brown)	
SERIES		
A	Yearbooks and yearly statistics	
B	Short-term statistics	
C	Accounts and surveys	
D	Studies and research	
E	Methods	
F	Statistics in focus	

NL		Classificatie van de publikaties van Eurostat
ONDERWERP		
0	Diverse (roze)	
1	Algemene statistiek (donkerblauw)	
2	Economie en financiën (paars)	
3	Bevolking en sociale voorwaarden (geel)	
4	Energie en industrie (blauw)	
5	Landbouw, bosbouw en visserij (groen)	
6	Buitenlandse handel (rood)	
7	Handel, diensten en vervoer (oranje)	
8	Milieu (turkoois)	
9	Onderzoek en ontwikkeling (bruin)	
SERIE		
A	Jaarboeken en jaarstatistieken	
B	Conjunctuurstatistieken	
C	Rekeningen en enquêtes	
D	Studies en onderzoeken	
E	Methoden	
F	Statistieken in het kort	

SV		Klassifikation av Eurostats publikationer
ÄMNE		
0	Diverse (rosa)	
1	Allmän statistik (mörkblå)	
2	Ekonomi och finans (lila)	
3	Befolkning och sociala förhållanden (gul)	
4	Energi och industri (blå)	
5	Jordbruk, skogsbruk och fiske (grön)	
6	Utrikeshandel (röd)	
7	Handel, tjänster och transport (orange)	
8	Miljö (turkos)	
9	Forskning och utveckling (brun)	
SERIE		
A	Årsböcker och årlig statistik	
B	Konjunkturstatistik	
C	Reddcgoreiser och enkäter	
D	Undersökningar och forskning	
E	Metoder	
F	Statistiköversikter	

DE		Gliederung der Veröffentlichungen von Eurostat
THEMENKREIS		
0	Verschiedenes (rosa)	
1	Allgemeine Statistik (dunkelblau)	
2	Wirtschaft und Finanzen (violett)	
3	Bevölkerung und soziale Bedingungen (gelb)	
4	Energie und Industrie (blau)	
5	Land- und Forstwirtschaft, Fischerei (grün)	
6	Außenhandel (rot)	
7	Handel, Dienstleistungen und Verkehr (orange)	
8	Umwelt (turkis)	
9	Forschung und Entwicklung (braun)	
REIHE		
A	Jahrbücher und jährliche Statistiken	
B	Konjunkturstatistiken	
C	Konten und Erhebungen	
D	Studien und Forschungsergebnisse	
E	Methoden	
F	Statistik kurzgefaßt	

FR		Classification des publications d'Eurostat
THEME		
0	Divers (rose)	
1	Statistiques générales (bleu nuit)	
2	Économie et finances (violet)	
3	Population et conditions sociales (jaune)	
4	Énergie et industrie (bleu)	
5	Agriculture, sylviculture et pêche (vert)	
6	Commerce extérieur (rouge)	
7	Commerce, services et transports (orange)	
8	Environnement (turquoise)	
9	Recherche et développement (brun)	
SÉRIE		
A	Annuaire et statistiques annuelles	
B	Statistiques conjoncturelles	
C	Comptes et enquêtes	
D	Études et recherche	
E	Méthodes	
F	Statistiques en bref	

PT		Classificação das publicações do Eurostat
TEMA		
0	Diversos (rosa)	
1	Estatísticas gerais (azul-escuro)	
2	Economia e finanças (violeta)	
3	População e condições sociais (amarelo)	
4	Energia e indústria (azul)	
5	Agricultura, silvicultura e pesca (verde)	
6	Comércio externo (vermelho)	
7	Comércio, serviços e transportes (laranja)	
8	Ambiente (turquesa)	
9	Investigação e desenvolvimento (castanho)	
SÉRIE		
A	Anuários e estatísticas anuais	
B	Estatísticas conjunturais	
C	Contas e inquéritos	
D	Estudos e investigação	
E	Métodos	
F	Estatísticas breves	

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