

0126		Growing of oleaginous fruits
	0126	Growing oil palm, Growing coconuts
0127		Growing of beverage crops
	0127	Growing of cocoa, coffee, tea and Growing other beverage crops
0128		Growing of spices, aromatic, drug and pharmaceutical crops
	0128	Growing of pepper, growing of nutmeg, growing of ginger
0129		Growing of other perennial crops
	0129	Growing of rubber tree
013	0130	Plant propagation
	0130	growing seeds, grafting, nurseries, production of mushroom
014		Animal production
	0141	Raising of cattle and buffaloes
	0142	Raising of horses and other equines
	0143	Raising of camels and camelids
	0144	Raising of sheep and goats
	0145	Raising of swine/pigs
	0146	Raising of poultry
	0149	Raising of other animals
015	0150	Mixed farming
		This includes mixed crop farming and mixing animal farming
016		Support activities to agriculture and post-harvest crop activities
	0161	Support activities for crop production
		This includes preparation of fields, establishment of crops, treatment of crops, crops spraying including air, irrigation
	0162	Support activities for animal production

			This includes propagation, growth and output, Farm animal and boarding
	0163		Post-harvest crop activities
			This includes preparation of crops for primary markets example sun drying of fruit and vegetables
	0164		Seed processing for propagation
			Seed processing such as drying, cleaning, grading and treating of seed
017			Hunting, trapping and related service activities
	0170		Hunting ,trapping and related services activities
			This class includes: hunting and trapping on a commercial basis, taking of animals (dead or alive) for food, fur, skin, or for use in research, in zoos or as pets production of fur skins, reptile or bird skins from hunting or trapping activities This class also includes: land-based catching of sea mammals such as walrus and seal.

Division	Group	Class	Description
Division 02			Forestry and logging
	021	0210	Silviculture and other forestry activities
			Operation of forestry tree nurseries, growing of standing timber, transplanting, thinning, replanting, conservation of forest
	022	0220	Logging
			Production charcoal in forest, gathering and production of firewood Production of roundwood used in unprocessed form such as utility poles
	023	0230	Gathering of non-wood forest products
			Mushrooms, nuts of the forest
	024	0240	Support services to forestry
			Transport of logs in the forest, forest inventories, timber evaluation, forest fire fighting and protection and forest rest control
Division 03			Fishing and aquaculture
	031		Fishing
		0311	Marine fishing
			Fishing on commercial basis in ocean and coastal waters
		0312	Freshwater fishing
			Fishing on commercial basis in inland waters

032		Aquaculture
	0321	Marine aquaculture Fish farming in sea water including farming ornamental fish
	0322	Freshwater aquaculture Fish farming in freshwater includes farming of freshwater, ornamental fish, operation of fish hatcheries

Section B Mining and quarrying

Division 05		Mining of coal and lignite
	051 0510	Mining of hard coal
	052 0520	Mining of lignite
Division 06		Extraction of crude petroleum and natural gas
	061 0610	Extraction of crude petroleum
	062 0620	Extraction of natural gas
Division 07		Mining of metal ores
	071 0710	Mining of iron ores
	072	Mining of non-ferrous metal ores
	0721	Mining of uranium and thorium ores
	0729	Mining of other non-ferrous metal ores
	0729	Gold mining, Mining of bauxite, Mining of manganese, Mining of diamond
Division 08		Other mining and quarrying
	081 0810	Quarrying of stone, sand and clay
	089	Mining and quarrying n.e.c.
	0891	Mining of chemical and fertilizer minerals
	0892	Extraction of peat
	0893	Extraction of salt
	0899	Other mining and quarrying n.e.c.
Division 09		Mining support service activities

091	0910	Support activities for petroleum and natural gas extraction
099	0990	Support activities for other mining and quarrying Supporting services on a fee or contract basis required for mining activities such as draining and pumping services and test drilling and test hole boring

Division	Group	Class	Description
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Section C Manufacturing

Division 10

Manufacture of food products

101	1010	Processing and preserving of meat This includes operation of slaughter houses engaged in killing, dressing and packaging of meat. Meat products include sausage ham
102	1020	Processing and preserving of fish, crustaceans and mollusks This includes preparation and preservation of fish Such as freezing, drying, salting, canning, deep freezing (cold store); example: fish, shrimps, crabs and other sea foods
103	1030	Processing and preserving of fruit and vegetables This includes manufacturing of orange, lemon squash, canning, bottling of fruit juices, jams, jellies, can soup, roasting of nuts
104	1040	Manufacture of vegetable and animal oils and fats This includes manufacturing of copra oil, ground nut, palm kernel oil, shea butter production and other oil producing mills, production of crude vegetable and nut cake and meal, production of fish meal, margarine
105	1050	Manufacture of dairy products This includes yoghurt, butter, fresh and evaporated milk, ice cream and other edible milk products
106		Manufacture of grain mill products, starches and starch products

Division	Group	Class	Description
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	1061	Manufacture of grain mill products This includes production of flour, rice milling, vegetable milling, corn milling, coffee hulling, manufacture of cereal breakfast food, manufacture of flour mixes and prepared blended flour and dough for bread, cakes, biscuits and pancakes
	1062	Manufacture of starches and starch products This includes wet corn milling example corn dough, cassava dough tapioca, gari and glucose
	107	Manufacture of other food products

1071	Manufacture of bakery products
	This includes bread, rolls, tarts, doughnuts biscuits, cakes, cookies, pancakes
1072	Manufacture of sugar
	This includes reeving of sugar and sugar products form the juice of sugar cane, manufacturing of sugar syrups, manufacturing of maple syrups and sugar
1073	Manufacture of cocoa, chocolate and sugar confectionery
	This includes manufacture of cocoa, cocoa fats, cocoa butter, cocoa powder, chocolate powder Manufacture of chocolates and chocolate confectionery, all types of sugar confectionery, bald sweet, toffee, chewing gum
1074	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, canned or frozen pasta products
1075	Manufacture of prepared meals and dishes
	Manufacture of meat or poultry dishes examples corned beef Manufacture of fish dishes examples frozen fish, canned fish example starkist Manufacture of dishes of vegetables example canned salad
1079	Manufacture of other food products n.e.c.
	Examples are baking powder, flavouring extract, coffee grounding, blending of tea, yeast. Manufacture of ice blocks, Kenkey making factory, baby foods, infant formula, mayonnaise, sandwiches. Manufacture of egg products, example egg albumen

Division	Group	Class	Description
	108	1080	Manufacture of prepared animal feeds Production of prepared feeds for pets example dogs, cats Farm animals example fowls, sheep, cattle Farm animal feed concentrates
Division 11			Manufacture of beverages
		1101	Distilling, rectifying and blending of spirits Manufacture of distilled, potable, alcoholic beverages: Gin, Whisky, Brandy Liqueurs, Schnnarps, Akpeteshie.The distilling of ethyl alcohol, rectifying and blending of alcoholic liquors
		1102	Manufacture of wines Manufacture of wine, cidar and Perry, blending of wine or manufacture of none alcoholic wine
		1103	Manufacture of malt liquors and malt The manufacture of malt liquors such as beer, ale, stout, pito and malt
		1104	Manufacture of soft drinks; production of mineral waters and other bottled waters

			It includes the production of natural mineral water and other bottled waters Manufacture of soft drinks such as non-alcoholic drinks/sweetened water example lemonade, orangeade, kola fruit drinks, tonic water
Division 12			Manufacture of tobacco products
	120	1200	Manufacture of tobacco products
			Manufacture of tobacco products and products of tobacco substitutes: cigarettes, cigars, pipe tobacco, chewing tobacco, snuff
Division 13			Manufacture of textiles
	131		Spinning, weaving and finishing of textiles
		1311	Preparation and spinning of textile fibres
			Preparing fibres for spinning
		1312	Weaving of textiles
			Example is kente weaving
		1313	Finishing of textiles
			Bleaching and dyeing of fabrics, tie and dye, batik Finishing of yarns and fabrics
	139		Manufacture of other textiles
		1391	Manufacture of knitted and crocheted fabrics
			Manufacture and processing of knitted or crocheted fabrics
		1392	Manufacture of made-up textile articles, except apparel
			Manufacture of made-up articles of any textile material including of knitted or crocheted fabrics, blankets including traveling rugs, bed, table, toilet or kitchen linen .Quilts, cushions, pillows, sleeping bags
		1393	Manufacture of carpets and rugs
			Manufactures of textile floor covering, examples are carpets, rugs and mats, tiles, grass, coir, sisal, jute Manufacture of woven tufted or braded
		1394	Manufacture of cordage, rope, twine and netting
			Manufacture of cordage, rope, twine and cables of textile fibres or strips Manufacture of knotted netting of twine, cordage or rope, abacca, sisal, cotton paper, jute, man-made fibres, net including fishing net.
	1399		Manufacture of other textiles n.e.c.

Division 14			<p>Manufacture of narrow woven fabrics, including consisting of warp without weft assembled by means of adhesive, labeled badges ornamental trimming: braids, tassels, pompons, shoe lace of textiles.</p> <p>Manufacture of wearing apparel</p>
	141	1410	<p>Manufacture of wearing apparel, except fur apparel</p> <p>This includes the manufacture of wearing apparels made of leather or composition leather including leather industrial work, accessories such as welders leather apron woven knitted or crocheted fabrics, non-woven examples are coat, suit, assembles, jacket, trousers, shirts. Underwear and night wear examples are shirts, t-shirts, underpants, briefs, pyjamas, nightdresses, dressing gown, hats and cup gloves, belts, shawls, ties, hairnets and custom tailoring</p>
	142	1420	<p>Manufacture of articles of fur</p> <p>Fur wearing apparel and clothing accessories, plates, mats, strips Diverse article of foe skins, rugs, unstuffed pouffes</p>
	143	1430	<p>Manufacture of knitted and crocheted apparel</p> <p>This class includes: manufacture of knitted or crocheted wearing apparel and other made-up articles directly into shape: pullovers, cardigans, jerseys, waistcoats, socks, tights and pantyhose</p>
Division 15			<p>Manufacture of leather and related products</p>
	151		<p>Tanning and dressing of leather; manufacture of luggage, handbags, saddlery and harness; dressing and dyeing of fur</p>
		1511	<p>Tanning and dressing of leather; dressing and dyeing of fur</p> <p>This class includes tanning, dyeing and dressing of hides and skins</p>
		1512	<p>Manufacture of luggage, handbags and the like, saddlery and harness</p> <p>This class includes the manufacture of luggage, handbags and the like, of leather Cigarette and key cases and pen purses, driving belts and pocket books</p>
	152	1520	<p>Manufacture of footwear</p> <p>This class includes the manufacture of footwear for all purposes, of any material, by any process, including moulding</p>
Division 16			<p>Manufacture of wood and of products of wood and cork, except furniture; Manufacture of articles of straw and plaiting materials</p>
	161	1610	<p>Sawmilling and planing of wood</p> <p>This class includes sawing, planing and machining of wood slicing, peeling or chipping logs, drying of wood Preservation of wood and manufacture of wood wool, wood flour, chips, particles</p>
	162		<p>Manufacture of products of wood, cork, straw and plaiting materials</p>
		1621	<p>Manufacture of veneer sheets and wood-based panels</p>

This includes the manufacture of plywood, veneer panels and similar laminated wood boards and Sheets, particle board and fibreboard, densified wood and T& G

1622 Manufacture of builders' carpentry and joinery

This class includes manufacture of wooden goods intended for construction
Industry: beams, windows, shutters and their frames, such as hinges and locks
Stairs and railings.

1623 Manufacture of wooden containers

This class includes manufacture of packing cases, boxes, crates, drums and similar packings of wood, barrels, vats, and tubs

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

This class includes manufacture of various wood products: Wooden handles and bodies for tools, brooms, brushes, wooden clothes hanger, wooden mirror and picture frames, wooden boot (e.g. heels) ,wooden cases for jewellery and cutlery, canes. Other articles of wood.

Division 17

Manufacture of paper and paper products

1701 Manufacture of pulp, paper and paperboard

This includes the manufacture of paper, paper board also carbon paper or stencil paper, pulp from waste paper.

1702 Manufacture of corrugated paper and paperboard and of containers of paper and paperboard

This class includes manufacture of corrugated paper and paperboard, containers of corrugated paper or paperboard, folding paperboard containers, containers of solid board, sacks and bags of paper.

1709 Manufacture of other articles of paper and paperboard

This class includes the 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. Labels, envelopes and letter-cards, registers, accounting books, binders, albums, similar educational and commercial stationery.

Division 18

Printing and reproduction of recorded media

181 Printing and service activities related to printing

1811 Printing

This class includes: printing of newspapers, magazines and other periodicals, books and brochures, music and music manuscripts, maps, atlases, posters, advertising catalogues, prospectuses, other printed advertising, postage stamps, security papers, diaries, calendars. Printing directly onto textiles, plastic, glass, metal, wood and ceramics.

	1812	Service activities related to printing	
			This class includes: binding of printed sheets, e.g. into books, brochures, magazines, catalogues by folding, assembling, stitching, glueing, collating, basting, adhesive binding, trimming, Composition, typesetting, phototypesetting. Plate-making services including imagesetting and plate-setting and other graphic activities such as, embossing and laminating.
	182	1820	Reproduction of recorded media
			This class includes: reproduction from master copies of gramophone records, compact discs and tapes with music or motion pictures and other sound recordings or video recordings. Reproduction from master copies of software and data on discs and tapes.
Division 19			Manufacture of coke and refined petroleum products
	191	1910	Manufacture of coke oven products
			This includes the manufacture of asphalt paving and roofing materials, compounded and blended lubricating oils and greases.
	192	1920	Manufacture of refined petroleum products
			This includes motor fuel (e.g. kerosene, gasoline), Fuel oil, lubricating oil and greases. Other products from crude petroleum and its fractional products such as petroleum jelly, paraffin wax, Vaseline. Blending of biofuel e.g. gasohol.
Division 20			Manufacture of chemicals and chemical products
	201		Manufacture of basic chemicals, fertilizers and nitrogen compounds, plastics and synthetic rubber in primary forms
		2011	Manufacture of basic chemicals
			This class includes: manufacture of liquefied or compressed inorganic industrial or medical gases: Refrigerant gases, Inert gases such as carbon dioxide, dyes and pigments from any source, alkalis, lyes .Distilled water ,Sodium nitrate, hydrocarbon, industrial gas in compressed liquefied and solid form (L'air liquid)
		2012	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, Nitric and sulphonitric acids, ammonia, ammonium chloride, ammonium carbonate, Nitrites and nitrates of potassium
		2013	Manufacture of plastics and synthetic rubber in primary forms
			This includes manufacture of synthetic resins, plastic materials, non-vulcanizable Thermoplastic elastomers, the mixing and blending of resins on a custom basis, polymers, including those of ethylene, propylene, styrene, vinyl chloride, polyamides, synthetic rubber
	202		Manufacture of other chemical products
		2021	Manufacture of pesticides and other agrochemical products

			<p>This class includes: Manufacture of insecticides, rodenticides, fungicides, herbicides, anti-sprouting products, plant growth regulators, disinfectants (for agricultural and other use).</p> <p>Manufacture of other agrochemical products n.e.c.</p>
	2022		<p>Manufacture of paints, varnishes and similar coatings, printing ink and mastics</p> <p>This class includes: Manufacture of paints and varnishes, enamels or lacquers, paint and varnish removers, printing ink, organic composite solvents and thinners.</p>
	2023		<p>Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations</p> <p>Manufacture of soap, washing powders in solid or liquid form and detergents, perfumes and toilet preparations and toilet water</p>
	2029		Manufacture of other chemical products n.e.c.
203	2030		Manufacture of man-made fibres
21			Manufacture of basic pharmaceutical products and pharmaceutical preparations
	210	2100	<p>Manufacture of pharmaceuticals, medicinal chemical and botanical products</p> <p>Manufacture of medicinal active substances to be used for their pharmacological properties in the manufacture of medicaments: antibiotics, basic vitamins, antisera and other blood fractions. Processing of blood, Manufacture of serum, plasmer, vaccines, diverse medicaments, including homeopathic preparations. Manufacture of medical impregnated wadding, gauze, bandages, and dressings. Manufacture of medical diagnostic preparations, including pregnancy tests.</p>
22			Manufacture of rubber and plastics products
	221		Manufacture of rubber products
		2211	<p>Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres</p> <p>This class includes: manufacture of rubber tyres for vehicles, equipment, mobile machinery, aircraft, toy, furniture and other uses: pneumatic tyres solid or cushion tyres, manufacture of inner tubes for tyres, manufacture of interchangeable tyre treads, tyre flaps, "camelback" strips for retreading ,tyres. Tyre rebuilding and retreading</p>
		2219	<p>Manufacture of other rubber products</p> <p>This includes the manufacture of rubber plates, sheets, strip, rods, profile shapes, mats, gloves, tubes, pipes and hoses rubber conveyor or transmission belts or belting, sheath contraceptives, teats, hot water bottles, rubber thread and rope rubberized yarn and fabrics, rubber rings, fittings and seals, hard rubber combs, hair pins, and hair rollers.</p>
222	2220		Manufacture of plastics products

This class includes: manufacture of semi-manufactures of plastic products such as plastic plates, sheets, blocks, film, foil, and strip. Manufacture of finished plastic products: plastic tubes, pipes and hoses; hose and pipe fittings. Manufacture plastic bags, sacks, containers, boxes, cases, carboys, bottles, plastic doors, windows, frames, shutters, blinds, skirting boards, tanks, reservoirs plastic floor, wall or ceiling coverings in rolls or in the form of tiles.

23		Manufacture of other non-metallic mineral products
231	2310	<p>Manufacture of glass and glass products</p> <p>This includes the manufacture of: Glass, glass mirrors, bottles, containers, drinking glass, glass fibres. Flat glass including: wired, colored or tinted flat glass. Manufacture of glassware used in imitation jewellery.</p>
239		Manufacture of non-metallic mineral products n.e.c.
	2391	<p>Manufacture of refractory products</p> <p>This class includes: manufacture of refractory mortars, concretes, heat-insulating ceramic goods of siliceous fossil meals refractory bricks, blocks and tiles; nozzles, tubes, pipes.</p>
	2392	<p>Manufacture of clay building materials</p> <p>This class includes: manufacture of non-refractory ceramic hearth or wall tiles, mosaic cubes, flags and paving, ceramic bricks, roofing tiles, chimney pots, pipes, conduits, flooring blocks in baked clay manufacture of ceramic sanitary fixtures.</p>
	2393	<p>Manufacture of other porcelain and ceramic products</p> <p>This class includes: manufacture of ceramic tableware and other domestic or toilet articles, electrical insulators and insulating fittings of ceramics, ceramic and ferrite magnets, ceramic laboratory, chemical and industrial products, ceramic pots, jars, .</p>
	2394	<p>Manufacture of cement, lime and plaster</p> <p>This class includes: manufacture of clinkers and hydraulic cements, including Portland, aluminous cement, slag cement and superphosphate cements. Manufacture of quicklime, slaked lime and hydraulic lime, plasters of calcined gypsum and calcined dolomite.</p>
	2395	<p>Manufacture of articles of concrete, cement and plaster</p> <p>This class includes: manufacture of precast concrete, cement or artificial stone articles for use in construction: tiles, flagstones, bricks, boards, sheets, panels, pipes, posts, civil engineering of cement, concrete or artificial stone, boards, sheets, panels, asbestos-cement ,corrugated sheets, tubes, reservoirs, troughs, basins, sink, jars, furniture, window frames, powdered mortars, ready-mix and dry-mix concrete and mortars</p>
	2396	Cutting, shaping and finishing of stone

This class includes: cutting, shaping and finishing of stone for use in construction, in cemeteries, on roads, as roofing. Manufacture of stone furniture

2399

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

This class includes: manufacture of millstones, sharpening or polishing stones and abrasive products, (e.g. sandpaper) rock wool and similar mineral wools; expanded clays and similar heat-insulating, sound-absorbing materials graphite. Manufacture of articles of asphalt, e.g. asphalt-based adhesives, coal tar pitch. Carbon and graphite fibers and products

24

Manufacture of basic metals

241 2410

Manufacture of basic iron and steel

This class includes the manufacture of pig iron, operation of blast furnaces, steel converters, rolling and finishing mills, ferro-alloys, wire of steel by cold drawing or stretching, welded tubes and pipes of steel, sheet piling of steel and welded open sections of steel.

242 2420

Manufacture of basic precious and other non-ferrous metals

This class includes the manufacture of primary non-ferrous metal products, consisting of all processes from smelting, alloying, and refining, rolling and drawing and founding and casting; the production of ingots, bars and billets, sheets strips, circles, sections, rods, tubes, pipes, and wire rods production and refining of unwrought or wrought precious metals: gold, silver, platinum etc. from ore and scrap

243

Casting of metals

2431

Casting of iron and steel

This class includes the casting of iron and steel, i.e. the activities of iron and steel foundries.

2432

Casting of non-ferrous metals

This class includes: casting of semi-finished products of aluminum, magnesium, titanium, zinc. Casting of light metal castings, casting of heavy metal castings, casting of precious metal castings, die-casting of non-ferrous metal castings

25

Manufacture of fabricated metal products, except machinery and equipment

251

Manufacture of structural metal products, tanks, reservoirs and steam generators

2511

Manufacture of structural metal products

This class includes: manufacture of metal frameworks or skeletons for construction and parts thereof (towers, masts, trusses, bridges.), frameworks for blast furnaces, lifting, and handling equipment, metal doors, windows and their frames, shutters and gates.

2512

Manufacture of tanks, reservoirs and containers of metal

		This class includes: manufacture of reservoirs, tanks and similar containers of metal, of types normally installed as fixtures for storage or manufacturing use. Manufacture of metal containers for compressed or liquefied gas, central heating boilers and radiators.
2513		<p>Manufacture of steam generators, except central heating hot water boilers</p> <p>This class includes: manufacture of steam or other vapour generators, auxiliary plant for use with steam generators: condensers, economizers, super heaters, steam collectors and accumulators manufacture of nuclear reactors.</p>
252	2520	<p>Manufacture of weapons and ammunition</p> <p>This class includes: manufacture of heavy weapons (artillery, mobile guns, rocket launchers, torpedo tubes, and heavy machine guns), small arms (revolvers, shotguns, light machine guns) and air or gas guns and pistols. Manufacture of war ammunition, hunting, sporting or protective firearms and ammunition, explosive devices such as bombs, mines and torpedoes.</p>
259		<p>Manufacture of other fabricated metal products; metalworking service activities</p> <p>This group includes treatment of metal, such as forging or pressing. Plating, coating, engraving, boring, polishing, welding. Manufacture of a variety of metal products, such as cutlery; metal hand tools and general hardware; cans and buckets; nails, bolts and nuts; metal household articles; metal fixtures; ships propellers and anchors; assembled railway track fixtures.</p>
	2591	<p>Forging, pressing, stamping and roll-forming of metal; powder metallurgy</p> <p>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.</p>
	2592	<p>Treatment and coating of metals; machining</p> <p>This class includes: deburring, sandblasting, tumbling, cleaning of metals colouring and engraving of metals non-metallic coating of metals: plasticizing, enamelling, lacquering Hardening, buffing of metals boring, turning, milling, eroding, planing, lapping, broaching, levelling, sawing, grinding, sharpening, polishing, welding, splicing of metalwork pieces. Cutting of and writing on metals by means of laser beams</p>
	2593	<p>Manufacture of cutlery, hand tools and general hardware</p> <p>This class includes: manufacture of domestic cutlery such as knives, forks, spoons. Cleavers and choppers razors and razor blades scissors and hair clippers. Manufacture of knives and cutting blades for machines or for mechanical appliances, hand tools such as pliers, screwdrivers. Manufacture of saws and saw blades, including circular saw blades and chainsaw. Drills, punches, milling cutters. Forges, vices, clamps. Manufacture of moulding boxes, padlocks, locks, keys, hinges, hardware for buildings, furniture, and vehicles, cutlasses, swords, bayonets.</p>
	2599	<p>Manufacture of other fabricated metal products n.e.c.</p> <p>This class includes: manufacture of pails, cans, drums, buckets, boxes, tins and cans for food products, collapsible tubes and boxes, metallic closures, metal cable, plaited bands, barbed wire, wire fencing, grill, netting, cloth, manufacture of nails and pins. rivets, washers ,screw machine products, bolts, screws, nuts and helical springs, torsion bar springs leaves for springs,chain, manufacture of metal household articles: flatware:</p>

plates, saucers. hollowware: pots, kettles. Dinnerware: bowls, platters, saucepans, frying pans and other non-electrical utensils for use at the table or in the kitchen

26		Manufacture of computer, electronic and optical products
261	2610	Manufacture of electronic components and boards This class includes the manufacture of semiconductors and other components for electronic applications: capacitors, electronic, resistors, electronic, microprocessors, bare printed circuit boards, electron tubes, electronic connectors, integrated circuits (analog, digital or hybrid), diodes, transistors and related discrete devices, inductors (e.g. chokes, coils, transformers), electronic component, sound, video, controllers, network, modems ,display components (plasma, polymer, LCD),light emitting diodes (LED) components onto printed circuit boards, printer cables, monitor cables, USB cables, connectors.
262	2620	Manufacture of computers and peripheral equipment This class includes the manufacture and/or assembly of electronic computers, such as mainframes, desktop computers, laptops and computer servers; and computer peripheral equipment, such as storage devices and input/output devices (printers, monitors, keyboards, projector, smart card reader, scanners, flash drive, fax scanner copier).
263	2630	Manufacture of communication equipment This class includes the manufacture of telephone and data communications equipment such as radio and television, broadcast and wireless communications equipment, central office switching equipment, cordless telephones, telephone and facsimile equipment, including telephone answering machines, data communications equipment, such as bridges, routers, and gateways, transmitting and receiving antenna, pagers, cellular phones, mobile communication equipment,radio and television studio and broadcasting equipment, including television cameras, modems, carrier equipment, burglar and fire alarm systems, sending signals to a control station, radio and television transmitters and infrared devices (e.g. remote controls)
264	2640	Manufacture of consumer electronics Manufacture of electronic audio and video equipment for home entertainment such as CD and DVD players, speaker systems, televisions, microphones, video game consoles, motor vehicle, public address systems and musical instrument amplification.
265		Manufacture of measuring, testing, navigating and control equipment; watches and clocks
	2651	Manufacture of measuring, testing, navigating and control equipment This class includes the manufacture of search, detection, navigation, guidance, aeronautical and nautical systems and instruments; automatic controls and regulators for applications, such as heating, air-conditioning, refrigeration and appliances; instruments and devices for measuring, displaying, indicating, recording, transmitting and controlling industrial process variables, such as temperature, humidity, pressure, vacuum, combustion, flow, level, viscosity, GPS laboratory scales, balances, incubators devices density, acidity, concentration and blood analysis equipment rotation; meteorological instruments, surveying instruments, thermometers liquid-in-glass.
	2652	Manufacture of watches and clocks

This class includes the manufacture of watches, clocks and timing mechanisms and parts such as time clocks, time/date stamps, parking meters, and of components for clocks and watches.

266 2660 Manufacture of irradiation, electromedical and electrotherapeutic equipment

This class includes: manufacture of irradiation apparatus and tubes (e.g. industrial, medical diagnostic, medical therapeutic, research, scientific): beta-, gamma, X-ray or other radiation equipment, CT scanners, electrocardiographs, hearing aids, food and milk irradiation equipment and medical laser equipment.

267 2670 Manufacture of optical instruments and photographic equipment

This class includes the manufacture of optical instruments and lenses, such as binoculars, microscopes, telescopes, prisms and lenses; the coating or polishing of lenses; the mounting of lenses and the manufacture of photographic equipment such as cameras and light meters, film cameras and digital cameras, motion picture and slide projectors.

268 2680 Manufacture of magnetic and optical media

This class includes: Manufacture of blank magnetic audio and video tapes, blank magnetic audio and video cassettes, blank diskettes, blank optical discs, and hard drive media.

27 Manufacture of electrical equipment

271 2710 Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus

This class includes the manufacture of power, distribution and specialty transformers; electric motors, generators and motor generator sets; switchgear and switchboard apparatus; relays and industrial controls. The electrical equipment manufactured in this class is for distribution level voltages, transmission and distribution voltage regulators, rewinding of armatures on a factory basis.

272 2720 Manufacture of batteries and accumulators

This includes the manufacture of non-rechargeable and rechargeable batteries. That is Primary cells and primary batteries cells containing manganese dioxide, mercuric dioxide, and silver oxide. Electric accumulators, including parts thereof: separators, containers, covers. Lead acid batteries, NiCad batteries, NiMH batteries, lithium batteries, dry cell batteries, wet cell batteries.

273 Manufacture of wiring and wiring devices

2731 Manufacture of fibre optic cables

This class includes: manufacture of fiber optic cable for data transmission or live transmission of images.

2732 Manufacture of other electronic and electric wires and cables

This class includes: manufacture of insulated wire and cable, made of steel, copper, aluminium.

2733 Manufacture of wiring devices

		<p>This class includes the manufacture of current-carrying and noncurrent -carrying wiring devices for electrical circuits regardless of material, bus bars, electrical conductors, GFCI (ground fault circuit interrupters), lamp holders, lightning arrestors and coils, switches for electrical wiring, electrical outlets and sockets, transmission pole and line hardware plastic noncurrent-carrying wiring devices including plastic.</p>
274	2740	<p>Manufacture of electric lighting equipment</p> <p>This class includes the manufacture of electric light bulbs and tubes and parts and components thereof, electric lighting fixtures and lighting fixture components, non-electrical lighting equipment of Christmas tree lighting sets, electric fireplace logs, flashlights, electric insect lamps, lanterns spotlights, street lighting fixture, lighting equipment for transportation equipment (e.g. for motor vehicles, aircraft, boats)</p>
275	2750	<p>Manufacture of domestic appliances</p> <p>This class includes the manufacture of small electric appliances and electric housewares, household-type fans, household-type vacuum cleaners, electric household-type floor care machines, household-type cooking appliances, household-type laundry equipment, household-type refrigerators, upright and chest freezers and other electrical and nonelectrical household appliances, such as dishwashers, water heaters and garbage disposal units. This class includes the manufacture of appliances with electric, gas or other fuel sources.</p>
279	2790	<p>Manufacture of other electrical equipment</p> <p>This class includes the manufacture of miscellaneous electrical equipment. tanning beds, ultrasonic cleaning machines, solid state inverters, rectifying apparatus, fuel cells, regulated and unregulated power supplies, uninterruptible power supplies (UPS), appliance cords, extension cords, and other electrical cord sets with insulated wire and connectors, particle accelerators, electrical capacitors, resistors, condensers and similar components.</p>
28		Manufacture of machinery and equipment n.e.c.
	281	<p>Manufacture of general-purpose machinery</p> <p>This group includes the manufacture of general-purpose machinery, i.e. machinery that is being used in a wide range of ISIC industries. This also can include the manufacture of components used in the manufacture of a variety of other machinery or the manufacture of machinery that support the operation of other businesses.</p>
	2811	<p>Manufacture of engines and turbines, except aircraft, vehicle and cycle engines</p> <p>This class includes: manufacture of internal combustion : piston engines, except motor vehicle, aircraft and cycle propulsion engines: marine engines railway engines. Pistons, piston rings, carburetors and such for all internal combustion engines, diesel engines. Turbines, inlet and exhaust valves of internal combustion engines.</p>
	2812	<p>Manufacture of fluid power equipment</p> <p>This class includes: manufacture of hydraulic and pneumatic components (including hydraulic pumps, hydraulic motors, hydraulic and pneumatic cylinders, hydraulic and</p>

pneumatic valves, hydraulic and pneumatic hose and fittings), air preparation equipment for use in pneumatic systems, fluid power systems.

- 2813 Manufacture of other pumps, compressors, taps and valves
- This includes: manufacture of air or vacuum pumps, air or other gas compressors, pumps for liquids whether or not fitted with a measuring device, pumps designed for fitting to internal combustion engines: oil, water and fuel pumps for motor vehicles. This class also includes: manufacture of industrial taps and valves, including regulating valves and intake taps, sanitary taps and valves, Heating taps and valves and hand pumps.
- 2814 Manufacture of bearings, gears, gearing and driving elements
- This class includes: manufacture of ball and roller bearings and parts thereof: Mechanical power transmission equipment: transmission shafts and cranks: camshafts, crankshafts, cranks, bearing housings and plain shaft bearings ,gears, gearing and gear boxes and other speed changers, clutches and shaft coupling, flywheels and pulleys, articulated link chain, power transmission chain.
- 2815 Manufacture of ovens, furnaces and furnace burners
- This class includes: manufacture of electrical and other industrial and laboratory furnaces and ovens, including incinerators. Manufacture of burners, permanent mount electric space heaters, and electric swimming pool heaters, permanent mount non-electric household heating equipment, such as solar heating, steam heating, oil heat and similar furnaces and heating equipment, electric household-type furnaces, non-electric household forced air furnaces
- 2816 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. works trucks, whether or not fitted with lifting or handling equipment, mechanical manipulators and industrial robots specifically designed for lifting, handling, loading or unloading, parts specialized for lifting and handling equipment
- 2817 Manufacture of office machinery and equipment (except computers and peripheral equipment)
- This class includes: manufacture of calculating machines, adding machines, cash registers, calculators, postage meters, mail handling machines (envelope stuffing, sealing and addressing machinery; opening, sorting, scanning), collating machinery, typewriters, stenography machines, cheque writing machines, pencil sharpeners, staplers and staple removers, voting machines, coin counting and coin wrapping machinery, photocopy machines, toner cartridges, blackboards, dictating machines, office-type binding equipment.
- 2818 Manufacture of power-driven hand tools
- This class includes: manufacture of hand tools, with self-contained electric or non-electric motor or pneumatic drive, such as: circular or reciprocating saws, drills and hammer drills, hand held power sanders, pneumatic nailers, buffers, routers, grinders, staplers, pneumatic rivet guns, planers ,shears and nibblers, impact wrenches, powder actuated nailers.

2819	<p>Manufacture of other general-purpose machinery</p> <p>This class includes: manufacture of industrial refrigerating or freezing equipment, including assemblies of major components, air-conditioning machines, including for motor vehicles, non-domestic fans, weighing machinery: household and shop scales, platform scales, scales for continuous weighing, weighbridges. Filtering or purifying machinery and apparatus for liquids, heat exchangers. Equipment for projecting, dispersing or spraying liquids or powders: Spray guns, fire extinguishers, sandblasting machines, steam cleaning machines. Manufacture of gas generators, machinery for liquefying air or gas, packing and wrapping machinery: filling, closing, sealing, capsuling or labeling machines. Machinery for cleaning or drying bottles and for aerating beverages, centrifuges, Levels, tape measures and similar hand tools, machinists' precision.</p>
282	<p>Manufacture of special-purpose machinery</p> <p>This group includes the manufacture of special-purpose machinery, i.e. machinery for exclusive use in an ISIC industry or a small cluster of ISIC industries. While most of these are used in other manufacturing processes, such as food manufacturing or textile manufacturing,</p>
2821	<p>Manufacture of agricultural and forestry machinery</p> <p>This class includes: manufacture of tractors used in agriculture and forestry: mowers, ploughs, manure spreaders, seeders, harrows, harvesters, threshers, sorters, milking machines, spraying machinery, machines for cleaning, sorting or grading eggs, fruit,</p>
2822	<p>Manufacture of metal-forming machinery and machine tools</p> <p>This class includes: manufacture of machine tools for working metals and other materials (wood, bone, stone, hard rubber, hard plastics, cold glass etc.), including those using a laser beam, ultrasonic waves, plasma arc, magnetic pulse, Machine tools for turning, drilling, milling, shaping, planing, boring, grinding etc. pressing machine tools, punch presses, hydraulic presses, hydraulic brakes, drop hammers, forging machines, draw-benches, thread rollers or machines for working wires, stationary machines for nailing, stapling, glueing or otherwise assembling wood, cork, bone, hard rubber or plastics .stationary rotary or rotary percussion drills, filing machines, riveters, sheet metal cutters. Presses for the manufacture of particle board and electroplating machinery.</p>
2823	<p>Manufacture of machinery for metallurgy</p> <p>This class includes: manufacture of machines and equipment for handling hot metals: converters, ingot moulds, ladles, casting machines, metal-rolling mills and rolls for such mills.</p>
2824	<p>Manufacture of machinery for mining, quarrying and construction</p> <p>This class includes: manufacture of continuous-action elevators and conveyors for underground use, boring, cutting, sinking and tunnelling machinery (whether or not for underground use) machinery for treating minerals by screening, sorting, separating, washing, crushing. Manufacture of concrete and mortar mixers, earth- moving machinery such as bulldozers, angle-dozers, graders, scrapers, levellers, mechanical shovels, shovel loaders. Pile drivers and pile extractors, mortar spreaders, bitumen spreaders, concrete surfacing machinery, bulldozer and angle-dozer blades, track laying tractors and tractors used in construction or mining.</p>

2825 Manufacture of machinery for food, beverage and tobacco processing

This class includes: manufacture of agricultural dryers, machinery for the dairy industry: cream separators, milk processing machinery, cheese-making machines, machinery for the grain milling industry: machinery to clean, sort or grade seeds, grain or dried leguminous vegetables machinery to produce flour and meal. (grinding mills, feeders, sifters, bran cleaners, blenders, rice hullers), presses, crushers: used to make wine, cider, fruit juices. Machinery for the bakery industry or for making macaroni, spaghetti: such as bakery ovens, dough mixers, dough-dividers, moulders, slicers, cake depositing machines. machinery to make confectionery, cocoa or chocolate; to manufacture sugar; for breweries; to process meat or poultry; to prepare fruit, nuts or vegetables; to prepare fish, shellfish or other seafood machinery for filtering and purifying other machinery for the industrial preparation, machinery for the extraction or preparation of animal or vegetable fats or oils, machinery for the preparation of tobacco and for the making of cigarettes or cigars, or for pipe or chewing tobacco or snuff, machinery for the preparation of food in hotels and restaurants.

2826 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 manmade textile fibres, materials or yarns, machines for preparing textile fibres: cotton gins, bale breakers, garnetters, cotton spreaders, wool scourers, wool carbonizers, combs, carders, roving frames. 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. Manufacture of auxiliary machines or equipment for textile machinery: dobbies, jacquards, automatic stop motions, shuttle changing mechanisms, spindles and spindle flyers, textile printing machinery, 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, laundry machinery: ironing machines, including fusing presses, commercial washing and drying machines dry-cleaning machines, sewing machines, sewing machine heads and sewing machine needles, machines for producing or finishing felt, 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.

2829 Manufacture of other special-purpose machinery

This class includes the manufacture of special-purpose machinery not elsewhere classified. Machinery for making paper pulp, paper and paperboard making machinery, dryers for wood, paper pulp, paper or paperboard, machinery producing articles of paper or paperboard machinery for working soft rubber or plastics or for the manufacture of products of these materials: extruders, moulders, pneumatic tyre making or retreading machines, machines for making a specific rubber or plastic product, printing and bookbinding machines and machines for activities supporting, printing on a variety of materials, machinery for producing tiles, bricks, shaped ceramic pastes, pipes, graphite electrodes, blackboard chalk, foundry moulds, semi-conductor manufacturing machinery, industrial robots performing multiple tasks for special purposes, diverse special-purpose machinery and equipment: machines to assemble electric or electronic lamps, tubes (valves) or bulbs, machines for production or hot-working of glass or glassware, glass fibre or yarn machinery or apparatus for isotopic separation, tire alignment and balancing equipment; balancing equipment (except wheel balancing), central greasing systems, aircraft launching gear, aircraft carrier catapults.

29

Manufacture of motor vehicles, trailers and semi-trailers

291 **2910**

Manufacture of motor vehicles

This class includes: manufacture of passenger cars, commercial vehicles: vans, lorries, over-the-road tractors for semi-trailers, buses, trolley-buses and coaches, motor vehicle engines, chassis fitted with engines, other motor vehicles: snowmobiles, golf carts, amphibious vehicles fire engines, street sweepers, travelling libraries, armoured cars, concrete-mixer lorries.

292 **2920**

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, trailers and semi-trailers: for transport of goods: tankers, removal trailers .for transport of passengers: caravan trailers, containers for carriage by one or more modes of transport.

293 **2930**

Manufacture of parts and accessories for motor vehicles

This class includes: manufacture of diverse parts and accessories for motor vehicles: brakes, gearboxes, axles, road wheels, suspension shock absorbers, radiators, silencers, exhaust pipes, catalytic converters, clutches, steering wheels, steering columns and steering boxes. Parts and accessories of bodies for motor vehicles: Safety belts, airbags, doors, bumpers, car seats, motor vehicle electrical equipment, such as generators, alternators, spark plugs, ignition wiring harnesses, power window and door systems, assembly of purchased gauges into instrument panels, voltage regulators.

30

Manufacture of other transport equipment

301

Building of ships and boats

3011

Building of ships and floating structures

This class includes the building of ships, construction of floating structures. Building of commercial vessels: passenger vessels, ferry boats, cargo ships, tankers, tugs. Building of warships building of fishing boats and fish-processing factory vessels, building 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, floating cranes, non-recreational inflatable rafts, sections for ships and floating structures.

3012

Building of pleasure and sporting boats

This class includes: manufacture of inflatable boats and rafts, building of sailboats with or without auxiliary motor, building of motor boats, Building of recreation-type hovercraft, personal watercraft, and other pleasure and sporting boats: canoes, kayaks, rowing boats, skiffs.

302 **3020**

Manufacture of railway locomotives and rolling stock

This class includes: manufacture of electric, diesel, steam and other rail locomotives, self-propelled railway or tramway coaches, vans and trucks, maintenance or service vehicles, railway or tramway rolling stock, not self-propelled: passenger coaches, goods vans, tank wagons, self-discharging vans and wagons, workshop vans, crane vans, tenders. 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.

This class also includes: manufacture of mechanical and electromechanical signalling, safety and traffic control, equipment for railways, tramways, inland waterways, roads, parking facilities, airfields, and railway, car seats.

303 3030

Manufacture of air and spacecraft and related machinery

This includes the manufacture of airplanes for the transport of goods or passengers, for use by the defence forces, for sport or other purposes, helicopters, gliders, hang-gliders, dirigibles and hot air balloons. Manufacture of parts and accessories of the aircraft of this class: major assemblies such as fuselages, wings, doors, control surfaces, landing gear, fuel tanks, nacelles, airscrews, helicopter rotors and propelled rotor blades. Manufacture of ground flying trainers, spacecraft and launch vehicles, satellites, planetary probes, orbital stations, shuttles.

304 3040

Manufacture of military fighting vehicles

This class includes: manufacture of tanks, armored amphibious military vehicles, and other military fighting vehicles.

309

Manufacture of transport equipment n.e.c.

This group includes the manufacture of transport equipment other than motor vehicles and rail, water, air or space transport equipment and military vehicles.

3091

Manufacture of motorcycles

This class includes: manufacture of motorcycles, mopeds and cycles fitted with an auxiliary engine, of engines for motorcycles, sidecars, parts and accessories for motorcycles.

3092

Manufacture of bicycles and invalid carriages

This class includes: manufacture of non-motorized bicycles and other cycles, including tricycles, tandems, children's bicycles and tricycles, parts and accessories of bicycles, invalid carriages with or without motor, parts and accessories of invalid carriages, baby carriages

3099

Manufacture of other transport equipment n.e.c.

This class includes: manufacture of hand-propelled vehicles: luggage trucks, handcarts, sledges, shopping carts. Vehicles drawn by animals: sulkies, donkey-carts, hearses etc.

31

Manufacture of furniture

310

3100

Manufacture of furniture **Manufacture of wooden furniture, manufacture of plastic furniture**

3100

Manufacture of any kind except stone, ceramic and concrete.

This class includes the manufacture of furniture of any kind, any material for any place and various purposes. Manufacture of chairs and seats for offices, workrooms, hotels, restaurants, public and domestic premises, theatres, cinemas, garden. Furniture for churches, schools, restaurants, kitchen, office, bedrooms, living rooms, shops, sofas, sofa

beds and sofa sets, cabinets for sewing machines, televisions. Laboratory benches, stools and other laboratory seating, laboratory furniture. This class also includes: Finishing such as upholstery of chairs and seats, finishing of furniture such as spraying, painting, French polishing and upholstering. This class also includes: the manufacture of uncovered cellular rubber or plastic mattresses. Decorative restaurant carts, such as dessert carts, food wagons.

32

Other manufacturing

321

Manufacture of jewellery, bijouterie and related articles

3211

Manufacture of jewellery and related articles

This class includes: production of worked pearls, precious and semi-precious stones in the worked state, including the working of industrial quality stones and synthetic or reconstructed precious or semiprecious 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, 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. Technical or laboratory articles of precious metal (except instruments and parts thereof): crucibles, spatulas, electroplate anodes. precious metal watch bands, wristbands, watch straps and cigarette cases, coins, including coins for use as legal tender, whether or not of precious metal This class also includes: engraving of personal precious and non-precious metal products

3212

Manufacture of imitation jewellery and related articles

This class includes: manufacture of costume or imitation jewellery: rings, bracelets, necklaces, and similar articles of jewellery made from base metals plated with precious metals, jewellery containing imitation stones such as imitation gems stones, imitation diamonds, metal watch bands.

322

3220

Manufacture of musical instruments

This class includes: manufacture of stringed instruments, keyboard stringed instruments, including automatic pianos, keyboard pipe organs, including harmoniums and similar keyboard instruments with free metal reeds, accordions and similar instruments, including mouth organs, wind instruments, percussion musical instruments, musical instruments, the sound of which is produced electronically, musical boxes, fairground organs, calliopes. Instrument parts and accessories: metronomes, tuning forks, pitch pipes, cards, discs and rolls for automatic mechanical, instruments. This class also includes: manufacture of whistles, call horns and other mouth-blown sound signalling instruments

323

3230

Manufacture of sports goods.

This class includes the manufacture of sporting and athletic goods, articles and equipment for sports, outdoor and indoor games, of any material: hard, soft and inflatable balls, rackets, bats and clubs, skis, bindings and poles, ski-boots, sailboards and surfboards requisites for sport fishing, including landing nets, requisites for hunting, mountain climbing. leather sports gloves and sports headgear, ice skates, roller skates, bows and crossbows, gymnasium, fitness centre or athletic equipment.

324

3240

Manufacture of games and toys

This class includes the manufacture of dolls, toys and games (including electronic games), scale models and children's vehicles. It includes: manufacture of dolls and doll

garments, parts and accessories, action figures, toy animals, toy musical instruments, playing cards, board games and similar games, electronic games, coin-operated games, billiards, special tables for casino games, wheeled toys designed to be ridden, including plastic bicycles and Tricycles.

325 3250

Manufacture of medical and dental instruments and supplies

This class includes the manufacture of laboratory apparatus such as dental laboratory furnaces, laboratory sterilizers, laboratory ultrasonic cleaning machinery, laboratory type distilling apparatus, laboratory centrifuges. Surgical and medical instruments, surgical appliances and supplies such as surgical drapes and sterile string and tissue, dental equipment and supplies such as dental fillings and cements (except denture adhesives), dental wax and other dental plaster preparations, orthodontic goods, dentures and orthodontic appliances. Included is the manufacture of medical, dental and similar furniture, where the additional specific functions determine the purpose of the product, such as dentist's chairs with built-in hydraulic functions. Manufacture of medical, surgical, dental or veterinary furniture, such as: operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs, bone plates and screws, syringes, needles, catheters, cannulae, dental instruments (including dentists' chairs incorporating dental equipment), artificial teeth, bridges, made in dental labs, orthopedic and prosthetic devices, glass eyes, medical thermometers, ophthalmic goods, eyeglasses, sunglasses, lenses ground to prescription, contact lenses, safety goggles.

329 3290

Other manufacturing not elsewhere classified

This class includes: manufacture of protective safety equipment, fire-resistant and protective safety clothing, linemen's safety belts and other belts for occupational use, cork life preservers, plastics hard hats and other personal safety equipment of plastics (e.g. athletic helmets), fire-fighting protection suits, metal safety headgear and other metal personal safety devices, ear and noise plugs, gas masks, brooms and brushes, including brushes constituting parts of machines, hand-operated mechanical floor sweepers, mops and feather dusters, paint brushes, paint pads and rollers, shoe and clothes brushes, squeegees and other brushes, brooms, mops. It also include the manufacture of pens and pencils, globes, umbrellas, sun-umbrellas, walking sticks, seat-sticks, buttons, press-fasteners, snap-fasteners, press-studs, slide fasteners, articles of personal use like smoking pipes, scent sprays, vacuum flasks, miscellaneous articles like candles, tapers, floral baskets; artificial flowers, fruit and foliage, cigarette lighters, date, sealing or numbering stamps, hand-operated devices for printing, or embossing labels, hand printing sets, prepared typewriter ribbons and inked pads, hand riddles; tailors' dummies; burial caskets, jokes and novelties.

33

Repair and installation of machinery and equipment

331

Repair of fabricated metal products, machinery and equipment

3311

Repair of fabricated metal products

This class includes: repair of metal tanks, reservoirs and containers, steel shipping drums, mobile welding repair, repair and maintenance for pipes and pipelines, steam or other vapour generators. repair and maintenance of auxiliary plant for use with steam generators: condensers, economizers, super heaters, steam collectors and accumulators, repair and maintenance of nuclear reactors, parts for marine or power boilers, plate work repair of central heating boilers and radiators, fire arms and ordnance (including repair of sporting and recreational guns)

3312

Repair of machinery

This class includes the repair and maintenance of industrial machinery and equipment like sharpening or installing commercial and industrial machinery blades and saws; the provision of welding (e.g. automotive, general) repair services; the repair of agricultural and other heavy and industrial machinery , repair and maintenance of non-automotive engines, e.g. ship or rail engines, pumps and related equipment, valves, gearing and driving elements, industrial process furnaces, papermaking machinery, agricultural tractors, food, beverage, repair and maintenance of commercial refrigeration equipment and air purifying, weighing equipment, mining, construction, and oil and gas field machinery, photocopy machines, cash registers, vending machines, logging machinery, repair of typewriters and calculators.

3313 Repair of electronic and optical equipment

This class includes: repair and maintenance of the measuring, testing, navigating and control equipment of group 265, such as: aircraft engine instruments, automotive emissions testing equipment, meteorological instruments, physical, electrical and chemical properties testing and inspection equipment, surveying instruments, radiation detection and monitoring instruments. repair and maintenance of irradiation, magnetic resonance imaging equipment, medical ultrasound equipment, pacemakers, hearing aids, electrocardiographs, electromedical endoscopic equipment, irradiation apparatus. Microscopes telescopes, prisms and lenses photographic equipment.

3314 Repair of electrical equipment

This class includes: repair and maintenance of power, distribution, and specialty transformers, electric motors, generators, and motor generator sets, switchgear and switchboard apparatus, relays and industrial controls, primary and storage batteries ,electric lighting equipment, current-carrying wiring devices and non current-carrying wiring devices for wiring electrical circuits.

3315 Repair of transport equipment, except motor vehicles

This class includes: repair and routine maintenance of ships, pleasure boats, locomotives and railroad cars, aircraft, aircraft engines, animal drawn buggies and wagons.

3319 Repair of other equipment

This class includes the repair and maintenance of equipment not covered in other groups of this division. It comprises the repair fishing nets, including mending, ropes, riggings, canvas and tarps, fertilizer and chemical storage bags, pinball machines and other coin-operated games, wooden pallets, shipping drums or barrels.

332 **3320** Installation of industrial machinery and equipment

This class includes the specialized installation of machinery. However, the installation of equipment that forms an integral part of buildings or similar structures, such as installation of escalators, electrical wiring, burglar alarm systems or air-conditioning systems, is classified as construction. This class includes: industrial machinery in industrial plant, industrial process control equipment, other industrial equipment, communications equipment, mainframe and similar computers. Machine rigging, activities of millwrights, dismantling large-scale machinery and equipment, irradiation and electro medical equipment, installation of bowling alley equipment.

Section D Electricity, gas, steam and air conditioning supply

35		Electricity, gas, steam and air conditioning supply
351	3510	Electric power generation, transmission and distribution This class includes the generation of bulk electric power, transmission from generating facilities to distribution centers and distribution to end users. It includes: operation of generation facilities that produce electric energy, including thermal, nuclear, hydroelectric, gas turbine, diesel and renewable, operation of transmission systems that convey the electricity from the generation facility to the distribution system, electricity to the user, distribution systems, activities of electric power brokers, operation of electricity and transmission capacity exchanges for electric power
352	3520	Manufacture of gas; distribution of gaseous fuels through mains This class includes the manufacture of gas and the distribution of natural or synthetic gas to the consumer through a system of mains. Gas marketers or brokers, which arrange the sale of natural gas over distribution systems operated by others, are included. The separate operation of gas pipelines, typically done over long distances, connecting producers with distributors of gas, or between urban centers, is excluded from this class and classified with other pipeline transport activities.
353	3530	Steam and air conditioning supply This class includes: production, collection and distribution of steam and hot water for heating, power and other purposes, production and distribution of cooled air, chilled water for cooling purposes, production of ice, including ice for food and non-food (e.g. cooling) purposes

Section E Water supply; sewerage, waste management and remediation activities

36		Water collection, treatment and supply
360	3600	Water collection, treatment and supply This class includes: collection of water from rivers, lakes, wells. Collection of rain water purification of water for water supply purposes, treatment of water for industrial and other purposes, desalting of sea or ground water to produce water as the principal product of interest, distribution of water through mains, operation of irrigation canals.
37		Sewerage
370	3700	Sewerage This class includes: operation of sewer systems or sewer treatment facilities, collecting and transporting of human or industrial wastewater from one or several users, as well as rain water by means of sewerage networks, collectors, tanks and other means of transport (sewage vehicles), emptying and cleaning of cesspools and septic tanks, sinks and pits from sewage; servicing of chemical toilets, treatment of wastewater (including human and industrial wastewater, water from swimming pools) by means of physical, chemical and biological processes like dilution, screening, filtering, sedimentation. Maintenance and cleaning of sewers and drains, including sewer rodding

38 Waste collection, treatment and disposal activities; materials recovery

381 Waste collection

3811 Collection of non-hazardous waste

This class includes: collection of non-hazardous solid waste (i.e. garbage) within a local area, such as collection of waste from households and businesses by means of refuse bins, wheeled bins, containers etc may include mixed recoverable materials, collection of recyclable materials, used cooking oils and fats, refuse in litter-bins in public places, construction and demolition waste, waste output of textile mills, collection and removal of debris such as brush and rubble, operation of waste transfer stations for non-hazardous waste.

3812 Collection of hazardous waste

This class includes the collection of solid and non-solid hazardous waste, i.e. explosive, oxidizing, flammable, toxic, irritant, carcinogenic, corrosive, infectious and other substances and preparations harmful for human health and environment. It may also entail identification, treatment, packaging and labeling of waste for the purposes of transport.

382 Waste treatment and disposal

This group includes the disposal and treatment prior to disposal of various forms of waste by different means, such as waste treatment of organic waste with the aim of disposal; treatment and disposal of toxic live or dead animals and other contaminated waste; treatment and disposal of transition radioactive waste from hospitals, etc.; dumping of refuse on land or in water; burial or ploughing-under of refuse; disposal of used goods such as refrigerators to eliminate harmful waste; disposal of waste by incineration or combustion. Included is also the generation of electricity resulting from waste incineration processes.

3821 Treatment and disposal of non-hazardous waste

This class includes the disposal, treatment prior to disposal and other treatment of solid or non-solid non-hazardous waste. Operation of landfills for the disposal of non-hazardous waste disposal of non-hazardous waste by combustion or incineration or other methods, with or without the resulting production of electricity or steam, substitute fuels, biogas, ashes or other by-products for further use, treatment of organic waste for disposal and production of compost from organic waste.

3822 Treatment and disposal of hazardous waste

This class includes the disposal and treatment prior to disposal of solid or non-solid hazardous waste, including waste that is explosive, oxidizing, flammable, toxic, irritant, carcinogenic, corrosive or infectious and other substances and preparations harmful for human health and environment. Treatment, disposal and storage of radioactive nuclear waste including: Treatment and disposal of transition radioactive waste, i.e. decaying within the period of transport, from hospitals.

383 **3830** Materials recovery

This class includes: processing of metal and non-metal waste and scrap and other articles into secondary raw materials, usually involving a mechanical or chemical transformation process recovery of materials from waste streams in the form of: separating and sorting recoverable

materials from non-hazardous waste streams (i.e. garbage) separating and sorting of : commingled recoverable materials, such as paper, plastics, used beverage cans and metals, into distinct categories examples of the mechanical or chemical transformation processes that are undertaken are: mechanical crushing of metal waste such as used cars, washing machines, bikes. with subsequent sorting and separation, dismantling of automobiles, computers, televisions, mechanical reduction of large iron pieces such as railway wagons, shredding of metal waste, end-of-life vehicles .other methods of mechanical treatment as cutting, pressing to reduce the volume, ship-breaking, reclaiming metals out of photographic waste, e.g. fixer solution or photographic films and paper, reclaiming of rubber such as used tires to produce secondary raw material, sorting and pelleting of plastics to produce secondary raw material for tubes, flowerpots, pallets, processing (cleaning, melting, grinding) of plastic or rubber waste to granulates, crushing, cleaning and sorting of glass processing of used cooking oils and fats into secondary raw materials processing of other food, beverage and tobacco waste and residual substances into secondary raw materials

39

Remediation activities and other waste management services

390 **3900**

Remediation activities and other waste management services

This class includes: decontamination of soils and groundwater at the place of pollution, either in situ or exsitu, using e.g. mechanical, chemical or biological methods, decontamination of industrial plants or sites, including nuclear plants and sites, decontamination and cleaning up of surface water following accidental pollution, e.g. through collection of pollutants or through application of chemicals cleaning up of oil spills and other pollutions on land, in surface water, in ocean and seas, including coastal areas, asbestos, lead paint, and other toxic material abatement, clearing of landmines and the like (including detonation), other specialized pollution-control activities

Section F Construction

41

Construction of buildings

410 **4100**

Construction of buildings

This class includes: construction of all types of residential buildings: Single-family houses, multi-family buildings, including high-rise buildings. Construction of all types of non-residential buildings: buildings for industrial production, e.g. factories, workshops, assembly plants, hospitals, schools, office buildings, hotels, stores, shopping malls, restaurants, airport buildings, indoor sports facilities, parking garages, including underground parking garages, warehouses, religious buildings, assembly and erection of prefabricated constructions on the site, remodeling or renovating existing residential structures

42

Civil engineering

421 **4210**

Construction of roads and railways

This class includes: construction of motorways, streets, roads, other vehicular and pedestrian ways, surface work on streets, roads, highways, bridges or tunnels: asphalt paving of roads, road painting and other marking, installation of crash barriers, traffic signs and the like construction of bridges, including those for elevated highways, construction of tunnels, construction of railways and subways, construction of airfield runways.

422 **4220**

Construction of utility projects

This class includes the construction of distribution lines and related buildings and structures that are integral part of these systems. That is construction of civil engineering constructions for: long-distance pipelines, communication and power lines, urban pipelines, urban communication and power lines; ancillary urban works, water main and line construction, irrigation systems (canals), reservoirs. Construction of: sewer systems, including repair sewage disposal plants, pumping stations, and power plants as well as water well drilling.

429 **4290** Construction of other civil engineering projects

This class includes: construction of industrial facilities, except buildings, such as: refineries chemical plants. construction of: waterways, harbour and river works, pleasure ports (marinas), locks, dams and dykes, dredging of waterways, construction work, other than buildings, such as: outdoor sports facilities.

43 Specialized construction activities

431 Demolition and site preparation

4311 Demolition

This class includes: demolition or wrecking of buildings and other structures

4312 Site preparation

This class includes the preparation of sites for subsequent construction activities.
This class includes: clearing of building sites, earth moving: excavation, landfill, levelling and grading of construction sites, trench digging, rock removal, blasting. Drilling, boring and core sampling for construction, geophysical, geological or similar purposes
This class also includes: site preparation for mining: overburden removal and other development and preparation of mineral properties and sites, except oil and gas sites, building site drainage, drainage of agricultural or forestry land

432 Electrical, plumbing and other construction installation activities

4321 Electrical installation

This class includes the installation of electrical systems in all kinds of buildings and civil engineering structures. This class includes: installation of: electrical wiring and fittings, telecommunications wiring, computer network and cable television wiring, including fibre optic satellite dishes, lighting systems, fire alarms, burglar alarm systems, street lighting and electrical signals, airport runway lighting

4322 Plumbing, heat and air-conditioning installation

This class includes the installation of plumbing, heating and air-conditioning systems, including additions, alterations, maintenance and repair, installation in buildings or other construction projects of: heating systems (electric, gas and oil), furnaces, cooling towers, non-electric solar energy collectors, plumbing and sanitary equipment, ventilation, refrigeration or air-conditioning equipment and ducts, gas fittings, steam piping, fire sprinkler systems, lawn sprinkler systems, duct work installation.

4329 Other construction installation

This class includes the installation of equipment other than electrical, plumbing, heating and air-conditioning systems or industrial machinery in buildings and civil engineering

structures, including maintenance and repair. This class includes: installation in buildings or other construction projects of: elevators, escalators, automated and revolving doors, lightning conductors, vacuum cleaning systems, thermal, sound or vibration insulation.

433

4330 Building completion and finishing

This class includes: application in buildings or other construction projects of interior and exterior plaster or stucco, including related lathing materials, installation of doors, windows, door and window, frames, installation of fitted kitchens, staircases, shop fittings, installation of furniture, interior completion such as ceilings, wooden wall coverings, movable partitions, laying, tiling, hanging or fitting in buildings or other construction projects of: ceramic, concrete or cut stone wall or floor tiles, ceramic stove fitting, parquet and other wooden floor coverings, carpets and linoleum floor coverings, including of rubber, terrazzo, marble, granite or slate floor or wall coverings wallpaper, interior and exterior painting of buildings, painting of civil engineering structures, installation of glass, mirrors, cleaning of new buildings after construction.

439

4390

Other specialized construction activities

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 damp proofing and water proofing works, de-humidification of buildings shaft sinking erection of non-self-manufactured steel elements steel bending bricklaying and stone setting roof covering for residential buildings scaffolds and work platform erecting and dismantling, excluding renting of scaffolds and work platforms erection of chimneys and industrial ovens work with specialist access requirements necessitating climbing skills and the use of related equipment, e.g. working at height on tall structures, subsurface work, construction of outdoor swimming pools, steam cleaning, sand blasting and similar activities for building exteriors, renting of cranes with operator

Section G

Wholesale and retail trade; repair of motor vehicles and motorcycles

45

Wholesale and retail trade and repair of motor vehicles and motorcycles

451

4510

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 motor homes. This class also includes: wholesale and retail sale of off-road motor vehicles wholesale and retail sale by commission agents, car auctions

452

4520

Maintenance and repair of motor vehicles

This class includes: maintenance and repair of motor vehicles: mechanical repairs, electrical repairs, electronic injection systems repair, ordinary servicing, bodywork repair, repair of motor vehicle parts, washing, polishing, spraying and painting, repair of screens and windows, repair of motor vehicle seats, tyre and tube repair, fitting or replacement, anti-rust treatment installation of parts and accessories not as part of the manufacturing process.

453

4530

Sale of motor vehicle parts and accessories

This class includes: wholesale and retail sale of all kinds of parts, components, supplies, tools and accessories for motor vehicles, such as: rubber tires and inner tubes for tires, spark plugs, batteries, lighting equipment and electrical parts

454	4540	<p>Sale, maintenance and repair of motorcycles and related parts and accessories</p> <p>This class includes: wholesale and retail sale of motorcycles, including mopeds wholesale and retail sale of parts and accessories for motorcycles (including by commission agents and mail order houses), maintenance and repair of motorcycles</p>
46		<p>Wholesale trade, except of motor vehicles and motorcycles</p>
461	4610	<p>Wholesale on a fee or contract basis</p> <p>This class includes: activities of commission agents and all other wholesalers who trade on behalf and on the account of others, activities of those involved in bringing sellers and buyers together or undertaking commercial transactions on behalf of a principal, including on the internet such agents involved in the sale of: agricultural raw materials, live animals, textile raw materials and semi-finished goods, fuels, ores, metals and industrial chemicals, including fertilizers, food, beverages and tobacco, textiles, clothing, fur, footwear and leather goods, timber and building materials, machinery, including office machinery and computers, industrial equipment, ships and aircraft, furniture, household goods and hardware.</p>
462	4620	<p>Wholesale of agricultural raw materials and live animals</p> <p>This class includes: wholesale of grains and seeds: wholesale of oleaginous fruits, wholesale of flowers and plants, wholesale of unmanufactured tobacco, wholesale of live animals, wholesale of hides and skins, wholesale of leather, wholesale of agricultural material, waste, residues and by-products used for animal feed.</p>
463	4630	<p>Wholesale of food, beverages and tobacco</p> <p>This class includes: wholesale of fruit and vegetables, wholesale of dairy products wholesale of eggs and egg products, wholesale of edible oils and fats of animal or vegetable origin, wholesale of meat and meat products, wholesale of fishery products, wholesale of sugar, chocolate and sugar confectionery, wholesale of bakery products, wholesale of beverages wholesale of coffee, tea, cocoa and spices, wholesale of tobacco products.</p>
464		<p>Wholesale of household goods</p>
	4641	<p>Wholesale of textiles, clothing and footwear</p> <p>This class includes: wholesale of yarn, wholesale of fabrics, wholesale of household linen wholesale of haberdashery: needles, sewing thread, wholesale of clothing, including sports clothes, wholesale of clothing accessories such as gloves, ties and braces, wholesale of footwear, wholesale of fur articles, wholesale of umbrellas.</p>
	4649	<p>Wholesale of other household goods</p> <p>This class includes: wholesale of household furniture, household appliances, consumer electronics: radio and TV equipment, CD and DVD players and recorders, stereo equipment video game consoles, wholesale of lighting equipment, wholesale of cutlery, wholesale of china and glassware, wholesale of woodenware, wickerwork and corkware, wholesale of pharmaceutical and medical goods, wholesale of perfumeries, cosmetics and soaps, wholesale of bicycles and their parts and accessories, wholesale of stationery, books, magazines and newspapers, wholesale of photographic and optical goods, wholesale of leather goods and travel accessories, wholesale of watches, clocks and jewellery, wholesale of musical instruments, games and toys, sports goods</p>
465		<p>Wholesale of machinery, equipment and supplies</p>

- 4651 Wholesale of computers, computer peripheral equipment and software
- This class includes: wholesale of computers and computer peripheral equipment, wholesale of software
- 4652 Wholesale of electronic and telecommunications equipment and parts
- This class includes: wholesale of electronic valves and tubes, wholesale of semiconductor devices, wholesale of microchips and integrated circuits, wholesale of printed circuits, wholesale of blank audio and video tapes and diskettes, magnetic and optical disks (CDs, DVDs), wholesale of telephone and communications equipment.
- 4653 Wholesale of agricultural machinery, equipment and supplies
- This class includes: wholesale of agricultural machinery and equipment: ploughs, manure spreaders, seeders, harvesters, threshers, milking machines, poultry-keeping machines, bee-keeping machines, tractors used in agriculture and forestry.
- 4659 Wholesale of other machinery and equipment
- This class includes: wholesale of office machinery and equipment, except computers and computer peripheral equipment, wholesale of office furniture, wholesale of transport equipment except motor vehicles, motorcycles and bicycles, wholesale of production-line robots, wholesale of wires and switches and other installation equipment for industrial use wholesale of other electrical material such as electrical motors, transformers, wholesale of machine tools of any type and for any material wholesale of other machinery n.e.c. for use in industry, trade and navigation and other Services. This class also includes: wholesale of computer-controlled machine tools, wholesale of computer-controlled machinery for the textile industry and of computer controlled sewing and knitting machines
- 466 Other specialized wholesale
- 4661 Wholesale of solid, liquid and gaseous fuels and related products
- This class includes: wholesale of fuels, greases, lubricants, oils such as: charcoal, coal, coke, fuel wood, naphtha, crude petroleum, crude oil, diesel fuel, gasoline, fuel oil, heating oil, kerosene, liquefied petroleum gases, butane and propane gas lubricating oils and greases, refined petroleum products.
- 4662 Wholesale of metals and metal ores
- This class includes: wholesale of ferrous and non-ferrous metal ores, wholesale of ferrous and non-ferrous metals in primary forms, wholesale of ferrous and non-ferrous semi-finished metal products, wholesale of gold and other precious metals
- 4663 Wholesale of construction materials, hardware, plumbing and heating equipment and supplies
- This class includes: wholesale of wood in the rough, wholesale of products of primary processing of wood, wholesale of paint and varnish, wholesale of construction materials: sand, gravel, wholesale of wallpaper and floor coverings, wholesale of flat glass, wholesale of hardware and locks, wholesale of fittings and fixtures, wholesale of hot water heaters
wholesale of sanitary equipment: baths, washbasins, toilets and other sanitary porcelain
wholesale of sanitary installation equipment: tubes, pipes, fittings, taps, T-pieces, connections, rubber pipes. wholesale of tools such as hammers, saws, screwdrivers and other hand tools.
- 4669 Wholesale of waste and scrap and other products n.e.c.

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, wholesale of fertilizers and agrochemical products, wholesale of plastic materials in primary forms, wholesale of rubber, wholesale of textile fibres, wholesale of paper in bulk, wholesale of precious stones, wholesale of metal and non-metal waste and scrap and materials for recycling, including collecting, sorting, separating, stripping of used goods such as cars in order to obtain reusable parts, packing and repacking, storage and delivery, but without a real transformation process. Additionally, the purchased and sold waste has a remaining value.

469 4690 Non-specialized wholesale trade

This class includes: wholesale of a variety of goods without any particular specialization

47 Retail trade, except of motor vehicles and motorcycles

471 Retail sale in non-specialized stores

4711 Retail sale in non-specialized stores with food, beverages or tobacco predominating

This class includes: retail sale of a large variety of goods of which, however, food products, beverages or tobacco should be predominant, such as: retail sale activities of general stores that have, apart from their main sales of food products, beverages or tobacco, several other types of goods such as wearing apparel, furniture, appliances, hardware, cosmetics.

4719 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 are not predominant, such as: retail sale activities of department stores carrying a general line of goods, including wearing apparel, furniture, appliances, hardware, cosmetics, jewellery, toys, sports goods.

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

4721 Retail sale of food in specialized stores

This class includes: retail sale of any the following types of goods: fresh or preserved fruit and vegetables, dairy products and eggs, meat and meat products (including poultry), fish, other seafood and products thereof bakery products, sugar confectionery and other food products

4722 Retail sale of beverages in specialized stores

This class includes: retail sale of beverages (not for consumption on the premises):
Alcoholic beverages, non-alcoholic beverages

4723 Retail sale of tobacco products in specialized stores

This class includes: retail sale of tobacco and retail sale of tobacco products

473 **4730** Retail sale of automotive fuel in specialized stores

This class includes: retail sale of fuel for motor vehicles and motorcycles
retail sale of lubricating products and cooling products for motor vehicles

474 Retail sale of information and communications equipment in specialized stores

4741 Retail sale of computers, peripheral units, software and telecommunications

- equipment in specialized stores
- This class includes: retail sale of computers, retail sale of computer peripheral equipment, retail sale of video game consoles, retail sale of non-customized software, including video games, retail sale of telecommunication equipment.
- 4742 Retail sale of audio and video equipment in specialized stores
- This class includes: retail sale of radio and television equipment, retail sale of stereo equipment, retail sale of CD and DVD players and recorders
- 475 Retail sale of other household equipment in specialized stores
- 4751 Retail sale of textiles in specialized stores
- 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 textiles, retail sale of haberdashery: needles, sewing thread.
- 4752 Retail sale of hardware, paints and glass in specialized stores
- This class includes: retail sale of hardware, retail sale of paints, varnishes and lacquers, retail sale of flat glass, retail sale of other building material such as bricks, wood, sanitary equipment, retail sale of do-it-yourself material and equipment, retail sale of lawnmowers, however operated, retail sale of saunas
- 4753 Retail sale of carpets, rugs, wall and floor coverings in specialized stores
- This class includes: retail sale of carpets and rugs, retail sale of curtains and net curtains ,retail sale of wallpaper and floor coverings.
- 4759 Retail sale of electrical household appliances, furniture, lighting equipment and Other household articles in specialized stores
- This class includes: retail sale of household furniture, retail sale of articles for lighting, retail sale of household utensils and cutlery, crockery, glassware, china and pottery, retail sale of wooden, cork and wickerwork goods, retail sale of household appliances retail sale of musical instruments and scores, retail sale of security systems, such as locking devices, safes, and vaults, without installation or maintenance services, retail sale of household articles and equipment n.e.c.
- 476 Retail sale of cultural and recreation goods in specialized stores
- 4761 Retail sale of books, newspapers and stationary in specialized stores
- This class includes: retail sale of books of all kinds, retail sale of newspapers and stationery retail sale of office supplies such as pens, pencils, paper etc.
- 4762 Retail sale of music and video recordings in specialized stores
- This class includes: retail sale of musical records, audio tapes, compact discs and cassettes, retail sale of video tapes and DVDs, retail sale of blank tapes and discs
- 4763 Retail sale of sporting equipment in specialized stores
- This class includes: retail sale of sports goods, fishing gear, camping goods, boats and bicycles

4764	Retail sale of games and toys in specialized stores
	This class includes: retail sale of games and toys, made of all materials
477	Retail sale of other goods in specialized stores
4771	Retail sale of clothing, footwear and leather articles in specialized stores
	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, retail sale of umbrellas, retail sale of footwear, retail sale of leather goods, retail sale of travel accessories of leather and leather substitutes.
4772	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores
	This class includes: retail sale of pharmaceuticals, retail sale of medical and orthopaedic goods, retail sale of perfumery and cosmetic articles
4773	Other retail sale of new goods in specialized stores
	This class includes: retail sale of photographic, optical and precision equipment, activities of opticians, retail sale of watches, clocks and jewellery, retail sale of flowers, plants, seeds, fertilizers, pet animals and pet food, retail sale of souvenirs, craftwork and religious articles, activities of commercial art galleries, retail sale of household fuel oil, bottled gas, coal and fuel wood, retail sale of cleaning materials, retail sale of weapons and ammunition, retail sale of stamps and coins, retail sale of non-food products.
4774	Retail sale of second-hand goods
	This class includes: retail sale of second-hand books, retail sale of other second-hand goods, retail sale of antiques, activities of auctioning houses (retail)
478	Retail sale via stalls and markets
4781	Retail sale via stalls and markets of food, beverages and tobacco products
	This class includes: retail sale of food, beverages and tobacco products via stalls or markets
4782	Retail sale via stalls and markets of textiles, clothing and footwear
	This class includes: retail sale of textiles, clothing and footwear via stalls or markets
4789	Retail sale via stalls and markets of other goods
	This class includes: retail sale of other goods via stalls or markets, such as: carpets and rugs, books, games and toys, household appliances and consumer electronics music and video recordings.
479	Retail trade not in stores, stalls or markets
4791	Retail sale via mail order houses or via Internet
	This class includes retail sale activities via mail order houses or via Internet, i.e. retail sale activities where the buyer makes his choice on the basis of advertisements, catalogues, information provided on a website, models or any other means of advertising and places his order by mail, phone or over the Internet (usually through special means provided by

a website). The products purchased can be either directly downloaded from the Internet or physically delivered to the customer. This class includes: retail sale of any kind of product by mail order retail sale of any kind of product over the Internet. This class also includes: direct sale via television, radio and telephone, Internet retail auctions.

4799

Other retail sale not in stores, stalls or markets

This class includes: retail sale of any kind of product in any way that is not included in previous classes: by direct sales or door-to-door sales persons, through vending machines, direct selling of fuel (heating oil, fire wood etc.), delivered directly to the customers premises, activities of non-store auctions (retail), retail sale by (non-store) commission agents.

Section H Transportation and storage

49

Land transport and transport via pipelines

491

Transport via railways

4911

Passenger rail transport, interurban

This class includes: passenger transport by inter-urban railways, operation of sleeping cars or dining cars as an integrated operation of railway companies

4912

Freight rail transport

This class includes: freight transport on mainline rail networks as well as short-line freight railroads

492

Other land transport

4921

Urban and suburban passenger land transport

This class includes: land transport of passengers by urban or suburban transport systems. This may include: different modes of land transport, such as by motorbus, tramway, streetcar, trolley bus, underground and elevated railways etc. The transport is carried out on scheduled routes normally following a fixed time schedule, entailing the picking up and setting down of passengers at normally fixed stops. This class also includes: town-to-airport or town-to-station lines, operation of funicular railways, aerial cableways etc. if part of urban or suburban transit systems.

4922

Other passenger land transport

This class includes: other passenger road transport: scheduled long-distance bus services charters, excursions and other occasional coach services, taxi operation, airport shuttles, operation of telfers (téléphériques), funiculars, ski and cable lifts if not part of urban other renting of private cars with driver, operation of school buses and buses for transport of employees, passenger transport by man- or animal-drawn vehicles,

4923

Freight transport by road

This class includes: all freight transport operations by road: logging haulage stock haulage, refrigerated haulage, heavy haulage, bulk haulage, including haulage in tanker trucks, haulage of automobiles transport of waste and waste materials, without collection or disposal. This class also includes: furniture removal, renting of trucks with driver, freight transport by man or animal-drawn vehicles

493

4930

Transport via pipeline

This class includes: transport of gases, liquids, water, slurry and other commodities through pipelines, operation of pump stations

50		Water transport
	501	Sea and coastal water transport
	5011	Sea and coastal passenger water transport This class includes: transport of passengers over seas and coastal waters, whether scheduled or not: operation of excursion, cruise or sightseeing boats, operation of ferries, water taxis, renting of pleasure boats with crew for sea and coastal water transport (e.g. for fishing cruises)
	5012	Sea and coastal freight water transport This class includes: transport of freight over seas and coastal waters, whether scheduled or not transport by towing or pushing of barges, oil rigs etc.
	502	Inland water transport
	5021	Inland passenger water transport This class includes: transport of passenger via rivers, canals, lakes and other inland waterways, including inside harbours and ports, renting of pleasure boats with crew for inland water transport.
	5022	Inland freight water transport This class includes: transport of freight via rivers, canals, lakes and other inland waterways, including inside harbours and ports.
51		Air transport
	511	5110 Passenger air transport This class includes: transport of passengers by air over regular routes and on regular schedules, charter flights for passengers, scenic and sightseeing flights, renting of air-transport equipment with operator for the purpose of passenger transportation, general aviation activities, such as: transport of passengers by aero clubs for instruction or pleasure.
	512	5120 Freight air transport This class includes: transport freight by air over regular routes and on regular schedules, non-scheduled transport of freight by air, launching of satellites and space vehicles, space transport, renting of air-transport equipment with operator for the purpose of freight transportation.
52		Warehousing and support activities for transportation
	521	5210 Warehousing and storage

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. This class also include the storage of goods in foreign trade zones, blast freezing.

522

Support activities for transportation

5221

Service activities incidental to land transportation

This class includes: activities related to land transport of passengers, animals or freight: operation of terminal facilities such as railway stations, bus stations, stations for the handling of goods, operation of railroad infrastructure, operation of roads, bridges, tunnels, car parks or garages, bicycle parkings, switching and shunting, towing and road side assistance, liquefaction of gas for transportation purposes.

5222

Service activities incidental to water transportation

This class includes: activities related to water transport of passengers, animals or freight: operation of terminal facilities such as harbours and piers, operation of waterway locks etc. navigation, pilotage and berthing activities, lighterage, salvage activities, lighthouse activities

5223

Service activities incidental to air transportation

This class includes: activities related to air transport of passengers, animals or freight: operation of terminal facilities such as airway terminals. airport and air-traffic-control activities ground service activities on airfields.

5224

Cargo handling

This class includes: loading and unloading of goods or passengers' luggage irrespective of the mode of transport used for transportation, stevedoring, loading and unloading of freight railway cars

5229

Other transportation support activities

This class includes: forwarding of freight, arranging or organizing of transport operations by rail, road, sea or air, organization of group and individual consignments (including pickup and delivery of goods and grouping of consignments), logistics activities, i.e. planning, designing and supporting operations of transportation, warehousing and distribution, issue and procurement of transport documents and waybills, activities of customs agents, activities of sea-freight forwarders and air-cargo agents, brokerage for ship and aircraft space, goods-handling operations, e.g. temporary crating for the sole purpose of protecting the goods during transit, uncrating, sampling, weighing of goods

53

Postal and courier activities

531

5310

Postal activities

This class includes the activities of postal services operating under a universal service obligation. The activities include use of the universal service infrastructure, including retail locations, sorting and processing facilities, and carrier routes to pickup and deliver the mail. The delivery can include letter-post, i.e. letters, postcards, printed papers (newspaper, periodicals, advertising items, etc.), small packets, goods or documents. Also included are other services necessary to support the universal service obligation.

This class includes: pick up, sorting, transport and delivery (domestic or international) of letter-post and (mail-type) parcels and packages by postal services operating under a universal service

obligation. One or more modes of transport may be involved and the activity may be carried out with either self-owned (private) transport or via public transport.
collection of letter-mail and parcels from public letter-boxes or from post offices
distribution and delivery of mail and parcels.

532 **5320**

Courier activities

This class includes courier activities not operating under a universal service obligation. pickup, sorting, transport and delivery (domestic or international) of letter-post and (mail-type) parcels and packages by firms not operating under a universal service obligation. One or more modes of transport may be involved and the activity may be carried out with either self-owned (private) transport or via public transport. distribution and delivery of mail and parcels home delivery services.

Section I Accommodation and food service activities

55

Accommodation

551 **5510**

Short term accommodation activities

This class includes the provision of accommodation, typically on a daily or weekly basis, principally for short stay by visitors. This includes the provision of furnished accommodation in guest rooms and suites or complete self-contained units with kitchens, daily or other regular housekeeping services, and may often include a range of additional services such as food and beverage services, parking, laundry services, ming pools and exercise rooms, recreational facilities and conference and convention facilities.

This class includes the provision of short-term accommodation provided by: hotels, resort hotels, suite / apartment hotels, motels, motor hotels, guesthouses, pensions
bed and breakfast units, visitor flats and bungalows, time-share units, holiday homes, chalets, housekeeping cottages and cabins, youth hostels and mountain refuges

552 **5520**

Camping grounds, recreational vehicle parks and trailer parks

This class includes: provision of accommodation in campgrounds, trailer parks, recreational camps and fishing and hunting camps for short stay visitors provision of space and facilities for recreational vehicles. This class also includes accommodation provided by: protective shelters or plain bivouac facilities for placing tents and/or sleeping bags

559 **5590**

Other accommodation

This class includes the provision of temporary or longer-term accommodation in single or shared rooms or dormitories for students, migrant (seasonal) workers and other individuals. This class includes accommodation provided by: student residences, school dormitories workers hostels, rooming and boarding houses, railway sleeping cars.

56

Food and beverage service activities

561	5610	Restaurants and mobile food service activities
		This class includes the provision of food services to customers, whether they are served while seated or serve themselves from a display of items, whether they eat the prepared meals on the premises, take them out or have them delivered. This includes the preparation and serving of meals for immediate consumption from motorized vehicles. This class includes activities of: restaurants, cafeterias, fast-food restaurants, pizza delivery, take-out eating places, ice cream truck vendors, mobile food carts, food preparation in market stalls. It restaurant and bar activities connected to transportation, when carried out by separate units.
562		Event catering and other food service activities
	5621	Event catering
		This class includes the provision of food services based on contractual arrangements with The customer, at the location specified by the customer, for a specific event. This class includes: event catering
	5629	Other food service activities
		This class includes industrial catering, i.e. the provision of food services based on contractual arrangements with the customer, for a specific period of time. Also included is the operation of food concessions at sports and similar facilities. The food is often prepared in a central unit. Activities of food service contractors, operation of food concessions at sports and similar facilities operation of canteens or cafeterias on a concession basis.
563	5630	Beverage serving activities
		This class includes the preparation and serving of beverages for immediate consumption on the premises. This include bars, taverns, cocktail lounges, discotheques (with beverage serving predominant) beer parlors and pubs, coffee shops, fruit juice bars, mobile beverage vendors.

Section J Information and communication

58		Publishing activities
	581	Publishing of books, periodicals and other publishing activities
	5811	Book publishing
		This class includes the activities of publishing books in print, electronic (CD, electronic displays.) , audio form or on the Internet. This class includes: publishing of books, brochures, leaflets and similar publications, including publishing of dictionaries and encyclopedias publishing of atlases, maps and charts, publishing of audio books, publishing of encyclopedias.
	5812	Publishing of directories and mailing lists
		This class includes the publishing of lists of facts/information (databases) that are protected in their form, but not in their content. These lists can be published in printed or electronic form. This class includes: publishing of mailing lists, publishing of telephone books publishing of other directories and compilations, such as case law, pharmaceutical compendia.
	5813	Publishing of newspapers, journals and periodicals

This class includes: publishing of newspapers, including advertising newspapers, publishing of periodicals and other journals, including publishing of radio and television schedules. Publishing can be done in print or electronic form, including on the Internet.

5819 Other publishing activities

This class includes: publishing (including on-line) of: catalogs, photos, engravings and postcards, greeting cards, forms, posters, reproduction of works of art, advertising material other printed matter, on-line publishing of statistics or other information.

582 **5820** Software publishing

This class includes: publishing of ready-made (non-customized) software, operating systems business and other applications, computer games for all platforms.

59 Motion picture, video and television programme production, sound recording and music publishing activities

591 Motion picture, video and television programme activities

5911 Motion picture, video and television programme production activities

This class includes: production of motion pictures, videos, television programmes or television commercials.

5912 Motion picture, video and television programme post-production activities

This class includes: post-production activities such as: editing, titling, subtitling, credits, closed captioning, computer-produced graphics, animation and special effects, film/tape transfers, activities of motion picture film laboratories and activities of special laboratories for animated films: developing and processing motion picture film, reproduction of motion picture film for theatrical distribution, activities of stock footage film libraries.

5913 Motion picture, video and television programme distribution activities

This class includes: distributing film, video tapes, DVDs and similar productions to motion picture theatres, television networks and stations and exhibitors, acquiring film, video tape and DVD distribution rights.

5914 Motion picture projection activities

This class includes: motion picture or videotape projection in cinemas, in the open air or in other projection facilities, activities of cine-clubs.

592 **5920** Sound recording and music publishing activities

This class includes: production of original (sound) master recordings, such as tapes, CDs sound recording service activities in a studio or elsewhere, including the production of taped (i.e. non-live) radio programming, audio for film, television, music publishing, acquiring and registering copyrights for musical compositions, promoting, authorizing and using these compositions in recordings, radio, television, motion pictures, live performances, print and other media distributing sound recordings to wholesalers, retailers or directly to the public. Units engaged in these activities may own the copyright or act as administrator of the music copyrights on behalf of the copyright owners.

601 **6010** Radio broadcasting

This class includes: broadcasting audio signals through radio broadcasting studios and facilities for the transmission of aural programming to the public, to affiliates or to subscribers. This class also includes: activities of radio networks, i.e. assembling and transmitting aural programming to the affiliates or subscribers via over-the-air broadcasts, cable or satellite, radio broadcasting activities over the Internet (Internet radio stations), data broadcasting integrated with radio broadcasting.

602 **6020** Television programming and broadcasting activities

This class includes: creation of a complete television channel programme, from purchased programme components (e.g. movies, documentaries.), self produced programme components (e.g. local news, live reports) or a combination thereof

This complete television programme can be either broadcast by the producing unit or produced for transmission by third party distributors, such as cable companies or satellite television providers. The programming may be of a general or specialized nature (e.g. limited formats such as news, sports, education or youth oriented programming), may be made freely available to users or may be available only on a subscription basis, programming of video-on-demand channels, data broadcasting integrated with television broadcasting.

61 Telecommunications

611 **6110** Wired telecommunications activities

This class includes: operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound and video using a wired telecommunications infrastructure, including: operating and maintaining switching and transmission facilities to provide point-to-point communications via landlines, microwave or a combination of landlines and satellite linkups operating of cable distribution systems furnishing telegraph and other non-vocal communications using own facilities. The transmission facilities that carry out these activities may be based on a single technology or a combination of technologies. Purchasing access and network capacity from owners and operators of networks and providing telecommunications services using this capacity to businesses and households provision of Internet access by the operator of the wired infrastructure.

612 **6120** Wireless telecommunications activities

This class includes: operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound, and video using a wireless telecommunications infrastructure maintaining and operating paging as well as cellular and other wireless telecommunications networks. The transmission facilities provide omni-directional transmission via airwaves and may be based on a single technology or a combination of technologies. purchasing access and network capacity from owners and operators of networks and providing wireless telecommunications services (except satellite) using this capacity to businesses and households provision of Internet access by the operator of the wireless infrastructure.

613 **6130** Satellite telecommunications activities

This class includes: operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound and video using a satellite telecommunications infrastructure delivery of visual, aural or textual programming received from cable networks, local television stations or radio networks to consumers via direct-to-home satellite systems

This class also includes: provision of internet access by the operator of the satellite infrastructure.

619 **6190** Other telecommunications activities

This class includes: the provision of specialized telecommunications applications, such as satellite tracking, communications telemetry, and radar station operations, operation of satellite terminal stations and associated facilities operationally connected with one or more terrestrial communications systems and capable of transmitting or receiving telecommunications from satellite systems, provision of Internet access over networks between the client and the ISP not owned or controlled by the ISP, such as dial-up Internet access .provision of telephone and Internet access in facilities open to the public, provision of telecommunications services over existing telecom connections: VOIP (Voice Over Internet Protocol) provision, telecommunications resellers (i.e. purchasing and reselling network capacity without providing additional services)

62

Computer programming, consultancy and related activities

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Computer programming, consultancy and related activities

6201

Computer programming activities

This class includes the writing, modifying, testing and supporting of software. That's the designing the structure and content of, and/or writing the computer code necessary to create and implement: examples systems software, software applications, databases, web pages. Customizing of software, i.e. modifying and configuring an existing application so that it is functional within the clients' information system environment

6202

Computer consultancy and computer facilities management activities

This class includes: planning and designing of computer systems that integrate computer hardware, software and communication technologies. The units classified in this class may provide the hardware and software components of the system as part of their integrated services or these components may be provided by third parties or vendors. The units classified in this class often install the system and train and support the users of the system. This class also includes: provision of on-site management and operation of clients' computer systems and/or data processing facilities, as well as related support services.

6209

Other information technology and computer service activities

This class includes other information technology and computer related activities not elsewhere classified, such as: computer disaster recovery, installation (setting-up) of personal computers and software installation

63

Information service activities

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Data processing, hosting and related activities; web portals

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Data processing, hosting and related activities

This class includes: provision of infrastructure for hosting, data processing services and related activities, specialized hosting activities such as: Web hosting, streaming services, application hosting, application service provisioning, general time-share provision of mainframe facilities to clients. Data processing activities: complete processing of data supplied by clients, generation of specialized reports from data supplied by clients, provision of data entry services.

6312

Web portals

This class includes: operation of web sites that use a search engine to generate and maintain extensive databases of Internet addresses and content in an easily searchable format, operation of other websites that act as portals to the Internet, such as media sites providing periodically updated content.

639	Other information service activities
6391	News agency activities This class includes: news syndicate and news agency activities furnishing news, pictures and features to the media.
6399	Other information service activities n.e.c. This class includes other information service activities not elsewhere classified, such as: Telephone based information services, information search services on a contract or fee basis news clipping services, press clipping services.

Section K Financial and insurance activities

64	Financial service activities, except insurance and pension funding
641	Monetary intermediation This group includes the obtaining of funds in the form of transferable deposits, i.e. funds That is fixed in money terms, obtained on a day-to-day basis and, apart from central Banking, obtained from non-financial sources.
6411	Central banking This class includes: issuing and managing the country's currency, monitoring and control of the money supply, taking deposits that are used for clearance between financial institutions, supervising banking operations, holding the country's international reserves, acting as banker to the government.
6419	Other monetary intermediation This class includes the receiving of deposits and/or close substitutes for deposits and extending of credit or lending funds. The granting of credit can take a variety of forms, such as loans, mortgages, credit cards. These activities are generally carried out by monetary institutions other than central banks, such as: banks, savings banks, credit unions This class also includes: postal giro and postal savings bank activities, credit granting for house purchase by specialized deposit-taking institutions, money order activities
642	6420 Activities of holding companies This class includes the activities of holding companies, i.e. units that hold the assets (owning controlling-levels of equity) of a group of subsidiary corporations and whose principal activity is owning the group. The holding companies in this class do not provide any other service to the businesses in which the equity is held, i.e. they do not administer or manage other units.
643	6430 Trusts, funds and similar financial entities

This class includes: open-end investment funds, closed-end investment funds, trusts, estates or agency accounts, administered on behalf of the beneficiaries under the terms of a trust agreement, will or agency agreement, unit investment trust funds.

649 Other financial service activities, except insurance and pension funding activities

6491 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 ownership of the asset may or may not eventually be transferred. Such leases cover all or virtually all costs including interest.

6492 Other credit granting

This class includes: financial service activities primarily concerned with making loans by institutions not involved in monetary intermediation, where the granting of credit can take a variety of forms, such as loans, mortgages, and credit cards. Providing the following types of services: granting of consumer credit, international trade financing, provision of long-term finance to industry by industrial banks money lending outside the banking system, credit granting for house purchase by specialized non-depository institutions, pawnshops and pawnbrokers.

6499 Other financial service activities, except insurance and pension funding activities, n.e.c.

This class includes: other financial service activities primarily concerned with distributing funds other than: by making loans: factoring activities, writing of swaps, options and other hedging arrangements, activities of viatical settlement companies, own-account investment activities, such as by venture capital companies, investment clubs.

65 Insurance, reinsurance and pension funding, except compulsory social security

651 Insurance

6511 Life insurance

This class includes: underwriting annuities and life insurance policies, disability income insurance policies, and accidental death and dismemberment insurance policies.

6512 Non-life insurance

This class includes: provision of insurance services other than life insurance: accident and fire insurance, health insurance, travel insurance, property insurance, motor, marine, aviation and transport insurance, pecuniary loss and liability insurance.

652 6520 Reinsurance

This class includes: activities of assuming all or part of the risk associated with existing insurance policies originally underwritten by other insurance carriers.

653 6530 Pension funding

This class includes legal entities organized to provide retirement income benefits exclusively for the sponsor's employees or members. This includes pension plans with defined benefits, as well as individual plans where benefits are simply defined through the member's contribution. This class includes: employee benefit plans, pension funds and plans, retirement plans.

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- Activities auxiliary to financial service and insurance activities
- Activities auxiliary to financial service activities, except insurance and pension Funding
- Administration of financial markets
- Security and commodity contracts brokerage
- Other activities auxiliary to financial service activities
- Activities auxiliary to insurance and pension funding
- Risk and damage evaluation
- Activities of insurance agents and brokers
- Other activities auxiliary to insurance and pension funding
- Fund management activities
- This group includes the furnishing of physical or electronic marketplaces for the purpose of facilitating the buying and selling of stocks, stock options, bonds or commodity contracts.
- This class includes: operation and supervision of financial markets other than by public authorities, such as: commodity contracts exchanges, futures commodity contracts exchanges, securities exchanges, stock exchanges, stock or commodity options exchanges.
- This class includes: dealing in financial markets on behalf of others (e.g. stock broking) and related activities, securities brokerage, commodity contracts brokerage, activities of bureau de change.
- This class includes activities auxiliary to financial service activities not elsewhere classified, such as: financial transaction processing and settlement activities, including for credit card transactions, investment advisory services, activities of mortgage advisers and brokers. This class also includes: trustee, fiduciary and custody services on a fee or contract basis.
- This class includes: activities of insurance agents and brokers (insurance intermediaries) in selling, negotiating or soliciting of annuities and insurance and reinsurance policies.
- This class includes: activities involved in or closely related to insurance and pension funding : salvage administration and actuarial services.
- This class includes portfolio and fund management activities on a fee or contract basis, for individuals, businesses and others. This class includes: management of pension funds, management of mutual funds, management of other investment funds

Section L Real estate activities

68		Real estate activities
681	6810	Real estate activities with own or leased property
		This class includes: buying, selling, renting and operating of self-owned or leased real estate, such as: apartment buildings and dwellings, non-residential buildings, including exhibition halls, self-storage facilities, malls and shopping centers and land. Provision of homes and furnished or unfurnished flats or apartments for more permanent use, typically on a monthly or annual basis. This class also includes: development of building projects for own operation, i.e. for renting of space in these buildings, subdividing real estate into lots, without land improvement, operation of residential mobile home sites.
682	6820	Real estate activities on a fee or contract basis
		This class includes the provision of real estate activities on a fee or contract basis including real estate related services. This class includes: activities of real estate agents and brokers ,intermediation in buying, selling and renting of real estate on a fee or contract basis, management of real estate on a fee or contract basis, appraisal services for real estate, activities of real estate escrow agents.

Section M Professional, scientific and technical activities

69		Legal and accounting activities
691	6910	Legal activities
		This class includes: legal representation of one party's interest against another party, whether or not before courts or other judicial bodies by, or under supervision of, persons who are members of the bar: advice and representation in civil cases, advice and representation in criminal cases, 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. other activities of notaries public, civil law notaries, bailiffs, arbitrators, examiners and referees
692	6920	Accounting, bookkeeping and auditing activities; tax consultancy
		This class includes: recording of commercial transactions from businesses or others, preparation or auditing of financial accounts, examination of accounts and certification of their accuracy, preparation of personal and business income tax returns, advisory activities and representation on behalf of clients before tax authorities.
70		Activities of head offices; management consultancy activities
701	7010	Activities of head offices
		This class includes the overseeing and managing of other units of the company or enterprise; undertaking the strategic or organizational planning and decision making role of the company or enterprise; exercising operational control and manage the day-to-day operations of their related units. This class includes activities of: head offices

centralized administrative offices, corporate offices, district and regional offices, subsidiary management offices.

702 **7020** Management consultancy activities

This class includes the provision of advice, guidance and operational assistance to businesses and other organizations on management issues, such as strategic and organizational planning; decision areas that are financial in nature; marketing objectives and policies; human resource policies, practices and planning; production scheduling and control planning. This provision of business services may include advice, guidance or operational assistance to businesses and the public service regarding: public relations and communication lobbying activities design of accounting methods or procedures, cost accounting programmes, budgetary control procedures, advice and help to businesses and public services in planning, organization, efficiency and control, management information .

71 Architectural and engineering activities; technical testing and analysis

711 **7110** Architectural and engineering activities and related technical consultancy

This class includes the provision of architectural services, engineering services, drafting services, building inspection services and surveying and mapping services and the like. This class includes: building design and drafting, town and city planning and landscape architecture, engineering design (i.e. applying physical laws and principles of engineering in the design of machines, materials, instruments, structures, processes and systems) and consulting activities for: machinery, industrial processes and industrial plant projects involving civil engineering, hydraulic engineering, traffic engineering, water management projects, projects elaboration and realization relative to electrical and electronic engineering, mining engineering, chemical engineering, mechanical, industrial and systems engineering, safety engineering, project management activities related to construction, elaboration of projects using air conditioning, refrigeration, sanitary and pollution, control engineering, acoustical engineering. Geophysical, geologic and seismic surveying, geodetic surveying activities: land and boundary surveying activities, hydrologic surveying activities subsurface surveying activities, cartographic and spatial information activities.

712 **7120** Technical testing and analysis

This class includes: performance of physical, chemical and other analytical testing of all types of materials and products : acoustics and vibration testing, testing of composition and purity of minerals, testing activities in the field of food hygiene, including veterinary testing and control in relation to food production, testing of physical characteristics and performance of materials, such as strength, thickness, durability, radioactivity, qualification and reliability testing, performance testing of complete machinery: motors, automobiles, electronic equipment, radiographic testing of welds and joints, failure analysis, testing and measuring of environmental indicators: air and water pollution, certification of products, including consumer goods, motor vehicles, aircraft, pressurized containers, nuclear plants, periodic road-safety testing of motor vehicles, testing with use of models or mock-ups, operation of police laboratories.

72 Scientific research and development

721 **7210** Research and experimental development on natural sciences and engineering

This class includes: research and experimental development on natural science and engineering: research and development on natural sciences, research and development on engineering and technology, research and development on medical sciences, research and development on biotechnology, research and development on agricultural sciences, interdisciplinary research and development, predominantly on natural sciences and Engineering.

722 **7220** Research and experimental development on social sciences and humanities

This class includes: research and development on social sciences, research and development on humanities, interdisciplinary research and development, predominantly on social sciences and humanities.

73 Advertising and market research

731 **7310** Advertising

This class includes the provision of a full range of advertising services, including advice, creative services, production of advertising material, media planning and buying. This class includes: creation and realization of advertising campaigns: creating and placing advertising in newspapers, periodicals, radio, television, the Internet and other media, creating and placing of outdoor advertising, e.g. billboards, panels, bulletins and frames, window dressing, showroom design, car and bus carding. 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 advertising space on billboards. Creation of stands and other display structures and sites conducting marketing campaigns and other advertising services aimed at attracting and retaining customers: promotion of products, point-of-sale marketing, direct mail advertising, marketing consulting,

732 **7320** 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 Other professional, scientific and technical activities

741 **7410** Specialized design activities

This class includes: fashion design related to textiles, wearing apparel, shoes, jewelry, furniture and other interior decoration and other fashion goods as well as other personal or household Goods, industrial design, i.e. creating and developing designs and specifications that optimize the use, value and appearance of products, including the determination of the materials, construction, mechanism, shape, colour and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal and efficiency in production, distribution, use and maintenance, activities of graphic designers activities of interior decorators.

742 **7420** Photographic activities

This class includes: commercial and consumer photograph production: portrait photography for passports, schools, weddings. Photography for commercials, publishers, fashion, real estate or tourism purposes, aerial photography, videotaping of events: weddings, meetings. Film processing: developing, printing and enlarging from client-taken negatives or cine-films film developing and photo printing laboratories, one hour photo shops (not part of camera stores),mounting of slides copying and restoring or transparency retouching in connection with photographs, activities of photojournalists and also microfilming of documents.

749 **7490** Other professional, scientific and technical activities n.e.c.

This class includes a great variety of service activities generally delivered to commercial

clients. It includes those activities for which more advanced professional, scientific and technical skill levels are required, but does not include ongoing, routine business functions that are generally of short duration. This class includes: translation and interpretation activities, business brokerage activities, patent brokerage activities, appraisal activities other than for real estate and insurance, bill auditing and freight rate information, activities of quantity surveyors, weather forecasting activities, security consulting, agronomy consulting environmental consulting, activities of consultants other than architecture, engineering and management consultants. Also 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.

75

Veterinary activities

750 7500

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 when working in veterinary hospitals as well as when visiting farms, kennels or homes, in own consulting and surgery rooms. This class also includes: activities of veterinary assistants or other auxiliary veterinary personnel, clinico-pathological and other diagnostic activities pertaining to animals, animal ambulance activities

Section N

Administrative and support service activities

77

Rental and leasing activities

771 7710

Renting and leasing of motor vehicles

This class includes: renting and operational leasing of the following types of vehicles: passenger cars (without drivers), trucks, utility trailers and recreational vehicles.

772

Renting and leasing of personal and household goods

7721

Renting and leasing of recreational and sports goods

This class includes: renting of recreational and sports equipment: pleasure boats, canoes, sailboats, bicycles, beach chairs and umbrellas, other sports equipment like skis.

7722

Renting of video tapes and disks

This class includes: renting of video tapes, records, CDs, DVDs.

7729

Renting and leasing of other personal and household goods

This class includes: renting of all kinds of household or personal goods, to households or industries: textiles, wearing apparel and footwear, furniture, pottery and glass, kitchen and tableware, electrical appliances and house wares, jewellery, musical instruments, scenery and costumes books, journals and magazines, machinery and equipment used by amateurs flowers and plants, electronic equipment for household use.

773 7730

Renting and leasing of other machinery, equipment and tangible goods

This class includes: renting and operational leasing, without operator, of other machinery and equipment that are generally used as capital goods by industries: engines and turbines, machine

tools, mining and oilfield equipment, professional radio, television and communication equipment, motion picture production equipment, measuring and controlling equipment, commercial and industrial machinery, renting and operational leasing of land-transport equipment without drivers: motorcycles, caravans and campers. Renting and operational leasing of water-transport equipment without operator: commercial boats and ships. Renting and operational leasing of air transport equipment without operator: airplanes, hot-air balloons, renting and operational leasing of agricultural and forestry machinery and equipment without operator: renting of products like agricultural tractors .renting and operational leasing of construction and civil-engineering machinery and equipment without operator: crane lorries ,scaffolds and work platforms, without erection and dismantling, renting and operational leasing of office machinery and equipment without operator: computers and computer peripheral equipment, duplicating machines, typewriters and word-processing machines, accounting machinery and equipment: cash registers, electronic calculators, office furniture. This also include the renting of accommodation or office containers, containers, pallets, animals (e.g. herds, race horses)

774 7740 Leasing of intellectual property and similar products, except copyrighted works

This class includes: leasing of intellectual property products (except copyrighted works, such as books or software) ,receiving royalties or licensing fees for the use of: patented entities, trademarks or service marks, brand names, mineral exploration and evaluation, franchise agreements.

78 Employment activities

781 7810 Activities of employment placement agencies

This class includes listing employment vacancies and referring or placing applicants for employment, where the individuals referred or placed are not employees of the employment agencies. This class includes: personnel search, selection referral and placement activities, including executive placement and search activities, activities of casting agencies and bureaus, such as theatrical casting agencies and activities of on-line employment placement agencies.

782 7820 Temporary employment agency activities

This class includes: supplying workers to clients' businesses for limited periods of time to temporarily replace or supplement the working force of the client, where the individuals provided are employees of the temporary help service unit. Units classified here do not provide direct supervision of their employees at the clients' work sites.

783 7830 Other human resources provision

This class includes: provision of human resources for client businesses done on long term or permanent basis and the units classified here may perform a wide range of human resource and personnel management duties associated with this provision. The units classified here represent the employer of record for the employees on matters relating to payroll, taxes, and other fiscal and human resource issues.

79 Travel agency, tour operator, reservation service and related activities

791 Travel agency and tour operator activities

7911 Travel agency activities

This class includes: activities of agencies primarily engaged in selling travel, tour, transportation and accommodation services to the general public and commercial clients.

	7912		<p>Tour operator activities</p> <p>This class includes: arranging and assembling tours that are sold through travel agencies or directly by tour operators. The tours may include any or all of the following: transportation, accommodation, food, visits to museums, historical or cultural sites, theatrical, musical or sporting events.</p>
	799	7990	<p>Other reservation service and related activities</p> <p>This class includes: provision of other travel-related reservation services: reservations for transportation, hotels, restaurants, car rentals, entertainment and sport. provision of time-share exchange services, ticket sales activities for theatrical, sports and other amusement and entertainment events, provision of visitor assistance services: provision of travel information to visitors activities of tourist guides, tourism promotion activities.</p>
80			<p>Security and investigation activities</p>
	801	8010	<p>Private security activities</p> <p>This class includes the provision of one or more of the following: guard and patrol services, picking up and delivering money, receipts or other valuable items with personnel and equipment to protect such properties while in transit. Examples of these services are armored car, bodyguard, polygraph, fingerprinting and security guard.</p>
	802	8020	<p>Security systems service activities</p> <p>This class includes: monitoring or remote monitoring of electronic security alarm systems, such as burglar and fire alarms, including their maintenance, installing, repairing, rebuilding, and adjusting mechanical or electronic locking devices, safes and security vaults. The units carrying out these activities may also engage in selling such security systems, mechanical or electronic locking devices, safes and security vaults.</p>
	803	8030	<p>Investigation activities</p> <p>This class includes: investigation and detective service activities, activities of all private investigators, independent of the type of client or purpose of investigation.</p>
81			<p>Services to buildings and landscape activities</p>
	811	8110	<p>Combined facilities support activities</p> <p>This class includes: provision of a combination of support services within a client's facility, such as general interior cleaning, maintenance, trash disposal, guard and security, mail routing, reception, laundry and related services to support operations within facilities. Units classified here provide operating staff to carry out these support activities, but are not involved with or responsible for the core business or activities of the client.</p>
	812		<p>Cleaning activities</p>
		8121	<p>General cleaning of buildings</p> <p>This class includes: general (non-specialized) cleaning of all types of buildings, such as: Offices, houses or apartments, Factories, shops, institutions, general cleaning of other business and professional premises and multiunit residential buildings. These activities cover interior</p>

cleaning although they may include the cleaning of associated exterior areas such as windows and passageways.

8129 Other building and industrial cleaning activities

This class includes: exterior cleaning of buildings of all types, including offices, factories, shops, institutions and other business and professional premises and multiunit residential buildings, specialized cleaning activities for buildings such as window cleaning, chimney cleaning and cleaning of fireplaces, stoves, furnaces, incinerators, boilers, ventilation ducts and exhaust units. Swimming pool cleaning and maintenance services, cleaning of industrial machinery, bottle cleaning, cleaning of trains, buses, planes. cleaning of the inside of road and sea tankers. Disinfecting and exterminating activities, street sweeping and snow and ice removal

813 8130 Landscape care and maintenance service activities

This class includes: planting, care and maintenance of parks and gardens for: private and public housing, public and semi-public buildings that's schools, hospitals, administrative buildings, municipal grounds examples are parks, green areas, cemeteries, highway greenery examples are roads, train lines and tramlines, waterways, ports, industrial and commercial buildings greenery for: buildings examples are roof gardens, façade greenery, indoor gardens sports grounds (e.g. football fields, golf courses.), play grounds, lawns for sunbathing and other recreational parks, stationary and flowing water example alternating wet areas, ponds, swimming pools, ditches, watercourses, plant sewage systems),plants for protection against noise, wind, erosion, visibility and dazzling.

82 Office administrative, office support and other business support activities

821 Office administrative and support activities

8211 Combined office administrative service activities

This class includes: provision of a combination of day-to-day office administrative services, such as reception, financial planning, billing and record keeping, personnel and physical distribution (mail services) and logistics for others on a contract or fee basis.

8219 Photocopying, document preparation and other specialized office support activities

This class includes: document preparation, document editing or proofreading, typing, word processing, or desktop publishing, secretarial support services, transcription of documents, and other secretarial services, letter or resume writing, provision of mailbox rental and other mailing activities, photocopying, duplicating, blueprinting other document copying services without also providing printing services, such as offset printing, quick printing, digital printing, and prepress services.

822 8220 Activities of call centres

This class includes: activities of inbound call centres, answering calls from clients by using human operators, automatic call distribution, computer telephone integration, interactive voice response systems or similar methods to receive orders, provide product information, deal with customer requests for assistance or address customer complaints, activities of outbound call centers using similar methods to sell or market goods or services to potential customers, undertake market research or public opinion polling and similar activities for clients.

823	8230	<p>Organization of conventions and trade shows</p> <p>This class includes: organization, promotion and/or management of events, such as business and trade shows, conventions, conferences and meetings, whether or not including the management and provision of the staff to operate the facilities in which these events take place</p>
829		Business support service activities n.e.c.
8291		<p>Activities of collection agencies and credit bureaus</p> <p>This class includes: collection of payments for claims and remittance of payments collected to the clients, such as bill or debt collection services, compiling of information, such as credit and employment histories on individuals and credit histories on businesses and providing the information to financial institutions, retailers and others who have a need to evaluate the creditworthiness of these persons and businesses.</p>
8292		<p>Packaging activities</p> <p>This class includes: packaging activities on a fee or contract basis, whether or not these involve an automated process: bottling of liquids, including beverages and food, packaging of solids (blister packaging, foil-covered.), security packaging of pharmaceutical preparations, labeling, stamping and imprinting, parcel-packing and gift-wrapping.</p>
8299		<p>Other business support service activities n.e.c.</p> <p>This class includes: providing verbatim reporting and stenotype recording of live legal proceedings and transcribing subsequent recorded materials, such as: court reporting or stenotype recording services, public stenography services, real-time closed captioning of live television performances of meetings, conferences, address bar coding services, bar code imprinting services, fundraising organization services on a contract or fee basis, mail presorting services, repossession services, parking meter coin collection services, activities of independent auctioneers, administration of loyalty programmes.</p>

Section O

Public administration and defence; compulsory social security

84		Public administration and defence; compulsory social security
841		Administration of the State and the economic and social policy of the community
8411		<p>General public administration activities</p> <p>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 of overall (civil) R&D policy and associated funds, administration and operation of overall economic and social planning and statistical services at the various levels of government.</p>
8412		Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security

		<p>This class includes: public administration of programmes aimed to increase personal well-being: health, Education, Culture, Sport, Recreation, Environment, Housing, social services, sponsoring of recreational and cultural activities, distribution of public grants to artists, administration of potable water supply programmes, administration of waste collection and disposal operations, administration of environmental protection programmes.</p>
8413		<p>Regulation of and contribution to more efficient operation of businesses</p> <p>This class includes: public administration and regulation, including subsidy allocation, for different economic sectors: agriculture, land use, energy and mining resources, infrastructure, transport, communication, hotels and tourism, wholesale and retail trade. Administration of R&D policies and associated funds to improve economic performance. Administration of general labour affairs, implementation of regional development policy measures, e.g. to reduce unemployment.</p>
842		<p>Provision of services to the community as a whole</p>
	8421	<p>Foreign affairs</p> <p>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.</p>
	8422	<p>Defence activities</p> <p>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 air force, engineering, transport, communications, intelligence, material, personnel and other non-combat forces and commands, reserve and auxiliary forces of the defence establishment, military logistics, health activities for military personnel in the field, administration, operation and support of civil defence forces, administration of defence-related R&D policies and related funds.</p>
	8423	<p>Public order and safety activities</p> <p>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, and maintenance of arrest records. Firefighting and fire prevention: administration and operation of regular and auxiliary fire brigades in fire prevention, firefighting, rescue of persons and animals, assistance in civic disasters, floods, road accidents. Administration and operation of administrative civil and criminal law courts, military tribunals and the judicial system, prison administration and provision of correctional services, including rehabilitation services, regardless of whether their administration and operation is done by government units or by private units on a contract or fee basis, provision of supplies for domestic emergency use in case of peacetime disasters, rendering of judgements and interpretations of the law.</p>
843	8430	<p>Compulsory social security activities</p> <p>This class includes: funding and administration of government-provided social security programmes: sickness, work-accident and unemployment insurance, retirement pensions, programmes covering losses of income due to maternity, temporary disablement, widowhood.</p>

Section P Education

85		Education
851	8510	Pre-primary and primary education
		This class includes: pre-primary education, primary education, special education for handicapped students at this level, provision of literacy programmes for adults thus within or outside the school system, which are similar in content to programmes in primary education but are intended for those considered too old to enter elementary schools. Education can be provided in classrooms or through radio, television broadcast, Internet, correspondence or at home.
852		Secondary education
	8521	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, special education for handicapped students at this level. Adult education is excluded in this class.
	8522	Technical and vocational secondary education
		This class includes: technical and vocational education below the level of higher education instruction for tourist guides, instruction for chefs, hoteliers and restaurateurs, special education for handicapped students at this level, cosmetology and barber schools computer repair training, driving schools for occupational drivers e.g. of trucks, buses, coaches.
853	8530	Higher education
		This class includes the provision of post-secondary non-tertiary and tertiary education including the first and second stage of tertiary, granting of degrees at baccalaureate, graduate or post-graduate level. Performing arts schools providing higher education. Education can be provided in classrooms or through radio, television broadcast, Internet or correspondence.
854		Other education
	8541	Sports and recreation education
		This class includes the provision of instruction in athletic activities to groups or individuals, such as by camps and schools. Overnight and day sports instruction camps are also included. Instruction provided in this class is formally organized. This class includes: sports instruction (baseball, basketball, cricket, football), camps, cheerleading instruction, gymnastics instruction, swimming instruction, martial arts instruction, yoga instruction, professional sports instructors, teachers, coaches, card game instruction (such as bridge)
	8542	Cultural education
		This class includes provision of instruction in the arts, drama and music. Units giving this type of instructions might be named "schools", "studios", "classes". This class includes: piano teachers and other music instruction, art instruction, dance instruction and dance studios, drama schools, fine arts schools, performing arts schools, photography schools.

8549 Other education n.e.c.

This education instruction does not lead to a high school diploma, baccalaureate or graduate degree. This class includes: education that is not definable by level, academic tutoring services, college board preparation, learning centres offering remedial courses, professional examination review courses, speed reading instruction, religious instruction, Language instruction and conversational skills instruction. This class also includes: automobile driving schools, flying schools, lifeguard training, survival training, public speaking training, and computer training.

855 8550 Educational support activities

This class includes: provision of non-instructional services that support educational processes or systems: educational consulting, educational guidance counseling services, educational testing evaluation services, educational testing services and organization of student exchange programs.

Section Q Human health and social work activities

86 Human health activities

861 8610 Hospital activities

This class includes: short- or long-term hospital activities, i.e. medical, diagnostic and treatment activities, of general hospitals (e.g. community and regional hospitals, hospitals of non-profit organizations, university hospitals, military-base and prison hospitals) and specialized hospitals (e.g. mental health and substance abuse hospitals, hospitals for infectious diseases, maternity hospitals, specialized sanatoriums). This also include : services of medical and paramedical staff, services of laboratory and technical facilities, including radiologic and anaesthesiologic services, emergency room services, provision of operating room services, pharmacy services, food and other hospital services, services of family planning centres providing medical treatment such as sterilization and termination of pregnancy, with accommodation.

862 8620 Medical and dental 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 dental practice activities of a general or specialized nature, e.g. dentistry, endodontic and pediatric dentistry; oral pathology, orthodontic activities, family planning centres providing medical treatment, such as sterilization and termination of pregnancy, without accommodation
These activities can be carried out in private practice, group practices and in hospital outpatient clinics, and in clinics such as those attached to firms, schools, homes for the aged, labour organizations and fraternal organizations, as well as in patients' homes.
This class also includes: dental activities in operating rooms, private consultants' services to inpatients.

869 8690 Other human health activities

This class includes: activities for human health not performed by hospitals or by medical doctors or dentists: activities of nurses, midwives, physiotherapists or other paramedical practitioners in the field of optometry, hydrotherapy, medical massage, occupational therapy speech therapy, chiropody, homeopathy, chiropractice, acupuncture. 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 and in residential health facilities other than hospitals, as well as in own

consulting rooms, patients' homes. These activities do not involve medical treatment. This class also includes: activities of dental paramedical personnel such as dental therapists, school dental nurses and dental hygienists, who may work remote from, but are periodically supervised by, the dentist, activities of medical laboratories such as: X-ray laboratories and other diagnostic imaging centres, blood analysis laboratories, activities of blood banks, sperm banks, transplant organ banks, ambulance transport of patients by any mode of transport including airplanes.

- 87**
- Residential care activities**
- 871 **8710** Residential nursing care facilities
- This class includes: activities of: homes for the elderly with nursing care, convalescent homes, rest homes with nursing care, nursing care facilities, and nursing homes.
- 872 **8720** Residential care activities for mental retardation, mental health and substance abuse
- This class includes: activities of: facilities for treatment of alcoholism and drug addiction, psychiatric convalescent homes, residential group homes for the emotionally disturbed, mental retardation facilities and mental health halfway houses.
- 873 **8730** Residential care activities for the elderly and disabled
- This class includes the provision of residential and personal care services for the elderly and disabled who are unable to fully care for themselves and/or who do not desire to live independently. The care typically includes room, board, supervision, and assistance in daily living, such as housekeeping services. In some instances these units provide skilled nursing care for residents in separate on-site facilities. sheet piling of steel and welded open sections of steel activities of: assisted-living facilities continuing care retirement communities homes for the elderly with minimal nursing care and rest homes without nursing care.
- 879 **8790** Other residential care activities
- This class includes: activities provided on a round-the-clock basis directed to provide social assistance to children and special categories of persons with some limits on ability for self-care, but where medical treatment or education are not important elements: orphanages, children's boarding homes and hostels temporary homeless shelters, institutions that take care of unmarried mothers and their children. This class also includes: activities of: halfway group homes for persons with social or personal problems, halfway homes for delinquents and offenders, disciplinary camps.
- 88**
- Social work activities without accommodation**
- 881 **8810** Social work activities without accommodation for the elderly and disabled
- This class includes: social, counselling, welfare, referral and similar services which are aimed at the elderly and disabled in their homes or elsewhere and carried out by public or by private organizations, national or local self-help organizations and by specialists providing counselling services: visiting of the elderly and disabled, day-care activities for the elderly or for handicapped adults, vocational rehabilitation and habilitation activities for disabled persons provided that the education component is limited.
- 889 **8890** Other social work activities without accommodation
- This class includes: welfare and guidance activities for children and adolescents, adoption activities, activities for the prevention of cruelty to children and other household budget

counselling, marriage and family guidance, credit and debt counseling services, community and neighbourhood activities, activities for disaster victims, refugees, immigrants etc., including temporary or extended shelter for them, vocational rehabilitation and habilitation activities for unemployed persons provided that the education component is limited, eligibility determination in connection with welfare aid, rent supplements or food stamps, child day-care activities, including for handicapped children, day facilities for the homeless and other socially weak groups, charitable activities like fund-raising or other supporting activities aimed at social work.

Section R Arts, entertainment and recreation

90	Creative, arts and entertainment activities	
900	9000	<p>Creative, arts and entertainment activities</p> <p>This class includes: production of live theatrical presentations, concerts and opera or dance productions and other stage productions: activities of groups, circuses or companies, orchestras or bands, activities of individual artists such as authors, actors, directors, musicians, lecturers or speakers, stage-set designers and builders. Operation of concert and theatre halls and other arts facilities, activities of sculptors, painters, cartoonists, engravers, etchers. activities of individual writers, for all subjects including fictional writing, technical writing, activities of independent journalists, restoring of works of art such as paintings. activities of producers or entrepreneurs of arts live events, with or without facilities.</p>
91	Libraries, archives, museums and other cultural activities	
910	Libraries, archives, museums and other cultural activities	
	9101	<p>Library and archives activities</p> <p>This class includes: documentation and information 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 as well as operation of government archives: organization of a collection, whether specialized or not, cataloguing collections, retrieval activities in order to comply with information requests ,lending and storage of books, maps, periodicals, films, records, tapes, works of art, stock photo libraries and services.</p>
	9102	<p>Museums activities and operation of historical sites and buildings</p> <p>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, open-air museums and operation of historical sites and buildings.</p>
	9103	<p>Botanical and zoological gardens and nature reserves activities</p> <p>This class includes: operation of botanical and zoological gardens, including children's zoos operation of nature reserves, including wildlife preservation.</p>
92	Gambling and betting activities	
920	9200	<p>Gambling and betting activities</p> <p>This class includes: bookmaking and other betting operations, off-track betting, operation of casinos, including "floating casinos", operation (exploitation) of coin-operated gambling machines.</p>

92001 Sale of lottery tickets

This includes lotto operators and those who sell the lottery tickets.

93

Sports activities and amusement and recreation activities

931

Sports activities

This group includes the operation of sports facilities; activities of sports teams or clubs primarily participating in live sports events before a paying audience; independent athletes engaged in participating in live sporting or racing events before a paying audience; owners of racing participants such as cars, dogs, horses, primarily engaged in entering them in racing events or other spectator sports events; sports trainers providing specialized services to support participants in sports events or competitions; operators of arenas and stadiums; other activities of organizing, promoting or managing sports events, n.e.c.

9311

Operation of sports facilities

This class includes: operation of facilities for indoor or outdoor sports events (open, closed or covered, with or without spectator seating): football, hockey, cricket, baseball, jai-alai stadiums, racetracks for auto, dog, horse races, swimming pools and stadiums, track and field stadiums, winter sports arenas and stadiums, ice-hockey arenas, boxing arenas, golf courses, bowling lanes, fitness centers. This class also includes organization and operation of outdoor or indoor sports events for professionals or amateurs by organizations with own facilities. This class includes managing and providing the staff to operate these facilities.

9312

Activities of sports clubs

This class includes: operation of sports clubs: football clubs, bowling clubs, swimming clubs, golf clubs, boxing clubs, body-building clubs, winter sports clubs, chess clubs, track and field clubs, shooting clubs.

9319

Other sports activities

This class includes: activities of producers or promoters of sports events, with or without facilities. Activities of individual own-account sportsmen and athletes, referees, judges, timekeepers. Activities of sports leagues and regulating bodies. Activities related to promotion of sporting events. Activities of racing stables, kennels and garages. Operation of sport fishing and hunting preserves. Activities of mountain guides. Support activities for sport or recreational hunting and fishing.

932

Other amusement and recreation activities

9321

Activities of amusement parks and theme parks

This class includes: activities of amusement parks or theme parks, including the operation of a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits and picnic grounds.

9329

Other amusement and recreation activities n.e.c.

This class includes: activities of recreation parks, beaches, including renting of facilities such as bathhouses, lockers, chairs. Operation of recreational transport facilities, e.g. marinas

Operation of ski hills, Renting of leisure and pleasure equipment as an integral part of recreational facilities, Operation of fairs and shows of a recreational nature, Operation of discotheques and dance floors, Operation (exploitation) of coin-operated games,
 This class also includes: activities of producers or entrepreneurs of live events other than arts or sports events, with or without facilities.

Section S Other service activities

94	<p>Activities of membership organizations</p>
941	<p>Activities of business, employers and professional membership organizations</p>
9411	<p>Activities of business and employers membership organizations</p> <p>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. Activities of federations of such associations, Activities of chambers of commerce, guilds and similar organizations Dissemination of information, representation before government agencies, public relations and labour negotiations of business and employer organizations</p>
9412	<p>Activities of professional membership organizations</p> <p>This class includes: activities of organizations whose members' interests centre chiefly on a particular scientific discipline, professional practice or technical field, such as medical associations, legal associations, accounting associations, engineering associations, architects associations. Activities of associations of specialists engaged in cultural activities, such as associations of writers, painters, performers of various kinds, journalists. Dissemination of information, the establishment and supervision of standards of practice, Representation before government agencies and public relations of professional organizations</p>
942	<p>9420 Activities of trade unions</p> <p>This class includes: promoting of the interests of organized labor and union employees This class also 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. 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.</p>
949	<p>Activities of other membership organizations</p>
9491	<p>Activities of religious organizations</p> <p>This class includes: activities of religious organizations or individuals providing services directly to worshippers in churches, mosques, temples, synagogues or other places activities of organizations providing monastery and convent services. Religious retreat activities. This class also include religious funeral service activities.</p>

9492 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.

9499 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.: citizens initiative or protest movements, environmental and ecological movements, Organizations supporting community and educational facilities, organizations for the protection and betterment of special groups, e.g. ethnic and minority groups, associations for patriotic purposes, including war veterans' associations, automobile associations, associations for the purpose of social acquaintanceship such as rotary clubs, lodges, associations of youth, young persons' associations, student associations, clubs and fraternities, 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 clubs, gardening clubs, film and photo clubs, music and art clubs, craft and collectors' clubs, social clubs, carnival clubs. This class also includes: grant giving activities by membership organizations or others.

95 Repair of computers and personal and household goods

951 Repair of computers and communication equipment

9511 Repair of computers and peripheral equipment

This class includes: repair and maintenance of: desktop computers, laptop computers, magnetic disk drives, flash drives and other storage devices, optical disk drives (CD-RW, CD-ROM, DVD-ROM, DVD-RW), Printers, monitors, mice, joysticks and trackball accessories, internal and external computer modems, dedicated computer terminals, computer servers, scanners, including bar code scanners, smart card readers, virtual reality helmets, computer projectors. This class also includes: repair and maintenance of: computer terminals like automatic teller machines (ATM's); point-of-sale (POS) terminals, not mechanically operated hand-held computers (PDA's)

9512 Repair of communication equipment

This class includes: repair and maintenance of communications equipment such as: cordless telephones, cellular phones, carrier equipment modems, fax machines communications transmission equipment (e.g. routers, bridges, modems),two-way radios, commercial TV and video cameras.

952 Repair of personal and household goods

9521 Repair of consumer electronics

This class includes: repair and maintenance of consumer electronics: television, radio receivers, video cassette recorders (VCR), CD players, household-type video cameras.

9522 Repair of household appliances and home and garden equipment

This class includes: repair and servicing of household appliances, refrigerators, stoves, washing machines, clothes dryers, room air conditioners, repair and servicing of home and garden equipment, lawnmowers, edgers, snow- and leaf- blowers, trimmers.

9523 Repair of footwear and leather goods

This class includes: repair and maintenance of footwear: shoes, boots. Also fitting of heels, repair and maintenance of leather goods: luggage and the like

9524 Repair of furniture and home furnishings

This class includes: reupholstering, refinishing, repairing and restoring of furniture and home furnishings including office furniture and assembly of self-standing furniture

9529 Repair of other personal and household goods

This class includes: repair of bicycles, repair and alteration of clothing, repair and alteration of jewellery, repair of watches, clocks and their parts such as watchcases and housings of all materials; movements, chronometers. Repair of sporting goods (except sporting guns), repair of books, repair of musical instruments, repair of toys and similar articles, repair of other personal and household goods and piano-tuning.

96

Other personal service activities

960 Other personal service activities

9601 Washing and (dry-) cleaning of textile and fur products

This class includes: laundering and dry-cleaning, pressing , 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, whether on clients' premises or not provision of linens, work uniforms and related items by laundries, diaper supply services. This class also includes: repair and minor alteration of garments or other textile articles when done in connection with cleaning

9602 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, shaving and beard trimming, facial massage, manicure and pedicure, make-up.

9603 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, maintenance of graves and mausoleums.

9609 Other personal service activities n.e.c.

This class includes: activities of Turkish baths, sauna and steam baths, solariums, reducing and slandering salons, massage salons. astrological and spiritualists' activities, social activities such as escort services, dating services, services of marriage bureaux, pet care services such as boarding, grooming, sitting and training pets, genealogical organizations, shoe shiners, porters, valet car

parkers, concession operation of coin-operated personal service machines (photo booths, weighing machines, machines for checking blood pressure, coin-operated lockers.)

Section T

Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use

97 Activities of households as employers of domestic personnel

970 **9700** Activities of households as employers of domestic personnel

This class includes: activities of households as employers of domestic personnel such as maids, cooks, waiters, valets, butlers, laundresses, gardeners, gatekeepers, stable-lads, chauffeurs, caretakers, governesses, babysitters, tutors, secretaries. It allows the domestic personnel employed to state the activity of their employer in censuses or studies, even though the employer is an individual. The product produced by this activity is consumed by the employing household.

98 Undifferentiated goods- and services-producing activities of private households for own use

981 **9810** Undifferentiated goods-producing activities of private households for own use

This class includes: undifferentiated subsistence goods-producing activities of households, i.e., the activities of households that are engaged in a variety of activities that produce goods for their own subsistence. These activities include hunting and gathering, farming, the production of shelter and clothing and other goods produced by the household for its own subsistence. If households are also engaged in the production of marketed goods, they are classified to the appropriate goods-producing industry of ISIC. If households are principally engaged in a specific goods-producing subsistence activity,

982 **9820** Undifferentiated service-producing activities of private households for own use

This class includes: undifferentiated subsistence services-producing activities of households, i.e., the activities of households that are engaged in a variety of activities that produce services for their own subsistence. These activities include cooking, teaching, caring for household members and other services produced by the household for its own subsistence. If households are also engaged in the production of multiple goods for subsistence purposes, they are classified to the undifferentiated goods-producing subsistence activities of households.

Section U

Activities of extraterritorial organizations and bodies

99 Activities of extraterritorial organizations and bodies

990 **9900** Activities of extraterritorial organizations and bodies

This class includes: activities of international organizations such as the United Nations and the specialized agencies of the United Nations system, regional bodies, the International Monetary Fund, the World Bank, the World Customs Organization, the Organization for Economic Co-

operation and Development, the Organization of Petroleum Exporting Countries, the European Communities, the European Free Trade Association.
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