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**Series M No. 4, Rev.3**

**INTERNATIONAL STANDARD  
INDUSTRIAL CLASSIFICATION  
OF ALL ECONOMIC ACTIVITIES**

**UNITED NATIONS**

DEPARTMENT OF INTERNATIONAL ECONOMIC AND SOCIAL AFFAIRS  
STATISTICAL OFFICE OF THE UNITED NATIONS

STATISTICAL PAPERS

Series M No. 4, Rev.3

**INTERNATIONAL STANDARD  
INDUSTRIAL CLASSIFICATION  
OF ALL ECONOMIC ACTIVITIES,  
THIRD REVISION**



**UNITED NATIONS**  
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## PREFACE

The third revision of the International Standard Industrial Classification of All Economic Activities (ISIC) was considered and approved by the Statistical Commission at its twenty-fifth session in February 1989. <sup>1/</sup> In approving the third revision of the ISIC the Statistical Commission recommended to the Economic and Social Council that the Council adopt the following resolution, which was then adopted by the Council, on 22 May 1989, as resolution 1989/3:

### International economic classifications

#### The Economic and Social Council,

Recalling resolution 4 (XV) adopted by the Statistical Commission at its fifteenth session, in 1968,

#### Considering:

(a) The need for implementation of the programme on harmonization of international economic classifications developed by different international organizations,

(b) The importance of international data comparability for various statistics classified according to kind of economic activity or goods and services,

(c) The need to maintain co-ordination among the International Standard Industrial Classification of All Economic Activities (ISIC), the General Industrial Classification of Economic Activities within the European Communities (NACE) and the Classification of Branches of the National Economy (CBNE) of the Council for Mutual Economic Assistance, as well as among the Harmonized Commodity Description and Coding System (HS) of the Customs Co-operation Council, the Standard International Trade Classification (SITC) and the new Central Product Classification (CPC),

(d) The desirability of integrating different types of international economic classifications developed by different international organizations and ensuring their consistency with the revised System of National Accounts and the System of Balances of the National Economy,

(e) The action taken by the Joint Working Group on World Level Classifications of the Statistical Office of the United Nations Secretariat and the Statistical Office of the European Communities, by the United Nations Expert Group on Harmonization of Economic Classifications and by the Voorburg Group on Service Statistics to resolve the outstanding issues related to the third revision of the International Standard Industrial Classification of All Economic Activities and the development of the Central Product Classification,

(f) The proposed revision of the International Standard Industrial Classification of All Economic Activities, Revision 2, as described in the report of the Secretary-General on the revision and harmonization of international economic classifications, to be known as the International Standard Industrial Classification of All Economic Activities, Revision 3,

(g) The proposed new Central Product Classification, as described in the report of the Secretary-General, to be known as the provisional Central Product Classification,

1. Recommends that Member States:

(a) Adopt as soon as possible the International Standard Industrial Classification of All Economic Activities, Revision 3, with such modifications as may be necessary to meet national requirements, without disturbing the framework of the classification, or use, for purposes of international comparison, the International Standard Industrial Classification of All Economic Activities, Revision 3, in reporting data classified according to kind of economic activity;

(b) Make use of the provisional Central Product Classification in order to gain experience in obtaining international comparability for data classified according to goods and services;

2. Requests the Secretary-General:

(a) To prepare a publication on the International Standard Industrial Classification of All Economic Activities, Revision 3, together with indexes and correlation tables between that Classification, the Harmonized Commodity Description and Coding System (HS), the Standard International Trade Classification, Revision 3, and the provisional Central Product Classification, based on the provisional text before the Statistical Commission at its twenty-fifth session and in the light of the conclusions of the Commission;

(b) To prepare a publication on the provisional Central Product Classification, together with the explanatory notes for the services part of the classification, based on the provisional text before the Statistical Commission at its twenty-fifth session and in the light of the conclusions of the Commission;

(c) To publish and circulate the International Standard Industrial Classification of All Economic Activities, Revision 3, and the provisional Central Product Classification and to bring them to the attention of States Members of the United Nations or members of the specialized agencies for adoption.

The present revision of ISIC, like its predecessors, is a basic tool for fostering international comparability of data and for promoting the development of sound national statistical systems. ISIC, as an international statistical classification of economic activities, is used in a wide range of statistics needing detailed data by kind of activity: statistics on production and national income and other economic statistics; and demographic and social statistics for labour force and employment analysis and for other types of social analysis and description. Thus, despite the inclusion of the word "industrial" in its name, which was retained because the name was so widely known, ISIC is not just a classification of industries, nor is it useful only with reference to industrial statistics.

Since the publication of ISIC, Rev.2, in 1968, 2/ many changes have occurred in economic activities, in the organization and structure of these activities in national economies and in the need for statistics classified by economic activity. These changes include, for example, technological developments related to the manufacture of data-processing equipment and the need to cover in greater detail many different kinds of service-related activities and to make provision in the

classification for a diverse range of new analytical requirements. Although the extent and impact of these changes varies among countries, the Statistical Commission recognized in 1976 that work on the third revision of ISIC should begin. In starting this work the Commission stressed that the third revision should be carried out as part of a broad programme on harmonization of international economic classifications involving both activity and product classifications. 3/ As far as United Nations classifications are concerned, the programme included, in addition to revision of ISIC, the development of the Central Product Classification (CPC), 4/ which was also approved by the Statistical Commission at its twenty-fifth session, and the third revision of the Standard International Trade Classification (SITC), 5/ which was approved by the Statistical Commission at its twenty-third session in 1985 and published in 1986. Also, revision of the International Standard Classification of Occupations (ISCO) was completed at that time by the International Labour Organisation (ILO) and adopted by the fourteenth International Conference of Labour Statisticians in 1987. The purpose of ISCO is to provide a basis for presentation of occupational data.

Work on the third revision of ISIC closely interrelates also with ongoing work on the revision of the United Nations System of National Accounts (SNA), in which ISIC plays an important role by providing the kind of activity breakdown needed for national accounts compilation according to the production approach. Accordingly, in approving ISIC, Rev.3, the Commission "emphasized the need for the definitions of the statistical units in ISIC, taking into account the different timeframe for the revision of SNA, to be in conformity with the definitions to be adopted in the revised SNA. In particular, it was recommended that the Statistical Office of the United Nations Secretariat make every effort to reconcile the views of the ISIC and SNA experts. It was agreed that the part of the introduction to ISIC dealing with statistical units needed to be redrafted, taking into account the above-mentioned comments and comments made by the SNA expert group, the Voorburg Group on Service Statistics and the Roundtable Conference on Business Survey Frames." 6/ The Commission also agreed that the introduction to ISIC should "make clear the distinction between the definition of the ideal statistical unit and the operational definition reflecting real world circumstances. The definitions should be sufficiently clear and complete to serve users as a guide on the treatment of exceptions to the strict definitions of the units. The distinction between statistical units and reporting units should also be clarified". 7/ In preparing the introduction to ISIC every effort has been made to implement the Commission's views on this matter and extensive consultations were held with various experts and organizations. The text of the introduction benefited greatly from these consultations. Nevertheless, it should be noted that the introduction, like the classification itself, represents, at least in certain aspects, a compromise. As such, it may not correspond exactly to the views of any single expert or Member State.

The third revision of ISIC is the outcome of a decade-long review process, including co-operative efforts of experts from countries with various types of economic systems and at various stages of development from all regions of the world, as well as experts from international organizations. A number of international meetings were held to assist in this process. Central among them were the six sessions of the Joint Working Group on World Level Classifications of the Statistical Office of the United Nations Secretariat and the Statistical Office of the European Communities; and the three meetings of the United Nations Expert Group on Harmonization of Economic Classifications. The so-called Voorburg Group on Service Statistics also assisted in work on ISIC, Rev.3 related to those aspects of the classification dealing with service activities. Without the hard work and

dedication of the many experts and organizations participating in these meetings ISIC, Rev.3, would never have been completed. In addition, in the later stages of work, particularly that relating to preparation of the Introduction, valuable input was received from the United Nations SNA Co-ordinating Expert Group Meeting in July 1989, as well as from the Roundtable Conference on Business Survey Frames. Finally, Michael M. Beekman, serving as a consultant to the Statistical Office of the United Nations Secretariat, played a major role in completing the draft of the Introduction.

The present publication consists of four parts. Part One contains the Introduction to the third revision, which provides important information for those intending to use ISIC. Topics dealt with in the Introduction include: the background of ISIC; its principles and interpretative rules; the definition of statistical units; the applications of ISIC, including its use in establishing related national classifications; its relationship with other international classifications; and brief descriptions of the annexes to the classification and the various correspondence tables presented. Part Two, chapter I, shows the broad structure at the one- and two-digit levels. The breakdown at these aggregated levels is of particular importance, as the two-digit breakdown is widely used in national accounts, employment and demographic statistics. Chapters II and III constitute the main body of the publication, i.e., the detailed structure of ISIC, Rev.3, consisting of a complete listing of all categories at the one- to four-digit levels; and the explanatory notes, which provide information on the scope of the categories of ISIC, Rev.3, in terms of activities classified in each category, sometimes supplemented by an enumeration of characteristic products that are the output of activities classified in the category. Part Two includes two annexes giving standard tabulation categories for energy related activities (annex I) and tourism related activities (annex II). They are intended to provide standardized aggregates to meet specialized needs of users who wish to present data classified according to ISIC for their special purposes. Part Three contains a correspondence table showing the relationship between ISIC, Rev.3, and the Classification of the Functions of Government (COFOG), 8/ a special purpose classification of functions for government transactions, which forms an integral part of the SNA. Finally, Part Four presents detailed correspondence tables between ISIC, Rev.2, and ISIC, Rev.3, in either direction, thus providing a standardized transition between revision 2 and revision 3 of the ISIC and guidance to users on how to implement ISIC, Rev.3. More detailed information on these subjects is provided in the introduction to ISIC, Rev.3, and for each part, in addition, in their separate introductions.

#### Notes

1/ Official Records of the Economic and Social Council, 1989, Supplement No. 3 (E/1989/21), para. 95.

2/ International Standard Industrial Classification of All Economic Activities, Statistical Papers, Series M, No. 4, Rev. 2 (United Nations publication, Sales No. E.68.XVII.8).

3/ Official Records of the Economic and Social Council, 1977, Supplement No. 2 (E/5910), paras. 124 and 128 (c).

4/ The provisional Central Product Classification will be issued as a United Nations publication.

Notes (continued)

5/ Standard International Trade Classification, Revision 3, Statistical Papers, Series M, No. 34, Rev.3 (United Nations publication, Sales No. E.86.XVII.12).

6/ Official Records of the Economic and Social Council, 1989, Supplement No. 3 (E/1989/21), para. 84.

7/ Ibid., para. 85.

8/ Classification of the Functions of Government, Statistical Papers, Series M, No. 70 (United Nations publication, Sales No. E. 80.XVII.17).



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Part One

AN INTRODUCTION TO THE THIRD REVISION OF ISIC

## I. HISTORICAL BACKGROUND AND REVISION

### A. Historical background

1. The original version of the International Standard Industrial Classification of All Economic Activities (ISIC) was adopted in 1948. In that connection the Economic and Social Council approved the following resolution:

"The Economic and Social Council,

Taking note of the recommendation of the Statistical Commission regarding the need for international comparability of economic statistics and,

Taking note of the International Standard Industrial Classification of All Economic Activities which the Statistical Commission has developed with the advice and assistance of Member Governments,

Recommends that all Member Governments make use of the International Standard Industrial Classification of Economic Activities either by:

- (a) Adopting this system of classification as a national standard, or
- (b) Rearranging their statistical data in accordance with this system for purposes of international comparability." 1/

2. Wide use has been made of ISIC both nationally and internationally in classifying data according to kind of economic activity in the fields of population, production, employment, national income and other economic statistics. A number of countries have utilized ISIC as the basis for devising their industrial classification scheme. Substantial comparability has been attained between the industrial classifications of many other countries and ISIC by ensuring, as far as practicable, that the categories at detailed levels of classification in national schemes fitted into only one category of ISIC. An increasing number of countries have arranged a number of their statistical series according to ISIC. The United Nations, the International Labour Organisation, the Food and Agriculture Organization of the United Nations, the United Nations Educational, Scientific and Cultural Organization and other international bodies have utilized ISIC in publishing and analysing statistical data.

3. Experience in the use of ISIC has revealed the need for periodic review of the structure and definition of its categories and underlying principles. Changes take place in the organization of economic activities and new types of economic activities become important. New analytical requirements develop for data classified according to kind of economic activity. Continuing experience in the use of ISIC reveals aspects which should be amplified, clarified or improved in other ways. The Statistical Commission therefore undertook a review and revision of ISIC in 1956, 1965 and again in 1979. In each instance the Commission emphasized the need to maintain as much comparability between the revised and preceding versions of ISIC as was possible while introducing the alterations, modifications and other improvements.

4. The first revision of ISIC was issued in 1958, in the publication, Statistical Papers, Series M, No. 4, Rev.1, after it had been considered by the Statistical

Commission at its tenth session. 2/ The second revision was issued in 1968 as Statistical Papers, Series M, No. 4, Rev.2, 3/ after being considered and approved at the fifteenth session of the Commission. The present publication sets out the third revision: it was considered and approved by the Statistical Commission at its twenty-fifth session in February 1989. The Commission on that occasion again recommended that Member States either use ISIC, Rev.3, as it is, in reporting data according to kind of economic activity for the purpose of international comparison, or that Member States adopt ISIC, Rev.3, with such modifications as might be necessary to meet national requirements without disturbing the framework of the classification. The Commission further emphasized the importance of disseminating widely international standard classifications like ISIC, Rev.3, and the necessity for giving adequate assistance to countries in implementing them. 4/

#### B. Need for revision and harmonization

5. At the seventeenth session of the Statistical Commission in 1972, the twenty-first session of the Conference of European Statisticians in 1973 and meetings of members of both bodies with the secretariats of international organizations, there was general agreement on the need to improve harmonization between the various international classifications in the economic field (and, where appropriate, in other fields).

6. At about the same time, that is, early in the 1970s, the Customs Co-operation Council (CCC) decided to revise its nomenclature (CCCN) and to extend it from a four-digit system, containing 1,011 headings to a six-digit system, which now contains 1,241 headings further subdivided into 5,019 subheadings. The new nomenclature is called the Harmonized Commodity Description and Coding System (HS). 5/ At the request of the Statistical Commission the Statistical Office of the United Nations Secretariat participated intensively in the development of HS mainly in order to ensure that HS would take into account as much as possible the industrial origin of the goods when making dissections. The HS was approved by CCC in June 1983 and entered into force in January 1988.

7. In 1974 the Statistical Office of the United Nations Secretariat convened an Expert Group with the objective of making recommendations to enhance the harmonization of international statistical classifications and to frame the recommendations in the form of a work programme. On the basis of the Group's report, the Commission, at its nineteenth session, approved a programme to harmonize the existing activity classifications of the United Nations, the European Communities (EC) and, if possible, the Council for Mutual Economic Assistance (CMEA), and to simultaneously develop a system of different but interrelated classifications of economic activities and goods and services. The latter were to use the detailed subheadings of HS as building blocks for their part dealing with transportable goods and should take into account the basic categories of economic supply and use as specified in the United Nations System of National Accounts (SNA), 6/ namely, intermediate consumption, final consumption, capital formation and imports and exports. Also the Standard International Trade Classification (SITC) became part of this programme of harmonization. The Commission endorsed this programme and supported its continuation at several subsequent sessions.

8. In 1977 the Statistical Office of the United Nations Secretariat and the Statistical Office of the European Communities (EUROSTAT) convened a Joint Working Group on World Level Classifications, which met six times in Brussels and

Luxembourg. It was agreed that this Working Group would develop an Integrated System of Classifications of Activities and Products (SINAP) which would serve as an interim classification, its categories being used as building blocks for the revision of ISIC and the General Industrial Classification of Economic Activities within the European Communities (NACE) 7/ and, if possible, for the CMEA Classification of Branches of the National Economy (CBNE), 8/ and also for the related classifications of goods and services.

9. After completion of the SINAP, the Statistical Office of the United Nations Secretariat also established an Expert Group which met three times at United Nations Headquarters. The composition of the Expert Group was roughly the same as the Joint Working Group, so that continuity of its work was ensured. In both groups experts from countries with different economic systems and from countries at various stages of development were represented as well as experts from regional commissions and international organizations. Their main task was to review the drafts of ISIC, Rev.3, and the related Central Product Classification (CPC) and to advise the Statistical Office and the Statistical Commission on how to improve these drafts.

10. At its twenty-third session in 1985 the Statistical Commission approved the third revision of SITC 9/ and confirmed that the degree of harmonization that was reached between SITC, CPC and ISIC was in accordance with the strategy previously approved. SITC, Rev.3, came into force in January 1988 together with HS.

### C. The third revision of ISIC

11. The third revision of ISIC, unlike previous revisions, requires harmonization with other activity classifications and with classifications of goods and services. This requirement has added considerable complexity and constraint that did not apply in the earlier revisions of ISIC.

12. The present version of ISIC is based on studies of the experience during the last 20 years, of Governments, international organizations and others with ISIC, and detailed comparisons between it and the national industrial classifications of countries with different economic systems and at various stages of development. In view of the fact that ISIC occupies a central position in the international comparison and analysis of a wide range of statistics, a great deal of attention has been devoted to ensuring that ISIC is compatible with the economic structure, statistical practice and needs of the different countries of the world. The present version of ISIC also takes into account the significant changes that have taken place during the last 20 years in the relative importance, and the organization, of various kinds of economic activity. It also reflects the uses made of industrial classifications in different socio-economic studies. While constructing the categories of ISIC, Rev.3, the distinction between the material and non-material spheres of the economy drawn in the System of Balances of the National Economy (MPS) 10/ was taken into account as far as possible.

13. Although the coding system and the names given to the different levels of the classification are different from those in previous versions (see chap. II, E, below), the general structure of ISIC has not been changed considerably. In order to improve its usefulness, the level of detail has become much greater than in ISIC, Rev.2. The Statistical Commission as well as experts from both developing and developed countries were of the opinion that this would provide more guidance

for harmonization of statistics among countries and also for the establishment of national or regional classifications. This greater detail occurs almost everywhere in the classification, especially in the part dealing with service activities. It was felt that the expansion of this sector of the economy in most countries in the world should be reflected in ISIC.

14. Since it was decided not to extend the coding system beyond the four digits, several categories that were shown at the three- or even four-digit level in Rev.2 may now be upgraded to a higher level. Efforts were made, however, to maintain the principle that the two-digit level of ISIC is thought to be suitable for purposes of classifying enterprises and similar units and that each of the four levels may be used in the classification of kind-of-activity units or establishments.



## II. THE UNDERLYING PRINCIPLES OF THE CLASSIFICATION

### A. Purpose and nature of the classification

#### 1. General considerations

15. In studying economic phenomena, taking into account all relevant kinds of different elements is hardly ever possible or desirable. Information about these phenomena is not of much use until the distinction and coherence between the elements are put into shape by logical ordering. Thus, all economic processes that are to be described in the form of statistics require systematic classification. Classifications are, so to speak, the system of languages used in communication about, and statistical processing of, the phenomena concerned. They divide the universe of statistical data into categories as homogeneous as possible with respect to those characteristics that are the objects of the statistics in question.

16. The ISIC is intended to be a standard classification of productive economic activities. Its main purpose is to provide a set of activity categories that can be utilized when dissecting statistics according to such activities. Since many statistics are aimed at studying the behaviour of economic entities, the data required for these statistics are to be collected for actors in the economy. Therefore, the derived purpose of ISIC is to present this set of activity categories in such a way that entities can be classified according to the economic activity they carry out; defining the categories of ISIC is as much as possible linked with the way the economic process is organized in units and the way in which this process is described in economic statistics.

17. In this context it would be best if there were in ISIC as many categories as there are possible activities in the world or if each producing entity (unit) carried out only one activity. Only then could a unit be classified unequivocally in a certain category. However, for practical reasons ISIC can have only a limited number of categories and carrying out only one activity may be in conflict with the organization of activities in entities and, as a result, in bookkeeping practices. Some types of data, such as financial data, often are available only for entities performing several activities, which consequently are not homogeneous in respect of economic activity.

18. Another aspect of homogeneity that is important in the organization of economic activities and therefore in its description in economic statistics, is the distribution in geographic areas. It is particularly important for regional statistics. Although the geographic aspect has, in principle, little to do with activity classification, it does affect the formation of statistical units. Therefore, the homogeneity of units relates to both activity and location.

19. The requirements for homogeneity and data availability are sometimes in conflict with each other because the smaller (or more homogeneous) the unit, the fewer data may be available. As explained in section C of the present chapter, it is suggested that this problem be solved by using different units for different statistics, but defining them in such a way that each larger unit consists of a number of complete smaller units. As a result bridges can be built between the various statistics even when different units are used. The largest unit, autonomous in respect of all finance and production functions but not necessarily homogeneous in its activities or location, is the enterprise. The unit that is

homogeneous in its activities but not with respect to location, is the kind-of-activity unit; the unit that is homogeneous according to location is the local unit; and the unit that is as homogeneous as possible according to both economic activity and location is the establishment.

20. The detail required in the classification of data by kind of economic activity differs from country to country. Difference in the geographic and historical circumstances and in the degree of industrial development and organization of economic activities result in differences in the degree of elaboration in which various countries find it necessary or feasible to classify their data according to kind of economic activity. The level of detail required for purposes of international comparison is generally less than what is needed for national analysis. In chapter III, below, it will be explained how ISIC can be used or adapted for national purposes.

21. As is the case with national classifications, ISIC is so designed that each level will be useful for purposes of classifying kind-of-activity units and establishments according to kind of economic activity. The categories of ISIC at the most detailed level (classes) are delineated according to what is in most countries the customary combination of activities in these statistical units. The groups and divisions, the successively broader levels of classification, combine the statistical units according to the character, technology, organization and financing of production.

22. The groups and classes of ISIC are in some cases too detailed to be used in classifying enterprises or similar units according to kind of economic activity. A significant number of enterprises will own establishments that engage in a range of activities spanning more than one class of ISIC, though most enterprises will consist of a single establishment only. The divisions of ISIC probably embrace a wide enough range of activities to be generally suitable for classification of enterprises. However, many countries use more detailed categories of their national classifications to classify enterprises according to kind of economic activity than divisions of ISIC.

23. It follows that the use of ISIC to classify enterprises according to kind of economic activity is recommended with far less confidence than its use, for this purpose, in the case of kind-of-activity units and establishments. International experience with the industrial classification of economic units is much more limited for enterprises than for kind-of-activity units. Furthermore, there is likely to be considerably more diversity among countries in the range of economic activities carried out by individual enterprises. The use of categories of ISIC in classifying enterprises, as well as establishments, however, furnishes a basis for comparing and relating series of data in respect of these two types of statistical units.

## 2. Differences from other classifications

24. ISIC is a classification according to kind of economic activity, and not a classification of industries, or goods and services. The activity carried out by a statistical unit is the type of production in which it engages. It is a characteristic of the unit according to which it will be grouped with other units for certain statistics, e.g. industrial statistics.

25. An industry is defined as the set of all production units engaged primarily in the same or similar kinds of productive economic activity. For national purposes it is usually possible and appropriate to arrange the activities in the classification in such a way that they embrace exactly or almost exactly the range of activities carried out by a certain industry. When this is the case, activity categories and industries virtually coincide. In ISIC, combinations of different individual activities are formed where they were assumed to be representative of groupings in most parts of the world. It should be noted, however, that although units classified under a given category of ISIC will produce a range of items of the covered class of goods or services, they are likely in addition to produce goods or services which are not characteristic of its principal kind of economic activity. Thus, each industry will contain not only units producing different items of the same class of goods or services, but will also include units engaged in secondary kinds of activity in addition to the kinds of activity belonging to the industry. In practice, therefore, the output of an industry, no matter how narrowly defined, will tend to consist of primary and secondary products (see also sect. B below).

26. As it is not possible, not even in principle, to establish a one-to-one correspondence between activities and products, ISIC is not to be used to measure output data at any detailed level. For this purpose a separate classification was developed, the Central Product Classification (CPC). <sup>10/</sup> Although each category in the CPC is accompanied by a reference to ISIC class where the goods or services are mainly produced (industrial origin criterion), classification of products is based on the physical characteristics of the goods or the nature of the services rendered (see also chap. IV, sect. B).

27. ISIC does not draw distinctions according to kind of ownership, type of legal organization or mode of operation, because such criteria do not relate to the characteristics of the activity itself. Units engaged in the same kind of economic activity are classified in the same category of ISIC, irrespective of whether they are (part of) incorporated enterprises, individual proprietors or government, and whether or not the parent enterprise consists of more than one establishment. Classifications according to kind of legal ownership, kind of organization or mode of operation may be constructed independently of the classification according to kind of economic activity. Cross-classification with ISIC will provide useful extra information. Similarly, manufacturing units are classified according to the principal kind of economic activity in which they engage, whether the work is performed by power-driven machinery or by hand, or whether it is done in a factory or in a household; modern versus traditional is not a criterion for ISIC, although the distinction may be useful in some statistics. Also ISIC does not make the distinction between formal and non-formal (or illegal) production.

28. Although ISIC does not differentiate between market and non-market activities, it should be emphasized that this distinction continues to be an important feature of the United Nations System of National Accounts. A breakdown of economic activities according to this principle is useful in any case where data on value added are collected on activities that take place on both a market and non-market basis. This criterion should then be cross-classified with the categories of ISIC. SNA distinguishes market and non-market activities as follows:

(a) Market activities are those that produce goods or services intended for the market when they are sold at a price covering at least more than half of the production costs;

(b) Non-market activities produce goods or services that are provided free of charge or at a price covering half or less than half of the production costs.

The distinction does not coincide with the dichotomy of public versus private companies because market services can be provided by public organizations and non-market services by private non-profit organizations. In principle all activities could be arranged on a market or a non-market basis. However, non-market services are most frequently provided by government organizations or non-profit organizations in the field of education, health, social work etc.

#### B. Principal, secondary and ancillary activities

29. When discussing economic productive activities, the term "activity" is to be understood as a process, i.e. the combination of actions that result in a certain set of products. In other words, an activity can be said to take place when resources such as equipment, labour, manufacturing techniques or products are combined, leading to specific goods or services. Thus, an activity is characterized by an input of resources, a production process and an output of products. By convention, one single activity is defined as a process resulting in a homogeneous set of products. In this context a homogeneous set of products means that they fall within a category, the production of which is characteristic of a class (the most detailed category) of the activity classification.

30. One activity as defined here may consist of one simple process, e.g. weaving, but may also cover a whole range of sub-processes, each of which are mentioned in different categories of the classification. For example, the manufacturing of a car is considered one activity even though its integrated production process includes sub-activities such as casting, forging, welding, assembling, painting etc. Moreover, if manufacture of specific parts, such as engines, gear boxes, furniture or instruments, is organized as an integral part of the same manufacturing process, the whole combination of processes is regarded as one activity.

31. Also, when an enterprise produces end-products, the production processes of which fall into different categories of the activity classification, the enterprise is supposed to carry out only one principal activity if these production processes are highly interrelated or integrated. If, for instance, pumps and gear boxes are made and the casting for both products is done by the same employees with the same machines, one of the two processes should be considered a secondary activity; which one should be determined on the basis of the value added (see para. 115).

32. On the other hand, when two or more products of a homogeneous type are produced next to each other, but their production processes are not interrelated, i.e. they are completely independent with respect to the organization of the production, these processes may be seen as different activities which are, however, similar with respect to the activity classification. If, for example, pens and pencils are produced in the same enterprise, using, however, different inputs and different production techniques, the enterprise may be considered to carry out two activities even though they both fall into the same category of the classification. This does not imply that automatically different production units must be distinguished.

33. Distinction should be made between principal and secondary activities on the one hand and ancillary activities on the other. The output of principal and secondary activities, which are consequently principal and secondary products, are produced for sale on the market, for provision free of charge or for other uses which are not prescribed in advance, e.g. to stock them for future sale or for further processing. Ancillary activities are undertaken in order to facilitate the principal or secondary activities of the entity. Outputs resulting from ancillary activities are only incidentally sold on the market. When some of these products are sold on the market, however, such products become secondary products. For instance, if an enterprise, which generally consumes its computer services internally, incidentally sells some of these services on the market, these services become secondary products of the enterprise.

34. The principal activity of an economic entity is the activity that contributes most to the value added of the entity, or the activity the value added of which exceeds that of any other activity of the entity. It is not necessary that the principal activity accounts for 50 per cent or more of the total value added of an entity. The products resulting from a principal activity are either principal products or by-products. The latter are products that are necessarily produced together with the principal products, e.g. hides when producing meat by slaughtering animals. In paragraph 115 it will be explained how, in practice, the principal activity of a statistical unit should be determined when classifying according to ISIC.

35. A secondary activity is each separate activity that produces products eventually for third parties and that is not a principal activity of the entity in question. The outputs of secondary activities are necessarily secondary products. Most economic entities produce at least some secondary products.

36. Principal and secondary activities cannot be carried out without the support of a number of ancillary activities, such as bookkeeping, transportation, storage, purchasing, sales promotion, cleaning, repair and maintenance, security etc. At least some of these activities are found in every economic entity. Thus, ancillary activities are those that exist to support the main productive activities of an entity by providing non-durable goods or services entirely or primarily for the use of that entity.

37. There are a number of characteristics of ancillary activities that can generally be observed in practice, which help to identify them as ancillary. The output is always intended for intermediate consumption within the same entity and therefore it is usually not recorded separately. Although most ancillary activities produce services, some goods producing activities may, by exception, be regarded as ancillary; the goods thus produced, however, may not become a physical part of the output of the principal activity (examples are tools, scaffolding etc.). Ancillary activities are usually fairly small scale compared to the principal activity they support. Ancillary activities are also liable to be found in any entity, whatever the nature of its principal activities.

38. Since processes are generally not viable without the support of a certain number of ancillary activities, the latter should not be separated to form separate entities even though the ancillary activities may be carried out in a separate legal entity or in a separate location and even though separate records may be available (see also para. 72). Also, the ancillary activity should not count in determining the activity code of the entity to which the ancillary activities

belong. The clearest example of entities carrying out ancillary activities are central administrative offices or "head offices". Other examples are sales departments, warehouses, garages, repair shops, electricity power plants and accounting or computer departments which primarily serve their parent units.

39. Under the definition given in paragraph 36 above, the following activities are not to be considered ancillary:

(a) Producing goods or doing work that are part of fixed capital formation. The type of units most affected are those doing construction work on the account of their parent unit. This approach is in accordance with the classification in ISIC of own-account construction units for which data are available, to the construction industry;

(b) Activities, the output of which, although used as intermediate consumption by the principal or secondary activity, is for the greater part sold on the market;

(c) Producing goods which become a physical part of the output of the principal or secondary activity, e.g. the production of boxes, tin cans or the like by a department of an enterprise, as packaging for its own products;

(d) Research and development. These activities are not universal and they do not provide services that are consumed in the course of current production.

In all these cases, if separate data are available in respect of these activities, separate units should be distinguished and they should be classified by their own activities.

40. If ancillary activities are carried out for the benefit of a single entity, these activities, and the resources involved in the activities, should be included as an integral part of the activities and resources of the parent unit. However, where the principal activities of the statistical unit and the supporting ancillary activities are located in different geographic areas, in terms of the areas used for statistical purposes it may be desirable to gather separate supplementary data in respect of the ancillary activities concerning those variables that are to be classified according to these geographic areas.

41. When ancillary activities are carried out centrally for the benefit of two or more principal activities, the cost of these ancillary activities must be allocated over all activities they serve. If there are records showing how much of the central costs are attributable to the separate activities, they should be allocated on this basis. If, however, this information is not available, the cost of the ancillary activity should be distributed over the principal and secondary activities in proportion to the value of the output less the value of the intermediate costs excluding the costs of the ancillary activities themselves. If this method is also too difficult to apply, the cost of the ancillary activity may be distributed simply in proportion to the value of the output. Lastly, if even this is not possible, the cost of the ancillary activity could be allocated to the predominant principal activity of the combination of activities it serves.

42. Where ancillary activities are organized in support of two or more entities of a multi-unit enterprise, they may constitute a central ancillary entity. In such cases, and similarly when there is a strong interest to cover some activities

entirely regardless of whether they are carried out independently or by ancillary entities (e.g. computer activities), it could be expedient to make supplementary tabulations. Ancillary entities could for this purpose be classified according to their own activity besides their classification to the activity of their parent unit. For classification of separate units carrying out ancillary activities, see paragraph 120.

43. It is possible that an activity which was originally ancillary, starts to provide some services for sale to other entities. Such an activity may be permitted to expand to a point at which it ceases to be ancillary and has to be treated as one of the principal or secondary activities of an entity. The decision whether to treat a particular activity as an ancillary or as a principal or secondary activity can only be taken by evaluating its situation within the enterprise as a whole. It is clear that when an activity sells half or more of its output, it should not be treated as ancillary. This does not exclude, however, the possibility that an activity selling less than half of its output should also not be treated as ancillary if it is important enough in other respects.

### C. Principles used in constructing the classification

#### 1. Criteria in respect of divisions and groups

44. The main criteria employed in delineating divisions and groups (the two- and three-digit categories, respectively) of ISIC concern the characteristics of the activities of producing units which are strategic in determining the degree of similarity in the structure of the units and certain relationships in an economy. The major aspects of the activities considered were (a) the character of the goods and services produced; (b) the uses to which the goods and services are put; and (c) the inputs, the process and the technology of production. In delineating the divisions of ISIC, attention was also given to the range of kinds of activity frequently carried out under the same ownership or control and to potential differences in scale and organization of activities and in capital requirements and finance that exist between enterprises. Additional criteria used in establishing divisions and groups were the pattern of categories at various levels of classification in national classifications.

45. In the case of the nature of goods and services produced, account was taken of the physical composition and stage of fabrication of the items and the needs served by them. To ensure that ISIC will serve the users on a world-wide basis, distinctions in the industrial classifications of countries with different economic and social systems were taken into account in establishing the categories of ISIC, e.g. material and non-material spheres of economic activity in centrally planned economies. Distinguishing categories of ISIC in terms of nature of goods and services produced furnishes the basis for grouping producing units according to similarities in, and links between, the raw materials consumed and the sources of demand and markets for the items.

46. The criteria relating to the economic transactors (e.g. non-financial enterprises, financial institutions, government, households etc.) and to the types of transactions (e.g. intermediate and final consumption, capital formation etc.), reinforce the considerations in respect of the stage of fabrication of, and the needs served by, these items. Applying these criteria in establishing divisions and groups enhances substantially the value of ISIC in distinguishing producing

units according to sources of demand and markets for their output and in tracing ties among the producing units, and between them and the rest of the economy. These criteria were also employed in ordering classes within groups and groups within divisions. This improved the hierarchical structure of data arranged according to ISIC.

47. The weights assigned to the types of criteria described above varied from one category to another. In a number of instances, e.g. food manufacturing, the textile, clothing and leather industries, production of machinery and equipment and the service industries, the various aspects of activities are so highly correlated that the problem of assigning weights to the criteria did not arise. In the case of intermediate products, physical composition and stage of fabrication of the items were often given the greatest weight. In the case of goods with complicated production processes, the end-use, technology and organization of production of the items were frequently given priority over the physical composition of the goods.

## 2. Criteria in respect of the classes

48. The criteria concerning the manner in which activities are combined in, and allocated among, establishments were central in the definition of classes (four-digit categories) of ISIC. They were intended to ensure that it will be practical most of the time to use the classes of ISIC for the industrial classification of kind-of-activity units or establishments, and that the units falling into each class will be as similar in the kinds of activity in which they engage, as is feasible. The classes of ISIC are defined so that as far as possible the following two conditions are satisfied: (a) the production of the category of goods and services which characterizes a given class accounts for the bulk of the output of the units classified to that class; and (b) the class contains the units which produce most of the category of goods and services which characterize it. The first condition is required in order that establishments, or similar units, may be classified according to kind of economic activity uniquely and easily and in order that the units included in a given class will be as similar to each other as feasible. For a more detailed explanation of these homogeneity ratios, see chapter III, section E.

49. The two conditions set limits to the detail of classification that may be achieved in the classes of ISIC. These classes must be defined in respect of combinations of activities in which establishments customarily engage in the case of the various countries of the world. Establishments may, in practice, house a number of different activities; and the range of these activities will differ from one unit to another even though they engage in the same general kind of economic activity. These differences will exist in the case of establishments within one country and will be more pronounced in the case of establishments in different countries. It should be emphasized that the fact that the organization of production differs from country to country, makes it likely that the classes of ISIC do not reflect the structure in each individual country.

50. Another major consideration in forming categories in ISIC was the relative importance of the activities to be included. In general, separate classes are provided for kinds of activity that are prevalent in most countries or are of particular importance in the world economy. The introduction of certain categories at the class and other levels of classification for purposes of attaining international comparability in the industrial classification of data has also affected the balance of ISIC.



## D. Statistical units

### 1. General remarks

51. Economic activities are performed by entities that have a legal and operational structure of their own. From the point of view of data collection, the most convenient way to obtain statistical data would be to collect them for entities about which complete sets of records are available. This would allow statisticians to take advantage of information available from the accounting records of producing entities and from administrative sources related to them. It would also result in statistics that, to a certain degree, serve best the interests of users because it makes it possible to relate administrative records to statistical surveys. However, since legal and operational structures of economic entities as well as their record keeping practices are not developed in most countries to suit statisticians, it is unavoidable that guidelines be prepared for statistical units to be used so that comparable national and international statistics can be produced. The organization of the production structure as it exists in the real world must be transformed by statisticians into a stylized statistical structure. This transformation is often called profiling.

52. The benefits of internationally comparable statistics cannot be realized unless standardization is applied to both definitions and classifications of transactors as well as transactions. If two or more statistical collections cover the same industrial sector, comparison between data cannot be made unless the object of the comparison applies to the same units. The statistical unit serves as a tool to measure in an unduplicated and yet exhaustive fashion several aspects of the economy. In general, the utility of using standard classifications of activities, institutional sectors and geographic regions is weakened if they are applied to sets of transactors which are not defined in a standard way. While the argument is often heard that standardization imposed by statisticians results in rigidity of format and interpretation, it is in fact a basic tool in a scientific approach to any situation.

53. In the majority of cases the legal and operational structure is rather simple so that there is no need to restructure them for statistical purposes. In terms of gross domestic product (GDP), however, large and complex economic entities contribute an important share, particularly in developed countries. Such entities may consist of a frequently changing multitude of legal entities and may engage in different activities at different places. Using such entities as a whole in statistics would give results that are very heterogeneous. The entities may therefore be partitioned into smaller units for the sake of more homogeneous statistics. However, in doing so, the requirements referred to in the following paragraphs must be taken into account.

54. As was said in the previous chapter, the purpose of all statistics is to provide data on homogeneous categories. Statistics on the manufacture of a certain category of products are less meaningful if such a category consists of a multitude of differing items. It follows that in order to obtain useful statistics, the units on which data are collected or compiled should themselves be as homogeneous as possible with regard to the processes described in the statistics in question. This homogeneity has two aspects, namely in respect of economic activity and in respect of location sometimes extended to region.

55. Concerning the activity aspect, homogeneity implies that, for units which are designed for measuring homogeneous production processes, their activities should preferably be confined to the range of activities described in a single category of ISIC (see also para. 48). The geographic aspect of a unit's homogeneity has, in fact, little to do with an activity classification. Nevertheless, for many statistics, such as regional statistics, it is an important requirement to be taken into account when defining statistical units. Therefore, units designed to measure phenomena within a certain geographic area (local units and establishments) should be confined to one geographic area in the classification used in the statistics in question.

56. Another requirement that should be met by units used in statistics is that data on their activities are available or can be meaningfully compiled. It is obvious that no goal is served, when statistical units are created, to discover that they cannot be used because no data can be obtained. In some instances, however, statisticians may want to use units which are combinations or parts of operational units. In such cases data may be compiled by the statisticians themselves, preferably with the help of the units observed.

57. The availability of data is a necessary but not a sufficient condition to delineate statistical units. Administrative records may be available for all kinds of entities which seem to be statistically irrelevant. The ongoing development and increased use of cheap and simple data processing equipment may allow for the introduction of full accounts (including operating profits) for entities at a much more detailed level than is required for most statistics, e.g. for supporting or ancillary activities. Such more detailed data may, however, be useful for analytical purposes.

58. Statistics must also reflect the organizational structure of production. If processes are described that do not occur in reality or are usually carried out in connection with other processes, statistics will lose significance. It follows that the units used in statistics should preferably be perceived by their managers and the outside world as viable and operational units, i.e. they should have a relative degree of autonomy and have contact with the free market and not merely take orders from their parent units. The degree of autonomy required strongly depends on the kind of statistics. In general it can be said that autonomy is hardly ever absolute. Only in units under a single ownership one finds complete autonomy. In any other case a manager has only a limited degree of freedom. He or she is at least responsible to the shareholders (even if the manager is shareholder or the only shareholder) or to the board of directors. Nevertheless, accountability or responsibility cannot exist without authority and each manager must therefore be given some kind of autonomy. Autonomy could be interpreted in such a way that a decision taken by a manager concerning one particular process does not affect other processes. Even though one person manages more than one process, the decisions made may, in certain circumstances, be regarded as affecting only specific processes. If, on the other hand, decisions do affect, necessarily, two or more processes, no autonomy for these processes can be assumed; they must be interrelated in one way or the other. It follows that there is no direct relationship between autonomy and a person or a group of persons.

59. It is obvious that there is some kind of correlation between the characteristics homogeneity, data availability and autonomy. The purpose of delineating different statistical units is to identify the actors in the economy, i.e. the levels in the organization of a corporation at which the financial

decisions are taken on the one hand and the levels at which production decisions are taken on the other. Production decisions will more often than not be taken for homogeneous processes. It is assumed that, in order to take these decisions and in order to be able to render their accounts, the management will itself assemble and maintain the necessary records to analyse its processes. Therefore, in identifying data availability, the level at which decisions are taken will also be identified.

60. In many countries the bridges between the organizational structure of economic entities on the one side and the neatly ordered statistical units (transactors) on the other, are built and kept up-to-date by (central) business registers. It is in these registers that the guidelines discussed in this chapter are applied and statistical units are defined and stored eventually. These units then serve as a frame for samples for the data requests sent to the units. The registers also serve as a source for demographics of enterprises, a kind of statistics for which a growing interest has been shown. Such statistics provide information on birth and death of enterprises, mergers and split-ups, changes in ownership or activity, etc. It is in the interest of all users of statistics that such demographic data can be linked to other statistics covering corresponding areas of the economy.

61. When discussing units, a distinction should be made between reporting units and statistical units. Reporting units are those entities from which information is collected by means of questionnaires or interviews. Reporting units will, in most cases, coincide with the units for which statistics are compiled, but in many important cases reporting units are not considered suitable for this purpose, for instance because they are not homogeneous enough or do not act as transactors in the economy.

62. It should be noted that the statistical information is not necessarily provided by the reporting unit itself. Sometimes the questionnaire is filled in by a central administrative office or an accountancy firm who provides this service to its client. Such information providing entities are, in fact, no reporting unit or any other unit. They are an address field representing the reporting unit to which a questionnaire is mailed.

63. Statistical units are the entities for which information is sought and for which statistics are ultimately compiled. These units can, in turn, be divided into observation units and analytical units. Observation units are those entities on which information is received and statistics are compiled. They must meet the requirements mentioned above (paras. 54-58) with regard to the processes described in these statistics. Analytical units, on the other hand, are created by statisticians, often by splitting or combining observation units with the help of estimations and imputations in order to compile more detailed and more homogeneous statistics than is possible using data on observation units. Examples of analytical units are the technical unit and the homogeneous unit of production.

## 2. Legal structure

64. The activities described earlier are performed by either natural persons or by legal or social entities that are organized in a way coherent with the economic or social system by which they are surrounded. Legal entities are entities whose existence is recognized by law or society, independently of the persons or institutions which may own them. In the case of the countries with market

economies, the legal entity may be a corporation (including a public corporation), trust, joint stock company, co-operative association, incorporated non-profit association, partnership (joint venture), individual proprietorship or some other form of association. The main characteristics of a legal entity are that they own goods or assets, they incur liabilities, enter into contracts and may be involved in litigation, they take decisions and actions for which they are held responsible and accountable at law and they (are able to) make complete sets of accounts, including profit-and-loss accounts and balance sheets.

65. One corporation may own shares of another corporation. Thus it is possible for families of legal entities to be created with complex patterns of ownership. This family of legal entities then consists of a group of entities owned or controlled by the same interest. In order to secure control over a corporation it is usually not necessary, in practice, to accumulate more than half of its shares or equity. In many instances effective control exists (e.g. through common directorship and other management structures, control of patents and brand names) even though the controlling entity does not own 50 per cent or more of the controlled entity's equity. Although it is not possible to state a minimum percentage of shareholding that will guarantee effective control, in some circumstances holding as few as 10 per cent may be sufficient.

66. In other instances, though, it may not be feasible to identify families of legal entities in terms of owners of equity in businesses, but it may be common practice to compile consolidated profit-and-loss and balance sheet statements for the group of legal entities owned or controlled by the same interest. Under these circumstances, families of legal entities may be defined as the group for which such statements are prepared.

67. The set of legal entities under single control changes frequently and sometimes at great speed. The reasons for this include the acquisition of new entities, sale of own operations, creation of new entities as shells for financial operations or as tax shelters, including a category of dormant entities. Also, entities often cross local boundaries or carry out more than one activity in one location, producing many different products and using different production techniques and raw materials.

68. In the case of the countries with centrally planned economies, the equivalent of the legal entity is the management and bookkeeping entity known as the enterprise. The equivalent of the family of legal entities is the combine, trust or similar groupings of enterprises. A combine or trust may be made up of enterprises engaged in various stages in a chain of production or in the output of different categories of goods in which similar material is used, or in the production of the same goods. Examples of the first type of grouping of enterprises into broader management units are common in the case of metal mining, refining and fabrication, and the leather and footwear industries. Small enterprises manufacturing the same consumer goods are not infrequently grouped together into trusts primarily for purposes of marketing their products.

### 3. Institutional units

69. Institutional units are the core units in the System of National Accounts, around which the whole System is built. An institutional unit can be a household or a legal, social or economic entity as described in the previous paragraphs.

They are the transactors in the system and are thus supposed to be capable of engaging in the full range of transactions on their own behalf and in their own right.

70. In the areas of business or private-non-profit organizations, the institutional unit is normally a legal entity, such as a corporation, which owns or manages the property of the organization, enters into contracts, receives and disposes of its income and maintains an independent, complete set of accounting records, including profit-and-loss accounts and balance sheets. Also, the Government consists of a number of institutional units.

71. In the majority of cases an institutional unit will be, indeed, one single legal entity. In some cases, however, corporations may establish whole families of legal entities for reasons of convenience, as tax shelters or for liability reasons. Examples of such artificial legal structures are: bringing the real estate of a company in a separate legal unit so that, when the shares are sold, no real estate taxes are due; concentrating all employees in one legal unit so that they can be covered with a lower average social security premium; splitting a business into a multitude of legal units in order to manipulate value added figures or to save a viable part of the company when facing bankruptcy. Also, often non-operating (dormant) legal entities are part of a family; they may be kept for use in the future. From these examples it should be clear that some of these constructions would distort the concept of an institutional unit: from a statistical point of view it would be inappropriate to use all such entities as separate units.

72. If a corporation performs one principal activity which is supported by a number of ancillary activities and if all or some of these activities are legally independent, they should be clustered into one institutional unit. Examples for this may be: a sales department (ancillary), which is legally independent but owned by the manufacturing entity (principal). Together they form one institutional unit. If then these two legal entities together own the shares of a real estate entity which, in turn, is the owner of the buildings in which the other two entities are active, all three together are one institutional unit. If there are more principal activities, each being served by legally independent ancillary entities, the clustering process should be repeated. Conversely, if an ancillary legal entity serves more than one principal/secondary activity, it should be treated as a separate institutional unit. As a result, there will be in a corporation as many institutional units as there are principal activities performed by legally independent entities or ancillary activities serving more than one principal activity.

73. Institutional units are, in principle, classified into sectors and sub-sectors by reference to their economic function, i.e. primarily in the light of differences in their financial role, behaviour and experience. The classification of the sectors can be found in the SNA. 12/ It should be noted that, where families of entities, owned by the same interest, consist of financial and non-financial legal entities, it will be essential to use at least two institutional units in order to include each of them in separate institutional sectors.

#### 4. Different statistical units

74. Analytical requirements differ from one kind of statistics to another. Some need very detailed information on, e.g. quantity and prices of outputs and inputs, on labour force, stocks, assets etc., others only collect global data such as gross output or capital formation. Obviously the place to collect financial balance sheet information is not the management of a local unit and, conversely, for information about a local units payroll, the head office may not be the most appropriate point of contact.

75. The systematic description of the economy as represented by the SNA uses two types of transactors: one used throughout the system, including the transactions of the income and outlay and capital finance accounts, and another to analyse the transactions in goods and services, relevant for production, consumption and capital formation. In this context two levels of observation units are used: the enterprise for income, outlay and financial statistics, and the kind-of-activity unit for production statistics. If data are also to be classified according to location, additional types of units are required, namely the local unit and the establishment, respectively.

76. The following diagram shows the concept of these four observation units and their mutual relationship. The group of enterprises, even though it is not an observation unit, is mentioned because it plays a role in some financial statistics. The homogeneous unit of production, which is not an observation unit either, is the analytical counterpart of the establishment. It has the same concept as the latter, but is more refined in practice.

	One or more locations	Only one location
One or more activities	Group of enterprises	Local unit
	Enterprise	
Only one activity	Kind-of-activity unit	Establishment and Homogeneous unit of production

77. In the description of the different units given below, first the theoretical concepts used in the SNA and most of the related statistics will be dealt with. However, differing legal, administrative and statistical structures between countries and other practical limitations will not always allow the use of these ideal concepts. Therefore, some guidelines will be provided on how these concepts can be made operational. In several instances this may result in practical definitions. The latter are not different in essence from the theoretical concepts. They are, however, somewhat less rigorous in order to accommodate difficult borderline cases. For instance, the expression "homogeneous activity" used in the theoretical concept of the establishment is interpreted in practice as "as homogeneous as possible", because an entirely homogeneous activity is performed only very seldom in reality.

(a) The enterprise-type units

(i) The enterprise

78. When describing simultaneously the financial and production behaviour in the economy as a whole, observation units are needed that represent such behaviour. Taking into account these analytical requirements, the units must independently direct and manage the receipt and disposition of income, the accumulation of property, and borrowing and lending. Also, the power of deciding on the allocation of resources for the production of goods and services, based on ownership and control of these resources, is vested in these units. It should be noted that the degree of independence is again relative. As was discussed earlier, independence is hardly ever absolute. Most of the time there is an authority which is still higher in the hierarchy, to whom a manager is responsible, whether it is the shareholders or the board of directors of the enterprise group (see below).

79. The unit that is used for the statistics in question is generally referred to as an enterprise. The enterprise is thus defined as:

An institutional unit or the smallest combination of institutional units that encloses and directly or indirectly controls all necessary functions to carry out its production activities.

The requirements of an enterprise are that it has one ownership or control. It can, however, be heterogeneous with regard to its economic activity as well as to its location.

80. The part of the definition "smallest combination of institutional units" may need some further explanation. As was stated before, the organizational and legal structure of the business world is, in most cases, rather simple. When this is the case, the institutional unit, i.e. the legal entity, or its equivalent, is likely to be the most homogeneous unit in respect of kind of economic activity for which data will be available on all aspects of its business. The available data may relate to production and employment, incomes and disbursements, physical capital and financial assets and liabilities. The legal entity may in such cases be the preferable enterprise-type unit to use when relatively homogeneous industrial classifications of a wide range of financial and other statistics are required. This may be the case, for example, in describing and comparing the sources and uses of funds of various industries, or relating data on the finance of production with data on the level of, and income from, production.

81. As described in paragraph 71, however, it often occurs that a corporation owns many different legal entities which are created for reasons of convenience or as tax shelters or for liability reasons. When this relates to entities that perform ancillary activities, they should be merged with the producing unit they serve into one institutional unit (see para. 72). However, also principal and/or secondary activities may be legally disintegrated into a multitude of producing units (institutional units). Some of such individual units may not be able to survive or would not even exist at all without the rest of the corporation. In such cases it may be more practicable to use a combination of institutional units that together engage in a complete process, and not the individual units, as the enterprise-type unit for purposes of data collection. Such a combination of institutional units might be called an enterprise subgroup.

82. Business registrations and reporting acts, the income tax forms and other administrative reports of the public authorities may relate to such subgroups only. Also, enterprises may keep their accounts and compile periodic statements on this basis. In these circumstances it will be very difficult to delineate single institutional units which are statistically meaningful and to gather data in respect of them. Using the enterprise subgroups will also avoid showing formal transactions and links between the entities which are not economically meaningful.

83. Whether a given country will find it as feasible to gather statistics in respect of enterprise subgroups as to collect statistics in respect of individual institutional units, will depend on the enterprise-type units commonly used in the available business registers, accounts and other records.

84. In the case of government bodies which are not separately organized, the appropriate statistical unit for the collection and compilation of financial statistics is, in general, the organ of Government (e.g. the central Government, the state or provincial government, the county, municipality or town). The various organs plan, control and manage the finances of their constituent bodies collectively (such organs may be ministries, departments, bureaux, agencies or offices). However, a number of the organs of government are likely to be considerably more heterogeneous in respect of kind of activity than are legal business entities.

85. While many of the major parts of an organ of government will be classified in the ISIC category for public administration and defence, other major bodies may primarily engage in activities that should be classified in other categories, e.g. social and related community services, services incidental to transport or agricultural services. Where series of data relating to legal business entities and government bodies, classified according to kind of economic activity, are to be combined, it is desirable to use a statistical unit for government bodies which approximate the legal business entity in scope. The ministry, department or similar government unit may be a suitable unit for these purposes.

86. If enterprises are formed as suggested here, the main requirements referred to in paragraphs 54-58 will automatically be fulfilled. The units will be transactors in the economy, and therefore it is assumed that records on their financial and production processes are available. If such records are not immediately available from the books, they can usually be compiled in a meaningful way by the statisticians, often with the help of the reporting unit. Also, the enterprise will be the institutional unit which is as homogeneous as possible with regard to its economic activity. The enterprise will, however, not be homogeneous with regard to location because this is no requirement for the enterprise proper.

(ii) The enterprise group

87. Some statistics intend to demonstrate national and international links between enterprises and to measure the degree of concentration in industries or in the economy as a whole. This can be done in statistical programmes concerned with ownership and control by analysing the legal basis of enterprises which are owned and controlled by the same interest. This combination of enterprises is then called an enterprise group. Such group is often neither homogeneous with respect to sector, nor to activity, nor to geographic area. The enterprise group is defined as:



The family of institutional units which, as a result of ties of ownership, are controlled or managed by the same interest.

88. In the case of legal entities which are members of a family of entities owned or controlled by the same interests, the disposition of the incomes, the investment and the financing of the group are likely to be planned and managed collectively. The use of the family of legal entities or enterprise group is therefore preferable when the focus of attention is on data for purposes of analysing the financial behaviour of enterprises and understanding their financial experience. The data required for these purposes relate to the sources and uses of funds and to balance sheets. Also, the enterprise group must be used in studies of the distribution and concentration of the ownership of business.

89. The information on ties between legal units, in the taxation, business registration and other administrative records of the Government, are of special importance in the collection of statistics of enterprise groups. These records are frequently used in compiling data in respect of the profit-and-loss and balance-sheets of enterprises. The records are also used to construct frames for purposes of carrying out direct inquiries into enterprises. The extent to which it is common for business units to maintain and issue consolidated profit-and-loss and balance-sheet accounts for enterprise groups, is an important factor in determining the feasibility of data collection in respect of these statistical units.

90. It should be noted that these enterprise groups are not the same as the clusters of legal units as described in paragraphs 72 and 81. The clusters referred to earlier combine statistically less relevant legal entities into one institutional unit or one enterprise, whereas the enterprise group combines independent and statistically relevant observation units into a giant entity, which from the point of view of financial or production statistics is less relevant.

(b) The kind-of-activity unit

91. Although by the way the enterprise unit is constructed and defined it may have already a certain degree of homogeneity with respect to its economic activities, some statistics such as production statistics in general and the input-output tables in particular, may require a higher degree of homogeneity. For this purpose the kind-of-activity unit has been created. The concept of this unit is:

An enterprise or part of an enterprise which engages in one kind of economic activity without being restricted to the geographic area in which that activity is carried out.

Thus the main requirements of this unit are that it falls under one ownership or control and carries out only one activity. It can, however, be heterogeneous concerning its location. Each enterprise must by definition have at least one kind-of-activity unit.

92. The purpose of the kind-of-activity unit is to allow statisticians to compile statistics that are as homogeneous as possible with regard to economic activities without restrictions in respect of geographic distribution. In order to obtain such homogeneous units, the enterprise must be partitioned into narrower, more homogeneous parts. Although the aim is to meet as much as possible the homogeneity requirement, the other two requirements, data availability and organizational structure, should not be disregarded. Splitting enterprises into kind-of-activity

units must be a trade-off between homogeneity of economic activities on the one hand and data availability and organizational structure on the other. The three requirements will in most cases be interrelated: the more homogeneous one defines the unit, the fewer data will be available, and the less it will be perceived as a separate entity in the organization.

93. Splitting enterprises should yield transactor units that are relatively homogeneous in respect of the character, cost-structure and technology of production. It is difficult to indicate how far splitting should go. As has been said before, it should not go beyond the point where the entities obtained cease to be transactors in the economy. The ISIC categories themselves do not provide clear guidance because any production process mentioned there can be split into sub-processes which each have their own place in ISIC. Moreover, if an activity classification were to be a guideline, the consequence would be that the more detailed the classification, the more units one would get.

94. Availability of data does not only depend on the records held by the unit, but also on the needs of the statistics in question. For kind-of-activity units it will, in general, be necessary to collect data on production and on output and input elements (including employment) that allow the calculation of the operating surplus in the production of goods and services. As was stated in paragraph 57, however, data availability by itself will not be a guarantee that statistically relevant units emerge, because data may be available even for ancillary activities. It must be clear on the other hand, that, if no data can be obtained at all, no unit can be defined.

95. Autonomy is much more difficult to define. This is the reason why it is not an explicit component of the definition. The units resulting from splitting an enterprise should be the units in which the operating production decisions are mainly taken. An indication of autonomy may be the degree of competence and responsibility of the management of the production unit in question. If the management is allowed to set its own goals and to buy and sell freely at the market, it is obvious that it will be perceived by itself and by others as a distinct unit. If, on the other hand, the manager is told what and how much to produce, how to produce it and where to buy the intermediate materials, and his or her responsibilities do not extend beyond supervision of the day-to-day operations, the data obtained will probably prove to be unrealistic for a number of purposes. The problem will be more difficult in vertically integrated processes than in horizontally integrated ones. In the latter case it will be easier to distinguish between the processes and their management and administration, and thus it will be more obvious how to create units.

96. With the previous paragraphs in mind, the ideal concept of the kind-of-activity unit could be worked out for operational purposes as follows:

An enterprise or a part of an enterprise which independently engages in one or predominantly one kind of economic activity, without being restricted to a geographic area, for which data are available or can be meaningfully compiled, that allow the calculation of the operating surplus.

97. The adverb "independently" in this definition intends to exclude departments of a corporation that produce parts of a product which thereupon are entirely used in the production of the final products. For example, the division of the car factory that produces the engines should not be considered a separate

kind-of-activity unit as long as its output is consumed entirely by the corporation itself.

98. Splitting an enterprise into two or more kind-of-activity units can be done by either the reporting unit or the statistical authorities although in the latter case some indication from the reporting unit may be indispensable. When splitting, estimations and imputations can be made and data from other sources can be used, such as published annual reports, tax records etc.

(c) The local unit

99. Some statistics require their results to be classified according to geographic area. Hence, when enterprises engage in activities at two or more locations, the units used need to reflect this. When aggregated statistics are to be provided for individual geographic areas which are smaller than a country and when no further breakdown according to economic activities is necessary, it will be appropriate to use the local unit as statistical unit. The concept of the local unit covers:

All economic activities carried out by an enterprise at or from one location.

Thus the main requirements for this unit are that it falls under one ownership and must be at one location. It can, however, be heterogeneous in its economic activities. Each enterprise must by definition have at least one local unit.

100. The purpose of the use of the local unit is to allow for statistics that are homogeneous with regard to geographic area without paying respect to economic activity. Activities and regional breakdown within an enterprise do not necessarily coincide. Some activities may be carried out at more than one location and one location may lodge more than one activity (or part thereof). The local unit is often a mixture of activities. In such cases it is possible that no one single management is in charge of the whole local unit. Thus, the requirements of homogeneous activity and real world unit are not met. Therefore the local unit is unlikely to be a suitable observation unit for statistics other than for data on employment and capital formation.

101. The expression "location", as it appears in the definition of the local unit and the establishment, can be interpreted in two different ways. First, there is the pure location in the narrow sense of the word, i.e. a specific site like an individual address or even a room in a multi-storey office building. For statistical purposes even this pure interpretation has to be made operational because in some cases two or more non-contiguous sites can be considered one location. This may happen when two sites are for example around the corner of the same block or just across the street and when no separate records are maintained for each site. In general, the distance between two sites has to be quite large in order to justify a separate location. However, the non-contiguous sites covered in the same location should at least be restricted to sites falling within the most detailed geographical area for which series of data are compiled.

102. The other interpretation of location may be the combination of all locations belonging to an enterprise within the entire area covered by a smallest category of the regional classification used for the statistics in question. Such classification may distinguish between provinces, states, counties, municipalities, townships or even smaller entities like mesh blocks. Therefore, if activities are exercised at two or more locations, e.g. in the same municipality, township or

similar restricted geographic areas, covering all of these locations in one single local unit will usually not represent a significant departure from the concept of the local unit.

103. Which of the two interpretations is to be used depends on the statistics in question. If, for instance, they are counting the number of retail shops or schools in a certain area, or if production processes are analysed, the location as an individual site is the appropriate unit; if, on the other hand, employment is the subject of statistics, all locations of an enterprise within the smallest geographic area could as well be taken together in one local unit.

(d) The establishment-type units

104. Many statistics require data that are homogeneous with regard to both economic activity and location. The unit to be used in such a case can be considered as a combination of the local unit and the kind-of-activity unit. The ideal concept of such a unit is:

An enterprise or part of an enterprise which engages in one kind of economic activity at or from one location.

The requirements of the unit are therefore that it falls under one ownership or control and carries out only one economic activity at one location. Each enterprise, each kind-of-activity unit and each local unit must have at least one establishment-type unit.

(i) The establishment

105. The observation unit that comes closest to the ideal concept is the establishment. The establishment is the most widely used observation unit in a large variety of economic statistics, including the production accounts of the SNA. Its definition guarantees that the two requirements of homogeneity are satisfied. When an enterprise is engaged in only one economic activity at one location, the ideal concept of the establishment coincides, in practice, with the enterprise. This situation is encountered in many inquiries on agriculture, mining, manufacturing and distribution. Quite often, however, this ideal concept cannot be employed strictly. In those cases the same operational restrictions that were discussed in respect of the kind-of-activity unit and the local unit must, with the necessary alterations, be applied to the establishment as well (see paras. 91-94 and 99-102, respectively).

106. Taking these restrictions into account and also the requirement that establishments should be sufficiently articulated so that they can be distinguished clearly from other parts of the enterprise and separate production accounts can be compiled for them, the following operational definition of the establishment could be given:

An enterprise or a part of an enterprise which independently engages in one, or predominantly one, kind of economic activity at or from one location or within one geographic area, for which data are available, or can meaningfully be compiled, that allow the calculation of the operating surplus.

This definition of the establishment should make it possible to use the same unit in the case of various series of statistics on the production of goods and services

and intermediate inputs, labour and physical capital resources used for this purpose.

107. At this point it may be useful to list and explain again the elements of this definition: "enterprise or part of an enterprise" means that an establishment can never contain parts of more than one enterprise, it is itself always equal to or smaller than an enterprise; "independently engages" excludes parts of enterprises that merely produce products which are thereafter consumed entirely in the production of principal or secondary products; "one or predominantly one kind of economic activity" guarantees that the establishment is as homogeneous as possible with respect to economic activity; "at or from one location or within one geographic area" is meant to ensure that the unit is homogeneous with respect to location in the narrow and broad sense of the expression as well; and "for which data are available, or can meaningfully be compiled" makes that the unit can be used as a statistical unit eventually.

108. If, even when using this operational definition of the establishment, it is still impossible or very difficult to delimit an establishment or to obtain data on it, a less homogeneous unit should be used depending on the requirements of the statistics in question. If the emphasis is on homogeneity with respect to activities, the kind-of-activity unit should be chosen, and if regional homogeneity is more important, the local unit is the most appropriate unit to use. Some examples of such cases will be mentioned in the following paragraphs.

109. In the case of economic activities such as construction, transport and communication, a single enterprise will carry out the same kind of activity over a wide geographic area and will probably not keep records on the output of, and the inputs into, goods and services classified according to given portions of the area. In some cases it may be desirable and feasible to use units which refer to the individual regions, states or other large segments of a country in which the enterprises engage in construction, transport or communication activities. This, of course, depends on the extent to which geographic data are wanted in respect of these activities, as well as the manner the enterprises organize and maintain their records.

110. Similar problems are encountered in delineating the appropriate statistical unit in the case of the production and distribution of electricity and gas, logging and fishing. In the case of electricity and gas, it may be feasible to utilize statistical units consisting of each network of producing units and the associated system of distribution of a single enterprise, instead of all of its networks. The transformer and booster stations of each electricity network should of course be encompassed by these statistical units. It may also be advantageous and feasible to subdivide the activities of logging or fishing enterprises into statistical units consisting of individual logging camps or teams and individual fishing vessels or fleets of vessels which are operated together, respectively, regardless of the territory in which they carry out these activities.

111. In certain instances it may be found expedient to employ the kind-of-activity unit instead of the establishment in monthly or quarterly inquiries. For example, monthly or quarterly data in respect of fixed capital formation, stocks, new orders or sales may be available rapidly in respect of kind-of-activity units, but not establishments. Interest in the classification of these series of data according to the geographic area of the statistical units may be minimal. In these cases it will be valuable to delineate the connection between the kind-of-activity units employed and the establishments used in other inquiries.

(ii) The homogeneous unit of production

112. Some statistics, in particular the input-output tables of the SNA, are intended to analyse individual production processes in much more detail. For this purpose they need data from units which are homogeneous from a technological point of view. Thus, the enterprise must be partitioned in as many units as can be recognized with the sole restriction that data are available or that it is feasible to compile data in a meaningful manner. In such cases the fact of being perceived as a viable unit is no longer a requirement. For this purpose an analytical unit, the homogeneous unit of production, can be defined as:

"The smallest part of an enterprise engaging in one kind of economic activity at one location for which data can meaningfully be compiled, that allow the calculation of the operating surplus".

When compiling data for this homogeneous unit of production, use can be made of estimations and imputations to a larger extent than when using the establishment.

(e) The technical unit

113. For some statistics the units described above may not be homogeneous enough with regard to activity or any other criterion. In this case the technical unit could be employed. The technical unit can be any part or department of the enterprise which engages in the production of a homogeneous type of products (goods made or services rendered) or in a stage in the production of these products. Departments of a meat packing plant which produce lard, cure bacon or can meat, are illustrations of the former type of technical unit, i.e. those horizontally integrated. The departments of a textile mill which spin yarn, weave cloth and dye the cloth, are examples of the latter type of technical unit, i.e. those vertically integrated. Also ancillary activities may be carried out by a technical unit. The technical unit may be used in statistics analysing some (technical) aspects of a certain production process, regardless of where it is performed, e.g. employment in foundries, whether in independent establishments or integral parts of other industries.

5. Classification of statistical units

114. The activity classification of each unit is determined by the class of ISIC in which the principal activity, or range of activities, of the unit is included. Secondary and ancillary activities are to be disregarded when classifying a unit. The principal activities of the unit in general should be determined from the goods it sells or ships, or the services it renders to other units or consumers.

115. Ideally, the principal products of the unit should be determined by reference to the value added to the goods sold or services rendered. In practice it is generally not possible to obtain this information for individual products. It is therefore recommended that in such cases, the principal kind of activity be determined by the proportion of the gross output of the unit that is attributable to the goods or services associated with these kinds of activity. Where this method is not applicable, the principal kinds of activity should be determined from the proportion of employment in these activities.

116. Instances may arise where considerable proportions of the activities of a unit are included in more than one class of ISIC. Though possibly important in terms of GDP, the number of such cases should be small since the scope of each of the classes corresponds to the combination of activities normally found in these units. These cases may result from the vertical integration of activities, e.g. tree-felling combined with saw-milling, a clay pit combined with a brickworks or the production of synthetic fibres combined with a textile mill; or the horizontal integration of activities which cannot be segregated into separate statistical units, e.g. the sale at retail of shoes purchased from others as well as shoes made by the unit itself, or the manufacture of bakery products combined with the manufacture of chocolate confectionery. In either situation the practical approach is to classify the unit into the ISIC class that covers the goods or services of the principal part of its final output. Thus, for example, a unit combining tree-felling with saw-milling should be classified to saw-milling; and a clay pit combined with a brickworks should be classified to brick making.

117. Since the activities of an enterprise sometimes cover a great variety of ISIC groups or classes, it may be appropriate for certain statistics to classify them at the division level only. In any case, when such a unit is to be classified at a lower level of the classification, first the appropriate division should be determined, then the group and then the class.

118. The classification of a multi-activity enterprise or local unit should be determined from the value added by its constituent units. Such a unit should be classified in the category of ISIC that covers the kinds of activity of the constituent units that account for the principal amount of value added. For example, in the case of establishments of an enterprise which make up a vertical chain of production, it gives proportional weight to kind-of-activity units or establishments included in each portion of the chain. The use of the principle also makes it feasible to determine the category of an industrial classification to which an enterprise is to be assigned directly from the categories of the classification to which its constituent units are classified.

119. If data are not available on the value added of the constituent units of enterprises, figures on employment, or wages and salaries paid by these units might be used in order to determine their preponderant class of activities. As far as possible use should be made of net measures of the activities of the kind-of-activity or establishment-type units. Figures of the gross output of these units can be misleading. The portion of the gross output of each establishment which is accounted for by the value added there, can vary markedly from one unit to another. In some instances, e.g. when it concerns industries with a very high investment quota and relatively low wage quota, the value of assets in each constituent unit may also be taken into account when weighing the different activities while determining the preponderant class.

120. The classification of entities engaged in ancillary activities, particularly central administrative offices, according to the predominant kind of activity of the establishments served by them, may in some cases, be questionable or difficult. The predominant kind of activity may account for much less than half of the total activity of the establishments served, or these establishments and the central administrative office may be located in different countries. This has led to the provision of a special category for central administrative offices in the case of some national industrial classifications. The special category is included under the equivalent of business activities in ISIC (class 7414).

## 6. Changing the activity code of a statistical unit

121. It often happens that units change their primary industrial activity, either at once or gradually, over a certain period of time. Such a change can be caused by a decision by the management that this actual activity is no longer profitable and that another activity might give better results or because parts of a complex enterprise become independent resulting in a change of the primary activity of the old enterprise. The opposite may of course also happen. These examples result in a fairly sudden change in the activities carried out. On the other hand, when the assortment of a retailer gradually changes from one product line to another, this presents a change in activity which may take several years.

122. In all such cases the change has to be reflected in the statistics, and thus in the activity codes assigned to these units. It is recommended that changes in activity codes not be made too frequently and made preferably at the time when a major survey is carried out, e.g. an annual census: this is in order that short-term statistics (e.g. monthly or quarterly) will not become incomparable with longer-term statistics.

## 7. Some general rules of interpretation

123. In the following paragraphs a number of general rules of interpretation are given that could be helpful when classifying more complex statistical units. It should be noted that the explanatory notes to some sections and divisions of ISIC also indicate how to treat such cases. The rules given here are either explicitly or implicitly mentioned in the above text.

124. Units must be classified in the category that best describes their activity, taking into account not only the output structure but also the input structure, including the production process used. In the case of multi-activity units, first the appropriate highest classification (one-digit) level should be determined, then the lower (two- and three-digit) levels and finally the class (four-digit level).

125. In a case of vertical integration, a unit should be classified in the class indicated by the nature of the final products, unless the context of a specific category requires otherwise.

126. When regional statistics are supposed to add up to national data, the activity (ISIC) code of an establishment must always be the same as the kind-of-activity unit to which it belongs. However, it does not necessarily have the same code as the local unit to which it belongs.

127. Except in cases where special categories occur, units carrying out activities on a fee or contract basis (jobbers) are to be classified in the same class as units that produce for their own account and risk. Conversely, units which sell goods or services under their own name and for their own risk but have the actual production done by others (converters) are to be classified as if they produce the goods or services themselves, provided that they have considerable influence on the conception of the products or, in the case of the manufacturing industry, they own the materials to be transformed.

128. Units that repair or overhaul capital goods are to be classified in the same class as the units that produce the goods. Three main exceptions exist to this



rule: repair and maintenance of motor vehicles and motorcycles is classified in group 502 and 504, respectively; repair of personal and household goods is classified in group 526; and repair and maintenance of computers and office equipment is classified in class 7250.

129. Retail trade of goods produced in the same unit should not be considered as a separate activity. Such units should be classified in the manufacturing industry. If, however, in addition to self-produced goods other products are also sold, classification should be done according to the rules described in paragraph 114 (classification according to principal activities).

130. Activities carried out by government units that are specifically attributable to other areas of ISIC should be classified in the appropriate class of ISIC and not in division 75 "Public administration and defence; compulsory social security".

#### E. Structure and coding system of the classification

##### 1. Overall structure

131. In comparison with ISIC, Rev.2 the general structure of ISIC, Rev.3, has not been changed considerably. However, more detail has been introduced, especially at the one- and two-digit levels in the services areas. Request for this change was made by both producers and users of statistics. Therefore, in recent international meetings, experts from both developed and developing countries have searched for compromises on this and other controversial issues. They finally agreed on the revised structure and a new coding system for ISIC, Rev.3, which provides the necessary space for the additional subdivisions at the two highest levels of classification. It is hoped that the proposed solution will make ISIC, Rev.3, responsive to a variety of needs.

132. The names given to the categories at the different levels have been changed. This is done for two reasons. First, it seems better to discontinue the use of a name in combination with a number of digits as used in ISIC, Rev.2. This may prevent people from confusing categories from Rev.3 with those from Rev.2. Only the term "division" for the two-digit categories has been maintained. The second reason is to harmonize the use of category names with other classifications of the United Nations, e.g. the SITC. For practical reasons the tabulation categories are called "sections", the two-digit categories "divisions", the three-digit categories "groups" and the four-digit categories "classes".

133. It should be noted that the new "sections" can easily be converted into the one-digit major divisions of ISIC, Rev.2. This conversion can be done as follows: new sections A+B equals old major division 1; C = 2; D = 3; E = 4; F = 5; G+H = 6; I = 7; J+K = 8; L to Q = 9. The main exception is Research and Development which was transferred from major division 9 to new section K.

134. The number of sections is 17. Each consists of one or more divisions of which there are 60 in total. This is an extension of 80 per cent compared to ISIC, Rev.2. Each division may, in turn, be divided into nine groups. ISIC, Rev.3, contains 159 groups, which is 117 per cent more than Rev.2. Further subdivision of these groups resulted in 292 classes, an extension of 80 per cent compared to Rev.2. The number assigned to a given category of ISIC may be read as follows: the first and second digits, taken together, indicate the division in which the

category is included; the first three digits identify the group and all four digits indicate the class.

135. Another decision taken, contrary to the previous revision, is that use is made of the zero as the first digit in the coding system. The very first category of ISIC at the two-digit level is therefore 01, at the three-digit level 011 and at the four-digit level 0111.

136. In cases where a given level of the classification is not divided into categories of the next more detailed level of classification, "0" is used in the code position for the next more detailed level. For example, the code for group "Fishing" is 050 since the division "Fishing" (code 05) is not divided into groups. Or, the code for class "Mining of uranium and thorium ores" is 1200 because the division "Mining of uranium and thorium ores" (code 12) is neither divided into groups nor into classes. The group "Cargo handling" is coded 6301 as the division "Supporting and auxiliary transport activities" (code 63) is not divided into groups but the group "Supporting and auxiliary transport activities" (code 630) is divided into classes. For use in computers the "0" could also be used to indicate that a total is used of all more detailed categories. So the code 2690 could be used for the total of 2691-2699 and 3300 could represent the total of 3311-3330. The same could of course be done by using the next higher level of the classification, but in some instances it may be appropriate to use the same format (i.e., equal number of digits) for all code numbers.

## 2. Coding system

137. All previous versions of ISIC used an entirely hierarchical system of categories which were coded in terms of arabic numbers, arranged on a decimal system. This system was considered to be more universally applicable than one employing letters or roman numerals. It also met the requirements of offices using data processing equipment. ISIC, Rev.2, had nine one-digit categories which were most of the time further subdivided into a maximum of nine sub-categories at each subsequent level.

138. Since then, new needs added considerable complexity to the revision process of ISIC. While trying to keep as much comparability as possible by introducing only those changes upon which there was a wide measure of agreement, a more balanced structure than was the case with ISIC, Rev.2, between higher and lower level categories was also deemed important. In the previous revision some one-digit categories were undivided and others were broken down into many sub-categories often up to the four-digit level. As a result, some classes deserved more weight than some categories at higher levels of classification, in terms of economic importance.

139. The need to reflect the structure of an economy in a modern way, giving due consideration to the increasing importance of some service industries in terms of their contribution to the GDP, made the use of a new coding system inevitable. In devising the new coding system, a separation was introduced in the coding structure in order to make the classification responsive to the tabulation needs of certain users. This was accomplished by the use of letters at the one-digit level to single out broad tabulation categories, in contrast to the coding itself, which would remain purely numerical at the two-, three- and four-digit levels.

140. The two-digit categories which are now the highest numerical categories, are grouped in clusters of multiples of five, which theoretically allows for 20 of such clusters instead of only 10. They represent the most important sectors of the economy: agriculture, fishing, mining, manufacturing, energy supply, construction, trade, hotels and restaurants, transport, finance, business activities, public administration, education, health, community service activities, households and extra-territorial bodies. For reasons of tabulation, these sectors are coded with an arabic capital letter. They can, however, be coded alternatively with an entirely numerical code. This is indicated in Part Two, chapter I, which shows the broad structure of ISIC, Rev.3. Since the tabulation code is not part of the ISIC code, it can be replaced by any other character so that countries that do not use the roman alphabet can use the same regroupings.

### III. APPLICATION OF THE CLASSIFICATION

#### A. General remarks

141. The Statistical Commission has recommended that countries classify data according to ISIC, or according to categories convertible to ISIC, in such areas of statistics as population data, industrial and distributive-trade statistics, and national accounts. The International Conference of Labour Statisticians has made the same recommendation in respect of labour statistics. ISIC has been utilized by the United Nations, the ILO, FAO, UNESCO, the World Health Organization (WHO), and other international and national bodies in assembling and publishing internationally comparable data for a wide range of statistical series classified according to kind of economic activity.

142. ISIC is intended to meet the needs of those who are looking for data classified according to internationally comparable categories of kind of economic activity. The international classification is not necessarily identical with the classification of any one country. The international classification provides individual categories for those economic activities that are important in nearly every country or which, while found only in some countries, are of considerable importance in the world economy. In delineating these individual categories, ISIC reflects the structure of production, i.e., the way in which economic activities are combined in, and distributed among, producing units in most countries.

143. Thus, the purpose of ISIC is not to supersede national classifications, but to provide a framework for the international comparison of national statistics. Where national classifications differ from the international classification, this comparison may be achieved by regrouping figures obtained under national classifications, but to do this, all the elements required for such a rearrangement need to be obtainable from the national statistics.

144. In order to attain international comparability, it is suggested to all countries that, so far as individual requirements permit, they adopt the same general principles and definitions in their industrial classification schemes. The principles and definitions developed for this purpose, and which are embodied in ISIC, are set out above (see chap. II). As a result, it should be feasible to rearrange national classifications so that they fit the requirements of the international standard by combining entire categories of the national classification. This is, however, not always feasible because certain categories at the most detailed level of ISIC may not be distinguished in the industrial classifications of some countries.

145. The character and definition of categories of ISIC can also serve as a useful guide to those countries who are developing an activity classification for the first time, or to those who are revising an existing one. A number of countries have utilized ISIC in this way.

146. The purposes of national industrial classifications and ISIC are similar. Their schemes lend themselves to the classification, on a comparable basis, of a wide range of data so that the series in each scheme may be used with, compared with, and related to, the others. Examples are population statistics and statistics on output and costs of production, prices, employment and labour force, wages and salaries, tangible capital assets, profit and loss, financial assets and liabilities. In order to allow for the use of the various series of data in

conjunction one with the other, national activity classification schemes should as well consist of a number of interrelated levels of classification, ranging in detail from the most aggregated to the most detailed level, like ISIC.

#### B. Use of ISIC in establishing related national classifications

147. Regarding the relationship between ISIC and related national activity classifications, one may distinguish two broad groups of countries: (a) mostly developed countries who developed their own national classifications and who see international classifications as essentially based on, or derived from, national classifications, and (b) other mostly developing countries who see their own national classifications as one which is based on, or derived from, international classifications. It is hoped that the first group of countries, in the process of revising their national activity classifications, will strive to harmonize them as far as possible with ISIC. The second group, comprising virtually all developing countries and a number of small developed countries, lack the infrastructure required to develop and maintain their own activity classification, either because of their stage of statistical development or because of their size. In such cases countries will most likely adopt ISIC as their national activity classification with little or no modification.

148. Since there may be few countries in the world in which all categories of ISIC are equally important, it may be expanded or contracted, depending on the economic situation of the country. If a particular economic sector is especially well developed or economically of great importance, the relevant part of the classification can be expanded. If some other sector of the economy does not exist or is still undeveloped or unimportant in the economy as a whole, the relevant part of the classification can be contracted. It is not the intention to suggest data collection for categories which would require all kinds of artificial or arbitrary splits within existing units.

149. In order to make a national activity classification convertible to ISIC, the categories at the most detailed level of classification in the national scheme should, on the whole, coincide with, or be subdivisions or combinations of, the individual classes of ISIC. In other words, each most detailed category of the national classification should not, in general, cover selected portions of two or more classes of ISIC. Where the categories represent combinations of two or more entire classes of ISIC, the classes should, in general, be part of the same group. The convertibility of the national classification to ISIC would not be affected by the position of, or the manner of grouping, the categories at the detailed level of classification in the national scheme.

#### C. Expansion or contraction of ISIC

150. ISIC may be expanded by subdividing each class, if it is so desired, into as many as nine subclasses. This may be done by appending one decimal place to the four-digit code which identifies each class of ISIC. Alternatively, the subdivision of groups into classes in ISIC may be expanded by replacing the classes with a greater number of more detailed categories. Where this approach is employed, the more detailed classes raised may be identified by means of four digits as long as no more than nine classes are wanted for each group of ISIC. In order to preserve comparability with the classes of ISIC, the more detailed classes should be delineated so that they may be aggregated to classes.

151. Extending the four-digit codes of ISIC to five digits would also be unnecessary if, to meet national requirements, the only classes to be subdivided are those which are identical with groups. These classes of ISIC are identified by four-digit codes ending in "0" and may be replaced by as many as nine classes, identified by specific four-digit codes.

152. ISIC may be contracted by combining the classes of selected groups into fewer, less detailed classes, or by entirely telescoping classes into groups. It may be desirable or necessary to raise categories at the most detailed level of classification of national schemes which, in certain instances, combine classes of ISIC. This may be because the kinds of activity segregated by selected classes of ISIC are not important enough in a given country. Or, it may be due to a much smaller degree of specialization in the activities of establishments or kind-of-activity units than is required in order to use certain classes of ISIC in the national scheme. Some countries may for example find it impracticable to establish categories in their national classifications that are similar to the individual categories of divisions 29 to 32 (Manufacture of machinery). They may need to combine some of, or all, the groups or classes into single categories at the most detailed level of classification of their national scheme.

#### D. Use of different levels of the classification

153. It may be desirable to utilize less detailed classifications according to kind of economic activity for some types of statistics than in the case of other series. For example, it may not be feasible to classify data on employment gathered in household inquiries in as great detail as data on employment obtained from establishment inquiries. Or, it may not be necessary to classify data according to kind of economic activity in as great detail in national accounting as in industrial statistics. By providing for three levels of classification, divisions, groups and classes, ISIC furnishes a framework for comparable classifications of data at different levels of detail.

#### E. Compilation of homogeneity ratios

154. Despite the endeavour made to define the classes of ISIC, or the most detailed level of any other national activity classification, in such a way that the two conditions described in paragraph 55 are satisfied, some of the activities of establishments, or similar units, which are classified to a given class will be characteristic of other classes of the classification. In compiling data classified according to kind of economic activity, it will therefore be valuable to compute measures of homogeneity in respect of kinds of activity for the units falling into the various categories of the scheme of classification.

155. The two most important ratios to assess the homogeneity of the various categories are the specialization ratio and the coverage ratio. The specialization ratio of an industry is the output by that industry of goods or services characteristic to that industry in proportion to its total output. The coverage ratio is the output of goods or services characteristic to the industry in proportion to the total output of the same goods or services by the economy as a whole.

156. When calculating these ratios a number of problems should be kept in mind. Some products can be characteristic of more than one industry (e.g. by-products that occur by necessity); some other products may be non-characteristic for any particular industry (e.g. waste) and some may have to be declared characteristic to one or more industries by convention (e.g. industrial repair services). In such cases judgement should be exercised in interpreting the calculated ratios.

157. It should also be noted that the creation of an industry with high ratios is no guarantee for useful statistics or that a category with low ratios is not useless by definition. It is very well feasible to create a category with a high specialization or coverage ratio which, however, in economic terms is negligible. On the other hand, a category with a relatively low coverage ratio but high specialization ratio may well provide useful information for further analysis. The ratios should therefore not be used as the only determining factors when establishing an industry classification, but always in combination with other criteria.

158. The homogeneity ratios might be computed in respect of the total gross output of the units classified to each class of the classification or, preferably though more burdensome, in respect of the gross output of the individual statistical units. In the latter case, the establishments or similar units which fall into the various categories of the industrial classification, would be arrayed according to class intervals of the homogeneity ratio. Especially the specialization ratio should be a determining criterion when classifying a unit (see above, chap. II, sect. D.5).

159. Homogeneity ratios can also be calculated in respect of the classification of kind of activity units or establishments to the groups or divisions as well as to the classes of ISIC. It will also be desirable to compute homogeneity ratios in respect of the classification of enterprises to the divisions of the industrial classification. Some enterprises will own establishments the principal kind of activity of which falls outside the scope of the division to which the enterprise is classified. The homogeneity ratios of enterprises might be based on the value added, or, if necessary, the employment, of the constituent units. It would indicate the proportion of the total value added, or employment, of enterprises accounted for by the constituent units classified to the same division as the owning enterprise. Such ratios would be extremely valuable in order to assess the degree of comparability of enterprise data from different countries.

#### IV. RELATIONSHIP WITH OTHER CLASSIFICATIONS

##### A. General remarks

160. As was already mentioned in the Introduction, the Statistical Commission requested the Secretariat to prepare a set of classifications that together would form an integrated system for classifying activities, goods and services, and that could be used in different kinds of economic statistics. Using SINAP as a basis, the work resulted in the revision of ISIC and SITC and the development of CPC. These three classifications are strongly interrelated. ISIC represents the activity side of the system, CPC is the central instrument for classifying goods and services and SITC is the transportable goods classification for international trade statistics. Both CPC and SITC use the headings and subheadings of HS as building blocks for their categories.

##### B. Relationship with HS, CPC and SITC, Rev.3

161. The relationship between ISIC on the one hand and the product classifications HS, CPC and SITC on the other lies in the fact that the product classifications, in principle, combine in one category goods or services that are normally produced in only one industry as defined in ISIC. In the HS this origin criterion was respected as far as possible at the time. In some cases, for instance when it seemed impossible that a customs officer could make the distinction, the principle was not applied. Still, most (sub)headings of the HS contain goods that are generally produced in only one ISIC category. The arrangement of headings and subheadings of the HS, however, follows criteria which are quite different from industrial origin.

162. Both CPC and SITC, Rev.3, regroup HS categories, albeit in a different way. SITC follows a traditional order in which the materials used, the stage of processing and the end-use are the main considerations. SITC does not contain areas for non-transportable goods or services. CPC does contain such categories and arranges its categories in groups that are similar to ISIC categories. This does not mean, however, that all goods are grouped according to their industrial origin.

163. Although origin was an important criterion when developing the CPC, it was developed as a classification in its own right in which classification is based on the physical characteristics of goods or on the nature of the services rendered. While, for example, meat and hides are both outputs of slaughterhouses (ISIC class 1511 "Production, processing and preserving of meat and meat products") they appear in different sections of CPC. However, each type of good or service distinguished in CPC is defined in such a way that it is normally produced by only one activity as defined in ISIC while, conversely, each activity of ISIC is defined in such a way that it normally produces only one product as defined in CPC. So far as practically possible, an attempt is made to establish a one-to-one correspondence between the two classifications, each category of CPC being accompanied by a reference to the ISIC class in which the good or service is mainly produced. However, such a one-to-one correspondence is not possible in all cases (see provisional Central Product Classification, forthcoming).

164. For SITC the same relationship with ISIC exists, i.e. each item (five-digit category) of SITC is generally produced by only one ISIC class. The relationship



between SITC and CPC is such that whole items of SITC can be aggregated to one CPC subclass, and conversely, whole CPC subclasses can be aggregated into one group (three-digit category) of SITC.

C. Relationship with other classifications of goods and services (BEC, CCIO, ICGS)

165. Other classifications developed by the United Nations in this area are the Classification by Broad Economic Categories (BEC), 13/ the Classification of Commodities by Industrial Origin (CCIO) 14/ and the Draft International Standard Classification of All Goods and Services (ICGS). 15/

166. BEC is designed to serve as a means for converting data compiled on SITC which, as it stands, is not entirely suitable for analysis by end-use, to meaningful aggregates for purposes of economic analysis of the use to which goods are put, based on the SNA concepts (distinction between capital goods, intermediate goods and consumption goods). There is no relationship between ISIC and BEC other than the fact that BEC rearranged the SITC categories in 19 BEC categories. In doing so no account was taken of the industrial origin of the goods.

167. CCIO was in fact not a classification in its own right but rather a conversion key between SITC and ISIC. It rearranged SITC items according to their industrial origin, and since such conversion keys were found useful, they have been made available as a separate publication. The latest version of CCIO refers to ISIC, Rev.2, and to SITC, Rev.1. The revision of both classifications has rendered CCIO obsolete in its present form. The introduction of CPC, which has a strong link with ISIC, makes the revision of CCIO superfluous.

168. ICGS was a draft classification of goods and services which was never officially published. Yet it was intensively used by countries as a commodity production classification, as a framework for the development of regional or national classifications and as a reference manual for the use of ISIC. When developing the parts dealing with services in ISIC and CPC, ICGS was frequently used. However, as CPC is strongly related to ISIC, Rev.3, CPC has superseded ICGS.

D. Other international activity classifications (NACE, CBNE)

169. From the start of the work on harmonization of economic classifications the Statistical Commission emphasized that efforts be made to harmonize ISIC, Rev.3, with the General Industrial Classification of Economic Activities within the European Communities (NACE) and, if possible, the Classification of Branches of the National Economy (CBNE) of the Council for Mutual Economic Assistance (CMEA).

170. Through the UNSO/SOEC Joint Working Group and the co-operation of all parties concerned, it was agreed that the revised NACE as well as the related product classification of the European Communities would be identical with, or an extension of, ISIC and CPC, respectively. Also, the coding systems used in classifications of the United Nations and the European Communities would be, as far as possible, the same. As a result, data of either organization would be widely compatible.

171. Constructing the categories of ISIC, Rev.3, the distinction between the material and non-material spheres of economy drawn in the System of Balances of the National Economy (MPS) was taken into account as far as possible.

#### E. Other classifications (COFOG, ISCED, ISCO)

172. There are three other classifications developed by the United Nations or its subsidiary organs that have some remote relationship with ISIC. These are the Classification of the Functions of Government (COFOG), 16/ the International Standard Classification of Education (ISCED) 17/ and the International Standard Classification of Occupations (ISCO). 18/

173. COFOG was developed by the Statistical Office of the United Nations Secretariat mainly for use in the System of National Accounts. Its unit of classification is, in principle, the individual transaction. This means that each purchase, wage payment, transfer, loan disbursement or other outlay could be assigned a COFOG category according to the function that the transaction serves. The transaction may be in the areas of final consumption, intermediate consumption, current and capital transfers, capital formation etc.

174. Since ISIC is used for classifying transactors rather than transactions, the relationship between ISIC and COFOG is only marginal. Some subdivisions of COFOG correspond in practice roughly to ISIC activity categories, and when drafting the part for public administration for ISIC, Rev.3, the COFOG categories were used as a starting point (see also para. 198). One of the problems when comparing ISIC and COFOG is that the latter, e.g., covers not only direct outlays on government-owned schools, but also the subsidizing of privately owned schools and outlays on subsidiary services to education such as school transport, food and lodging for students etc.

175. ISCED was developed by the United Nations Educational, Scientific and Cultural Organization (UNESCO) as an instrument suitable for assembling, compiling and presenting statistics of education both within individual countries and internationally. It is a multi-purpose classification of educational programmes to be used for phenomena such as enrolment, teaching staff and finances as well as statistics on the "stock" of educated people as obtained, for example, by a population census. The statistical unit, as classified in ISCED at the lowest level, is the programme or programme group.

176. Since ISIC classifies institutions that offer educational programmes in different combinations and at different levels, no attempt was made to establish a direct relationship between ISIC and ISCED. Because of the fact that the number of categories in ISIC is only small, it may be assumed, however, that most of the levels of ISCED will be offered by predominantly one ISIC category. A cross-classification of ISIC categories with ISCED programmes could result in very useful data.

177. ISCO was developed by the ILO. It is intended to provide a systematic basis for presentation of occupational data relating to different countries in order to facilitate international comparison and to provide an international standard classification that countries may use in developing their national occupational classifications or in revising their existing classifications.

178. The units to be classified in ISCO are jobs on the basis of skill levels and skill specializations; in ISIC they are institutions such as enterprises or establishments. While ISIC is used in surveys collecting a wide range of operational and financial data, ISCO is used for surveys of employment, unemployment, vacancies, training requirements, earnings, employment conditions etc. Cross-classifications providing distributions of data for occupations within

industries or for the industries in which each occupation is found are commonly made.

179. Despite the association of ISIC and ISCO, in particular surveys and cross-tabulations there seems to be no outstanding problems requiring harmonization of their structures. This lack of conflict is due to the wide range of occupations that are not associated with any particular industry or industrial sector. For this reason, when revising ISIC and ISCO, no attempt was made to establish a close relationship between the two classifications. However, the revised ISCO makes use of the appropriate references to ISIC, Rev.2 and Rev.3, in the definitions of the unit groups of the minor group for "General managers".

## V. OTHER TOPICS

### A. Annexes to ISIC

180. At its twenty-fourth session the Statistical Commission welcomed the inclusion of annexes to ISIC covering cross-classifications of industries for special user needs. The intention of these annexes should be to come to an international understanding on the combination of activity categories that could be regarded as representing a particular group of industries. The annexes consist of a rearrangement of whole ISIC divisions, groups or classes whose primary activities contribute to the group of industries concerned. Similar activities carried out as secondary activities by other industries are neglected as well as activities which provide capital goods or intermediate goods to the group of industries concerned. For this reason manufacture of machinery and construction are not included. The third revision includes two such annexes. In principle, the list of annexes is open-ended and the Statistical Commission may, in the future, request that additional annexes be developed and issued to respond to evolving user needs.

181. Annex I, on energy related activities, includes the mining, manufacturing and distribution of energy or energy-related products. It is, as far as the breakdown of ISIC allows, harmonized with the classification of energy production 19/ developed by the Economic Commission for Europe, the International Energy Agency/Organisation for Economic Co-operation and Development, and EUROSTAT.

182. Annex II, on tourism-related activities, was developed in co-operation with the World Tourism Organization (WTO) and includes hotels and restaurants, part of transport, part of renting activities, part of public administration and part of recreational, cultural and sporting activities. WTO itself published several methodological papers, including guidelines and definitions on tourism, and used an expanded version of ISIC, Rev.2, as reference for its "Tourism" classification of economic production activities (1983). The current annex to ISIC, Rev.3, was developed in order to facilitate such expansion. Recently, work on developing a new Standard International Classification of Tourism Activities (SICTA) based on ISIC, Rev.3, has been launched by WTO.

### B. Indexes to the classification

183. In 1958, at the request of the Statistical Commission, the Statistical Office prepared numerical and alphabetical indexes to ISIC, Rev.1. These indexes were updated after finalization of ISIC, Rev.2, 20/ but have become outdated again with this new revision. The indexes are designed to be of assistance in adapting ISIC to the classification requirements of individual countries, in comparing national classifications to ISIC and in classifying data according to ISIC. They should also provide a guide to the correct classification of statistical units.

184. For each ISIC class the numerical index lists, in alphabetical order, titles of activities which characterize this class. The second index is a general alphabetical listing of the same entries completed with entries composed of modifications or rearrangements of the original titles as are thought likely to be of use.

### C. Explanatory notes

185. The explanatory notes contained in Part Two of this publication refer only to primary activities. A reference to secondary activities is omitted because the structure or combination of primary and secondary activities differs strongly among countries. The explanatory notes are drafted, as far as possible, in terms of description of activities. In some instances, however, it was inevitable to present a listing of products.

### D. Correlation tables

186. When drafting ISIC, Rev.3, and simultaneously CPC, a strong link was established between the two classifications (see para. 7), i.e. each CPC subclass is assumed to be produced by predominantly one ISIC category. In CPC the reference to these producing industries is shown for each CPC subclass. By rearranging the CPC categories according to their industrial origin, a correlation table between ISIC and CPC will emerge. Via CPC, tables can also be derived for the correspondence between ISIC and SITC and between ISIC and HS.

187. Correspondence tables linking the second and third revisions of ISIC are reproduced in Part Four of this publication. For the four-digit categories a one-to-one correspondence has been developed by using further subdivisions of ISIC, Rev.3 and Rev.2, four-digit categories (up to the five- and six-digit level, respectively). For more details, see the introduction to Part Four.

### E. Major changes in ISIC, Rev.3, as compared to ISIC, Rev.2

188. In the area of Section A of the explanatory notes, "Agriculture", a new category "Growing of crops combined with farming of livestock (mixed farming)" (class 0130) has been introduced. The reason for this was that in many countries this kind of mixed farming occurs very often, and this creates considerable problems in classifying such units. Since the primary activity of the units can easily change over the years, statistical time series would be disturbed. The special new category may prevent such inconveniences. The new category was eventually established in concordance with advice from the Food and Agriculture Organization of the United Nations.

189. The specialization ratio of 66 per cent mentioned in the explanatory notes was a compromise between arguments to keep this class as small as possible and arguments to make the specialized categories as pure as possible. It should be noted that if countries or organizations already use such a category for mixed farming with a specialization ratio that differs from 66 per cent, but which is more suitable for that country or region, such a specialization ratio could be maintained and used for reporting data according to ISIC.

190. In the mining and manufacturing areas (sects. C and D) the main changes introduced involve a much greater detail of the classification. Although many particular activities were transferred from one category to another, the main structure of this part of ISIC, Rev.2, was maintained. One new division was, however, created, i.e. for division 37 "Recycling". This category is meant to include the transformation of unusable waste and scrap into usable waste and scrap by means of an industrial process. Although it can be argued that this activity is

often associated with dealing, it was agreed to include it in the manufacturing area because it involves an appreciable amount of processing and capital equipment.

191. In the section F "Construction" a breakdown has been introduced according to broad categories of activities carried out by general or special trade contractors engaged in construction of buildings or civil engineering works. Also "Site preparation" (class 4510) and "Renting of construction or demolition equipment with operator" (class 4550) have been included in construction.

192. For section G, dealing with trade, ISIC, Rev.2, had no subdivision at all. Some national and international classifications have detailed subdivisions in this area. After many arguments in expert groups, it was decided by the Statistical Commission to introduce a breakdown. There is now a separate division (50) for all activities related to motor vehicles and motorcycles and retail sale of automotive fuel. This was done because many of the activities included there are often carried out in the same units, although in different combinations. The second division (51) includes all other wholesale, subdivided according to the goods sold. A separate group within that division refers to all wholesale on a fee or contract basis (commission sales etc.). The third division (52) includes other retail sale and repair of household goods. At the group level it is subdivided according to the way goods are sold and at the class level mainly according to the goods that are sold. It is assumed that by using this combination of two criteria, more and better useful statistical information may be obtained.

193. In the area of section I, "Transport", a separate division (63) has been created in which all supporting and auxiliary transport activities are grouped regardless of the mode of transport they serve. This is contrary to their treatment in ISIC, Rev.2, where these activities were included in the categories for each mode of transport. However, many of these activities are performed by independent units that often work for different modes of transport, especially when more than one mode of transport is involved in a particular shipment.

194. The part of the classification dealing with financial intermediation (sect. J) is more developed as compared to ISIC, Rev.2. The new approach reflects better recent developments in the banking and insurance sector. Financial leasing is included in this section.

195. A new division (71) has been created for all renting and leasing. In ISIC, Rev.2, these activities were scattered all over the classification. Since all renting and leasing activities are similar regardless of the goods rented or leased, they are now all combined in one division.

196. Another new division (72) has been created for all computer related activities. It includes activities such as consultancy of hardware and software configurations, software supply, data processing and data base activities as well as repair and maintenance of (mostly smaller) computers and office machines. Much of this repair and maintenance is carried out by independent units with no relationship with the units that produce or trade these machines. Upgrading or updating of main frames should be classified under manufacturing.

197. Research and development activities that in ISIC, Rev.2, were classified in the division for social and related community services have been transferred among business activities (division 73). It includes basic and applied research in the fields of natural and social sciences.

198. Section L dealing with public administration has been further developed. Although the result is already much more detailed than the same area in ISIC, Rev.2, it is still limited in detail. The reason for this is that there are almost as many different forms of government organization as there are countries, so that it is difficult to agree upon a common denominator. When drafting this part of the classification, COFOG served as a guideline. For the reasons explained in paragraphs 173-174 no reference is made in the explanatory notes in Part II to the relevant COFOG categories. However, Part Three gives separately the relationship between ISIC, Rev.3, and COFOG. It should be noted that, as in ISIC, Rev.2, activities carried out by government units, but specifically attributable to other areas of ISIC, should be classified under the appropriate class in the rest of ISIC.

199. Similar problems were encountered when drafting the classification dealing with education activities (sect. M). Again many different systems exist in the world. After consulting ISCED and its producer UNESCO, it was agreed to limit this area of ISIC, Rev.3, to a small number of categories.

200. No major changes have been introduced in the remaining parts of the service producing activities. The detail, however, has again been considerably increased as compared to ISIC, Rev.2.

#### Notes

1/ United Nations publication, ST/STAT/SER.M/4.

2/ International Standard Industrial Classification of All Economic Activities, Statistical Papers, Series M, No. 4 (United Nations publication, Sales No. E.58.XVII.7).

3/ International Standard Industrial Classification of All Economic Activities, Statistical Papers, Series M, No. 4, Rev.2 (United Nations publication, Sales No. E.68.XVII.8), New York, 1968.

4/ Official Records of the Economic and Social Council, 1989, Supplement No. 3 (E/1989/21), paras. 82 and 95.

5/ Customs Co-operation Council (Brussels, 1983).

6/ A System of National Accounts, Studies in Methods, Series F, No. 2, Rev.3 (United Nations publication, Sales E.69.XVII.3).

7/ Statistical Office of the European Communities (Luxembourg, 1970).

8/ Council for Mutual Economic Assistance, Standing Commission on Statistics (Moscow, 1975).

9/ Standard International Trade Classification, Rev.3, Statistical Papers, Series M, No. 34, Rev.3 (United Nations publication, Sales No. E.86.XVII.12).

10/ Council for Mutual Economic Assistance, Standing Commission on Statistics (Moscow, 1985).

11/ "Final draft of the Central Product Classification (CPC)" (PROVISIONAL ST/ESA/STAT/SER.M/77), New York, 1988.

Notes (continued)

12/ In A System of National Accounts (Rev.3), the definition of the institutional sectors and sub-sectors is given in table 5.1.

13/ Classification by Broad Economic Categories: Defined in Terms of SITC, Rev.3 (United Nations publication, Sales No. E.86.XVII.24).

14/ Classification of Commodities by Industrial Origin: Links between SITC and ISIC, Statistical Papers, Series M, No. 43, Rev.1 (United Nations publication, Sales No. E.71.XVII.15).

15/ United Nations document E/CN.3/493 (New York, 1976).

16/ Classifications of the Functions of Government, Statistical Papers, Series M, No. 70 (United Nations publication, Sales No. E.80.XVII.17).

17/ United Nations Educational, Scientific and Cultural Organization publication Com.75/WS/27 (Paris, March 1976).

18/ International Labour Office publication ISCO/88 (Geneva, 1988).

19/ See United Nations document CES/AC.32/42. This classification was adopted by the Conference of European Statisticians (CES) in June 1986.

20/ Indexes to the International Standard Industrial Classification of All Economic Activities, Statistical Papers, Series M, No. 4, Rev.2, Add.1 (United Nations publication, Sales No. E.71.XVII.8).





**II. DETAILED STRUCTURE: TABULATION CATEGORIES,  
DIVISIONS, GROUPS AND CLASSES**

<b>Tabulation categories</b>	<b>Group</b>	<b>Class</b>	<b>Description</b>
<b>A</b>			<b>AGRICULTURE, HUNTING AND FORESTRY</b>
	<b>DIVISION 01</b>		<b>AGRICULTURE, HUNTING AND RELATED SERVICE ACTIVITIES</b>
	<b>011</b>		<b>Growing of crops; market gardening; horticulture</b>
		<b>0111</b>	<b>Growing of cereals and other crops n.e.c.</b>
		<b>0112</b>	<b>Growing of vegetables, horticultural specialties and nursery products</b>
		<b>0113</b>	<b>Growing of fruit, nuts, beverage and spice crops</b>
	<b>012</b>		<b>Farming of animals</b>
		<b>0121</b>	<b>Farming of cattle, sheep, goats, horses, asses, mules and hinnies; dairy farming</b>
		<b>0122</b>	<b>Other animal farming; production of animal products n.e.c.</b>
	<b>013</b>	<b>0130</b>	<b>Growing of crops combined with farming of animals (mixed farming)</b>
	<b>014</b>	<b>0140</b>	<b>Agricultural and animal husbandry service activities, except veterinary activities</b>
	<b>015</b>	<b>0150</b>	<b>Hunting, trapping and game propagation including related service activities</b>
	<b>DIVISION 02</b>		<b>FORESTRY, LOGGING AND RELATED SERVICE ACTIVITIES</b>
	<b>020</b>	<b>0200</b>	<b>Forestry, logging and related service activities</b>
<b>B</b>			<b>FISHING</b>
	<b>DIVISION 05</b>		<b>FISHING, OPERATION OF FISH HATCHERIES AND FISH FARMS; SERVICE ACTIVITIES INCIDENTAL TO FISHING</b>
	<b>050</b>	<b>0500</b>	<b>Fishing, operation of fish hatcheries and fish farms; service activities incidental to fishing</b>
<b>C</b>			<b>MINING AND QUARRYING</b>
	<b>DIVISION 10</b>		<b>MINING OF COAL AND LIGNITE; EXTRACTION OF PEAT</b>
	<b>101</b>	<b>1010</b>	<b>Mining and agglomeration of hard coal</b>

Tabulation categories	Group	Class	Description
	102	1020	Mining and agglomeration of lignite
	103	1030	Extraction and agglomeration of peat
	DIVISION 11 EXTRACTION OF CRUDE PETROLEUM AND NATURAL GAS; SERVICE ACTIVITIES INCIDENTAL TO OIL AND GAS EXTRACTION EXCLUDING SURVEYING		
	111	1110	Extraction of crude petroleum and natural gas
	112	1120	Service activities incidental to oil and gas extraction excluding surveying
	DIVISION 12 MINING OF URANIUM AND THORIUM ORES		
	120	1200	Mining of uranium and thorium ores
	DIVISION 13 MINING OF METAL ORES		
	131	1310	Mining of iron ores
	132	1320	Mining of non-ferrous metal ores, except uranium and thorium ores
	DIVISION 14 OTHER MINING AND QUARRYING		
	141	1410	Quarrying of stone, sand and clay
	142		Mining and quarrying n.e.c.
		1421	Mining of chemical and fertilizer minerals
		1422	Extraction of salt
		1429	Other mining and quarrying n.e.c.

D

MANUFACTURING

	DIVISION 15 MANUFACTURE OF FOOD PRODUCTS AND BEVERAGES		
	151		Production, processing and preservation of meat, fish, fruit, vegetables, oils and fats
		1511	Production, processing and preserving of meat and meat products
		1512	Processing and preserving of fish and fish products
		1513	Processing and preserving of fruit and vegetables
		1514	Manufacture of vegetable and animal oils and fats
	152	1520	Manufacture of dairy products

Tabulation categories	Group	Class	Description
	153		<b>Manufacture of grain mill products, starches and starch products, and prepared animal feeds</b>
		1531	Manufacture of grain mill products
		1532	Manufacture of starches and starch products
		1533	Manufacture of prepared animal feeds
	154		<b>Manufacture of other food products</b>
		1541	Manufacture of bakery products
		1542	Manufacture of sugar
		1543	Manufacture of cocoa, chocolate and sugar confectionery
		1544	Manufacture of macaroni, noodles, couscous and similar farinaceous products
		1549	Manufacture of other food products n.e.c.
	155		<b>Manufacture of beverages</b>
		1551	Distilling, rectifying and blending of spirits; ethyl alcohol production from fermented materials
		1552	Manufacture of wines
		1553	Manufacture of malt liquors and malt
		1554	Manufacture of soft drinks; production of mineral waters
	DIVISION 16		<b>MANUFACTURE OF TOBACCO PRODUCTS</b>
	160	1600	<b>Manufacture of tobacco products</b>
	DIVISION 17		<b>MANUFACTURE OF TEXTILES</b>
	171		<b>Spinning, weaving and finishing of textiles</b>
		1711	Preparation and spinning of textile fibres; weaving of textiles
		1712	Finishing of textiles
	172		<b>Manufacture of other textiles</b>
		1721	Manufacture of made-up textile articles, except apparel
		1722	Manufacture of carpets and rugs
		1723	Manufacture of cordage, rope, twine and netting
		1729	Manufacture of other textiles n.e.c.
	173	1730	<b>Manufacture of knitted and crocheted fabrics and articles</b>

Tabulation categories	Group	Class	Description
	DIVISION	18	MANUFACTURE OF WEARING APPAREL; DRESSING AND DYEING OF FUR
	181	1810	Manufacture of wearing apparel, except fur apparel
	182	1820	Dressing and dyeing of fur; manufacture of articles of fur
	DIVISION	19	TANNING AND DRESSING OF LEATHER; MANUFACTURE OF LUGGAGE, HANDBAGS, SADDLERY, HARNESS AND FOOTWEAR
	191		Tanning and dressing of leather; manufacture of luggage, handbags, saddlery and harness
		1911	Tanning and dressing of leather
		1912	Manufacture of luggage, handbags and the like, saddlery and harness
	192	1920	Manufacture of footwear
	DIVISION	20	MANUFACTURE OF WOOD AND OF PRODUCTS OF WOOD AND CORK, EXCEPT FURNITURE; MANUFACTURE OF ARTICLES OF STRAW AND PLAITING MATERIALS
	201	2010	Sawmilling and planing of wood
	202		Manufacture of products of wood, cork, straw and plaiting materials
		2021	Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board and other panels and boards
		2022	Manufacture of builders' carpentry and joinery
		2023	Manufacture of wooden containers
		2029	Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials
	DIVISION	21	MANUFACTURE OF PAPER AND PAPER PRODUCTS
	210		Manufacture of paper and paper products
		2101	Manufacture of pulp, paper and paperboard
		2102	Manufacture of corrugated paper and paperboard and of containers of paper and paperboard
		2109	Manufacture of other articles of paper and paperboard

Tabulation categories	Group	Class	Description
	DIVISION 22		PUBLISHING, PRINTING AND REPRODUCTION OF RECORDED MEDIA
	221		Publishing
		2211	Publishing of books, brochures, musical books and other publications
		2212	Publishing of newspapers, journals and periodicals
		2213	Publishing of recorded media
		2219	Other publishing
	222		Printing and service activities related to printing
		2221	Printing
		2222	Service activities related to printing
	223	2230	Reproduction of recorded media
	DIVISION 23		MANUFACTURE OF COKE, REFINED PETROLEUM PRODUCTS AND NUCLEAR FUEL
	231	2310	Manufacture of coke oven products
	232	2320	Manufacture of refined petroleum products
	233	2330	Processing of nuclear fuel
	DIVISION 24		MANUFACTURE OF CHEMICALS AND CHEMICAL PRODUCTS
	241		Manufacture of basic chemicals
		2411	Manufacture of basic chemicals, except fertilizers and nitrogen compounds
		2412	Manufacture of fertilizers and nitrogen compounds
		2413	Manufacture of plastics in primary forms and of synthetic rubber
	242		Manufacture of other chemical products
		2421	Manufacture of pesticides and other agro-chemical products
		2422	Manufacture of paints, varnishes and similar coatings, printing ink and mastics
		2423	Manufacture of pharmaceuticals, medicinal chemicals and botanical products
		2424	Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations
		2429	Manufacture of other chemical products n.e.c.
	243	2430	Manufacture of man-made fibres

Tabulation categories	Group	Class	Description
	DIVISION 25		MANUFACTURE OF RUBBER AND PLASTICS PRODUCTS
	251		Manufacture of rubber products
		2511	Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres
		2519	Manufacture of other rubber products
	252	2520	Manufacture of plastic products
	DIVISION 26		MANUFACTURE OF OTHER NON-METALLIC MINERAL PRODUCTS
	261	2610	Manufacture of glass and glass products
	269		Manufacture of non-metallic mineral products n.e.c.
		2691	Manufacture of non-structural non-refractory ceramic ware
		2692	Manufacture of refractory ceramic products
		2693	Manufacture of structural non-refractory clay and ceramic products
		2694	Manufacture of cement, lime and plaster
		2695	Manufacture of articles of concrete, cement and plaster
		2696	Cutting, shaping and finishing of stone
		2699	Manufacture of other non-metallic mineral products n.e.c.
	DIVISION 27		MANUFACTURE OF BASIC METALS
	271	2710	Manufacture of basic iron and steel
	272	2720	Manufacture of basic precious and non-ferrous metals
	273		Casting of metals
		2731	Casting of iron and steel
		2732	Casting of non-ferrous metals
	DIVISION 28		MANUFACTURE OF FABRICATED METAL PRODUCTS, EXCEPT MACHINERY AND EQUIPMENT
	281		Manufacture of structural metal products, tanks, reservoirs and steam generators
		2811	Manufacture of structural metal products
		2812	Manufacture of tanks, reservoirs and containers of metal
		2813	Manufacture of steam generators, except central heating hot water boilers

Tabulation categories	Group	Class	Description
	289		<b>Manufacture of other fabricated metal products; metal working service activities</b>
		2891	Forging, pressing, stamping and roll-forming of metal; powder metallurgy
		2892	Treatment and coating of metals; general mechanical engineering on a fee or contract basis
		2893	Manufacture of cutlery, hand tools and general hardware
		2899	Manufacture of other fabricated metal products n.e.c.
	DIVISION 29		<b>MANUFACTURE OF MACHINERY AND EQUIPMENT N.E.C.</b>
	291		<b>Manufacture of general purpose machinery</b>
		2911	Manufacture of engines and turbines, except aircraft, vehicle and cycle engines
		2912	Manufacture of pumps, compressors, taps and valves
		2913	Manufacture of bearings, gears, gearing and driving elements
		2914	Manufacture of ovens, furnaces and furnace burners
		2915	Manufacture of lifting and handling equipment
		2919	Manufacture of other general purpose machinery
	292		<b>Manufacture of special purpose machinery</b>
		2921	Manufacture of agricultural and forestry machinery
		2922	Manufacture of machine-tools
		2923	Manufacture of machinery for metallurgy
		2924	Manufacture of machinery for mining, quarrying and construction
		2925	Manufacture of machinery for food, beverage and tobacco processing
		2926	Manufacture of machinery for textile, apparel and leather production
		2927	Manufacture of weapons and ammunition
		2929	Manufacture of other special purpose machinery
	293	2930	<b>Manufacture of domestic appliances n.e.c.</b>
	DIVISION 30		<b>MANUFACTURE OF OFFICE, ACCOUNTING AND COMPUTING MACHINERY</b>
	300	3000	<b>Manufacture of office, accounting and computing machinery</b>



**Tabulation  
categories**

**Group Class**

**Description**

Group	Class	Description
DIVISION 31		MANUFACTURE OF ELECTRICAL MACHINERY AND APPARATUS N.E.C.
311	3110	Manufacture of electric motors, generators and transformers
312	3120	Manufacture of electricity distribution and control apparatus
313	3130	Manufacture of insulated wire and cable
314	3140	Manufacture of accumulators, primary cells and primary batteries
315	3150	Manufacture of electric lamps and lighting equipment
319	3190	Manufacture of other electrical equipment n.e.c.
DIVISION 32		MANUFACTURE OF RADIO, TELEVISION AND COMMUNICATION EQUIPMENT AND APPARATUS
321	3210	Manufacture of electronic valves and tubes and other electronic components
322	3220	Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy
323	3230	Manufacture of television and radio receivers, sound or video recording or reproducing apparatus, and associated goods
DIVISION 33		MANUFACTURE OF MEDICAL, PRECISION AND OPTICAL INSTRUMENTS, WATCHES AND CLOCKS
331		Manufacture of medical appliances and instruments and appliances for measuring, checking, testing, navigating and other purposes, except optical instruments
	3311	Manufacture of medical and surgical equipment and orthopaedic appliances
	3312	Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment
	3313	Manufacture of industrial process control equipment

Tabulation categories	Group	Class	Description
	332	3320	Manufacture of optical instruments and photographic equipment
	333	3330	Manufacture of watches and clocks
	DIVISION 34		MANUFACTURE OF MOTOR VEHICLES, TRAILERS AND SEMI-TRAILERS
	341	3410	Manufacture of motor vehicles
	342	3420	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers
	343	3430	Manufacture of parts and accessories for motor vehicles and their engines
	DIVISION 35		MANUFACTURE OF OTHER TRANSPORT EQUIPMENT
	351		Building and repairing of ships and boats
		3511	Building and repairing of ships
		3512	Building and repairing of pleasure and sporting boats
	352	3520	Manufacture of railway and tramway locomotives and rolling stock
	353	3530	Manufacture of aircraft and spacecraft
	359		Manufacture of transport equipment n.e.c.
		3591	Manufacture of motorcycles
		3592	Manufacture of bicycles and invalid carriages
		3599	Manufacture of other transport equipment n.e.c.
	DIVISION 36		MANUFACTURE OF FURNITURE; MANUFACTURING N.E.C.
	361	3610	Manufacture of furniture
	369		Manufacturing n.e.c.
		3691	Manufacture of jewellery and related articles
		3692	Manufacture of musical instruments
		3693	Manufacture of sports goods
		3694	Manufacture of games and toys
		3699	Other manufacturing n.e.c.

Tabulation categories	Group	Class	Description
	DIVISION 37		RECYCLING
	371	3710	Recycling of metal waste and scrap
	372	3720	Recycling of non-metal waste and scrap
<b>E</b>			<b>ELECTRICITY, GAS AND WATER SUPPLY</b>
	DIVISION 40		ELECTRICITY, GAS, STEAM AND HOT WATER SUPPLY
	401	4010	Production, collection and distribution of electricity
	402	4020	Manufacture of gas; distribution of gaseous fuels through mains
	403	4030	Steam and hot water supply
	DIVISION 41		COLLECTION, PURIFICATION AND DISTRIBUTION OF WATER
	410	4100	Collection, purification and distribution of water
<b>F</b>			<b>CONSTRUCTION</b>
	DIVISION 45		CONSTRUCTION
	451	4510	Site preparation
	452	4520	Building of complete constructions or parts thereof; civil engineering
	453	4530	Building installation
	454	4540	Building completion
	455	4550	Renting of construction or demolition equipment with operator
<b>G</b>			<b>WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES, MOTORCYCLES AND PERSONAL AND HOUSEHOLD GOODS</b>
	DIVISION 50		SALE, MAINTENANCE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES; RETAIL SALE OF AUTOMOTIVE FUEL
	501	5010	Sale of motor vehicles
	502	5020	Maintenance and repair of motor vehicles
	503	5030	Sale of motor vehicle parts and accessories

Tabulation categories	Group	Class	Description
	504	5040	Sale, maintenance and repair of motorcycles and related parts and accessories
	505	5050	Retail sale of automotive fuel
	DIVISION 51		WHOLESALE TRADE AND COMMISSION TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES
	511	5110	Wholesale on a fee or contract basis
	512		Wholesale of agricultural raw materials, live animals, food, beverages and tobacco
		5121	Wholesale of agricultural raw materials and live animals
		5122	Wholesale of food, beverages and tobacco
	513		Wholesale of household goods
		5131	Wholesale of textiles, clothing and footwear
		5139	Wholesale of other household goods
	514		Wholesale of non-agricultural intermediate products, waste and scrap
		5141	Wholesale of solid, liquid and gaseous fuels and related products
		5142	Wholesale of metals and metal ores
		5143	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies
		5149	Wholesale of other intermediate products, waste and scrap
	515	5150	Wholesale of machinery, equipment and supplies
	519	5190	Other wholesale
	DIVISION 52		RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES; REPAIR OF PERSONAL AND HOUSEHOLD GOODS
	521		Non-specialized retail trade in stores
		5211	Retail sale in non-specialized stores with food, beverages or tobacco predominating
		5219	Other retail sale in non-specialized stores
	522	5220	Retail sale of food, beverages and tobacco in specialized stores

Tabulation categories	Group	Class	Description
	523		Other retail trade of new goods in specialized stores
		5231	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles
		5232	Retail sale of textiles, clothing, footwear and leather goods
		5233	Retail sale of household appliances, articles and equipment
		5234	Retail sale of hardware, paints and glass
		5239	Other retail sale in specialized stores
	524	5240	Retail sale of second-hand goods in stores
	525		Retail trade not in stores
		5251	Retail sale via mail order houses
		5252	Retail sale via stalls and markets
		5259	Other non-store retail sale
	526	5260	Repair of personal and household goods

**H**

**HOTELS AND RESTAURANTS**

DIVISION 55			HOTELS AND RESTAURANTS
551	5510		Hotels; camping sites and other provision of short-stay accommodation
552	5520		Restaurants, bars and canteens

**I**

**TRANSPORT, STORAGE AND COMMUNICATIONS**

DIVISION 60			LAND TRANSPORT; TRANSPORT VIA PIPELINES
601	6010		Transport via railways
602			Other land transport
		6021	Other scheduled passenger land transport
		6022	Other non-scheduled passenger land transport
		6023	Freight transport by road
603	6030		Transport via pipelines
DIVISION 61			WATER TRANSPORT
611	6110		Sea and coastal water transport
612	6120		Inland water transport

Tabulation categories	Group	Class	Description
	DIVISION	62	AIR TRANSPORT
	621	6210	Scheduled air transport
	622	6220	Non-scheduled air transport
	DIVISION	63	SUPPORTING AND AUXILIARY TRANSPORT ACTIVITIES; ACTIVITIES OF TRAVEL AGENCIES
	630		Supporting and auxiliary transport activities; activities of travel agencies
		6301	Cargo handling
		6302	Storage and warehousing
		6303	Other supporting transport activities
		6304	Activities of travel agencies and tour operators; tourist assistance activities n.e.c.
		6309	Activities of other transport agencies
	DIVISION	64	POST AND TELECOMMUNICATIONS
	641		Post and courier activities
		6411	National post activities
		6412	Courier activities other than national post activities
	642	6420	Telecommunications
J			FINANCIAL INTERMEDIATION
	DIVISION	65	FINANCIAL INTERMEDIATION, EXCEPT INSURANCE AND PENSION FUNDING
	651		Monetary intermediation
		6511	Central banking
		6519	Other monetary intermediation
	659		Other financial intermediation
		6591	Financial leasing
		6592	Other credit granting
		6599	Other financial intermediation n.e.c.

Tabulation categories	Group	Class	Description
	DIVISION 66		INSURANCE AND PENSION FUNDING, EXCEPT COMPULSORY SOCIAL SECURITY
	660		Insurance and pension funding, except compulsory social security
		6601	Life insurance
		6602	Pension funding
		6603	Non-life insurance
	DIVISION 67		ACTIVITIES AUXILIARY TO FINANCIAL INTERMEDIATION
	671		Activities auxiliary to financial intermediation, except insurance and pension funding
		6711	Administration of financial markets
		6712	Security dealing activities
		6719	Activities auxiliary to financial intermediation n.e.c.
	672	6720	Activities auxiliary to insurance and pension funding
<b>K</b>			<b>REAL ESTATE, RENTING AND BUSINESS ACTIVITIES</b>
	DIVISION 70		REAL ESTATE ACTIVITIES
	701	7010	Real estate activities with own or leased property
	702	7020	Real estate activities on a fee or contract basis
	DIVISION 71		RENTING OF MACHINERY AND EQUIPMENT WITHOUT OPERATOR AND OF PERSONAL AND HOUSEHOLD GOODS
	711		Renting of transport equipment
		7111	Renting of land transport equipment
		7112	Renting of water transport equipment
		7113	Renting of air transport equipment
	712		Renting of other machinery and equipment
		7121	Renting of agricultural machinery and equipment
		7122	Renting of construction and civil engineering machinery and equipment
		7123	Renting of office machinery and equipment (including computers)
		7129	Renting of other machinery and equipment n.e.c.
	713	7130	Renting of personal and household goods n.e.c.

Tabulation categories	Group	Class	Description
	DIVISION 72		COMPUTER AND RELATED ACTIVITIES
	721	7210	Hardware consultancy
	722	7220	Software consultancy and supply
	723	7230	Data processing
	724	7240	Data base activities
	725	7250	Maintenance and repair of office, accounting and computing machinery
	729	7290	Other computer related activities
	DIVISION 73		RESEARCH AND DEVELOPMENT
	731	7310	Research and experimental development on natural sciences and engineering (NSE)
	732	7320	Research and experimental development on social sciences and humanities (SSH)
	DIVISION 74		OTHER BUSINESS ACTIVITIES
	741		Legal, accounting, book-keeping and auditing activities; tax consultancy; market research and public opinion polling; business and management consultancy
		7411	Legal activities
		7412	Accounting, book-keeping and auditing activities; tax consultancy
		7413	Market research and public opinion polling
		7414	Business and management consultancy activities
	742		Architectural, engineering and other technical activities
		7421	Architectural and engineering activities and related technical consultancy
		7422	Technical testing and analysis
	743	7430	Advertising
	749		Business activities n.e.c.
		7491	Labour recruitment and provision of personnel
		7492	Investigation and security activities



Tabulation categories	Group	Class	Description
		7493	Building-cleaning activities
		7494	Photographic activities
		7495	Packaging activities
		7499	Other business activities n.e.c.
<b>L</b>			<b>PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY</b>
	<b>DIVISION 75</b>		<b>PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY</b>
	<b>751</b>		<b>Administration of the State and the economic and social policy of the community</b>
		7511	General (overall) public service activities
		7512	Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security
		7513	Regulation of and contribution to more efficient operation of business
		7514	Ancillary service activities for the Government as a whole
	<b>752</b>		<b>Provision of services to the community as a whole</b>
		7521	Foreign affairs
		7522	Defence activities
		7523	Public order and safety activities
	<b>753</b>	<b>7530</b>	<b>Compulsory social security activities</b>
<b>M</b>			<b>EDUCATION</b>
	<b>DIVISION 80</b>		<b>EDUCATION</b>
	<b>801</b>	<b>8010</b>	<b>Primary education</b>
	<b>802</b>		<b>Secondary education</b>
		8021	General secondary education
		8022	Technical and vocational secondary education
	<b>803</b>	<b>8030</b>	<b>Higher education</b>
	<b>809</b>	<b>8090</b>	<b>Adult and other education</b>

Tabulation categories	Group	Class	Description
<b>N</b>			<b>HEALTH AND SOCIAL WORK</b>
	<b>DIVISION 85</b>		<b>HEALTH AND SOCIAL WORK</b>
	<b>851</b>		<b>Human health activities</b>
		8511	Hospital activities
		8512	Medical and dental practice activities
		8519	Other human health activities
	<b>852</b>	<b>8520</b>	<b>Veterinary activities</b>
	<b>853</b>		<b>Social work activities</b>
		8531	Social work with accommodation
		8532	Social work without accommodation
<b>O</b>			<b>OTHER COMMUNITY, SOCIAL AND PERSONAL SERVICE ACTIVITIES</b>
	<b>DIVISION 90</b>		<b>SEWAGE AND REFUSE DISPOSAL, SANITATION AND SIMILAR ACTIVITIES</b>
	<b>900</b>	<b>9000</b>	<b>Sewage and refuse disposal, sanitation and similar activities</b>
	<b>DIVISION 91</b>		<b>ACTIVITIES OF MEMBERSHIP ORGANIZATIONS N.E.C.</b>
	<b>911</b>		<b>Activities of business, employers and professional organizations</b>
		9111	Activities of business and employers' organizations
		9112	Activities of professional organizations
	<b>912</b>	<b>9120</b>	<b>Activities of trade unions</b>
	<b>919</b>		<b>Activities of other membership organizations</b>
		9191	Activities of religious organizations
		9192	Activities of political organizations
		9199	Activities of other membership organizations n.e.c.
	<b>DIVISION 92</b>		<b>RECREATIONAL, CULTURAL AND SPORTING ACTIVITIES</b>
	<b>921</b>		<b>Motion picture, radio, television and other entertainment activities</b>
		9211	Motion picture and video production and distribution

Tabulation categories	Group	Class	Description
		9212	Motion picture projection
		9213	Radio and television activities
		9214	Dramatic arts, music and other arts activities
		9219	Other entertainment activities n.e.c.
	922	9220	News agency activities
	923		Library, archives, museums and other cultural activities
		9231	Library and archives activities
		9232	Museums activities and preservation of historical sites and buildings
		9233	Botanical and zoological gardens and nature reserves activities
	924		Sporting and other recreational activities
		9241	Sporting activities
		9249	Other recreational activities
	DIVISION 93		OTHER SERVICE ACTIVITIES
	930		Other service activities
		9301	Washing and (dry-) cleaning of textile and fur products
		9302	Hairdressing and other beauty treatment
		9303	Funeral and related activities
		9309	Other service activities n.e.c.
P			PRIVATE HOUSEHOLDS WITH EMPLOYED PERSONS
	DIVISION 95		PRIVATE HOUSEHOLDS WITH EMPLOYED PERSONS
	950	9500	Private households with employed persons
Q			EXTRA-TERRITORIAL ORGANIZATIONS AND BODIES
	DIVISION 99		EXTRA-TERRITORIAL ORGANIZATIONS AND BODIES
	990	9900	Extra-territorial organizations and bodies

III. EXPLANATORY NOTES

A AGRICULTURE, HUNTING AND FORESTRY  
(divisions 01,02)

DIVISION 01 AGRICULTURE, HUNTING AND RELATED  
SERVICE ACTIVITIES

011 Growing of crops; market gardening;  
horticulture

0111 Growing of cereals and other crops  
n.e.c.

This class includes growing of temporary and permanent crops:

Growing of cereal grains such as rice, wheat and corn (except sweetcorn); potatoes, yams, sweet potatoes or cassava (manioc); sugar beet, sugar cane or grain sorghum.

Growing of tobacco, including its preliminary processing.

Growing of oil seeds or oleaginous fruit and nuts including peanuts or soya beans.

Production of seeds of a kind used for sowing, of sugar beet and forage plants (including grasses).

Growing of hop cones, chicory roots or roots and tubers with a high starch or inulin content.

Growing of cotton or other vegetable textile materials and retting of plants bearing vegetable textile fibres (jute, flax, coir); growing of plant materials for plaiting, padding or stuffing or for brushes or brooms.

Growing of rubber trees; harvesting of latex and treatment on the plantation of the liquid latex for purposes of transport or preservation.

Production of dried leguminous vegetables such as field peas and beans.

Growing of plant materials used chiefly in pharmacy or for insecticidal, fungicidal or similar purposes.

Growing of crops not elsewhere classified.

Exclusions: Growing of the following crops is classified in class 0112 (Growing of vegetables, horticultural specialties and nursery products); vegetables or melons; horticultural specialties; flowers or production of seeds for sowing plants valued chiefly for flowers or vegetables.

Growing of the following is classified in class 0113: fruit or nuts, beverage crops, spice crops.

Gathering of forest products and other wild growing materials such as cork, resins and balsams is classified in class 0200 (Forestry, logging and related service activities).

0112 Growing of vegetables,  
horticultural specialties and  
nursery products

This class includes growing of the following crops, in the open or under cover:

Growing of vegetables or melons including: sweet corn; growing or gathering of mushrooms or truffles; olives; capers; marrows, pumpkins, aubergines; fruits of the genus capsicum or pimenta (i.e. "peppers"); or fennel, parsley, chervil, tarragon, cress or sweet marjoram.

Growing of fruit bearing vegetables, e.g. cucumbers, tomatoes, etc.

Growing of flowers or flower buds.

Growing or production of horticultural specialties including: seeds for flowers, fruit or vegetables; unrooted cuttings or slips; bulbs, tubers, tuberous roots, corms, crowns or rhizomes.

Growing of living plants for planting or ornamental purposes.

Exclusions: Growing of the following is classified in class 0111 (Growing of cereals and other crops n.e.c.): grains; oleaginous crops; vegetable textile materials; potatoes; tobacco; chicory roots, roots and tubers with a high starch or inulin content; sugar beet, forage crops or grasses.

Growing of the following crops is classified in class 0113 (Growing of fruit, nuts, beverage and spice crops): fruit, nuts or spice crops; coffee, cocoa beans, tea or maté.

Except as otherwise specified, gathering of wild growing materials is classified in class 0200 (Forestry, logging and related service activities).

Operation of tree nurseries is also classified in class 0200.

0113 Growing of fruit, nuts, beverage  
and spice crops

This class includes growing of fruit: citrus, tropical pome or stone fruit; small fruit such as berries; other fruit such as avocados, grapes, guava, dates or bread fruit. Manufacture of wine when done at the same location where the grapes are grown is included, by exception.

Growing of edible nuts including coconuts.

Growing of beverage crops such as coffee or cocoa beans; tea or maté leaves.

Growing of spice crops including: spice leaves (e.g. bay, thyme, basil); spice seeds (e.g. anise, coriander, cumin); spice flowers (e.g. cinnamon); spice fruit (e.g. cloves); or other spices (e.g. nutmeg, ginger).

Exclusions: Growing of nuts used chiefly for oil extraction is classified in class 0111 (Growing of cereals and other crops n.e.c.) Hop cone and chicory root growing are also classified in class 0111.

Growing of fruit bearing vegetables is classified in class 0112 (Growing of vegetables, horticultural specialties and nursery products). Growing fresh "peppers" and certain vegetables such as parsley and tarragon are also classified in class 0112.

Processing to prepare crop for market is classified in class 0140 (Agricultural and animal husbandry service activities, except veterinary activities).

Except as otherwise specified, gathering of wild growing fruit and nuts is classified in class 0200 (Forestry, logging and related service activities).

Manufacture of cocoa is classified in class 1543.

Processing of coffee or tea leaves and manufacture of spices are classified in class 1549 (Manufacture of other food products n.e.c.).

Manufacture of wines from grapes not produced by the same unit is classified in class 1552.

012 Farming of animals

0121 Farming of cattle, sheep, goats, horses, asses, mules and hinnies; dairy farming

This class includes farming of domestic animals, such as beef cattle, sheep, goats, horses, asses, mules or hinnies. Stud farming and the provision of feed lot services for such animals. Production of raw milk, bovine semen. Production of butter, cheese, other dairy products as secondary activity does not change the classification of the unit. Sheep shearing by the sheep owner.

Exclusions: Animal boarding, care and breeding are classified in class 0140 (Agricultural and animal husbandry service activities, except veterinary activities).

Sheep shearing on a fee or contract basis is also classified in class 0140.

Pulled wool is a product of slaughterhouse operation which is classified in class 1511 (Production, processing and preserving of meat and meat products)

Processing of milk outside the farm is classified in class 1520 (Manufacture of dairy products).

0122 Other animal farming, production of animal products n.e.c.

This class includes raising of live domesticated animals other than those of class 0121, e.g. swine and poultry.

Raising in captivity of semi-domesticated or wild live animals including birds, reptiles, insects, rabbits, mink.

Production of furskins, reptile or bird skins from ranching operation.

Operation of dog and cat farms, worm farms, land mollusc farms, frog farms.

Production of live animals products such as eggs, honey and silkworm cocoons.

Operation of poultry hatcheries.

Exclusions: Production of hides and skins originating from hunting and trapping is classified in class 0150 (Hunting, trapping and game propagation, including related service activities), from slaughterhouses in class 1511 (Production, processing and preserving of meat and meat products), respectively.

Operation of fish farms and fish hatcheries is classified in class 0500.

013 0130 Growing of crops combined with farming of animals (mixed farming)

This class includes crop growing in combination with farming of animals such as sheep or meat cattle at mixed activity units with a specialization ratio in either one of less than 66 per cent.

Exclusions: Mixed cropping or mixed livestock units are classified according to their main activity.

014 0140 Agricultural and animal husbandry service activities, except veterinary activities

This class includes specialized activities, on a fee or contract basis, mostly performed on the farm:

Providing agricultural machinery with drivers and crew, activities establishing a crop, promoting its growth or protecting it from disease and insects.

Harvesting and activities related to harvesting, such as preparation of the crop for primary markets by cleaning, trimming, grading, drying, decorticating, retting, cooling or bulk packaging.

Cotton ginning. Transplantation of rice in rice fields.

Activities of farm labour contractors.

Landscape planning and design in connection with planting, stocking, trimming, supervising, lawn and garden installation and maintenance and tree surgeons' activities (for the care of ornamental trees and shrubs).

Operation of irrigation systems for agricultural purposes.

Animal boarding, care and breeding.

Activities to promote propagation, growth and output of animals and to obtain animal products. Activities such as artificial insemination, herd testing, droving, agistment, poultry caponizing, coop cleaning, dung gathering, etc. Also, sheep-dipping and shearing, egg-cleaning and grading, animal skinning and related activities. Activities carried on for special farm operators such as reptile farms or frog farms but excluding fish farms.

Exclusions: Provision of feed lot services is classified in group 012 (Farming of animals). Service activities to promote commercial hunting and trapping are classified in class 0150 (Hunting, trapping and game propagation including related service activities). Preparation of vegetable fibres for textile use is classified in class 1711 (Preparation and spinning of textile fibres, weaving of textiles). Marketing activities of commission merchants and co-operative associations are classified in division 51 (Wholesale trade and commission trade, except of motor vehicles and motorcycles). Activities of agronomists and agricultural economists are classified in class 7414 (Business and management consultancy activities). Landscape architecture is classified in class 7421 (Architectural and engineering activities and related technical consultancy). Veterinary activities are classified in class 8520.

015 0150 Hunting, trapping and game propagation including related service 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. Catching of sea mammals, e.g. walruses, seals.

Production of furskins, reptile or bird skins from hunting and trapping activities. Game propagation and breeding of game.

Service activities to promote commercial hunting and trapping.

**Exclusions:** Production of furskins, reptile or bird skins from ranching operation is classified in class 0122 (Other animal farming; production of animal products n.e.c.).

Whale catching is classified in class 0500 (Fishing, operation of fish hatcheries and fish farms; service activities incidental to fishing). Production of hides and skins originating from slaughterhouses is classified in class 1511 (Production, processing and preserving of meat and meat products).

Service activities related to hunting practised for sport or recreation are classified in class 9241 (Sporting activities).

**DIVISION 02 FORESTRY, LOGGING AND RELATED SERVICE ACTIVITIES**

**020 0200 Forestry, logging and related service activities**

This class includes growing of standing timber; planting, replanting, transplanting, thinning and conserving of forests and timber tracts. Operation of tree nurseries.

Logging: logging camps, logging contractors and loggers primarily engaged in felling timber and producing wood in the rough such as pitprops, split poles, pickets, hewn railway ties or fuel wood.

Gathering of wild growing forest materials: balatta and other rubber-like gums; cork; lac, resins and balsams; vegetable hair and eel grass; acorns and horse-chestnuts; mosses, lichens and cut evergreen trees used for festive occasions; or other wild growing materials. Forestry service activities: timber cruising, timber evaluation, firefighting and forest management including afforestation and reforestation.

Logging service activities: transport of logs in association with logging chiefly within the forest.

**Exclusions:** Growing of trees for natural rubber latex is classified in class 0111 (Growing of cereals and other crops n.e.c.).

Growing and gathering of mushrooms or truffles are classified in class 0112 (Growing of vegetables, horticultural specialties and nursery products).

Activities producing berries or edible nuts are classified in class 0113 (Growing of fruit, nuts, beverage and spice crops).

Production of wood chips, coniferous or non-coniferous, is classified in class 2010 (Sawmilling and planing of wood).

**B FISHING  
(division 05)**

**DIVISION 05 FISHING, OPERATION OF FISH HATCHERIES AND FISH FARMS; SERVICE ACTIVITIES INCIDENTAL TO FISHING**

**050 0500 Fishing, operation of fish hatcheries and fish farms; service activities incidental to fishing**

This class includes fishing on a commercial

basis in ocean, coastal or inland waters. Whale catching. Taking of marine or freshwater crustaceans and molluscs. Hunting of aquatic animals such as turtles, sea-squirts and other tunicates, sea urchins or other echinoderms and other aquatic invertebrates. Gathering of marine materials such as natural pearls, sponges, coral and algae.

Processing of fish, crustaceans and molluscs aboard the fisherboats. Operation of fish hatcheries producing oyster spat, mussel and other mollusc seeds, lobsterlings, shrimp post-larvae and other crustacean seeds and fish fry and fingerlings. Growing of laver and other edible seaweeds. Fish farming, breeding, rearing, cultivation of oysters for pearls or food. Service activities related to marine and freshwater fisheries and to operators of fish hatcheries or fish farms.

**Exclusions:** Frog farming is classified in class 0122 (Other animal farming; production of animal products n.e.c.).

Capturing of sea mammals, except whales, e.g. walruses, seals, is classified in class 0150 (Hunting, trapping and game propagation including related service activities).

Processing of fish, crustaceans and molluscs not connected to fishing, i.e. on vessels or in factories ashore, is classified in class 1512 (Processing and preserving of fish and fish products).

Net making and net mending are classified in class 1723 (Manufacture of cordage, rope, twine and netting).

Fishing boat repairing is classified in class 3511 (Building and repairing of ships).

Service activities related to fishing practised for sport or recreation are classified in class 9249 (Other recreational activities).

**C MINING AND QUARRYING  
(divisions 10-14)**

Mining and quarrying are used here in a broad sense encompassing extraction of minerals occurring naturally as solids, such as coal and ores, liquids, such as crude petroleum, or gases, such as natural gas. Underground or surface mining, well operation, and all supplemental activities aimed at preparing the crude materials for marketing, done generally near or at the mine site, such as milling, dressing and beneficiating, are classified here. Mining activities are classified into divisions, groups and classes on the basis of the principal mineral produced.

**Exclusions:** Bottling of natural spring and mineral waters at springs and wells is classified in class 1554 (Manufacture of soft drinks; production of mineral waters). Crushing, grinding or otherwise treating certain earths, rocks, and minerals not carried on in conjunction with mining and quarrying is included in class 2699 (Manufacture of other non-metallic mineral products n.e.c.). Collection, purification and distribution of water are classified in class 4100. Mineral prospecting is classified in class 7421 (Architectural and engineering activities and related technical consultancy).

DIVISION 10 MINING OF COAL AND LIGNITE;  
EXTRACTION OF PEAT

101 1010 Mining and agglomeration of  
hard coal

This class includes mining of the various types of hard coal: anthracite, bituminous or other hard coal. Underground or open cut (strip) mining. Mining operations include cleaning, sizing, grading, pulverizing or other operations to classify, improve quality or facilitate transport. Operations to recover hard coal from culm banks are included. Manufacture of briquettes or other solid fuels consisting chiefly of hard coal. In-situ gasification of coal.

Exclusions: Lignite (brown coal) mining or peat digging and production of briquettes or agglomeration of these materials are classified in class 1020 (Mining and agglomeration of lignite) and 1030 (Extraction and agglomeration of peat), respectively. Work performed to develop or prepare properties for mining coal is classified in class 4510 (Site preparation).

102 1020 Mining and agglomeration of  
lignite

This class includes mining of lignite (brown coal), a fuel intermediate between coal and peat. Underground or open cut (strip) mining. Washing, dehydrating, pulverizing or other operations designed to improve quality, facilitate transport or storage. Manufacture of briquettes or other solid fuels consisting chiefly of lignite.

Exclusions: Hard coal mining or peat digging and production of briquettes or agglomerations of these materials are classified in class 1010 (Mining and agglomeration of hard coal) and class 1030 (Extraction and agglomeration of peat), respectively. Work performed to develop or prepare properties for mining coal is classified in class 4510 (Site preparation).

103 1030 Extraction and agglomeration of  
peat

This class includes peat digging and agglomeration of peat.

DIVISION 11 EXTRACTION OF CRUDE PETROLEUM AND  
NATURAL GAS; SERVICE ACTIVITIES  
INCIDENTAL TO OIL AND GAS  
EXTRACTION, EXCLUDING SURVEYING

111 1110 Extraction of crude petroleum  
and natural gas

This class includes extraction of crude petroleum oils and bituminous minerals, i.e. natural products, whatever their composition, whether obtained by extraction using oil wells from normal or condensation oil-deposits or by mining of bituminous minerals. Included may be the following processes in order to obtain crude oils: decantation; de-salting; dehydration; stabilization; elimination of very light

fractions; any other minor processes, provided it does not change the essential character of the product. Production of crude gaseous hydrocarbon (natural gas).

Operation for the same purpose of mines containing bituminous or oil shale or tar sands. Such operations include drilling, completing and equipping wells when not performed on a fee or contract basis. The liquefaction and regasification of natural gas for purposes of transport and the production at the mining site of liquefied hydrocarbons from oil or gas field gases are included as well.

Exclusions: Oil and gas extraction service activities when done on a fee or contract basis are classified in class 1120 (Service activities incidental to oil and gas extraction excluding surveying). Production of refined petroleum products or the recovery of liquefied petroleum gases in the refining of petroleum are classified in class 2320 (Manufacture of refined petroleum products). Manufacture of industrial gases is classified in class 2411 (Manufacture of basic chemicals, except fertilizers and nitrogen compounds). Operation of pipelines for the transport of oil or natural gas is classified in class 6030 (Transport via pipelines). Oil and gas well exploration are classified in class 7421 (Architectural and engineering activities and related technical consultancy).

112 1120 Service activities incidental  
to oil and gas extraction  
excluding surveying

This class includes oil and gas field service activities provided on a fee or contract basis including: directional drilling and re-drilling; "spudding in"; derrick building, repairing and dismantling; cementing oil and gas well casings; pumping wells; plugging and abandoning wells; and other service activities.

Exclusions: Service activities performed by operators of oil or gas fields are classified in class 1110 (Extraction of crude petroleum and natural gas). Oil and gas field exploration and geophysical, geological and seismic surveying are classified in class 7421 (Architectural and engineering activities and related technical consultancy).

DIVISION 12 MINING OF URANIUM AND THORIUM ORES

120 1200 Mining of uranium and thorium  
ores

This class includes mining of ores valued chiefly for uranium or thorium, e.g., pitchblende. Included is the concentrating of such ores.

Exclusions: Mining rare earth metal ores is classified in class 1320 (Mining of non-ferrous metal ores, except uranium and thorium ores). Production of fissile or fertile materials is classified in class 2330 (Processing of nuclear fuel). Extraction of uranium metal from pitchblende or other uranium bearing ores is also classified in class 2330.

## DIVISION 13 MINING OF METAL ORES

This division includes the extraction of metal ores. The term "ores" applies to metalliferous minerals associated with the substance in which they occur and with which they are extracted from the mine; it also applies to native metals in their gangue (e.g. metalliferous sands). Preparation of ores for subsequent metallurgical operations, most important by concentrating. The term "concentrates" applies to ores which have had all or part of the foreign matter removed by special treatments. With the exception of changes resulting from calcination, roasting or firing, operations which do not alter the chemical composition of the basic compound which furnishes the desired metal are included: crushing; grinding; magnetic separation; gravimetric separation; flotation; screening; grading; agglomeration of powders (e.g. by sintering or pelleting) into grains, balls or briquettes; drying; calcination; roasting to oxidise or magnetise the ore; chemical processes aimed at eliminating the unwanted matter (e.g. dissolution).

Exclusions: Mining of uranium and thorium ores is classified in class 1200.

### 131 1310 Mining of iron ores

This class includes mining of ores valued chiefly for iron content such as hematite, magnetite, limonite, siderite or taconite. Production of sintered iron ores.

Exclusions: Pyrites and pyrrhotite mining are classified in class 1421 (Mining of chemical and fertilizer minerals).

### 132 1320 Mining of non-ferrous metal ores, except uranium and thorium ores

This class includes mining of ores valued chiefly for non-ferrous metal content including ores of aluminium (bauxite), copper, lead, chrome, manganese, nickel, lead-zinc, zinc, tin, ferro-alloys (cobalt, molybdenum, tantalum or vanadium), precious metals (gold, silver or platinum group metals), rare earths or other non-ferrous metal ores.

Exclusions: Uranium and thorium ore mining are classified in class 1200. Mining of ores valued chiefly for their chemical content, e.g. pyrites, is classified in class 1421 (Mining of chemical and fertilizer minerals). Production of alumina, mattes of nickel or of copper are classified in class 2720 (Manufacture of basic precious and non-ferrous metals).

## DIVISION 14 OTHER MINING AND QUARRYING

### 141 1410 Quarrying of stone, sand and clay

This class includes operation of quarries producing monumental and building stone in the rough, roughly trimmed, or cut by sawing or by other means typically done at the quarry, such as slate, marble, granite, porphyr or basalt. Mining of chalk and dolomite.

Crushing and breaking stone for use as a flux or raw material in lime or cement manufacture or as building material, road metal or ballast. Gypsum and anhydrite mining are included. Mining of clays for the ceramic or refractory industries, for drilling mud, or as a filter medium. Operation of sand or gravel pits.

Exclusions: Mining of materials valued chiefly for chemical content is classified in class 1421 (Mining of chemical and fertilizer minerals). Salt mining is classified in class 1422 (Extraction of salt). Other non-metallic mineral mining is classified in class 1429 (Other mining and quarrying n.e.c.). Mining of natural asphalt or bitumen is also classified in class 1429. Stone finishing is classified in class 2696 (Cutting, shaping and finishing of stone). Processing of clays (e.g. expanded clays) is classified in class 2699 (Manufacture of other non-metallic mineral products n.e.c.)

### 142 Mining and quarrying n.e.c.

#### 1421 Mining of chemical and fertilizer minerals

This class includes mining of minerals valued chiefly for nitrogen, potassium or phosphorus. Guano mining is included. Mining of native sulphur or pyrites and pyrrhotites valued chiefly for sulphur. Mining of natural barium bearing ores (barytes, witherite); natural borates and concentrates containing compounds of boron; natural magnesium sulphates (kieserite). Mining of other minerals valued chiefly as a source of chemicals, e.g. earth colours and fluorspar.

Exclusions: Salt mining is classified in class 1422 (Extraction of salt). Manufacture of synthetic fertilizers and nitrogen compounds is classified in class 2412.

#### 1422 Extraction of salt

This class includes salt mining, crushing and screening. Salt production by solar evaporation of sea water, lake brine or other natural brines.

Exclusions: Processing of purchased salt is classified in class 2429 (Manufacture of other chemical products n.e.c.). Potable water production by solar evaporation of sea water, lake brine or other natural brines is classified in class 4100 (Collection, purification and distribution of water).

#### 1429 Other mining and quarrying n.e.c.

This class includes mining and quarrying of minerals or other materials not elsewhere classified: abrasive materials; gem stones; asbestos; siliceous fossil meals; vermiculite and similar materials valued for high-volume-to-weight ratios; natural graphite; quartz; mica; steatite (talc); feldspar and other natural fluxes. Mining of natural asphalt or bitumen.



D

**MANUFACTURING**  
(divisions 15-37)

Manufacturing is defined here as the physical or chemical transformation of materials or components into new products, whether the work is performed by power-driven machines or by hand, whether it is done in a factory or in the worker's home, and whether the products are sold at wholesale or retail.

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

(Construction). Assembly on the site of prefabricated, integral parts into bridges, water tanks, storage and warehouse facilities, railroad and elevated rights-of-way, lift and escalator, plumbing, sprinkler, central heating, ventilating and air conditioning, lighting and electrical wiring, etc., systems of buildings, and all kinds of structures, is classified in Construction. Assembly and installation of machinery and equipment in mining, manufacturing, commercial or other establishments, when carried out as a specialized activity, is classified in the same class of manufacturing as manufacture of the item installed.

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

Activities of units primarily engaged in maintenance and repair of industrial, commercial and similar machinery and equipment are, in general, classified in the same class of manufacturing as those specializing in manufacturing the goods. However, units engaged in repair of office and computing machinery are classified in class 7250. Units the main activity of which is repair of household appliances, equipment and furnishings, motor vehicles and other consumer goods are, as a general rule, classified in the appropriate class of division 50 (Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel) or 52 (Retail trade, except of motor vehicles and motorcycles; repair of personal and household goods) in accordance with the kind of goods which are repaired.

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

Manufacture of specialized components and parts of, and accessories and attachments to, machinery and equipment is, as a general rule, classified in the same class as the manufacture of the machinery and equipment for which the parts and accessories are intended. However, making specialized components and accessories by moulding or extruding plastics materials is included in class 2520 (Manufacture of plastics products). Manufacture of unspecialized components and parts of machinery and equipment, e.g. engines, pistons, electric motors, electrical assemblies, valves, gears, roller bearings, is classified in the appropriate class of manufacturing, without regard to the

machinery and equipment in which these items may be included.

Also included is the recycling of waste materials.

**DIVISION 15 MANUFACTURE OF FOOD PRODUCTS AND BEVERAGES**

**151 Production, processing and preservation of meat, fish, fruit, vegetables, oils and fats**

**1511 Production, processing and preserving of meat and meat products**

This class includes operation of slaughterhouses killing, dressing or packing meat of cattle, hogs, sheep, goats, horses, poultry, rabbits, game or other animals including whales processed on land or on vessels specialized for this work. Production of fresh, chilled or frozen meat or poultry.

Preservation and preparation of meat and meat products by such processes as drying, smoking, salting, immersing in brine or canning. Sausage production is included.

Rendering and refining of lard and other edible animal fats.

Production of flours and meals of meat or meat offal.

Slaughtering includes the production of by-products such as raw hides and skins, pulled wool, feathers or down, teeth or bones.

Exclusions: Manufacture of soup containing meat is classified in class 1549 (Manufacture of other food products n.e.c.).

**1512 Processing and preserving of fish and fish products**

This class includes preservation of fish and fish products by such processes as drying, smoking, salting, immersing in brine, or canning. Production of cooked fish. Production of fresh, chilled or frozen fish fillets or roes including caviar and caviar substitutes. Production of frozen fish including fish which has been cut-up, minced or ground into flour for human consumption. Production of fermented fish, fish paste or fish balls. Production of fishmeal for human consumption or animal feed.

Preservation of crustaceans or molluscs by freezing or by other means such as drying, smoking, salting, immersing in brine, cooking in sauces or immersing in vinegar. Production of meals and solubles from fish, crustaceans and molluscs and other aquatic animals unfit for human consumption.

Activities of vessels engaged in processing and preserving fish, crustaceans and molluscs are classified here.

Exclusions: Fishing and processing of the catch aboard the fisherboats are classified in class 0500 (Fishing, operation of fish hatcheries and fish farms; service activities incidental to fishing).

Processing of whales on land or on special vessels is classified in class 1511 (Production, processing and preserving of meat and meat products).

Production of oils and fats from marine materials is classified in class 1514 (Manufacture of vegetable and animal oils and fats).

Manufacture of soups containing fish, crustaceans or molluscs is classified in class 1549 (Manufacture of other food products n.e.c.), as is production of fish extracts.

1513 Processing and preserving of fruit and vegetables

This class includes manufacture of food consisting chiefly of fruit or vegetables. Preservation of cooked or uncooked fruit or vegetables by freezing including preparation or preservation of fruit or vegetable juices. Preservation by other means such as drying, immersing in oil or in vinegar. Processing of potatoes. Manufacture of prepared meals of vegetables. Manufacture of potato flour and meal. Preservation of fruit and vegetables by canning. Manufacture of jams, marmalades or jellies.

Exclusions: Manufacture of flour or meal of dried leguminous vegetables is classified in class 1531 (Manufacture of grain mill products).

1514 Manufacture of vegetable and animal oils and fats

This class includes manufacture of oils and fats from vegetable or animal materials, except rendering and refining of lard and other edible animal fats. Extraction of oils from fish or fish livers. Production of vegetable oils including oils from nuts or olives. Production of cake or meal, or other residual products of oil production, e.g. oleostearin. Production of non-defatted flour or meal of oil-seeds, oil nuts or oil kernels. Production of partly hydrogenated oils; production of margarine or other table oils or cooking fats. Production of cotton seed oil includes cotton linters as by-product.

Exclusions: Rendering and refining of lard and other edible animal fats are classified in class 1511 (Production of meat and meat products). Wet corn milling is classified in class 1532 (Manufacture of starches and starch products). Production of corn oil is also classified in class 1532. Treatment of oils and fats by chemical processes is classified in class 2429 (Manufacture of other chemical products n.e.c.).

152 1520 Manufacture of dairy products

This class includes milk processing; grading, filtering, testing or chilling fresh, liquid whole milk or cream; separating cream from milk; pasteurizing, sterilizing, homogenizing, peptonizing or humanizing milk; cream freezing or whipping; milk concentrating, fermenting, "culturing"; bottling or carbonizing milk or cream; production of milk or cream in solid form, i.e. in blocks, powder or granules. Production of natural butter or butter that has been dehydrated, resolidified or made rancid. Production of ghee.

Production of cheese or curd: fresh, ripened, hard or processed cheese. Production of whey: fresh, concentrated or dry. Production of ice cream and other edible ice whether or not containing cream or chocolate. Production of casein or lactose.

Exclusions: Production of raw milk is classified in class 0121 (Farming of cattle, sheep, goats, horses, asses, mules and hinnies; dairy farming).

153 Manufacture of grain mill products, starches and starch products, and prepared animal feeds

1531 Manufacture of grain mill products

This class includes grain milling: flour, groats, meal or pellets of wheat, rye, oats, maize (corn) or other cereal grains. Rice milling: husked, milled, polished, glazed, parboiled or converted. Production of rice flour. Vegetable milling: flour or meal of dried leguminous vegetables, of roots or tubers, or of edible nuts. Manufacture of breakfast foods obtained by roasting or swelling cereal grains or by rolling, pearling, flaking or polishing grains. Manufacture of prepared, blended flour and dough for bread, cake, biscuits, pancakes etc.

Exclusions: Manufacture of potato flour and meal is classified in class 1513 (Processing and preserving of fruit and vegetables). Wet corn milling is classified in class 1532 (Manufacture of starches and starch products).

1532 Manufacture of starches and starch products

This class includes manufacture of starches: starches made from maize, rice, other grains, potatoes, manioc or other vegetable materials. Wet corn milling. Manufacture of glucose and glucose syrup, maltose. Manufacture of gluten is included. Manufacture of tapioca and tapioca substitutes prepared from starch. Production of corn oil.

Exclusions: Manufacture of potato flour and meal is classified in class 1513 (Processing and preserving of fruit and vegetables). Manufacture of milk sugars (lactose) is classified in class 1520 (Manufacture of dairy products). Processing sugar cane in sugar centrals or producing sucrose sugar in refineries is classified in class 1542 (Manufacture of sugar). Manufacture of artificial honey, caramel and inulin are classified in class 1549 (Manufacture of other food products n.e.c.).

1533 Manufacture of prepared animal feeds

This class includes production of prepared pet foods; preparations consisting of mixtures of materials or of materials specially treated or packaged to make them suitable as feed for dogs, cats, birds, fish or other pet animals.

Manufacture of prepared feeds chiefly for farm animals including pre-mixes or feed concentrates, sweetened forage or feed supplements.

Exclusions: Production of fishmeal for animal feed is classified in class 1512 (Processing and preserving of fish and fish products). Activities which result in the production of by-products useful as animal feed without special treatment or further processing are classified to those industries in which the by-products arise, e.g. production of oil seed cake is classified in class 1514 (Manufacture of vegetable and animal oils and fats) and production of grain milling residues is classified in class 1531 (Manufacture of grain mill products).

**154            Manufacture of other food products**

**1541          Manufacture of bakery products**

This class includes manufacture of fresh, frozen or dry bakery products: fresh bread or rolls, bread. Pastry, cakes, pies, tarts or other fine bakers' wares. Biscuits and other "dry" bakery products.

Exclusions: Manufacture of prepared, blended dough is classified in class 1531 (Manufacture of grain mill products). Manufacture of dry, fresh or cooked farinaceous products of the kind known as pastas is classified in class 1544 (Manufacture of macaroni, noodles, couscous and similar farinaceous products).

**1542          Manufacture of sugar**

This class includes production of cane or beet sugar: raw cane sugar, refined cane or beet sugar, syrup made of beet or cane sugar, other sugars and sugar syrups (e.g. maple sugar, invert sugar, palm sugar). Molasses production.

Exclusions: Manufacture of glucose and other sugars made from starches is classified in class 1532 (Manufacture of starches and starch products).

**1543          Manufacture of cocoa, chocolate and sugar confectionery**

This class includes manufacture of cocoa in the form of paste, powder or blocks. Manufacture of cocoa butter, fat or oil. Manufacture of chocolate or other chocolate preparations. Manufacture of sugar confectionery such as boiled sweets, caramels, cachous, nougat, fondants, white chocolate. Manufacture of chewing gum. Preserving in sugar of fruit, nuts, fruit-peels and other parts of plants.

Exclusions: Production of solid or liquid sucrose sugar is classified in class 1542 (Manufacture of sugar). Nut roasting is classified in class 1549 (Manufacture of other food products n.e.c.).

**1544          Manufacture of macaroni, noodles, couscous and similar farinaceous products**

This class includes manufacture of uncooked farinaceous products: spaghetti, macaroni, noodles or other pasta products shaped for use in the preparation of lasagne, cannelloni, ravioli, etc. Manufacture of couscous. Manufacture of stuffed pasta whether or not cooked. Manufacture of other cooked pasta products. Manufacture of canned or frozen pasta products.

Exclusions: Soup manufacture, in particular dry or powdered soups containing pasta, is classified in class 1549 (Manufacture of other food products n.e.c.).

**1549          Manufacture of other food products n.e.c.**

This class includes coffee roasting, grinding, decaffeinating or packing. Manufacture of coffee substitutes containing coffee. Manufacture of extracts, essences of concentrates of coffee and preparations with a basis of these products. Chicory roasting and preparation of other roasted coffee substitutes and their essences, extracts or concentrates. Manufacture of tea or maté extracts, essences or concentrates or preparations with a basis of these essences, extracts or concentrates or with a basis of tea or maté. Production of liquid, powdered or frozen whole eggs, egg whites, egg yolks, reconstituted eggs and preserved eggs. Production of foods for infants or for invalids containing homogenized ingredients including meat, fish, fruit, vegetables, milk or malt extracts. Roasting of nuts or manufacture of nut foods and pastes. Manufacture of artificial honey, caramel and inulin. Manufacture of soups in liquid, powder or solid form including frozen soups and soup tablets. Manufacture of soups containing meat, fish, crustaceans, molluscs or pasta. Manufacture of spices, sauces and condiments including mustard or mustard flour. Manufacture of vinegar, yeast or other food products not elsewhere classified including extracts and juices of meat, fish, crustaceans or molluscs.

Exclusions: Growing of spice crops is classified in class 0113 (Growing of fruit, nuts, beverage and spice crops). Activities of tea factories associated with tea plantations are also classified in class 0113.

**155            Manufacture of beverages**

**1551          Distilling, rectifying and blending of spirits, ethyl alcohol production from fermented materials**

This class includes manufacture of distilled, potable, alcoholic beverages such as whisky, brandy, gin, "mixed drinks," cordials, liquors or other alcoholic beverages containing distilled ethyl alcohol.

Manufacture of compound alcoholic preparations of a kind used to make beverages.

Ethyl alcohol production by processes involving fermentation of vegetable materials and distillation of the resulting liquors.  
Production of neutral spirits.

**Exclusions:** Manufacture of wine of fresh grapes including fortified wine such as marsala and sherry is classified in class 1552 (Manufacture of wines). Manufacture of other fermented, but not distilled, alcoholic beverages, such as cider, perry or mead, is also classified in class 1552.

Manufacture of malt liquors is classified in class 1553.  
Merely bottling and labelling distilled liquors is classified in class 5122 (Wholesale of food, beverages and tobacco), if performed as a part of buying and selling at wholesale, and in class 7495 (Packaging activities), if performed on a fee or contract basis.

1552 Manufacture of wines

This class includes manufacture of wine from grapes not grown by the same unit, including sparkling and flavoured wines. Manufacture of fortified wine such as sherry and marsala is included.

Manufacture of other fermented but not distilled alcoholic beverages such as perry, cider, mead or sake.

**Exclusions:** Growing of grapes and manufacture of wine at the same location is classified in class 0113 (Growing of fruit, nuts, beverage and spice crops).  
Brewing of malt liquors is classified in class 1553.

Merely bottling and labelling wines is classified in class 5122 (Wholesale of food, beverages and tobacco), if performed as a part of buying and selling at wholesale, and in class 7495 (Packaging activities), if performed on a fee or contract basis.

1553 Manufacture of malt liquors and malt

This class includes manufacture of malt liquors such as beer, ale, porter and stout.  
Manufacture of malt.

**Exclusions:** Manufacture of yeast is classified in class 1549 (Manufacture of other food products n.e.c.).

Merely bottling and labelling malt liquors is classified in class 5122 (Wholesale of food, beverages and tobacco), if performed as a part of buying and selling at wholesale, and in class 7495 (Packaging activities), if performed on a fee or contract basis.

1554 Manufacture of soft drinks; production of mineral waters

This class includes manufacture of non-alcoholic beverages commonly known as soft drinks. Manufacture of drinks flavoured with fruit juices, syrups, or other materials.  
Production, i.e. bottling at the source, of spa or mineral waters.

**Exclusions:** Merely bottling and labelling simple (tap) water is classified in class 5122 (Wholesale of food, beverages and tobacco), if performed as a part of buying and selling at wholesale, and in class 7495 (Packaging activities), if performed on a fee or contract basis.

DIVISION 16 MANUFACTURE OF TOBACCO PRODUCTS

160 1600 Manufacture of tobacco products

This class includes manufacture of tobacco products such as cigarettes or cigars, pipe tobacco, chewing tobacco or snuff.  
Manufacture of "homogenized" or "reconstituted" tobacco.

**Exclusions:** Growing and preliminary processing of tobacco leaves are classified in class 0111 (Growing of cereals and other crops n.e.c.).

DIVISION 17 MANUFACTURE OF TEXTILES

171 Spinning, weaving and finishing of textiles

1711 Preparation and spinning of textile fibres; weaving of textiles

This class includes preparatory operations on textile fibres such as: reeling and washing of silk; degreasing, carbonizing or fleece dyeing of wool; any other preparatory operations including carding or combing of these fibres and of jute, sisal, flax or ramie, manilla hemp, coir or other animal or vegetable fibres and of all kind of man-made fibres.

By-products are, besides waste, also products as wool grease.

Production of garnetted stock is included in this class if done as part of an integrated production process.

Spinning, manufacture of yarn or thread for weaving or sewing, for retail sale, wholesale or further processing. This yarn or thread may consist of any textile material including mixtures. Also manufacture of paper yarn is included.

Weaving, manufacture of broad woven fabrics of all the above mentioned materials, including their mixtures. Also included are woven glass fabrics and the manufacture of special fabrics such as pile or chenille fabrics, terry towelling, gauze etc.

Finishing operations such as bleaching, dyeing, calendaring, napping, shrinking or printing are included, as long as they are done as part of the above mentioned processes.

**Exclusions:** Preparatory operations carried out in combination with agriculture or farming are classified in the appropriate class of division 01 or 02 (Agriculture, hunting and forestry) according to the main activity.

Retting of plants bearing vegetable textile fibres such as jute, flax or coir is therefore classified in class 0111 (Growing of cereals and other crops n.e.c.).

Cotton ginning is classified in class 0140 (Agricultural and animal husbandry services activities, except veterinary activities).

Finishing of textiles of class 1711 by units not manufacturing such textiles is classified in class 1712 (Finishing of textiles).

Manufacture of textile floor covering is classified in class 1722 (Manufacture of carpets and rugs).

Manufacture of narrow fabrics and special fabrics is classified in class 1729 (Manufacture of other textiles n.e.c.).

Knitting and crocheting is classified in class 1730 (Manufacture of knitted and crocheted fabrics and articles).

Manufacture of glass fibres is classified in class 2610 (Manufacture of glass and glass products).

Spinning of yarn of asbestos is classified in class 2699 (Manufacture of other non-metallic mineral products n.e.c.).

Production of garnetted stock as a separate activity is classified in class 3720 (Recycling of non-metal waste and scrap).

#### 1712 Finishing of textiles

This class includes finishing of textiles of class 1711 not made in the same unit by such operations as bleaching, dyeing, calendering, napping, shrinking or printing. No distinction is to be made between these activities carried out on a fee or contract basis or by purchasing the materials and selling the finished products.

Exclusions: Finishing of textiles produced in the same unit is classified in class 1711 (Preparation and spinning of textile fibres; weaving of textiles), 1729 (Manufacture of other textiles n.e.c.) or 1730 (Manufacture of knitted and crocheted fabrics and articles), as appropriate.

#### 172 Manufacture of other textiles

##### 1721 Manufacture of made-up textile articles, except apparel

This class includes manufacture, from fabrics not made in the same unit, of made-up articles of any textile material, including knitted or crocheted fabrics. It includes manufacture of articles such as:

- blankets, travelling rugs and all kind of bed, table or other household linen.
- made-up furnishing articles like curtains, valances, blinds, bedspreads.
- some stuffed articles like quilts, eiderdowns, cushions, pouffes, pillows and sleeping bags.
- tarpaulins, tents, camping goods, sails, sun blinds, loose covers for cars, machines or furniture, sun blinds.
- flags, banners, pennants.
- dust-cloth, dish-cloth, life jackets etc.
- parachutes.

Manufacture of hand-woven tapestry is included in this class.

Manufacture of the textile part of electric blankets is also classified in this class.

Exclusions: If the articles characteristic of this class are produced in the same unit that makes the fabrics, then the activity is considered to be an ancillary activity of either weaving, class 1711 (Preparation and spinning

of textile fibres; weaving of textiles), knitting or crocheting, class 1730 (Manufacture of knitted and crocheted fabrics and articles), or manufacture of other textiles not elsewhere classified, class 1729.

Manufacture of textile articles for technical use is classified in class 1729 (Manufacture of other textiles n.e.c.).

#### 1722 Manufacture of carpets and rugs

This class includes manufacture of textile floor covering either in the piece or made to measure such as:

- carpets, rugs and mats produced by weaving, tufting, braiding, flocking, needle punching etc., from yarns of wool, cotton, man-made fibres, jute, coco coir, sisal and similar fibres.

Exclusions: Manufacture of mats and matting of plaiting materials is classified in class 2029 (Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials).

Manufacture of floor coverings of cork, rubber or plastics materials, even when textile backed, is classified by primary materials in class 2029 (Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials), 2519 (Manufacture of other rubber products) or 2520 (Manufacture of plastics products), respectively. Manufacture of linoleum and other hard surface floor coverings is classified in class 3699 (Other manufacturing n.e.c.).

#### 1723 Manufacture of cordage, rope, twine and netting

This class includes manufacture of cordage, rope, twine and cables of textile fibres, whether or not impregnated, coated, covered or sheathed with rubber or plastics.

It also includes manufacture of netting of cordage, rope or twine and manufacture of products of rope or netting such as made-up nets, fishing nets, ship's fenders, unloading cushions, loading slings, rope or cable fitted with metal rings.

Nets used in sports, which are included here, can, however, also be a characteristic product of activities classified in class 3693 (Manufacture of sports goods).

Exclusions: Manufacture of hair nets is classified in class 1810 (Manufacture of wearing apparel, except fur apparel).

#### 1729 Manufacture of other textiles n.e.c.

This class includes all activities related to textiles or textile products, not specified elsewhere in division 17 (Manufacture of textiles) or 18 (Manufacture of wearing apparel, dressing and dyeing of fur) or anywhere else in this classification. A great number of different processes are involved and a great variety of goods are produced such as:

- narrow woven fabrics, including fabrics consisting of warp without weft assembled by means of an adhesive.

- labels, badges and similar articles of textile materials.
- ornamental trimmings: braids, tassels, pompons and similar articles.
- tulle and other net fabrics, lace in the piece, in strips or in motifs, embroidery.
- felt, including impregnated, coated, covered or laminated felt, and other non-woven fabrics including those in which plastics or rubber form the bonding substance but which are not the chief constituent.
- fabrics impregnated, coated, covered or laminated with plastics.
- wadding of textile materials and articles of wadding such as sanitary towels or tampons.
- metallized yarn or gimped yarn; rubber thread or cord covered with textile material; textile yarn or strip covered, impregnated, coated or sheathed with rubber or plastics.
- tyre cord fabric of high-tenacity man-made yarn; other treated or coated fabrics: tracing cloth; canvas prepared for use by painters; buckram and similar stiffened textile fabrics; fabrics coated with gum or amylaceous substances.
- textile wicks (woven, plaited or knitted); incandescent gas mantles and tubular gas mantle fabric; hosepiping and similar textile tubing with or without lining, armour or accessories of other materials; transmission or conveyor belts or belting whether or not reinforced with metal or other material; or other textile products or articles for technical uses such as bolting cloth, straining cloth, fabrics or felts used in paper making, and other special fabrics.

**Exclusions:** Manufacture of transmission or conveyor belts or belting of textile fabric or of textile yarn or cord impregnated, coated, covered or laminated with rubber is classified in class 2519 (Manufacture of other rubber products) when rubber is the chief constituent. Manufacture of plates, sheets or strips of cellular rubber or cellular plastics combined with felt or non-wovens where the textile is present merely for reinforcing purposes, is classified in class 2519 (Manufacture of other rubber products) and 2520 (Manufacture of plastics products), respectively. Manufacture of cloth of woven metal wire is classified in class 2899 (Manufacture of other fabricated metal products n.e.c.)

**173 1730 Manufacture of knitted and crocheted fabrics and articles**

This class includes activities in which products are actually knitted or crocheted whether by hand or with more or less complicated machines. It thus includes both manufacture of knitted or crocheted fabrics and of articles that are knitted or crocheted directly into shape. Included is the production of warp knit and weft knit fabrics, flat or circular, with or without elastomeric yarn or rubber thread and also knit pile or terry fabrics. Knitting or crocheting of wearing apparel and other made-up articles directly to shape is included in this class. This involves articles such as jerseys, pullovers, cardigans, T-shirts and other vests, panty hose, tights, stockings, socks and other hosiery.

Also included is the manufacture of wearing apparel of fabric knitted in the same unit.

**Exclusions:** Manufacture of knitted clothing from fabric not knitted in the same unit is classified in class 1810 (Manufacture of wearing apparel, except fur apparel). Manufacture of orthopaedic appliances is classified in class 3311 (Manufacture of medical and surgical equipment and orthopaedic appliances).

**DIVISION 18 MANUFACTURE OF WEARING APPAREL; DRESSING AND DYEING OF FUR**

**181 1810 Manufacture of wearing apparel, except fur apparel**

This class includes manufacture of wearing apparel made of material not made in the same unit. The material used may be of any kind (except furskin) such as fabric, woven, knitted or crocheted, non-wovens, lace or other textile material, leather or imitation leather, plaited materials etc. It may be coated, impregnated or rubberized. In principle the raw material is cut and sewn together. Both regular and contract activities are included. Also included is the activity that just performs the entrepreneurial functions of producing, such as buying raw materials, designing and preparing samples, arranging for manufacture of garments from their materials by contract factories and selling the finished apparel. Custom tailoring is included as well.

More specifically, this class includes manufacture of wearing apparel for men, women, children and babies, of outerwear, underwear and nightwear, of normal, formal, work or sport clothing, of hats and caps and of all kinds of clothing accessories such as gloves, belts, shawls, ties, cravats, hair nets etc. Also manufacture of parts of these products is classified here.

**Exclusions:** Manufacture of clothing of fabrics knitted in the same unit is classified in class 1730 (Manufacture of knitted and crocheted fabrics and articles). Manufacture of wearing apparel of furskins is classified in class 1820 (Dressing and dyeing of fur; manufacture of articles of fur), except manufacture of headgear of furskins which remains classified in this class.

Manufacture of footwear is classified in class 1920.

Manufacture of wearing apparel of rubber or plastics which is not assembled by stitching but is merely sealed together is classified in class 2519 (Manufacture of other rubber products) and 2520 (Manufacture of plastics products), respectively.

Manufacture of safety headgear except sports headgear is classified in class 2520 (Manufacture of plastics products) or 2899 (Manufacture of other fabricated metal products n.e.c.) according to their constituent material. Manufacture of asbestos apparel (including headgear) is classified in class 2699 (Manufacture of other non-metallic mineral products n.e.c.).

Manufacture of sports gloves and sports headgear

is classified in class 3693 (Manufacture of sports goods).  
Repair of wearing apparel is classified in class 5260 (Repair of personal and household goods).

**182 1820 Dressing and dyeing of fur; manufacture of articles of fur**

This class includes both production of dressed furskins and other hides and skins that have been tanned and dressed with the hair on and the manufacture of articles of furskins or of hides with the hair on.

Production of furskins includes such operations as scraping, currying, tanning, bleaching, shearing and plucking to prepare the skins for the fur trade.

The most important articles made of furskins or hides with the hair on are wearing apparel and clothing accessories, assemblies of furskin such as plates, mats, strip etc., and articles such as rugs, unstuffed pouffes, industrial polishing clothes or "dropped" (sometimes called "let-out") furskins.

Also included in this class is manufacture of artificial fur and articles thereof.

**Exclusions:** Production of furskins is classified in class 0122 (Other animal farming; production of animal products n.e.c.) or 0150 (Hunting, trapping and game propagation including related service activities). Production of raw hides and skins as part of the activity of slaughtering is classified in class 1511 (Production, processing and preserving of meat and meat products).

Manufacture of imitation furskins obtained by weaving or knitting is classified in class 1711 (Preparation and spinning of textile fibres; weaving of textiles) and 1730 (Manufacture of knitted and crocheted fabrics and articles), respectively.

Manufacture of fur hats or hat parts is classified in class 1810 (Manufacture of wearing apparel, except fur apparel). Manufacture of apparel trimmed with fur is also classified in class 1810.

Manufacture of boots or shoes containing fur parts are classified in class 1920 (Manufacture of footwear).

**DIVISION 19 TANNING AND DRESSING OF LEATHER; MANUFACTURE OF LUGGAGE, HANDBAGS, SADDLERY, HARNESS AND FOOTWEAR**

**191 Tanning and dressing of leather; manufacture of luggage, handbags, saddlery and harness**

**1911 Tanning and dressing of leather**

This class includes production of tanned or dressed leather; vegetable, mineral or chemical tanning. It also includes manufacture of chamois-dressed, parchment dressed, or patent and metallized leathers and of composition leather, i.e. slabs, sheets or strip of a material with a basis of leather or leather fibre.

**Exclusions:** Production of raw hides and skins as part of the activity of slaughtering is

classified in class 1511 (Production, processing and preserving of meat and meat products).

Manufacture of leather apparel is classified in class 1810 (Manufacture of wearing apparel, except fur apparel).

Tanning or dressing of furskins or hides with the hair on is classified in class 1820 (Dressing and dyeing of fur; manufacture of articles of fur).

**1912 Manufacture of luggage, handbags and the like, saddlery and harness**

This class includes manufacture of luggage, handbags, saddlery and harness and other articles not elsewhere classified of leather or composition leather. Also included here is manufacture of luggage, handbags and the like when made of other materials (mostly imitation leathers), such as plastics, textile materials, vulcanized fibre or paperboard.

**Exclusions:** Manufacture of leather apparel and hats is classified in class 1810 (Manufacture of wearing apparel, except fur apparel). Manufacture of footwear is classified in class 1920.

**192 1920 Manufacture of footwear**

This class includes manufacture of footwear for all purposes (other than orthopaedic footwear), of any material (other than of asbestos or of textile material lacking applied soles), by any process, including moulding. The materials used may be leather, rubber, plastics, textile materials, wood or other materials and the processes applied: cutting and sewing, gumming, moulding or any other process. Also included is the manufacture of gaiters, leggings and similar articles and of parts of footwear such as uppers and parts of uppers, outer and inner soles etc., of any material.

**Exclusions:** Manufacture of footwear of textile material without applied soles is classified in class 1730 (Manufacture of knitted and crocheted fabrics and articles). Manufacture of footwear of asbestos is classified in class 2699 (Manufacture of other non-metallic mineral products n.e.c.). Manufacture of orthopaedic shoes is classified in class 3311 (Manufacture of medical and surgical equipment and orthopaedic appliances).

**DIVISION 20 MANUFACTURE OF WOOD AND OF PRODUCTS OF WOOD AND CORK, EXCEPT FURNITURE; MANUFACTURE OF ARTICLES OF STRAW AND PLAITING MATERIALS**

**201 2010 Sawmilling and planing of wood**

This class includes operation of sawmills and planing mills, whether or not mobile, in the forest or elsewhere.

Sawing rough lumber or timber from logs and bolts or resawing cants and flitches into lumber. Planing combined with sawing or separately, producing surfaced lumber and timber and standard workings or patterns of lumber. Slicing, peeling or chipping logs. Also included is impregnating or chemical

treatment of wood with preservatives or other materials.

Manufacture of wood wool, wood flour, chips particles, when done as a primary activity.  
Manufacture of unassembled wood flooring, including parquet flooring.  
Manufacture of wooden railway sleepers.

**Exclusions:** Logging, production of wood in the rough (debarked and simply squared), is classified in class 0200 (Forestry, logging and related service activities).  
Manufacture of veneer sheets thin enough for use in plywood, boards and panels is classified in class 2021 (Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board and other panels and boards).  
Manufacture of shingles and shakes, beadings and mouldings etc., is classified in class 2022 (Manufacture of builders' carpentry and joinery).

202            Manufacture of products of wood, cork, straw and plaiting materials

2021        Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board and other panels and boards

This class includes manufacture of veneer sheets thin enough to be used for veneering or making plywood or for other purposes. The sheets may be obtained by sawing, slicing or peeling (rotary cutting) and may be smoothed, dyed, coated or impregnated or reinforced with paper or fabric backings or made in the form of motifs. It also includes manufacture of plywood, veneered panels and similar laminated wood and manufacture of particle board and fibreboard. Characteristic for the production of these goods is that they are obtained by using high pressure presses, whether or not in combination with glues.  
Production of densified wood is included in this class.

**Exclusions:** Manufacture of sliced or peeled wood of a thickness greater than that commonly found in plywood is classified in class 2010 (Sawmilling and planing of wood).

2022        Manufacture of builders' carpentry and joinery

This class includes manufacture of wooden goods intended to be used primarily in the construction industry. The output of these activities consists of a large variety of products such as:

- builders' carpentry, including beams, rafters, roof struts and similar goods used for structural purposes or in arch supports, scaffoldings or other temporary supports.
- builders' joinery including doors, windows, shutters and their frames whether or not containing metal fittings such as hinges, locks etc.; stairs, porchwork, railings etc.; parquet flooring blocks, strips etc., assembled into panels.
- wooden beading and mouldings, shingles and shakes.

- cellular wood panels, wainscot, built-in closets.

Production of recognizable unassembled pieces of these goods is classified in this class.  
Installation of self-manufactured carpentry or joinery of wood.  
Manufacture of prefabricated buildings, predominantly of wood, is included.

**Exclusions:** Manufacture of unassembled wood flooring, including parquet flooring, is classified in class 2010 (Sawmilling and planing of wood).  
Manufacture of venetian blinds and of kitchen cabinets, bookcases, wardrobes and other non-standing furniture is classified in class 2029 (Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials).

2023        Manufacture of wooden containers

This class includes manufacture of packing cases, boxes, crates, drums and similar packings of wood; cable drums of wood; pallets, box pallets and other load boards of wood.  
Manufacture of barrels, vats, tubs and other coopers' products and parts of coopers' products, of wood.

**Exclusions:** Manufacture of luggage of wood not covered by any other material is classified in class 2029 (Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials).  
Manufacture of cases of plaiting materials is also classified in class 2029.

2029        Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials

This class includes manufacture of wood products not elsewhere classified such as: tools, tool bodies, handles and bodies for brooms or brushes; boot or shoe lasts and trees of wood; statuettes and other ornaments of wood; clothes hangers; wood marquetry and inlaid wood; caskets and cases for jewellery and cutlery and similar articles of wood; household utensils and kitchenware of wood; articles of furniture such as coat and hat racks, but not standing furniture.

Manufacture of wooden spools, caps, bobbins, sewing thread reels and similar articles of turned wood.

Manufacture of other articles of wood not elsewhere classified.

Natural cork processing to obtain such products as debarked or roughly squared cork or cork blocks, sheets, plates or strip. Manufacture of agglomerated cork.

Manufacture of articles of natural or agglomerated cork.

Manufacture of plaits, plaiting materials and similar products thereof. Manufacture of similar products bound together in parallel strands or woven together in sheet form.

Manufacture of mats, matting or screens.  
Manufacture of baskets, wickerwork and other articles made directly to shape from plaiting materials or made up from sheets, strands or plaits.



**Exclusions:** Manufacture of mats or matting of spun textile materials is classified in class 1722 (Manufacture of carpets and rugs). Manufacture of luggage or cases of wood covered with another material, e.g. plastics sheeting, is classified in class 1912 (Manufacture of luggage, handbags and the like, saddlery and harness). Manufacture of footwear and parts of footwear is classified in class 1920. Manufacture of lamps and lighting fittings is classified in class 3150 (Manufacture of electric lamps and lighting equipment). Manufacture of clock cases is classified in class 3330 (Manufacture of watches and clocks). Manufacture of furniture is classified in class 3610. Manufacture of imitation jewellery is classified in class 3699 (Other manufacturing n.e.c.). Manufacture of walking sticks and wooden umbrella handles is also classified in class 3699.

**DIVISION 21 MANUFACTURE OF PAPER AND PAPER PRODUCTS**

**210 Manufacture of paper and paper products**

**2101 Manufacture of pulp, paper and paperboard**

This class includes manufacture of wood pulp: mechanical, chemical (dissolving or non-dissolving, bleached, semi-bleached or unbleached) or semi-chemical. Manufacture of cotton linters pulp. Manufacture of pulps of other fibrous cellulosic material by mechanical, chemical or semi-chemical processes. Making pulp from waste paper is included. Operation of paper mills and manufacture of uncoated or machine coated paper or paperboard in rolls or sheets. Manufacture of newsprint, other printing or writing paper; stock papers intended for conversion into towels, napkins, facial tissues etc.; cellulose wadding and webs of cellulose fibres, papers used for packaging, as corrugating medium, or in cigarette manufacture. Manufacture of vegetable parchment, greaseproof, tracing or other glazed, transparent or translucent papers. Manufacture of multiply paper and paperboard. Manufacture of hand-made paper. Further processing of paper and paperboard (manufacture of "off-machine" papers and paperboard) producing such products as coated, covered or impregnated paper; crêped or crinkled paper; composite paper and paperboard (e.g. paper laminated with bitumen or other adhesive).

**Exclusions:** Manufacture of corrugated paper and paperboard is classified in class 2102. Manufacture of other articles of pulp, paper or paperboard is classified in class 2109. Manufacture of abrasive paper is classified in class 2699 (Manufacture of other non-metallic mineral products n.e.c.). Manufacture of coated or impregnated paper in which the coating or impregnation is the main ingredient (e.g. paper impregnated with soap) is classified in that class in which manufacture of the coating or impregnant is classified.

**2102 Manufacture of corrugated paper and paperboard and of containers of paper and paperboard**

This class includes manufacture of:

- corrugated paper or paperboard.
- containers of corrugated paper or paperboard.
- folding or set-up cartons, boxes and cases of non-corrugated paper or paperboard.
- sacks and bags.
- other packing containers including box files, record sleeves, and so forth.

**Exclusions:** Manufacture of envelopes is classified in class 2109 (Manufacture of other articles of paper and paperboard).

**2109 Manufacture of other articles of paper and paperboard**

This class includes manufacture of:

- carbon paper, self-copy paper and other copying or transfer papers in sizes or packings sold to consumers; envelopes, letter cards, correspondence cards or plain postcards; boxes, pouches, wallets and writing compendiums containing an assortment of paper stationery.
- toilet paper, handkerchiefs, cleansing tissues, towels, serviettes, and other paper, paperboard or moulded paper articles found about the house, e.g. trays, dishes, cups; sanitary towels and tampons, napkins and napkin liners for babies, articles of apparel and clothing accessories and other paper articles found on the person.
- filter blocks, slabs and plates of paper pulp.
- other articles of paper, paperboard or moulded paper pulp such as bobbins, spools or caps; filter paper and paperboard; rolls, sheets and dials printed for self-recording apparatus; writing or other graphic papers cut to size or shape or printed, embossed or perforated; gummed or adhesive paper in strips or rolls; labels.

**Exclusions:** Manufacture of paper or paperboard in bulk whether in rolls or sheets is classified in class 2101 (Manufacture of pulp, paper and paperboard).

**DIVISION 22 PUBLISHING, PRINTING AND REPRODUCTION OF RECORDED MEDIA**

**221 Publishing**

This group includes publishing whether or not connected with printing. Publishing involves financial, technical, artistic, legal and marketing activities, among others, but not predominantly. The breakdown into classes is based on the type of printed matters or recorded media published.

**Exclusions:** Printing is classified in class 2221. Reproduction of recorded media is classified in class 2230. Publishing of motion pictures and video tapes is classified in class 9211 (Motion picture and video production and distribution) and of computer software in class 7220 (Software consultancy and supply).

Preparation and production on a fee or contract basis of master copies for records or audio material are classified in class 9249 (Other recreational activities).

2211 Publishing of books, brochures, musical books and other publications

This class includes publishing of books, textbooks, atlases and maps, brochures, pamphlets, musical works and other publications.

2212 Publishing of newspapers, journals and periodicals

This class includes publishing of newspapers, journals and periodicals of a technical or general contents, trade journals, comics etc.

2213 Publishing of recorded media

This class includes publishing of records and other recorded audio media.

Exclusions: Publishing of motion pictures and video tapes is classified in class 9211 (Motion picture and video production and distribution) and of computer software in class 7220 (Software consultancy and supply).

2219 Other publishing

This class includes publishing of photos, engravings and postcards, time-tables, forms, posters, reproduction of works of art, or other printed matters. This class also includes all micropublishing.

222 Printing and service activities related to printing

2221 Printing

This class includes printing of newspapers, magazines, periodicals, journals, books, music pamphlets, maps, atlases, posters, playing cards and other material for others on a fee or contract basis, e.g. catalogues on account of machinery producers; postage, revenue stamps or currency on account of governments; books, albums, diaries, business forms etc., on account of stationers.

Printing includes reproducing material by means of duplicating machines, computer controlled reproduction, embossers, photocopiers or thermocopiers.

Exclusions: Printing of labels of paper or paperboard is classified in class 2109 (Manufacture of other articles of paper and paperboard).

Publishing of printed matters is classified in group 221.

Producing original material by authors, musicians, engineers, architects and others is classified in the industry appropriate to their technical or artistic activity.

2222 Service activities related to printing

This class includes bookbinding.

Production of composed type, prepared printing plates or cylinders, impressed lithographic stones or other impressed media for use in printing in another unit.

Exclusions: Manufacture of type chests or type-faces are classified in class 2929 (Manufacture of other special purpose machinery). Production of printing media which have not been impressed is classified in an appropriate class by material.

223 2230 Reproduction of recorded media

This class includes reproduction of records, audio, video and computer tapes from master copies, reproduction of floppy, hard or compact disks, reproduction of non-customized software and film duplicating.

Exclusions: Reproduction of printed matters is classified in class 2221 (Printing). Production on a fee or contract basis of intermediate products such as master records is classified in class 9249 (Other recreational activities).

DIVISION 23 MANUFACTURE OF COKE, REFINED PETROLEUM PRODUCTS AND NUCLEAR FUEL

231 2310 Manufacture of coke oven products

This class includes operation of coke ovens chiefly for the production of coke or semi-coke from hardcoal and lignite, of retort carbon and residual products such as coal tar or pitch. Agglomeration of coke.

Exclusions: Distillation of coal tar is classified in class 2411 (Manufacture of basic chemicals, except fertilizers and nitrogen compounds).

Production of town gas and other manufactured gases such as water gas or producer gas is classified in class 4020 (Manufacture of gas; distribution of gaseous fuels through mains).

232 2320 Manufacture of refined petroleum products

This class includes production of liquid or gaseous fuels (e.g. ethane, butane or propane), illuminating oils, lubricating oils or greases or other products from crude petroleum or bituminous minerals or their fractionation products.

Included is manufacture or extraction of such products as petroleum jelly, paraffin wax, other petroleum waxes and such residual products as petroleum coke, petroleum bitumen etc.

Exclusions: Operation of oil or gas field properties to obtain crude petroleum or natural gas is classified in class 1110 (Extraction of crude petroleum and natural gas).

233 2330 Processing of nuclear fuel

This class includes extraction of uranium metal from pitchblende or other uranium-bearing ores. Manufacture of alloys, dispersions or mixtures of natural uranium or its compounds.

Manufacture of enriched uranium and its compounds; plutonium and its compounds; or alloys, dispersions or mixtures of these compounds.

Manufacture of uranium depleted in U 235 and its compounds; thorium and its compounds; or alloys, dispersions or mixtures of these compounds.

Manufacture of other radioactive elements, isotopes or compounds.

Manufacture of non-irradiated fuel elements for use in nuclear reactors.

**DIVISION 24 MANUFACTURE OF CHEMICALS AND CHEMICAL PRODUCTS**

**241 Manufacture of basic chemicals**

**2411 Manufacture of basic chemicals, except fertilizers and nitrogen compounds**

This class includes manufacture of:

- industrial gases, including elemental gases; liquid or compressed air, acetylene, refrigerant gases, mixed industrial gases etc.
- other chemical elements, except base metals, precious metals or radioactive elements, isotopes and compounds for nuclear fuel.
- inorganic acids, except nitric acid.
- alkalis or other inorganic compounds such as inorganic pigments.
- basic organic chemicals: saturated and unsaturated acyclic and cyclic hydrocarbons, benzene, toluene, xylene and other coal tar or mineral oil distillation products; acyclic alcohols; phenols and phenol-alcohols; methanol and higher alcohols (except ethyl alcohol); ketones or quinones; mono- or poly-carboxylic acids, including acetic acid; amine-function compounds; nitrile-function compounds; or other organic compounds.
- colouring matter of vegetable or animal origin; synthetic organic dyestuffs.
- extraction of volatile products by the distillation of wood.
- synthetic tanning agents.
- lyes and other basic chemicals not elsewhere classified.

**Exclusions:** Extraction of methane, ethane, butane or propane at a mine is classified in class 1110 (Extraction of crude petroleum and natural gas).

Ethyl alcohol production is classified in class 1551 (Distilling, rectifying and blending of spirits; ethyl alcohol production from fermented materials).

Production in a petroleum refinery of ethane, butane or propane is classified in class 2320 (Manufacture of refined petroleum products).

Manufacture of nitrogenous fertilizers and nitrogen compounds is classified in class 2412 (Manufacture of fertilizers and nitrogen compounds), even though such products may have uses other than as fertilizers.

Manufacture of plastics in primary forms and of synthetic rubber is classified in class 2413. Manufacture of crude glycerol is classified in class 2424 (Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations).

Manufacture of essential oils is classified in class 2429 (Manufacture of other chemical products n.e.c.).

**2412 Manufacture of fertilizers and nitrogen compounds**

This class includes manufacture of straight, mixed, compound or complex nitrogenous, phosphatic or potassic fertilizers. Included is manufacture of urea.

Manufacture of products of the nitrogenous fertilizer industry: nitric acid, ammonia, commercial ammonium chloride, nitrates of potassium.

**Exclusions:** Guano mining is classified in class 1421 (Mining of chemical and fertilizer minerals).

Manufacture of pesticides and other agro-chemical products is classified in class 2421.

**2413 Manufacture of plastics in primary forms and of synthetic rubber**

This class includes manufacture of plastics in primary forms, including: polymers of ethylene, of polypropylene or of other olefins, of styrene, of vinyl chloride or other halogenated olefins, of vinyl acetate or of other vinyl esters, other vinyl polymers; polyacetals, other polyethers and epoxide resins; polycarbonates, alkyd resins, polyallyl esters and other polyesters; polyamides; amino resins, phenolic resins and polyurethanes; silicones; petroleum resins, polyterpenes, polysulphides, polysulphonates; cellulose and its chemical derivatives; natural polymers (e.g. alginic acid), modified natural polymers such as hardened proteins; or ion exchangers based on the above polymers.

Manufacture of synthetic rubber and factice derived from oils, in primary forms. Production of mixtures of synthetic rubber and natural rubber or rubber-like gums (e.g. balata), in primary forms.

**242 Manufacture of other chemical products**

**2421 Manufacture of pesticides and other agro-chemical products**

This class includes manufacture of insecticides, rodenticides, fungicides, herbicides, anti-sprouting products, plant growth regulators, disinfectants and other agro-chemical products not elsewhere classified.

**Exclusions:** Manufacture of fertilizers and nitrogen compounds is classified in class 2412.

**2422 Manufacture of paints, varnishes and similar coatings, printing ink and mastics**

This class includes manufacture of:

- paints, varnishes, enamels or lacquers.
- prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels, and glazes, engobes or similar preparations of a kind used in the ceramic, enamelling or glass industry.
- pigments and other colouring matter of a kind used in the manufacture of paints or by artists or other painters.

- mastics, caulking compounds or similar non-refractory filling or surfacing preparations.
- organic composite solvents and thinners not elsewhere classified. Manufacture of prepared paint or varnish removers.
- printing ink.

**Exclusions:** Manufacture of dyes or dyestuffs is classified in class 2411 (Manufacture of basic chemicals, except fertilizers and nitrogen compounds). Manufacture of pigments such as titanium oxide, compounds of chromium, cadmium or other colour-bearing chemical compounds is also classified in class 2411.

Manufacture of writing and drawing ink is classified in class 2429 (Manufacture of other chemical products n.e.c.).

2423 Manufacture of pharmaceuticals, medicinal chemicals and botanical products

This class includes manufacture of:

- pharmaceutical preparations for human or veterinary use; generic or proprietary preparations; preparations available to the general public or controlled by the health system; ampoules, tablets, capsules, vials, ointments, powders or solutions; botanical products ground, graded, milled or otherwise prepared.
- surgical dressings, medicated wadding, fracture bandages, catgut, and other prepared sutures.
- cements used in dentistry.
- chemical substances used in the manufacture of pharmaceuticals: antibiotics, endocrine products, basic vitamins, opium derivatives, sulphur drugs, serums and plasmas; salicylic acid, its salts and esters; glycosides and vegetable alkaloids; chemically pure sugar etc.

**Exclusions:** Packaging of pharmaceuticals for own account is classified in class 5139 (Wholesale of other household goods) or 5231 (Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles) and packaging on a fee or contract basis in class 7495 (Packaging activities).

2424 Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations

This class includes manufacture of:

- soap in the form of bars, cakes, moulded pieces, shapes, liquids, pastes or in other forms; organic surface-active products in like forms; paper, wadding, felt or other material impregnated, coated or covered with soap or detergent; crude glycerol.
- organic surface-active agents or preparations for use as washing or cleaning preparations.
- tonsorial preparations including shampoos, hair lacquers, waving or straightening preparations; pre-shave, shaving or after-shave preparations or depilatories.

- odoriferous preparations for use on the person such as perfumes, cologne water or toilet water.
- beauty or make-up preparations including manicure or pedicure preparations.
- preparations for oral or dental hygiene including denture fixative pastes and powders.
- other perfumery, cosmetic or toilet preparations not elsewhere classified such as personal deodorants or bath salts.
- polishes and creams for footwear, floors, coachwork, glass or metal, scouring pastes and powders and similar goods in the form of paper, felt, wadding, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with polishes or creams, scouring pastes or powders.
- artificial waxes and prepared waxes consisting of mixtures of waxes.
- preparations for perfuming or deodorizing rooms.

**Exclusions:** Manufacture of separate, chemically defined compounds is classified in class 2411 (Manufacture of basic chemicals, except fertilizers and nitrogen compounds).

Extraction and refining of essential oils are classified in class 2429 (Manufacture of other chemical products n.e.c.).

2429 Manufacture of other chemical products n.e.c.

This class includes manufacture of:

- explosives, pyrotechnic products (torches, fire lighters and the like), propellant powders, other prepared explosives, detonating or safety fuses, caps, fireworks, signalling flares and the like.
- gelatin and gelatin derivatives, glues of animal origin, prepared glues and other prepared adhesives including adhesives based on rubber or plastics.
- peptones, peptone derivatives, other protein substances and their derivatives not elsewhere classified.
- essential oils. Modification by chemical processes (e.g. by oxidation, polymerization etc.) of oils and fats.
- materials used in the finishing of textiles.
- powders and pastes used in soldering, brazing or welding.
- substances used to pickle metal.
- activated carbon, lubricating oil additives, prepared rubber accelerators, catalysts and other chemical products for industrial use.
- anti-knock preparations, anti-freeze preparations, liquids for hydraulic transmission, composite diagnostic or laboratory reagents etc.
- photochemical products such as photographic plates, films, sensitized paper, other sensitized unexposed materials, and chemical preparations for photographic uses.
- writing and drawing ink.
- prepared unrecorded media for sound recording or similar recording of other phenomena.
- processed salt.

**Exclusions:** In general manufacture of chemically defined products in bulk is classified in class 2411 (Manufacture of basic

chemicals, except fertilizers and nitrogen compounds).  
Manufacture of printing ink is classified in class 2422.

**243 2430 Manufacture of man-made fibres**

This class includes manufacture of artificial or synthetic filament tow and staple fibres, not carded or combed.

Manufacture of synthetic or artificial filament yarn, whether or not textured, high tenacity, multiple or cabled.

Manufacture of synthetic or artificial nonfilament or strip (e.g. artificial straw).

Exclusions: Manufacture of yarns of man-made staple is classified in class 1711 (Preparation and spinning of textile fibres; weaving of textiles).

Manufacture of textured, plied, cabled or otherwise processed yarns from filaments, tow, staple or yarn not made in the same unit is also classified in class 1711.

**DIVISION 25 MANUFACTURE OF RUBBER AND PLASTICS PRODUCTS**

**251 Manufacture of rubber products**

**2511 Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres**

This class includes manufacture and retreading of vehicle tyres of rubber including tyres for equipment or mobile machinery.

Manufacture of pneumatic tyres and solid or cushion tyres.

Manufacture of tyres designed for use on off-the-road vehicles or equipment such as aircraft or bulldozers or on toys, furniture or for other uses.

Manufacture of inner tubes for the tyres described above.

Manufacture of tyre parts such as interchangeable tyre treads, or tyre flaps.

Manufacture of "camel-back" strips for retreading tyres.

Tyre rebuilding. Replacing of tread on used pneumatic tyres.

Exclusions: Manufacture of tube repair materials is classified in class 2519 (Manufacture of other rubber products).  
Repair of punctured tyres is classified in class 5020 (Maintenance and repair of motor vehicles).

**2519 Manufacture of other rubber products**

This class includes manufacture of rubber products not elsewhere classified. Manufacture of semi-finished or finished rubber products; unvulcanized, vulcanized or hard rubber products; products wholly or partly of synthetic or natural rubber or of rubber-like gums. The large variety of activities include manufacture of plates, sheets, strip, rods and profile shapes; tubes, pipes and hoses; conveyor or transmission belts or belting; hygienic or pharmaceutical articles; articles of apparel; floor coverings etc.

Exclusions: Production of rubber by plantations is classified in class 0111 (Growing of cereals and other crops n.e.c.).

Manufacture of apparel of elastic fabrics is classified in class 1810 (Manufacture of wearing apparel, except fur apparel).

Manufacture of footwear is classified in class 1920.

Manufacture of "camel-back" strips for retreading rubber tyres is classified in class 2511 (Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres).

Manufacture of medical, dental and surgical appliances is classified in class 3311 (Manufacture of medical and surgical equipment and orthopaedic appliances).

Manufacture of scientific instruments is classified in class 3312 (Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment).

Manufacture of inflatable rafts or inflatable pleasure boats is classified in class 3511 (Building and repairing of ships) and 3512 (Building and repairing of pleasure and sporting boats), respectively.

Manufacture of uncovered cellular rubber mattresses is classified in class 3610 (Manufacture of furniture).

Manufacture of sports requisites is classified in class 3693 (Manufacture of sports goods).

Manufacture of games and toys is classified in class 3694.

Reclaiming of rubber is classified in class 3720 (Recycling of non-metal waste and scrap).

**252 2520 Manufacture of plastics products**

This class includes manufacture of plastics products such as plates, sheets, film, foil and strip; tubes, pipes and hoses; hose and pipe fittings; self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes; plastics floor, wall or ceiling coverings in rolls or in the form of tiles; or other primary plastics products.

Manufacture of plastics articles: sanitary ware including baths, shower-baths, wash basins, lavatory pans, flushing cisterns etc.; articles for the packing of goods such as bags, sacks, boxes, cases, carboys, bottles etc.; tableware, kitchenware and toilet articles; builders' ware including doors, windows and their frames, shutters, blinds; and other articles such as headgear, insulating fittings, parts of lamps and lighting fittings, office or school supplies, articles of apparel, fittings for furniture, coachwork and the like, statuettes and other ornamental articles.

Manufacture of plastics articles: sanitary ware including baths, shower-baths, wash basins, lavatory pans, flushing cisterns etc.; articles for the packing of goods such as bags, sacks, boxes, cases, carboys, bottles etc.; tableware, kitchenware and toilet articles; builders' ware including doors, windows and their frames, shutters, blinds; and other articles such as headgear, insulating fittings, parts of lamps and lighting fittings, office or school supplies, articles of apparel, fittings for furniture, coachwork and the like, statuettes and other ornamental articles.

Manufacture of plastics articles: sanitary ware including baths, shower-baths, wash basins, lavatory pans, flushing cisterns etc.; articles for the packing of goods such as bags, sacks, boxes, cases, carboys, bottles etc.; tableware, kitchenware and toilet articles; builders' ware including doors, windows and their frames, shutters, blinds; and other articles such as headgear, insulating fittings, parts of lamps and lighting fittings, office or school supplies, articles of apparel, fittings for furniture, coachwork and the like, statuettes and other ornamental articles.

Manufacture of plastics articles: sanitary ware including baths, shower-baths, wash basins, lavatory pans, flushing cisterns etc.; articles for the packing of goods such as bags, sacks, boxes, cases, carboys, bottles etc.; tableware, kitchenware and toilet articles; builders' ware including doors, windows and their frames, shutters, blinds; and other articles such as headgear, insulating fittings, parts of lamps and lighting fittings, office or school supplies, articles of apparel, fittings for furniture, coachwork and the like, statuettes and other ornamental articles.

Manufacture of plastics articles: sanitary ware including baths, shower-baths, wash basins, lavatory pans, flushing cisterns etc.; articles for the packing of goods such as bags, sacks, boxes, cases, carboys, bottles etc.; tableware, kitchenware and toilet articles; builders' ware including doors, windows and their frames, shutters, blinds; and other articles such as headgear, insulating fittings, parts of lamps and lighting fittings, office or school supplies, articles of apparel, fittings for furniture, coachwork and the like, statuettes and other ornamental articles.

Manufacture of plastics articles: sanitary ware including baths, shower-baths, wash basins, lavatory pans, flushing cisterns etc.; articles for the packing of goods such as bags, sacks, boxes, cases, carboys, bottles etc.; tableware, kitchenware and toilet articles; builders' ware including doors, windows and their frames, shutters, blinds; and other articles such as headgear, insulating fittings, parts of lamps and lighting fittings, office or school supplies, articles of apparel, fittings for furniture, coachwork and the like, statuettes and other ornamental articles.

Manufacture of plastics articles: sanitary ware including baths, shower-baths, wash basins, lavatory pans, flushing cisterns etc.; articles for the packing of goods such as bags, sacks, boxes, cases, carboys, bottles etc.; tableware, kitchenware and toilet articles; builders' ware including doors, windows and their frames, shutters, blinds; and other articles such as headgear, insulating fittings, parts of lamps and lighting fittings, office or school supplies, articles of apparel, fittings for furniture, coachwork and the like, statuettes and other ornamental articles.

Manufacture of plastics articles: sanitary ware including baths, shower-baths, wash basins, lavatory pans, flushing cisterns etc.; articles for the packing of goods such as bags, sacks, boxes, cases, carboys, bottles etc.; tableware, kitchenware and toilet articles; builders' ware including doors, windows and their frames, shutters, blinds; and other articles such as headgear, insulating fittings, parts of lamps and lighting fittings, office or school supplies, articles of apparel, fittings for furniture, coachwork and the like, statuettes and other ornamental articles.

Manufacture of plastics articles: sanitary ware including baths, shower-baths, wash basins, lavatory pans, flushing cisterns etc.; articles for the packing of goods such as bags, sacks, boxes, cases, carboys, bottles etc.; tableware, kitchenware and toilet articles; builders' ware including doors, windows and their frames, shutters, blinds; and other articles such as headgear, insulating fittings, parts of lamps and lighting fittings, office or school supplies, articles of apparel, fittings for furniture, coachwork and the like, statuettes and other ornamental articles.

Manufacture of plastics articles: sanitary ware including baths, shower-baths, wash basins, lavatory pans, flushing cisterns etc.; articles for the packing of goods such as bags, sacks, boxes, cases, carboys, bottles etc.; tableware, kitchenware and toilet articles; builders' ware including doors, windows and their frames, shutters, blinds; and other articles such as headgear, insulating fittings, parts of lamps and lighting fittings, office or school supplies, articles of apparel, fittings for furniture, coachwork and the like, statuettes and other ornamental articles.

Manufacture of plastics articles: sanitary ware including baths, shower-baths, wash basins, lavatory pans, flushing cisterns etc.; articles for the packing of goods such as bags, sacks, boxes, cases, carboys, bottles etc.; tableware, kitchenware and toilet articles; builders' ware including doors, windows and their frames, shutters, blinds; and other articles such as headgear, insulating fittings, parts of lamps and lighting fittings, office or school supplies, articles of apparel, fittings for furniture, coachwork and the like, statuettes and other ornamental articles.

Manufacture of plastics articles: sanitary ware including baths, shower-baths, wash basins, lavatory pans, flushing cisterns etc.; articles for the packing of goods such as bags, sacks, boxes, cases, carboys, bottles etc.; tableware, kitchenware and toilet articles; builders' ware including doors, windows and their frames, shutters, blinds; and other articles such as headgear, insulating fittings, parts of lamps and lighting fittings, office or school supplies, articles of apparel, fittings for furniture, coachwork and the like, statuettes and other ornamental articles.

Manufacture of plastics articles: sanitary ware including baths, shower-baths, wash basins, lavatory pans, flushing cisterns etc.; articles for the packing of goods such as bags, sacks, boxes, cases, carboys, bottles etc.; tableware, kitchenware and toilet articles; builders' ware including doors, windows and their frames, shutters, blinds; and other articles such as headgear, insulating fittings, parts of lamps and lighting fittings, office or school supplies, articles of apparel, fittings for furniture, coachwork and the like, statuettes and other ornamental articles.

Manufacture of plastics articles: sanitary ware including baths, shower-baths, wash basins, lavatory pans, flushing cisterns etc.; articles for the packing of goods such as bags, sacks, boxes, cases, carboys, bottles etc.; tableware, kitchenware and toilet articles; builders' ware including doors, windows and their frames, shutters, blinds; and other articles such as headgear, insulating fittings, parts of lamps and lighting fittings, office or school supplies, articles of apparel, fittings for furniture, coachwork and the like, statuettes and other ornamental articles.

Manufacture of plastics articles: sanitary ware including baths, shower-baths, wash basins, lavatory pans, flushing cisterns etc.; articles for the packing of goods such as bags, sacks, boxes, cases, carboys, bottles etc.; tableware, kitchenware and toilet articles; builders' ware including doors, windows and their frames, shutters, blinds; and other articles such as headgear, insulating fittings, parts of lamps and lighting fittings, office or school supplies, articles of apparel, fittings for furniture, coachwork and the like, statuettes and other ornamental articles.

Manufacture of plastics articles: sanitary ware including baths, shower-baths, wash basins, lavatory pans, flushing cisterns etc.; articles for the packing of goods such as bags, sacks, boxes, cases, carboys, bottles etc.; tableware, kitchenware and toilet articles; builders' ware including doors, windows and their frames, shutters, blinds; and other articles such as headgear, insulating fittings, parts of lamps and lighting fittings, office or school supplies, articles of apparel, fittings for furniture, coachwork and the like, statuettes and other ornamental articles.

Manufacture of plastics articles: sanitary ware including baths, shower-baths, wash basins, lavatory pans, flushing cisterns etc.; articles for the packing of goods such as bags, sacks, boxes, cases, carboys, bottles etc.; tableware, kitchenware and toilet articles; builders' ware including doors, windows and their frames, shutters, blinds; and other articles such as headgear, insulating fittings, parts of lamps and lighting fittings, office or school supplies, articles of apparel, fittings for furniture, coachwork and the like, statuettes and other ornamental articles.

Manufacture of plastics articles: sanitary ware including baths, shower-baths, wash basins, lavatory pans, flushing cisterns etc.; articles for the packing of goods such as bags, sacks, boxes, cases, carboys, bottles etc.; tableware, kitchenware and toilet articles; builders' ware including doors, windows and their frames, shutters, blinds; and other articles such as headgear, insulating fittings, parts of lamps and lighting fittings, office or school supplies, articles of apparel, fittings for furniture, coachwork and the like, statuettes and other ornamental articles.

Manufacture of plastics articles: sanitary ware including baths, shower-baths, wash basins, lavatory pans, flushing cisterns etc.; articles for the packing of goods such as bags, sacks, boxes, cases, carboys, bottles etc.; tableware, kitchenware and toilet articles; builders' ware including doors, windows and their frames, shutters, blinds; and other articles such as headgear, insulating fittings, parts of lamps and lighting fittings, office or school supplies, articles of apparel, fittings for furniture, coachwork and the like, statuettes and other ornamental articles.

Manufacture of plastics articles: sanitary ware including baths, shower-baths, wash basins, lavatory pans, flushing cisterns etc.; articles for the packing of goods such as bags, sacks, boxes, cases, carboys, bottles etc.; tableware, kitchenware and toilet articles; builders' ware including doors, windows and their frames, shutters, blinds; and other articles such as headgear, insulating fittings, parts of lamps and lighting fittings, office or school supplies, articles of apparel, fittings for furniture, coachwork and the like, statuettes and other ornamental articles.

Manufacture of plastics articles: sanitary ware including baths, shower-baths, wash basins, lavatory pans, flushing cisterns etc.; articles for the packing of goods such as bags, sacks, boxes, cases, carboys, bottles etc.; tableware, kitchenware and toilet articles; builders' ware including doors, windows and their frames, shutters, blinds; and other articles such as headgear, insulating fittings, parts of lamps and lighting fittings, office or school supplies, articles of apparel, fittings for furniture, coachwork and the like, statuettes and other ornamental articles.

Manufacture of plastics articles: sanitary ware including baths, shower-baths, wash basins, lavatory pans, flushing cisterns etc.; articles for the packing of goods such as bags, sacks, boxes, cases, carboys, bottles etc.; tableware, kitchenware and toilet articles; builders' ware including doors, windows and their frames, shutters, blinds; and other articles such as headgear, insulating fittings, parts of lamps and lighting fittings, office or school supplies, articles of apparel, fittings for furniture, coachwork and the like, statuettes and other ornamental articles.

Manufacture of scientific instruments is classified in class 3312 (Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment).

Manufacture of uncovered cellular plastics mattresses is classified in class 3610 (Manufacture of furniture).

Manufacture of sports requisites is classified in class 3693 (Manufacture of sports goods).

Manufacture of games and toys is classified in class 3694.

Manufacture of linoleum and hard-surface floor coverings is classified in class 3699 (Other manufacturing n.e.c.).

**DIVISION 26 MANUFACTURE OF OTHER NON-METALLIC MINERAL PRODUCTS**

**261 2610 Manufacture of glass and glass products**

This class includes manufacture of glass in all its forms and articles of glass:

- glass in the mass and in other states whether or not worked, including sheets, plates, tubes or rods. Manufacture of glass of different chemical composition, including fused quartz and other fused silica. Manufacture of glass of different physical characteristics including wired, coloured, tinted, toughened or laminated.
- glass by casting, drawing, blowing, rolling or by the float or other process.
- articles of glass used in construction such as glass blocks; glass containers, including lids and stoppers; glass envelopes, including inners for various vessels; glass kitchen or tableware and glass used in the toilet, office or other places; laboratory, hygienic or pharmaceutical glassware; clock or watch glasses, optical glass and optical glass elements not optically worked etc.
- glassware used in imitation jewellery (but not made-up imitation jewellery).
- glass fibres (including glass wool) and yarn of glass fibres. Manufacture of non-woven glass fabrics, mats, mattresses, boards and similar non-woven products.

**Exclusions:** Manufacture of woven fabric of glass yarn is classified in class 1711 (Preparation and spinning of textile fibres; weaving of textiles).

Manufacture of products of glass wool for heat-insulating is classified in class 2699 (Manufacture of other non-metallic mineral products n.e.c.).

Manufacture of optical fibre cables made up of individually sheathed fibres is classified in class 3130 (Manufacture of insulated wire and cable) and made up of not individually sheathed fibres in class 3320 (Manufacture of optical instruments and photographic equipment), respectively.

Manufacture of medical laboratory equipment, including syringes, is classified in class 3311 (Manufacture of medical and surgical equipment and orthopaedic appliances).

Manufacture of optical elements optically worked is classified in class 3320 (Manufacture of

optical instruments and photographic equipment). Manufacture of glass toys is classified in class 3694 (Manufacture of games and toys).

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

**2691 Manufacture of non-structural non-refractory ceramic ware**

This class includes manufacture of non-structural non-refractory ceramic articles, including:

- articles of porcelain or china, stoneware, earthenware, imitation porcelain or common pottery.
- tableware and other articles of a kind commonly used for domestic or toilet purposes. Manufacture of statuettes and other ornamental ceramic articles.
- ceramic laboratory, chemical, industrial goods or ceramics used in agriculture.
- ceramic sanitary fixtures and other non-structural ceramic articles.
- electrical insulators of ceramics.
- manufacture of insulating fittings, for electrical machines, appliances or equipment, of ceramics.

**Exclusions:** Manufacture of refractory ceramic goods or ceramic building materials is classified in class 2692 (Manufacture of refractory ceramic products) and class 2693 (Manufacture of structural non-refractory clay and ceramic products), respectively. Manufacture of artificial teeth is classified in class 3311 (Manufacture of medical and surgical equipment and orthopaedic appliances). Manufacture of toys is classified in class 3694. Manufacture of imitation jewellery is classified in class 3699 (Other manufacturing n.e.c.).

**2692 Manufacture of refractory ceramic products**

This class includes manufacture of heat-insulating ceramic products made by shaping and subsequently firing siliceous fossil meals:

- refractory bricks, blocks, tiles and similar refractory ceramic building materials.
- ceramic products that can withstand the high temperatures encountered in metallurgical operations.
- refractory cements.
- retorts, crucibles, muffles, nozzles, tubes, pipes etc.

**Exclusions:** Manufacture of ceramic articles other than refractory products is classified in class 2691 (Manufacture of non-structural non-refractory ceramic ware) and class 2693 (Manufacture of structural non-refractory clay and ceramic products).

**2693 Manufacture of structural non-refractory clay and ceramic products**

This class includes manufacture of ceramic building materials such as bricks, flooring blocks, roofing tiles and chimney-pots. Manufacture of ceramic pipes, conduits, guttering and pipe fittings.

Manufacture of ceramic flags and paving, hearth or wall tiles, mosaic cubes and the like, whether or not glazed.

Exclusions: Manufacture of refractory ceramic products is classified in class 2692.

2694 Manufacture of cement, lime and plaster

This class includes manufacture of hydraulic cements, including portland, aluminous slag and superphosphate, whether or not in the form of clinkers.

Manufacture of quicklime, slaked lime and hydraulic lime.

Manufacture of plasters consisting of calcined gypsum or calcium sulphate.

Exclusions: Manufacture of cements used in dentistry is classified in class 2423 (Manufacture of pharmaceuticals, medicinal chemicals and botanical products). Manufacture of refractory cements is classified in class 2692 (Manufacture of refractory ceramic products). Manufacture of articles of cement or plaster is classified in class 2695.

2695 Manufacture of articles of concrete, cement and plaster

This class includes manufacture of:

- concrete, cement or plaster articles for use in construction, such as tiles, flagstones, bricks, boards, sheets, panels, pipes and posts.
- other articles of concrete, cement or plaster, e.g. statuary, furniture, bas- and haut-reliefs, vases, flowerpots etc.
- ready-mixed concrete and mortars.
- building materials of vegetable substances (e.g. wood wool, straw, reeds, rushes) agglomerated with cement, plaster or other mineral binder.
- articles of asbestos-cement, of cellulose fibre-cement or the like; corrugated sheets, other sheets, panels, tiles, tubes, pipes, reservoirs, troughs, basins, sinks, jars, furniture, window frames and other articles.

2696 Cutting, shaping and finishing of stone

This class includes cutting, shaping and finishing stone for use in construction, in cemeteries, on roads, as roofing and in other applications.

Operations carried out on rough stone delivered by quarries.

Exclusions: Activities carried out by operators of quarries, e.g. production of rough-cut stone, are classified in class 1410 (Quarrying of stone, sand and clay).

Production of millstones, abrasive stones and similar products is classified in class 2699 (Manufacture of other non-metallic mineral products n.e.c.).

2699 Manufacture of other non-metallic mineral products n.e.c.

This class includes manufacture of:

- asbestos yarn and fabric, and articles of asbestos yarn or fabric such as clothing, headgear, footwear, cord, string, paper or felt.
- friction material with a basis of asbestos or other mineral substances or of cellulose whether or not combined with other materials. Manufacture of unmounted articles of such friction materials.
- mineral insulating materials: slag wool, rockwool and similar mineral wools; exfoliated vermiculite, expanded clays and similar heat-insulating, sound-insulating or sound absorbing materials.
- products of glass wool for heat-insulating.
- articles of asphalt or of similar material, e.g. coal tar pitch.
- millstones, sharpening or polishing stones and natural or artificial abrasive products, including abrasive powder or grain on a base of textile material, paper, paperboard or other material.
- articles of other mineral substances not elsewhere classified, including worked mica and articles of mica, of peat, of graphite (other than electrical articles) or of other mineral materials.

Exclusions: Manufacture of glass wool is classified in class 2610 (Manufacture of glass and glass products).

DIVISION 27 MANUFACTURE OF BASIC METALS

271 2710 Manufacture of basic iron and steel

This class includes:

- Operation of blast furnaces, steel converters, rolling and finishing mills.  
Manufacture of primary iron and steel products, i.e. production of:
- primary ferrous metal products in granular or powder form or in the form of pigs, blocks, lumps or liquids from ore or scrap.
  - iron of exceptional purity by electrolysis or other chemical processes.
  - pig iron, including spiegeleisen and ferro-alloys, and of sponge iron.
  - steel by pneumatic or hearth processes.
  - steel or alloy steel ingots.
  - blooms, billets, slates, or other forms of semi-finished iron, steel or alloy steel.
  - rolled, drawn, extruded or forged iron, steel or alloy steel products. The products may be subjected to treatment while hot or cold or may start hot and end cold. Products of the rolling, finishing and tube mills are sheets, plates, strip coils; bars and rods; hollow drill bars and rods; angles, shapes, sections and wire; tubes, pipes and hollow profiles of iron or steel, seamless, including cast, tubes, pipes and hollow profiles open seam or welded, riveted or similarly closed; railway and tramway track construction material, e.g. unassembled rails; and other finished iron or steel products.

Exclusions: Production of sintered iron ores is

classified in class 1310 (Mining of iron ores). Operation of independent coke ovens is classified in class 2310 (Manufacture of coke oven products).

Forging or casting operations carried out as part of the fabrication of a given type of goods are classified in the class manufacturing that type of goods.

**272 2720 Manufacture of basic precious and non-ferrous metals**

This class includes manufacture of the precious metals: gold, silver, and metals of the platinum group:

Refining of the above mentioned precious metals. Production of unwrought or wrought precious metals: silver in lumps, grains, ingots, cast bars, pellets etc., or in rolled bars, rods, sections, wire, plates, sheets and strip, or in tubes, pipes, hollow bars, foil, powder etc.; gold or platinum and platinum group metals in forms similar to that given for silver. Production of clad precious metals: silver rolled onto base metals in the form of bars, rods, sections, sheets, tubes etc.; gold rolled onto base metals or onto silver in forms similar to that given for silver; platinum and platinum group metals rolled onto gold, silver or base metals in forms similar to that given for silver. Production of non-ferrous base metals from ore, mattes, other raw materials intermediate between ore and the metal (e.g. alumina) or from scrap. Operations carried on by smelters, by electrolytic refiners, or by other means to produce unwrought non-ferrous base metals. Smelters and refiners of copper, lead, chrome, manganese, zinc, aluminium, nickel, tin or other non-ferrous base metals and alloys of such metals.

Production of alumina and mattes of nickel or of copper.

Manufacture of non-ferrous base metal products by rolling, drawing or extruding. Manufacture of powders or flakes; foil; plates, sheets or strip; bars, rods or profiles; wire; tubes, pipes and tube or pipe fittings. Production of monetary gold.

Exclusions: Manufacture of precious metal watch cases is classified in class 3330 (Manufacture of watches and clocks).

Manufacture of precious metal jewellery or coins is classified in class 3691 (Manufacture of jewellery and related articles).

Forging or casting operations carried out as part of the fabrication of a given type of goods are classified in the class manufacturing that type of goods.

**273 Casting of metals**

**2731 Casting of iron and steel**

This class includes casting finished or semi-finished products of cast iron or cast steel. Each of the activities classified here produce a wide variety of goods, all characteristic of other activity classes.

**2732 Casting of non-ferrous metals**

This class includes casting finished or semi-finished products of non-ferrous metals. Each of the activities classified here produce a wide variety of goods, all characteristic of other activity classes.

**DIVISION 28 MANUFACTURE OF FABRICATED METAL PRODUCTS, EXCEPT MACHINERY AND EQUIPMENT**

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

**2811 Manufacture of structural metal products**

This class includes manufacture of metal structures, parts of metal structures, fabricated structural steel and similar products, including bridges and bridge parts, towers, masts, columns, girders, trusses, arches, rafters, pit-head frames, telescopic props, sluice gates, piers, jetties. Manufacture of prefabricated buildings predominantly of metal is included. Manufacture of metal doors, windows and their frames, shutters, fire-escapes, gates, and similar metal work used on buildings. Manufacture of the articles classified here is predominantly of iron, steel or aluminium. The articles are transportable goods ready for assembly, installation or erection (e.g. at a building site by a construction establishment). Erection of metal structures from self-manufactured parts, however, remains classified here.

Exclusions: Manufacture of parts for marine or power boilers is classified in class 2813 (Manufacture of steam generators, except central heating hot water boilers).

Manufacture of assembled railway and tramway track fixtures and fittings is classified in class 2899 (Manufacture of other fabricated metal products n.e.c.).

Manufacture of sections for ships or floating structures is classified in class 3511 (Building and repairing of ships).

**2812 Manufacture of tanks, reservoirs and containers of metal**

This class includes manufacture of containers of metal for compressed or liquefied gas.

Manufacture of central heating boilers and radiators.

Manufacture of reservoirs, tanks, and similar containers of types normally installed as fixtures for storage or manufacturing use of metal, whether or not fitted with tops, closures, or lined with materials other than iron, steel or aluminium.

Exclusions: Manufacture of casks, drums, cans, pails, boxes and so forth, of a kind commonly used for the conveyance or packing of goods, even of large size, is classified in class 2899 (Manufacture of other fabricated metal products n.e.c.).



Manufacture of reservoirs, tanks and similar containers for uses described above but fitted with mechanical or thermal equipment is classified in class 2919 (Manufacture of other general purpose machinery).

Manufacture of containers specially designed and equipped for carriage by one or more modes of transport is classified in class 3420 (Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers).

2813 Manufacture of steam generators, except central heating hot water boilers

This class includes manufacture of nuclear reactors for all purposes other than isotope separators. The term "nuclear reactor" covers, in general, all the apparatus and appliances inside the area screened off by the biological shield, including, where appropriate, the shield itself. The term also includes any other apparatus or appliances outside that area provided they form an integral part of those contained inside the screen.

Manufacture of steam or other vapour generating boilers other than central heating hot water boilers even if capable also of producing low pressure steam.

Manufacture of auxiliary plant for use with boilers, such as economizers, super-heaters, steam collectors and accumulators. Also, soot removers, gas recoverers and sludge scrapers.

**Exclusions:** Manufacture of nuclear reactor fuel elements is classified in class 2330 (Processing of nuclear fuel).

Manufacture of central heating boilers and radiators is classified in class 2812 (Manufacture of tanks, reservoirs and containers of metal).

Manufacture of boiler-turbine set or a stationery steam engine with an integral boiler is classified in class 2911 (Manufacture of engines and turbines, except aircraft, vehicle and cycle engines).

Manufacture of steam railway locomotives is classified in class 3520 (Manufacture of railway and tramway locomotives and rolling stock).

289 Manufacture of other fabricated metal products; metal working service activities

2891 Forging, pressing, stamping and roll-forming of metal; powder metallurgy

This class includes manufacture of a wide variety of finished or semi-finished metal products by forging, pressing, stamping, roll-forming, i.e. deformation of metal by compressive forces exerted by rolls, or powder metallurgy, i.e. production of metal objects directly from metal powders, by heat treatment (sintering) or under pressure - i.e. manufacture of a range of products which, individually, would be characteristically produced in other activity classes.

**Exclusions:** Manufacture of metal powders is classified in classes 2710 (Manufacture of basic iron and steel) and 2720 (Manufacture of basic precious and non-ferrous metals), respectively.

2892 Treatment and coating of metals; general mechanical engineering on a fee or contract basis

This class includes plating, polishing, anodizing, colouring, engraving, printing, hardening, buffing, deburring, sand blasting, tumbling, cleaning, welding, grinding or other specialized operations on metal and metal articles on a fee or contract basis. The units classified here generally do not take ownership of the goods nor do they sell them to third parties.

2893 Manufacture of cutlery, hand tools and general hardware

This class includes the manufacture of:

- metal articles for use in and about the house: knives and knife blades; other articles of cutlery, including cleavers and choppers, razors and razor blades, scissors and secateurs, hair clippers and nail clippers; spoons, forks, ladles, skimmers, fish-knives, tongs and other utensils for use at table or in the kitchen.
- hand tools of a kind used in agriculture, horticulture or forestry; of a kind used in carpentry, cabinet work or other woodworking; of a kind used for mechanical assembly work; of a kind used in sheet metal work; and in other trades.
- saws and sawblades, including circular sawblades and chainsaw blades. Manufacture of knives and cutting blades for machines or for mechanical appliances.
- interchangeable tools for hand tools, whether or not power operated, or for machine tools: drills, punches, dies, milling cutters, unmounted tool tips, plates or sticks of sintered metal carbides or cermets etc.
- blacksmiths' tools including forges and anvils. Manufacture of vices, clamps, blow lamps and the like.
- locks, padlocks, clasps, keys and other hardware for buildings, furniture, vehicles or other applications.

**Exclusions:** Manufacture of hollow-ware, dinnerware or flatware is classified in class 2899 (Manufacture of other fabricated metal products n.e.c.) or, if of precious metal, in 3691 (Manufacture of jewellery and related articles).

Manufacture of power-driven hand tools is classified in class 2922 (Manufacture of machine-tools).

2899 Manufacture of other fabricated metal products n.e.c.

This class includes manufacture of:

- metal fasteners: nails, rivets, tacks, pins, staples, washers and similar non-threaded products; and nuts, bolts, screws and other non-threaded products.
- screw machine products.

- metal cable, plaited bands and similar articles made of iron, steel, aluminium or copper.
- articles made of wire: barbed wire, wire fencing, grill, netting, cloth etc.
- containers used for the packing or conveyance of goods: casks, drums, pails, cans, boxes etc.
- springs, including semi-finished springs for all purposes other than watch springs: leaf springs, helical springs, torsion bar springs etc.
- cutlasses, swords, bayonets and similar arms.
- hollow-ware, dinnerware or flatware whether or not of base metal plated with precious metal; fry-pans, sauce-pans and other metal cooking utensils.
- small hand-operated kitchen appliances used in preparation, conditioning or serving of food.
- metal sanitary ware, including baths, sinks, wash basins and other metal sanitary and toilet articles whether or not enamelled.
- metal goods for office use, but not metal furniture.
- metal safety headgear.
- armoured or reinforced safes, strong-boxes, strong-room gates and doors and the like.
- railway or tramway track fixtures or fittings (e.g. assembled track, turntables, platform buffers, etc).
- other metal goods not elsewhere classified including chain except power transmission chain, ships' propellers and blades therefor, anchors, bells, picture frames, flexible tubing, clasps, buckles, hooks, metal scouring pads, sign plates and so forth regardless of the metal employed other than precious metal.

**Exclusions:** Manufacture of containers for the storage or processing of materials is classified in class 2812 (Manufacture of tanks, reservoirs and containers of metal).

Manufacture of power transmission chain is classified in class 2913 (Manufacture of bearings, gears, gearing and driving elements). Manufacture of metal furniture is classified in class 3610 (Manufacture of furniture). Manufacture of sports goods is classified in class 3693. Manufacture of games and toys is classified in class 3694.

**DIVISION 29 MANUFACTURE OF MACHINERY AND EQUIPMENT N.E.C.**

**291 Manufacture of general purpose machinery**

**2911 Manufacture of engines and turbines, except aircraft, vehicle and cycle engines**

This class includes manufacture of:

- reciprocating or rotary spark-ignition or compression-ignition internal combustion piston engines for use in moving or stationary applications other than for motor vehicle or aircraft propulsion.
- parts for the engines described above, e.g. valves.
- steam turbines and other vapour turbines.
- hydraulic turbines, water wheels, and their regulating machinery.

- gas turbines other than turbo-jets or turbo-propellers intended for use in aircraft propulsion. The turbines included here are used in marine propulsion and as prime movers of electric generators or pumps.
- boiler-turbine set or a stationary steam engine with integral boiler.

**Exclusions:** Manufacture of electrical and electronic aircraft engine parts is classified in class 3190 (Manufacture of other electrical equipment n.e.c.).

Manufacture of electrical and electronic equipment and components of internal combustion engines is also classified in class 3190. Manufacture of motor vehicle, aircraft and cycle propulsion engines, including reaction engines, is classified in classes 3410 (Manufacture of motor vehicles), 3530 (Manufacture of aircraft and spacecraft) and 3591 (Manufacture of motorcycles), respectively.

**2912 Manufacture of pumps, compressors, taps and valves**

This class includes manufacture of:

- hydraulic power engines and motors which consist of powerful pumps.
- pumps for liquids whether or not fitted with measuring devices, including hand pumps and pumps designed for fitting to internal combustion piston engines, concrete pumps and others.
- air or vacuum pumps, air or other gas compressors.
- taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like including pressure reducing valves and thermostatically controlled valves.

**Exclusions:** Manufacture of taps, cocks, valves and similar appliances made of unhardened vulcanized rubber, ceramic materials or of glass is classified according to material in class 2519 (Manufacture of other rubber products), 2691 (Manufacture of non-structural non-refractory ceramic ware) and 2610 (Manufacture of glass and glass products), respectively.

Manufacture of household-type fans, including floor fans, is classified in class 2930 (Manufacture of domestic appliances n.e.c.). Manufacture of machine parts known as valves is generally classified in the same place as the machine, e.g. manufacture of inlet and exhaust valves of internal combustion engines for aircraft is classified in class 3530 (Manufacture of aircraft and spacecraft).

**2913 Manufacture of bearings, gears, gearing and driving elements**

This class includes manufacture of ball and roller bearings, including balls, needles, rollers, races, retaining rings and other parts of bearings.

Manufacture of mechanical power transmission equipment of any material: cam shafts, crank shafts, cranks, transmission shafts; bearing housings, pillow blocks, plain shaft and other bearing housings; gears and gearing, including friction gears; gear boxes and other variable

speed drives; clutches, including automatic centrifugal clutches and compressed air clutches; flywheels, shaft couplings.

Manufacture of articulated link chain.

**Exclusions:** Manufacture of electro-magnetic clutches is classified in class 3190 (Manufacture of other electrical equipment n.e.c.).

Manufacture of sub-assemblies of power transmission equipment identifiable as parts of vehicles or aircraft is classified in the appropriate class of division 34 (Manufacture of motor vehicles, trailers and semi-trailers) and 35 (Manufacture of other transport equipment), respectively.

2914 Manufacture of ovens, furnaces and furnace burners

This class includes manufacture of non-electric furnaces and ovens for roasting, melting or other heat-treatment of ores, pyrites, non-metallic minerals, metals or other materials. Manufacture of:

- electric furnaces or ovens, including induction or dielectric furnaces and ovens.
- industrial and laboratory electric induction and dielectric heating equipment, including incinerators.
- burners for liquid fuel, for pulverized solid fuel or for gas.
- mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances.

**Exclusions:** Manufacture of plant and equipment designed to raise the temperature of food, beverages or tobacco is classified in class 2925 (Manufacture of machinery for food, beverage and tobacco processing). Manufacture of non-electric bakery ovens is also classified in class 2925.

Manufacture of plant and equipment designed to raise the temperature of pulp, paper, or other industrial materials is classified in class 2929 (Manufacture of other special purpose machinery). Manufacture of medical, surgical or laboratory sterilizers is classified in class 3311 (Manufacture of medical and surgical equipment and orthopaedic appliances).

2915 Manufacture of lifting and handling equipment

This class includes manufacture of:

- machines for the mechanical handling of materials, goods or people other than over-the-road vehicles. Manufacture of simple as well as complex machinery; continuous or intermittent action machines; stationary as well as mobile machines; and machines integrally mounted on a wheeled chassis.
- pulley tackle and hoists; winches and capstans; and jacks.
- derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers; works trucks whether or not fitted with a crane or other lifting or handling equipment, whether or not self-propelled, such as are found in factories, warehouses, dock areas, station platforms and elsewhere, including tractors for railway platforms.

- other lifting, handling, loading or unloading machinery (e.g. lifts, elevators, liquid elevators, conveyors, teleferics).
- parts specialized for lifting and handling equipment including buckets, shovels, grabs, but not bulldozer or angledozer blades.

**Exclusions:** Manufacture of internal combustion engines for lifting and handling equipment is classified in class 2911 (Manufacture of engines and turbines, except aircraft, vehicle and cycle engines).

Manufacture of tractors used in agriculture is classified in class 2921 (Manufacture of agricultural and forestry machinery).

Manufacture of construction equipment is classified in class 2924 (Manufacture of machinery for mining, quarrying and construction).

Manufacture of materials handling equipment specifically designed for underground use is also classified in class 2924.

2919 Manufacture of other general purpose machinery

This class includes manufacture of:

- weighing machinery (other than sensitive laboratory balances): household and shop scales, portable or mobile platform scales, scales for continuous weighing of goods, scales for weighing a continuous flow of liquid, weighbridges and so forth. Weighing machinery incorporating calculators, converting weight to counts, or performing other operations based on weight.
- refrigerating or freezing equipment for commercial purposes such as display and dispensing cases; refrigerating or freezing equipment for other purposes; assemblies of major components of the refrigerators and freezers classified here, e.g. compressors and condensers mounted on a common base even though motor, evaporator or cabinet is absent; furniture designed to accommodate refrigeration or freezing equipment.
- unit air-conditioners.
- filtering or purifying machinery or apparatus for liquids or gases. Such equipment varies greatly in size, function and operating characteristics, and therefore the processes employed in their manufacture also vary greatly.
- equipment for projecting, dispersing or spraying liquids or powders, whether or not hand-operated. In addition to manufacture of spray guns and similar appliances, manufacture of fire extinguishers, sand blasting machines, steam cleaning machines and similar jet projecting machines are included here.
- packing and wrapping machinery including machines which perform one or more of such functions as filling, closing, sealing, capsuling or labelling containers such as bottles, cans, boxes or bags; machinery for cleaning or drying bottles or other containers or for aerating beverages.
- distilling or rectifying plant; heat exchangers; and machinery for liquefying air or gas.
- producer gas or water gas and acetylene gas generators.

- fans intended for industrial applications, exhaust hoods for commercial, laboratory or industrial use.
- calendering or other rolling machines other than for metals or glass.
- centrifuges other than cream separators or clothes driers.
- gaskets and similar joints made of a combination of materials or layers of the same material.
- other general purpose machinery not elsewhere classified including manufacture of specialized parts for general purpose machinery and equipment.

**Exclusions:** In general, manufacture of machinery or equipment chiefly employed by a particular industry or by a number of related industries (e.g. machine tools used in metal working units) is classified in the appropriate class of group 292 (Manufacture of special purpose machinery).

Manufacture of spraying machinery specialized for use in agriculture is classified in class 2921 (Manufacture of agricultural and forestry machinery).

Manufacture of metal or glass rolling machinery is classified in class 2923 (Manufacture of machinery for metallurgy) and 2929 (Manufacture of other special purpose machinery), respectively.

Manufacture of cream separators is classified in class 2925 (Manufacture of machinery for food, beverage and tobacco processing).

Manufacture of apparatus for filtering or purifying food is also classified in class 2925.

Manufacture of industrial clothes driers is classified in class 2929 (Manufacture of other special purpose machinery).

Manufacture of domestic refrigerating or freezing equipment is classified in class 2930 (Manufacture of domestic appliances n.e.c.).

Manufacture of fans used chiefly in homes or offices is also classified in class 2930.

Manufacture of sensitive balances is classified in class 3312 (Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment).

**292            Manufacture of special purpose machinery**

2921        Manufacture of agricultural and forestry machinery

This class includes manufacture of:

- tractors used in agriculture or forestry, walking (pedestrian controlled) tractors. Tractors fitted with winches or devices to facilitate attachment or control of implements or power take-off units, earth moving or other materials handling equipment.
- self-loading or self-unloading trailers or semi-trailers designed for agricultural purposes.
- agricultural, horticultural or forestry machinery for soil preparation, planting or fertilizing the crop, including: ploughs, harrows, weeders, hoes, seeders, manure spreaders, thinners etc., whether or not self-propelled. Manufacture of animal drawn machinery is included.

- harvesting or threshing machinery: combined harvester-threshers; harvesters for cotton, maize (corn), fruit, roots or tubers; mowers (lawn, hay or other mowers including cutter bars); balers; cleaning, sorting or grading machines for eggs, fruit or other crops. Manufacture of self-propelled, tractor- or animal-drawn machinery.
- milking machines.
- spraying machinery for agricultural use.
- other machinery used in agriculture, animal husbandry, horticulture or forestry: poultry keeping machinery, equipment for preparing fodder, bee-keeping machinery etc.

**Exclusions:** Manufacture of hand tools used in agriculture, horticulture and forestry is classified in class 2893 (Manufacture of cutlery, hand tools and general hardware). Manufacture of conveyors for farm use is classified in class 2915 (Manufacture of lifting and handling equipment).

Manufacture of works trucks and platform tractors is also classified in class 2915, whereas manufacture of tractors used in construction or mining is classified in class 2924 (Manufacture of machinery for mining, quarrying and construction).

Manufacture of cream separators is classified in class 2925 (Manufacture of machinery for food, beverage and tobacco processing).

Manufacture of over-the-road tractors for semi-trailers is classified in class 3410 (Manufacture of motor vehicles).

2922        Manufacture of machine-tools

This class includes manufacture of:

- machine-tools for working metal or other material such as wood, stone, cork, bones, hardened rubber, hard plastics, cold glass etc.
- machine-tools for turning, drilling, milling, shaping, planing, boring, grinding or performing other operations.
- stamping or pressing machine-tools. Punch presses, hydraulic presses, shears, slitters, breaks, drop-hammers, forging machines and so forth. Manufacture of draw-benches, thread rollers or machines for working wire.
- machine-tools of simple design (e.g. foot-operated kick-presses), of traditional design (e.g. manually controlled motor-driven), of advanced design (e.g. numerically controlled, multi-station transfer machines).
- machine tools for working any material by removal of material by laser beam or similar processes.
- machines for nailing, stapling, glueing or otherwise assembling wood, cork, bone, hard rubber, hard plastics or similar hard materials.
- gas or electric welding, brazing or soldering machines whether or not capable also of cutting metal. Included is manufacture of machines which use a laser or other light or photon beam, ultrasonic waves, an electron beam, a magnetic pulse or a plasma arc.
- tools for working in the hand with self-contained electric or non-electric motor or with pneumatic drive. Manufacture of

- rotary or rotary percussion drills, chain saws, filing machines, wire brush machines, hammers, riveters, sheet metal cutters among others.
- presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork.
  - parts and accessories for the machine-tools classified here such as work holders (chucks, face plates), dividing heads and other special attachments for machine-tools.

**Exclusions:** Manufacture of interchangeable tools for hand tools or machine-tools (drills, punches, dies, taps, milling cutters, turning tools, saw blades, cutting knives, and plates, sticks, tips and the like of sintered metal, carbides or cermets) is classified in class 2893 (Manufacture of cutlery, hand tools and general hardware).

Manufacture of machinery used in metal mills or foundries is classified in class 2923 (Manufacture of machinery for metallurgy).

Manufacture of machinery for mining and quarrying is classified in class 2924.

A rock drill that cannot be held in the hand during operation is considered to be manufactured in activity class 2924 (Manufacture of machinery for mining, quarrying and construction) but manufacture of a hand held pneumatic rock drill remains classified here.

2923 Manufacture of machinery for metallurgy

This class includes manufacture of machines and equipment for handling hot metals: converters, ingot moulds, ladles and casting machines of a kind used in metallurgy or in metal foundries. Manufacture of metal-rolling mills and rolls for such mills.

**Exclusions:** Manufacture of draw-benches for bars, tubes, profiles, wire or the like is classified in class 2922 (Manufacture of machine-tools).

Manufacture of moulding boxes and moulds (except ingot moulds) and of machines for forming foundry moulds is classified in class 2929 (Manufacture of other special purpose machinery).

2924 Manufacture of machinery for mining, quarrying and construction

This class includes manufacture of:

- lifting and handling machinery specially designed for use underground, e.g. conveyors. Manufacture of boring or sinking machinery, whether or not intended for use underground.
- machinery for treating minerals by screening, sorting, separating, washing, crushing, grinding, mixing, kneading or similar processes including concrete or mortar mixers, moulders, extruders etc.
- track-laying tractors and tractors used in construction or mining.
- bulldozers and angledozers. Manufacture of other earth moving machinery, whether or not self-propelled: graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.

- pile-drivers and pile-extractors, and compacting machines.
- machines used in construction not elsewhere classified or included: mortar spreaders, road building equipment (e.g. bitumen spreaders) machinery for surfacing concrete (grooving, smoothing, checkering) etc.
- bulldozer and angledozer blades and other parts specialized for the machines mentioned above.

**Exclusions:** Manufacture of agricultural tractors is classified in class 2921 (Manufacture of agricultural and forestry machinery).

Manufacture of machine-tools for working stone, including machines for splitting or cleaving stone, is classified in class 2922 (Manufacture of machine-tools).

2925 Manufacture of machinery for food, beverage and tobacco processing

This class includes manufacture of:

- machinery chiefly employed by the dairy industry: cream separators; milk processing machinery (homogenizers and irradiators); milk converting machinery (butter churns, butter workers and moulding machines); cheese-making machines (homogenizers, moulders, presses).
- machinery chiefly employed by the grain milling industry: machinery to clean, sort or grade seed, grain or dried leguminous vegetables (winnowers, sieving belts, cyclone separators, aspirator separators, grain brushing machines and the like); machinery used to produce flour, meal or other ground products (grinding mills, "breaking" rolls or mills, feeders, sifters, bran cleaners, blenders, rice hullers, pea splitters etc.).
- presses, crushers and similar machinery used to make wine, cider, fruit juices or similar beverages.
- machinery specialized for use in the bakery industry or for making macaroni, spaghetti or similar products: dough mixers, dough-dividers, moulders, slicers, cake depositing machines etc.
- machinery plant or equipment, including electrically heated, for the treatment of food or drink by a change of temperature: milk pasteurizing, concentrating or cooking plant; vats for processing or curing cheese; for mashing, for concentrating or for other operations involving heating or cooling; autoclaves and plant for steaming, boiling, cooking, frying or drying food; non-electric bakery ovens.
- machinery for the extraction or preparation of animal or fixed 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.
- machines and equipment to process food not elsewhere classified: machinery to make confectionery, cocoa or chocolate; to manufacture sugar; for breweries; to process meat or poultry (de-hairing or plucking, cutting or chopping, mincing or dicing, meat beating machines etc.); to prepare fruit, nuts or vegetables; to prepare fish, shell fish or other sea-food; filtering or purifying

machinery; other machinery for the industrial preparation or manufacture of food or drink.

Exclusions: Manufacture of vats and tanks not fitted with thermal or mechanical equipment is classified in class 2812 (Manufacture of tanks, reservoirs and containers of metal).

Manufacture of general purpose machinery is classified in the appropriate class of group 291; pumps or compressors -- 2912; packing and wrapping machinery, weighing machinery -- 2919 (Manufacture of other general purpose machinery). Manufacture of cleaning, sorting or grading machinery for eggs, fruit or other crops is classified in class 2921 (Manufacture of agricultural and forestry machinery).

2926 Manufacture of machinery for textile, apparel and leather production

This class includes manufacture of:

- machines for preparing textile fibres (natural or short man-made) up to the spinning stage and similar machines which prepare fibres for use as stuffing or for manufacture of felt or wadding: cotton gins, bale breakers, gannetters, cotton spreaders, wool scourers, wool carbonizers, combs, carders, roving frames etc.
- spinning machines for converting rovings into yarn including machines to form double, multiple or cabled yarns.
- machines for preparing textile yarns for use on weaving machines (looms) or knitting machines: reelers, warpers and related machines.
- weaving machines (looms) including hand looms, knitting machines (flat or circular); machines for making knotted net, tulle, lace, braid and other special fabrics, including gimped yarn.
- auxiliary machines or equipment for the machines described above: warp beam stands or creels, dobbies and Jacquards, shuttle changing mechanisms, automatic spool changers, wool degreasing agitators, and parts for the above machines such as slides, combs and slide bars; metallic healds, needles for knitting machines; shuttles for weaving machines; warping beams; spindles for braiding machines etc.
- machinery for washing, bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns or fabrics or made up textile articles; machines for applying paste to the base fabric or other support used in the manufacture of linoleum or similar floor coverings; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.
- ironing machines including fusing presses.
- laundry-type washing and drying machines and dry-cleaning machines.
- sewing machines and sewing machine heads, whether or not for household use; machines for sewing together textile material, leather, furskins etc., to produce apparel, shoes, embroidery, luggage, headgear, sacks etc.
- sewing machine needles.
- machines for producing or finishing felt or non-wovens in the piece or in shapes, including machines for making felt hats.
- machinery for preparing, tanning or working hides, skins or leather, including de-hairing

machines, fleshing machines, hammer mills and hammering machines, shaving machines, and finishers such as machines that brush, glaze or grain leather.

- machinery for making or repairing footwear or other articles of hides, skins, leather or furskins.

Exclusions: Manufacture of paper or paperboard cards for use on Jacquard machines is classified in class 2109 (Manufacture of other articles of paper and paperboard).

Manufacture of ironing machines of the calender type is classified in class 2919 (Manufacture of other general purpose machinery).

Manufacture of machines for producing wire net or wire cloth that operate on principles different from textile looms, is classified in class 2922 (Manufacture of machine-tools). Manufacture of sewing machines used in bookbinding is classified in class 2929 (Manufacture of other special purpose machinery).

2927 Manufacture of weapons and ammunition

This class includes manufacture of:

- tanks and other fighting vehicles including armoured cars, tank recovery vehicles and armoured supply vehicles.
- heavy weapons, artillery, mobile guns including railway mounted guns; rocket projectors and launchers; torpedo tubes, depth charge throwers; heavy machine guns etc.
- small arms such as light machine guns, rifles, carbines, shot guns, revolvers or pistols. Small arms designed for use by the defence forces, the police, other organized services, or by hunters or sports persons.
- air or gas guns and pistols.
- firearms which fire blank cartridges, signal flares, captive-bolts and other non-projected firing pistols or other "guns".
- munitions for the weapons described above and for delivery by other means: bombs, grenades, torpedoes, mines, rockets and similar munitions of war; cartridges shot-gun shells and other ammunition; projectiles; military ballistic and guided missiles.

Exclusions: Manufacture of percussion caps, detonators or signalling flares is classified in class 2429 (Manufacture of other chemical products n.e.c.).

Manufacture of cutlasses, swords, bayonets and similar arms is classified in class 2899 (Manufacture of other fabricated metal products n.e.c.).

Manufacture of vehicles for the transport of bank notes or valuables, sometimes called "armoured cars", is classified in class 3410 (Manufacture of motor vehicles).

Missile silos are considered structures produced at the construction site and are therefore classified in class 4520 (Building of complete constructions or parts thereof; civil engineering).

2929 Manufacture of other special purpose machinery

This class includes manufacture of special

purpose machinery and equipment not elsewhere classified, such as:

- machines for extruding, drawing, texturing, manufacturing or cutting man-made textile fibres, materials or yarns.
- machinery for working rubber or plastics or for the manufacture of products of these materials: extruders, moulders, pneumatic tyre making or retreading machines and other machines for making a specific rubber or plastics product such as gramophone records.
- machinery for the pulp, paper and paperboard industries: machinery employing heat specially designed for the pulp, paper and paperboard industries (e.g. digesters); cutters, grinders or crushers specially designed for preparing wood, bamboo, esparto, straw, rags, waste paper etc., for pulp, paper or paperboard manufacture; machines that convert cellulose bearing materials to pulp (e.g. beaters, refiners, strainers); paper or paperboard making machinery; corrugating machinery; machinery for finishing paper or paperboard (e.g. coating machines, ruling machines, créping machines).
- machinery for producing paper of a given size or shape or for producing articles such as envelopes, paper bags, boxes or cartons (e.g. slitters, rulers, perforators, die-cutters, folders, stockers, winders, paper cup making machines, paper pulp moulders).
- type-founding machinery (e.g. automatic type founders, type-casting machines); type-setting machinery (e.g. monotype machines, other keyboard machines for casting and setting type); printing type of wood, metal or plastics; machines for making impressed fongs, stereotyping plates, machines for acid etching plates and phototype-setting and composing machines); blocks, plates, cylinders and other printing components treated to render them suitable for engraving or impressing or engraved or impressed (e.g. lithographic stones, polished or grained metal cylinders, metal or plastics masters for use on offset machines, photogravure plates).
- printing machinery (e.g. ordinary presses, platen presses, cylinder presses, rotary presses and special printing machines such as screen printers, yarn printers, machines for printing on cork, clothing or other unusual materials); machines for uses ancillary to printing (e.g. stockers, feeders, folders, gummers, staplers).
- book-binding machinery including book-sewing machines and machines for assembling paper by means of metal or plastic spirals and page numbering machines.
- machinery for producing tiles, bricks, shaped ceramic pastes, pipes, graphite electrodes, blackboard chalk, foundry moulds etc.
- moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.
- centrifugal clothes driers; machines to assemble electric or electronic lamps, tubes (valves) or bulbs in glass envelopes; machines for production or hot-working of glass or glassware, glass fibre or yarn, e.g. glass rolling machinery; machinery or apparatus for isotopic separation.

- other special purpose machinery and equipment not elsewhere classified.

Exclusions: Manufacture of calenders (other than rolls for metal or glass) even if specially designed to work a particular material, is classified in class 2919 (Manufacture of other general purpose machinery). Manufacture of machinery or equipment to work hard rubber, hard plastics or cold glass (chiefly machine-tools) is classified in class 2922 (Manufacture of machine-tool). Manufacture of household appliances is classified in class 2930 (Manufacture of domestic appliances n.e.c.). Manufacture of office duplicating equipment is classified in class 3000 (Manufacture of office, accounting and computing machinery).

**293 2930 Manufacture of domestic appliances n.e.c.**

This class includes manufacture of:

- domestic electric appliances: electric blankets, refrigerators and freezers, dishwashers, laundry equipment (clothes washers, washer-dryers, dryers), vacuum cleaners, floor polishers, waste disposals, appliances to prepare or process food (grinders, blenders, juice squeezers, tin openers and so forth), and other domestic electric appliances (electric razors, electric tooth brushes, knife sharpeners, ventilating or recycling hoods etc.).
- electro-thermic domestic appliances such as electric instantaneous storage or immersion heaters; electro-thermic hair dressing appliances (dryers, combs, brushes, curlers); electric smoothing irons; space heaters and household type fans; cooking appliances (ovens, microwave ovens, cookers, hot plates, toasters, coffee or tea makers, fry-pans, roasters, grills etc.); and electric heating resistors.
- non-electric domestic space heaters, cooking ranges, grates, stoves and domestic central heating plants. Manufacture of non-electric water heaters, cooking appliances and plate warmers.

Exclusions: Manufacture of industrial or commercial equipment similar to but usually heavier, larger and sturdier than the appliances described above is classified in the appropriate class of group 291 (Manufacture of general purpose machinery) or 292 (Manufacture of special purpose machinery), e.g.:

- refrigerating or freezing equipment for commercial purposes is classified in class 2919 (Manufacture of other general purpose machinery).
  - fans intended for industrial applications is also classified in class 2919.
  - laundry-type washing and drying machines is classified in class 2926 (Manufacture of machinery for textile, apparel and leather production).
- Manufacture of sewing machines, whether or not for household use, is classified in class 2926 (Manufacture of machinery for textile, apparel and leather production).

DIVISION 30 MANUFACTURE OF OFFICE, ACCOUNTING AND COMPUTING MACHINERY

300 3000 Manufacture of office, accounting and computing machinery

This class includes manufacture of:

- hectograph or stencil duplicating machines, addressing machines and sheet-fed office-type offset printing machines.
- manual or electric typewriters; automatic typewriters, i.e. typewriters through which a previously perforated band is run, causing it to type a stock message; machines with a limited memory able to correct and retype texts automatically; machines incorporating a device for transmitting typed figures to a separate calculating machine; word-processing machines.
- photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus.
- hand-held or desk-top electronic calculating machines; other calculators; accounting machines, cash registers, postage franking machines, ticket-issuing machines and similar machines incorporating a calculating device.
- other office machinery or equipment; machines that sort, wrap or count coins; automatic banknote dispensers; machines that stuff envelopes, sort mail; pencil sharpeners, perforating or stapling machines, etc.
- automatic data-processing machines of the digital, analogue or hybrid type.
- complete digital systems comprising a central processing unit, an input unit and an output unit; digital systems which include peripheral units such as additional input/output units, additional storage units, etc.; units of the central processing system or peripherals.
- analogue data-processing machines comprising analogue elements, control elements and programming elements; additional elements for analogue computers having an input or an output function.
- peripheral units for analogue machines such as punch tape readers, curve followers, graph plotters, etc.
- hybrid (analogue/digital) machines.
- magnetic or optical readers; machines for transcribing data onto data media in coded form; machines for processing data, decoding and giving the result in clear.

Exclusions: Manufacture of electronic parts of computing machinery is classified in class 3210 (Manufacture of electronic valves and tubes and other electronic components).  
Manufacture of electronic games (e.g. video games, checkers) is classified in class 3694 (Manufacture of games and toys).  
Maintenance and repair of office, accounting and computing machinery are classified in class 7250.

DIVISION 31 MANUFACTURE OF ELECTRICAL MACHINERY AND APPARATUS N.E.C.

311 3110 Manufacture of electric motors, generators and transformers

This class includes manufacture of:

- alternating or direct current (DC) generator sets.
- alternating current (AC) generators.
- universal AC/DC motors.
- DC motors or generators.
- rotary converters.
- electrical transformers of all sizes and types; static converters; apparatus based on mercury arc rectifiers, diode rectifiers, metal or crystal rectifiers, battery chargers, high tension generators, synchronous mechanical contact rectifiers and other static converters; inductors.

Exclusions: Manufacture of vehicle generators and cranking motors is classified in class 3190 (Manufacture of other electrical equipment n.e.c.).  
Manufacture of diodes is classified in class 3210 (Manufacture of electronic valves and tubes and other electronic components).

312 3120 Manufacture of electricity distribution and control apparatus

This class includes manufacture of:

- electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (e.g. switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts such as are generally used in power distribution systems.
- apparatus for switching or protecting electrical circuits, similar to the apparatus described above, but including relays, sockets, lamp holders, etc., for a voltage not exceeding 1,000 volts, such as are generally used for dwellings, industrial equipment or household appliances.
- boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more of the apparatus described above, for electricity control or distribution of electricity, including those incorporating instruments or apparatus of class 3312 (Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment).

Exclusions: Manufacture of parts of moulded plastics, of glass or of ceramic material is classified in class 2520 (Manufacture of plastics products), 2610 (Manufacture of glass and glass products) and 2691 (Manufacture of non-structural non-refractory ceramic ware), respectively.  
Manufacture of fuse wire or strip is classified in class 2720 (Manufacture of basic precious and non-ferrous metals).  
Manufacture of carbon or graphite electrodes is classified in class 3190 (Manufacture of other electrical equipment n.e.c.).  
Manufacture of boards, panels, consoles, etc., for use in line telephony or line telegraphy is classified in class 3220 (Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy).



**313 3130 Manufacture of insulated wire and cable**

This class includes manufacture of:

- insulated (including enamelled or anodized) wire, cable (including co-axial cable) and other insulated conductors whether or not fitted with connectors.
- insulated strip such as is used in large capacity machines or control equipment.
- optical fibre cables made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.

**Exclusions:** Manufacture of uninsulated non-ferrous metal wire is classified in class 2720 (Manufacture of basic precious and non-ferrous metals).

Manufacture of uninsulated metal cable or insulated cable not capable of being used as a conductor of electricity is classified in class 2899 (Manufacture of other fabricated metal products n.e.c.).

Manufacture of wiring sets is classified in class 3190 (Manufacture of other electrical equipment n.e.c.)

Manufacture of optical fibres and of cables of optical fibres not individually sheathed is classified in class 3320 (Manufacture of optical instruments and photographic equipment).

**314 3140 Manufacture of accumulators, primary cells and primary batteries**

This class includes manufacture of:

- primary cells and primary batteries: cells containing manganese dioxide, mercuric oxide, silver oxide or other material.
- electric accumulators including parts of accumulators such as separators, containers, covers, lead plates and grids. Manufacture of lead-acid, nickel-cadmium, nickel-iron or other accumulators.

**315 3150 Manufacture of electric lamps and lighting equipment**

This class includes manufacture of:

- electric filament lamps including sealed beam lamp units.
- ultra-violet or infra-red lamps.
- discharge lamps: fluorescent, hot cathode or other discharge lamps.
- arc lamps.
- lighting equipment, including non-electric.
- flash-bulbs used in photography.
- illuminated signs, illuminated name-plates and the like.
- lighting sets of a kind used for Christmas trees.

**Exclusions:** Manufacture of lighting equipment for cycles and motor vehicles is classified in class 3190 (Manufacture of other electrical equipment n.e.c.), while manufacture of lighting equipment for other vehicles remains classified here.

**319 3190 Manufacture of other electrical equipment n.e.c.**

This class includes manufacture of:

- electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines: ignition magnetos, magneto-dynamos, ignition coils, sparking plugs, glow plugs, starter motors, generators (dynamos, alternators), cut-outs, voltage regulators, etc.; cranking motors.
- ignition wiring sets of a kind used in vehicles, aircraft, ships and other machinery.
- electrical lighting or signalling equipment specialized for use on cycles and motor vehicles: headlamps (other than sealed beam lamp units) and lamps or lights for parking, warning, turning, inspecting interior lighting, external indicators for taxis, police, ambulances, etc.
- sound signalling devices such as horns, sirens and other electrical sound signalling appliances; other electrically activated sound or visual signalling apparatus (e.g. bells, indicator panels, burglar or fire alarms).
- windscreen wipers and electrical defrosters and demisters.
- dynamos for cycles.
- electrical signalling, safety or traffic control equipment for motorways, roads or streets; railways and tramways; inland waterways, ports and harbours; and airports.
- electro-magnets; electro-magnetic or permanent magnet chucks, clutches, brakes, couplings, clamps or lifting heads.
- electrical insulators, except of glass or ceramics; insulating fittings for electrical machines or equipment, except of ceramics or plastics; carbon or graphite electrodes; electrical conduit tubing and joints for such tubing, of base metal lined with insulating material.
- electrical machines and apparatus not elsewhere classified: particle accelerators, signal generators, mine detectors, electrical mine detonators, defrosters and demisters with electrical resistors for aircraft, ships, trains and other vehicles, and other electrical machines and apparatus.
- electronic engine parts.
- electronic equipment not elsewhere classified.

**Exclusions:** Manufacture of glass envelopes for lamps is classified in class 2610 (Manufacture of glass and glass products). Manufacture of electrically operated hand-held spray guns is classified in class 2919 (Manufacture of other general purpose machinery). Manufacture of electric lawn-mowers is classified in class 2921 (Manufacture of agricultural and forestry machinery). Manufacture of electric razors is classified in class 2930 (Manufacture of domestic appliances n.e.c.). Manufacture of electronic valves and tubes (including cold cathode valves) is classified in class 3210. Manufacture of electrically operated hand-held medical or dental instruments is classified in class 3311 (Manufacture of medical and surgical equipment and orthopaedic appliances).

**DIVISION 32 MANUFACTURE OF RADIO, TELEVISION AND COMMUNICATION EQUIPMENT AND APPARATUS**

**321 3210 Manufacture of electronic valves and tubes and other electronic components**

This class includes manufacture of:

- thermionic, cold cathode or photo-cathode valves or tubes (e.g. television picture tubes, television camera tubes, image converters and intensifiers, microwave tubes, receiver or amplifier valves or tubes, etc.).
- diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices including photo-voltaic cells; mounted piezo-electric crystals.
- electronic integrated circuits and micro-assemblies; monolithic integrated circuits, hybrid integrated circuits and electronic micro-assemblies of moulded module, micromodule or similar types.
- printed circuits, i.e. circuits which are made by forming on an insulating base, by conventional or non-conventional printing process, conductor elements, contacts or other printed "passive" elements such as inductances, resistors and capacitors, among others.
- electrical capacitors (or condensers); fixed, variable or adjustable.
- resistors including rheostats and potentiometers, other than heating resistors.

**Exclusions:** Manufacture of an assembly consisting of a number of electronic microcircuits mounted on an appropriate carrier, e.g. one designed as a part of a digital data processing machine, is generally classified in the same class as the complete machine. Manufacture of transformers is classified in class 3110 (Manufacture of electric motors, generators and transformers). Manufacture of switches is classified in class 3120 (Manufacture of electricity distribution and control apparatus).

**322 3220 Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy**

This class includes manufacture of:

- apparatus for radio-broadcasting by means of electromagnetic waves without any line connection. Manufacture of apparatus for television transmission whether or not by line. Included is manufacture of relay transmitters and television transmitters for industrial use.
- transmission apparatus for radio-telephony, radio-telegraphy, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; fixed transmitters and transmitter-receivers, radio-telephony apparatus for transport equipment, radio-telephones, other transponders, "facsimile" radio-telegraphic apparatus, etc.
- television cameras of all kinds.
- apparatus for line telephony or line telegraphy, including such apparatus for carrier-current line systems; reception

apparatus for radio-telephony or radio-telegraphy including apparatus combined with sound recording or reproducing apparatus or a clock. Included is manufacture of telephone sets, automatic and non-automatic switchboards and exchanges; and Morse or Morse-type keys, other telegraphic transmitters, Morse-type recorders, printer-type receivers, picture telegraphic transmitters and receivers, etc.

**Exclusions:** Manufacture of general purpose parts (e.g. primary batteries or insulated wire) is classified in the appropriate class of division 31 (Manufacture of electrical machinery and apparatus n.e.c.) or in class 3210 (Manufacture of electronic valves and tubes and other electronic components).

**323 3230 Manufacture of television and radio receivers, sound or video recording or reproducing apparatus, and associated goods**

This class includes manufacture of:

- television receivers (including video monitors and video projectors), whether or not combined in the same housing with radio-broadcast receivers or sound or video recording or reproducing apparatus.
- reception apparatus for radio-broadcasting including apparatus with sound recording or reproducing apparatus or a clock.
- magnetic tape recorders and other sound recording generators including those incorporating a sound reproducing device; telephone answering machines, cassette-type recorders, etc.
- video recording or reproducing apparatus.
- turntables (record decks), record players, cassette players and other sound reproducing apparatus.
- microphones, loudspeakers, headphones, earphones, amplifiers and sound amplifier sets regardless of the particular purpose for which the apparatus may be designed.
- specialized parts for the equipment resulting from the activities classified in this class: pick-ups, tone arms, sound-heads, tables for turntables, record cutters, aeriels of all kinds and aerial reflectors and aerial rotors.

**DIVISION 33 MANUFACTURE OF MEDICAL, PRECISION AND OPTICAL INSTRUMENTS, WATCHES AND CLOCKS**

**331 Manufacture of medical appliances and instruments and appliances for measuring, checking, testing, navigating and other purposes, except optical instruments**

**3311 Manufacture of medical and surgical equipment and orthopaedic appliances**

This class includes manufacture of:

- instruments and appliances used in medical, surgical, dental or veterinary practice or science including electro-diagnostic apparatus such as electro-cardiographs, dental drill engines, ophthalmic instruments including sight testing sets, syringes, with or without

- needles, needles used in medicine and other instruments and appliances, including optical instruments such as mirrors and reflectors, endoscopes, etc.
- apparatus based on the use of X-rays or alpha, beta or gamma radiations, whether or not for use in human or animal medicine. Included is manufacture of X-ray tubes, high-tension generators, control panels, desks, screens and the like.
- sterilizers.
- mechano-therapy appliances; massage apparatus; psychological testing apparatus; ozone therapy, oxygen therapy, artificial respiration or other therapeutic respiratory apparatus; other breathing appliances and gas masks other than simple protective masks.
- orthopaedic appliances including crutches, surgical belts and trusses, orthopaedic corsets and shoes; splints and other fracture appliances; appliances worn, carried or implanted (e.g. hearing aids or pace-makers).
- artificial teeth, artificial limbs and other artificial parts of the body.
- medical, surgical, dental or veterinary furniture such as operating tables, hospital beds with mechanical fittings, dentists' chairs and barbers' chairs with the same or similar movement capability.

Exclusions: Manufacture of surgical dressings, medicated wadding, fracture bandages, catgut, and other prepared sutures is classified in class 2423 (Manufacture of pharmaceuticals, medicinal chemicals and botanical products). Manufacture of cements used in dentistry is also classified in class 2423.

Manufacture of thermometers is classified in class 3312 (Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment).

Manufacture of corrective spectacle lenses and of their frames or of compound optical microscopes is classified in class 3320 (Manufacture of optical instruments and photographic equipment).

The activity of denture fitting by dentists or spectacles fitting by optometrists is classified in the appropriate class of group 851 (Human health activities).

3312 Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment

This class includes manufacture of:

- sensitive balances.
- drawing marking-out or mathematical calculating instruments, including instruments for measuring length for use in the hand (e.g. measuring rods and tapes, micrometers, callipers and gauges).
- microscopes other than optical microscopes and diffraction apparatus.
- apparatus for measuring and checking electrical quantities (e.g. oscilloscopes, spectrum analysers; and instruments for checking current, voltage, resistance) with or without a recording device.

- apparatus for measuring or checking non-electrical quantities (e.g. radiation detectors and counters, instruments and apparatus specially designed for telecommunications such as cross-talk meters and apparatus for testing and regulating vehicle motors).
- automatic regulating or controlling instruments and apparatus (e.g. thermostats, pressure controllers, level regulators, humidity regulators, oven-draught regulators; and automatic regulators of electrical quantities), except industrial process control equipment.
- navigational, meteorological, geophysical and related instruments and apparatus (e.g. surveying instruments such as theodolites) oceanographic or hydrological instruments, seismometers, rangefinders, automatic pilots, sextants, ultrasonic sounding instruments, and special instruments for air navigation.
- radar apparatus and radio remote control apparatus.
- electricity supply meters and supply meters for water or gas.
- machines and appliances for testing the physical properties of materials: machines and apparatus for testing hardness and other properties of metals; for testing wear and tear and other properties of textiles; aid for testing the physical properties of paper, linoleum, plastics, rubber, wood, concrete and other materials.
- instruments and apparatus for carrying out physical or chemical analyses (e.g. polarimeters, refractometers, colorimeters, Orsob's apparatus, pH-meters, viscometers, surface tension instruments).
- instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (e.g. flow meters, level gauges, manometers, heat meters), except industrial process control equipment.
- other measuring, checking or testing instruments, apparatus or machines (e.g. hydrometers, thermometers, barometers, revolution counters, taximeters, pedometers, tachometers, balancing machines, test benches, comparators (including optical comparators and other optical-type measuring and checking appliances and instruments)), instruments for checking watches or watch parts, etc., except industrial process control equipment.

Exclusions: Manufacture of pumps incorporating measuring devices is classified in class 2912 (Manufacture of pumps, compressors, taps and valves).

Manufacture of medical and surgical instruments is classified in class 3311 (Manufacture of medical and surgical equipment and orthopaedic appliances).

Manufacture of industrial process control equipment is classified in class 3313. Manufacture of binoculars, monoculars and similar optical devices is classified in class 3320 (Manufacture of optical instruments and photographic equipment).

3313 Manufacture of industrial process control equipment

This class includes manufacture of instruments and apparatus used for automatic continuous measurement and control of variables such as temperature, pressure, viscosity and the like of materials or products as they are being manufactured or otherwise processed.

332 3320 Manufacture of optical instruments and photographic equipment

This class includes manufacture of:

- optical elements of glass or of any other material (e.g. quartz, fluorspar, plastics or metal).
- prisms and lenses, mirrors constituting optical elements, colour filters, polarizing elements, etc.
- ophthalmic lenses, including contact lenses.
- optical fibres and cables of optical fibres not individually sheathed.
- mounted optical elements.
- spectacle frames and frames fitted with lenses whether or not the lenses are optically worked; sunglasses, protective glasses and corrective glasses.
- optical instruments such as binoculars, monoculars, other optical telescopes and their mountings; optical astronomical instruments.
- compound optical microscopes, including those for photomicrography and micro-projection.
- other optical appliances and instruments (e.g. telescopic sights for fitting to arms, machines or appliances; lasers other than laser diodes; hand magnifying glasses and magnifiers; mounted, optically worked, glass mirrors, door eyes).
- still or cinematographic cameras; cameras of all types for all purposes, including those used to prepare printing plates for underwater or aerial photography, or for producing microfilm or microfiche; cinematographic sound cameras.
- image projectors, enlargers and reducers including microfilm, microfiche or other microfilm readers.
- cinematographic projectors, including those incorporating sound reproducing apparatus.
- discharge lamp ("electronic") and other flashlight apparatus, but not flash bulbs.
- apparatus and equipment for photographic (including cinematographic) laboratories.
- apparatus for the projection of circuit patterns on sensitized semi-conductor materials; projection screens.

Exclusions: Manufacture of photochemical products is classified in class 2429 (Manufacture of other chemical products n.e.c.). Manufacture of unworked glass optical elements is classified in class 2610 (Manufacture of glass and glass products), but unworked optical elements of other materials remain classified in this class.

Manufacture of photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus are classified in class 3000 (Manufacture of office, accounting and computing machinery).

Manufacture of optical fibre cables made up of

individually sheathed fibres is classified in class 3130 (Manufacture of insulated wire and cable).

Manufacture of photographic flash bulbs is classified in class 3150 (Manufacture of electric lamp and lighting equipment).

Manufacture of television cameras is classified in class 3220 (Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy).

Manufacture of video cameras is classified in class 3230 (Manufacture of television and radio receivers, sound or video recording or reproducing apparatus, and associated goods). Manufacture of medical and surgical instruments containing optical elements (e.g. endoscopes) is classified in class 3311 (Manufacture of medical and surgical equipment and orthopaedic appliances) and manufacture of measuring or checking appliances containing optical elements in class 3312 (Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment), if for other uses (e.g. theodolites).

333 3330 Manufacture of watches and clocks

This class includes manufacture of:

- watches and clocks of all kinds; watch and clock cases including cases of precious metals; parts of watches and clocks including watch and clock movements.
- time of day recording apparatus, and apparatus for measuring, recording or otherwise indicating intervals of time, with a watch or clock movement or with synchronous motor; time switches with clock or watch movement or with synchronous motor.
- metal watch straps, watch bands and watch bracelets including those of precious metal.
- watch and clock parts such as springs, jewels, dials, plates, bridges and other parts.

Exclusions: Manufacture of watch bands of materials other than metal is classified in class 1912 (Manufacture of luggage, handbags and the like, saddlery and harness).

DIVISION 34 MANUFACTURE OF MOTOR VEHICLES, TRAILERS AND SEMI-TRAILERS

341 3410 Manufacture of motor vehicles

This class includes manufacture of:

- motor cars and other motor vehicles principally designed for the transport of persons; personal passenger motor cars, passenger motor vehicles designed to negotiate unusual terrain (snow mobiles, golf carts, cross-country cars, amphibian motor vehicles) and public-transport type passenger motor vehicles, i.e. buses.
- motor vehicles for the transport of goods: ordinary lorries and vans (flat, tarpaulin covered, closed, etc.); lorries with automatic discharging devices, tankers, drop frame lorries, refuse collectors, etc.; special purpose motor lorries and trucks (motor breakdown lorries, armoured cars, fire-engines, street sweepers, mobile medical and dental clinics, travelling libraries, etc.).

- over-the-road tractors for semi-trailers.
- chassis fitted with engines for the motor vehicles described above.
- compression-ignition or spark-ignition reciprocating or rotary internal combustion piston engines of types chiefly used to power motor vehicles.

**Exclusions:** Manufacture of electrical equipment for motor vehicles is classified in class 3190 (Manufacture of other electrical equipment n.e.c.).

**342 3420 Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers**

This class includes manufacture of:

- bodies (including cabs) designed to be mounted on motor vehicle chassis, bodies for vehicles without chassis and unit construction bodies; bodies for passenger vehicles, lorries and special purpose vehicles; bodies of metal, wood, plastics or combinations of these or other materials.
- trailers and semi-trailers designed to be drawn by motor vehicles; trailers and semi-trailers of the caravan type used for housing or camping, for transport of goods (e.g. tankers, removal trailers, motor car carriers, ammunition limbers, etc.), for transport of passengers and for other purposes including "road-rail" trailers.
- parts of trailers and semi-trailers.
- containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.

**Exclusions:** Manufacture of trailers and semi-trailers specially designed for use in agriculture is classified in class 2921 (Manufacture of agricultural and forestry machinery). Trailers of that type are frequently provided with couplings permitting attachment of choppers, spreaders, or other devices or are fitted with attachments. Manufacture of trailer mounted agricultural machinery is also classified in class 2921. Manufacture of parts and accessories of bodies for motor vehicles is classified in class 3430.

**343 3430 Manufacture of parts and accessories for motor vehicles and their engines**

This class includes manufacture of parts and accessories for motor vehicles including their bodies and engines: brakes, gear boxes, axles, road wheels, suspension shock absorbers, radiators, silencers, exhaust pipes, clutches, steering wheels, steering columns and steering boxes and other parts and accessories not elsewhere classified.

**Exclusions:** Manufacture of motor vehicle engines is classified in class 3410 (Manufacture of motor vehicles). Manufacture of chassis fitted with engines is also classified in class 3410. Manufacture of bodies for motor vehicles is classified in class 3420.

**DIVISION 35 MANUFACTURE OF OTHER TRANSPORT EQUIPMENT**

**351 Building and repairing of ships and boats**

**3511 Building and repairing of ships**

This class includes ship building and repairing (other than yachts and other vessels for pleasure or sports) and the construction and repair of floating structures. Manufacture of sections for ships or floating structures. Building of vessels used in commerce, in pursuits related to commerce or in the carriage of passengers including multi-purpose vessels. Building of vessels designed for ocean, coastal or inland waters. Building of passenger vessels. Building of fishing boats and fish processing factory vessels. Building of tugs and pusher craft. Building of non-motorized vessels (e.g. barges). Building of vessels designed to be stationary (e.g. light-ships). Building of vessels the main activity of which is not navigation (e.g. dredgers, floating docks, floating or submersible drilling platforms). Building of hovercraft. Building of boats with hulls resembling pleasure boats but specially equipped for commercial service or services related to commerce. Building of warships and auxiliary naval vessels (e.g. troopships and hospital ships). Building of vessels built or equipped for scientific investigation. Construction of floating structures: pontoons, inflatable rafts, coffer-dams, landing stages, buoys, floating tanks, etc. Maintenance, overhaul and repairing of ships or floating structures. Ship breaking-up.

**Exclusions:** Manufacture of parts of vessels, other than major hull assemblies, is classified either according to material employed (e.g. sails, class 1721 (Manufacture of made-up textile articles, except apparel), iron or steel anchors, class 2899 (Manufacture of other fabricated metal products n.e.c.)) or according to type of article (e.g. compression ignition engines, class 2911 (Manufacture of engines and turbines, except aircraft, vehicle and cycle engines)).

Manufacture of navigational and other instruments used aboard ships is classified in class 3312 (Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment). Manufacture of amphibian motor vehicles is classified in class 3410 (Manufacture of motor vehicles).

**3512 Building and repairing of pleasure and sporting boats**

This class includes building and repairing of yachts and other vessels for pleasure or sports including rowing boats, canoes and inflatable boats. Building of pleasure boats designed to accept inboard or outboard motors or to be propelled by wind, paddles or oars.

Building of yachts, cabin cruisers, sport fisherman and other pleasure boats, some of which may be quite large, although boats are generally smaller than ships. Building of dories, skiffs, oared life-boats, cutters, kayaks, canoes, racing shells, pedalos, etc.

**Exclusions:** Manufacture of boats with hulls resembling pleasure boats but different from pleasure boats in being specially equipped for commercial service is classified in class 3511 (Building and repairing of ships). See also exclusions to class 3511.

**352 3520 Manufacture of railway and tramway locomotives and rolling stock**

This class includes manufacture of:

- rail locomotives: rail locomotives powered from an external source of electricity or by electric accumulators; diesel-electric locomotives; rail locomotives powered by compression ignition engines or rail locomotives powered by other means (e.g. gas turbine, steam engine, spark-ignition engine), and locomotive tenders.
- self-propelled railway or tramway coaches, vans and trucks regardless of power source. Included is the manufacture of self-propelled railway or tramway maintenance or service vehicles (e.g. workshops, cranes, testing coaches).
- railway or tramway rolling stock, not self-propelled: passenger coaches, goods vans, tank wagons, self-discharging vans and wagons, and workshop vans, crane vans, etc.
- 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 (but not springs); wagon and locomotive frames; bodies; corridor connections, etc.
- mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields. The activities classified here result in apparatus in which the signal, etc., is operated from a control point, generally at some distance, by movement of cranks, levers, rods, wires, chains, etc., by hydro-pneumatic devices or electric motors (e.g. signal box equipment, point locks, railbrakes, automatic fog-signalling apparatus, level crossing control gear).

**Exclusions:** Manufacture of unassembled rails is classified in class 2710 (Manufacture of basic iron and steel).

Manufacture of engines and turbines is classified in class 2911.

Manufacture of electric motors is classified in class 3110 (Manufacture of electric motors, generators and transformers).

Manufacture of electrical signalling, safety or traffic control equipment is classified in class 3190 (Manufacture of other electrical equipment n.e.c.).

**353 3530 Manufacture of aircraft and spacecraft**

This class includes manufacture of:

- heavier-than-air aeroplanes, whether or not motorized, lighter-than-air flying machines, balloons, spacecraft and spacecraft launch vehicles.
- fixed-wing, manned motorized aeroplanes for the transport of goods or passengers, for use by the defence forces, for sport or other purposes.
- rotary-wing aircraft for all purposes.
- gliders, hang gliders and other non-powered aircraft.
- dirigibles; balloons used in aeronautics and meteorology.
- spacecraft, whether or not equipped to sustain life in space; spacecraft launch vehicles other than military launch vehicles.
- aircraft launching gear; deck-arrestor or similar gear, ground flying trainers.
- parts and accessories of the aircraft of this class; major assemblies such as fuselages, wings, doors, control surfaces, landing gear including seaplane floats, fuel tanks, nacelles, etc.; parts of the major assemblies specialized for installation on aircraft; parts of balloons and airships, and parts of spacecraft and launch vehicles.
- airscrews, helicopter rotors and propelled rotor blades.
- motors and engines of a kind typically found on aircraft.
- spark-ignition reciprocating or rotary internal combustion aircraft engines.
- turbo-jets or turbo-propellers for aircraft.
- reaction engines: ram jets and pulse jets, and rocket engines.
- parts of turbo-jets and turbo-propellers. Included are maintenance, repair and alteration of aircraft or aircraft engines.

**Exclusions:** Manufacture of military ballistic missiles is classified in class 2927 (Manufacture of weapons and ammunition). Manufacture of ignition parts and other electrical parts for such engines is classified in class 3190 (Manufacture of other electrical equipment n.e.c.). Manufacture of navigational and other instruments used on aircraft is classified in class 3312 (Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment).

**359 Manufacture of transport equipment n.e.c.**

**3591 Manufacture of motorcycles**

This class includes manufacture of:

- motorcycles (including mopeds) and cycles fitted with an auxiliary engine, whether or not with attached side-car; "delivery" or "sporting" motorcycles.
- engines for motorcycles.
- side-cars; parts and accessories of motorcycles.

Exclusions: Manufacture of bicycles or of motorized invalid carriages is classified in class 3592.

3592 Manufacture of bicycles and invalid carriages

This class includes manufacture of:

- non-motorized cycles, i.e., pedal operated vehicles equipped with one or more wheels; delivery tricycles, bicycles with side-car, tandem bicycles, racing bicycles and children's bicycles, but not other types of children's cycles.
- invalid carriages, whether or not motorized or otherwise mechanically propelled.
- parts of bicycles (including saddles) and invalid carriages.

Exclusions: Manufacture of bicycles with auxiliary motor is classified in class 3591 (Manufacture of motorcycles). Manufacture of bicycle side-cars is also classified in class 3591.

Manufacture of children's cycles (other than bicycles) is classified in class 3694 (Manufacture of games and toys).

3599 Manufacture of other transport equipment n.e.c.

This class includes manufacture of vehicles not elsewhere classified.

Manufacture of hand propelled vehicles: wheelbarrows, luggage trucks, sledges, wheeled baskets, hand-carts, trucks and trolleys of various sorts, including those specialized for particular industries.

Manufacture of vehicles drawn by animals: sulkies, donkey-carts, spraying and sprinkling carts, hearses, etc.

DIVISION 36 MANUFACTURE OF FURNITURE;  
MANUFACTURING N.E.C.

361 3610 Manufacture of furniture

This class includes manufacture of furniture of all kinds (household, office, hotel, restaurant and institutional furniture; fixtures; bed springs and mattresses), of any material (wood, osier, bamboo, base metal, glass, leather, plastics, etc., other than of stone, concrete or ceramics), for any place (dwellings, hotels, theatres, offices, churches, schools, restaurants, hospitals, ships, aircraft, motor vehicles, etc., other than furniture to which scientific, medical or laboratory equipment is attached) or for such purposes as cooking or dining, sitting or sleeping, storing (including filing cabinets) or displaying, working or resting.

Manufacture of the different kinds of mattresses: mattresses fitted with springs or stuffed or internally fitted with a supporting material; uncovered cellular rubber or plastics mattresses.

Exclusions: Manufacture of furniture of ceramics, concrete or stone is classified in class 2691 (Manufacture of non-structural non-refractory ceramic ware), 2695 (Manufacture

of articles of concrete, cement and plaster) and 2696 (Cutting, shaping and finishing of stone), respectively.

Manufacture of lighting fittings or lamps is classified in class 3150 (Manufacture of electric lamps and lighting equipment). Manufacture of medical, surgical, dental or veterinary furniture is classified in class 3311 (Manufacture of medical and surgical equipment and orthopaedic appliances).

369 Manufacturing n.e.c.

3691 Manufacture of jewellery and related articles

This class includes production of worked pearls, i.e. pearls that have been ground to remove defects, drilled or sawn.

Production of precious and semi-precious stones (including diamonds) in the worked state (i.e. in a state beyond simply sawn, cleaned or bruted). Included is the working of industrial quality stones and synthetic or reconstructed precious or semi-precious stones.

Manufacture of:

- jewellery of precious metal, of precious or semi-precious stones, or of combinations of precious metal and precious or semi-precious stones.
- goldsmiths' articles of precious metals: dinnerware, flatware, hollowware, toilette articles, stationary articles for religious use, etc.
- parts of jewellery or goldsmiths' wares.
- technical or laboratory articles of precious metal (but not instruments or parts of instruments): crucibles, cupels, spatulas, platinum grill for use as a catalyst, electro-plating anodes.
- coin (including coin for use as legal tender), other coin, and medals and medallion, whether or not of precious metal.

Exclusions: Manufacture of dental fillings and sterile suture materials is classified in class 2423 (Manufacture of pharmaceuticals, medicinal chemicals and botanical products).

Manufacture of abrasives is classified in class 2699 (Manufacture of other non-metallic mineral products n.e.c.).

Manufacture of articles of base metal plated with precious metal is classified in the appropriate class of division 28 (Manufacture of fabricated metal products, except machinery and equipment).

Manufacture of watch cases and jewels for watches is classified in class 3330 (Manufacture of watches and clocks).

Manufacture of imitation jewellery is classified in class 3699 (Other manufacturing n.e.c.).

3692 Manufacture of musical instruments

This class includes manufacture of:

- keyboard stringed instruments, including automatic pianos, and other stringed instruments.
- keyboard pipe organs, and harmoniums and similar keyboard instruments with free metal reeds.
- accordions and similar instruments including mouth organs.

- wind instruments including woodwind and brass instruments.
- percussion musical instruments such as drums, xylophones, castanets.
- musical instruments, the sound of which is produced or must be amplified electrically.
- musical boxes, fairground organs, singing birds, musical saws and other instruments not elsewhere classified.
- whistles, call horns, and other mouth blown sound signalling instruments.
- instrument parts and accessories including metronomes, tuning forks, pitch pipes, and cards, discs and rolls for mechanical instruments.

**Exclusions:** Manufacture of microphones, loudspeakers, head-phones and similar components is classified in class 3230 (Manufacture of television and radio receivers, sound or video recording or reproducing apparatus, and associated goods).  
Manufacture of toy instruments is classified in class 3694 (Manufacture of games and toys).

3693 Manufacture of sports goods

- This class includes manufacture of:
- articles and equipment for gymnastics, athletics, outdoor and indoor games, and swimming and paddling pools.
  - hard, soft and inflatable balls.
  - rackets, bats and clubs.
  - requisites for sport fishing including landing nets.
  - requisites for hunting, mountain climbing and other sporting activities.
  - sports gloves and sports safety headgear.

**Exclusions:** Manufacture of boat sails is classified in class 1721 (Manufacture of made-up textile articles, except apparel).  
Manufacture of sport clothing is classified in class 1810 (Manufacture of wearing apparel, except fur apparel).  
Manufacture of saddlery and harness is classified in class 1912 (Manufacture of luggage, handbags and the like, saddlery and harness).  
Manufacture of sports footwear is classified in class 1920 (Manufacture of footwear).  
Manufacture of arms is classified in class 2927 (Manufacture of weapons and ammunition).  
Manufacture of sports vehicles other than toboggans and the like is classified in the appropriate class of division 34 (Manufacture of motor vehicles, trailers and semi-trailers) or 35 (Manufacture of other transport equipment).  
Manufacture of boats is classified in class 3512 (Building and repairing of pleasure and sporting boats).  
Manufacture of billiard tables or bowling equipment is classified in class 3694 (Manufacture of games and toys).  
Manufacture of whips and riding crops is classified in class 3699 (Other manufacturing n.e.c.).

3694 Manufacture of games and toys

- This class includes manufacture of:
- dolls representing people or other creatures and doll garments and accessories.

- wheeled toys designed to be ridden (other than bicycles but including tricycles).
- toy instruments.
- articles for fun-fair, table or parlour games, including pin-tables, billiards, special tables for casino games and automatic bowling alley equipment.
- electronic games (video games, checkers).
- reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds; other toys.

**Exclusions:** Manufacture of children's bicycles is classified in class 3592 (Manufacture of bicycles and invalid carriages).  
Manufacture of jokes and novelties is classified in class 3699 (Other manufacturing n.e.c.)

3699 Other manufacturing n.e.c.

- This class includes manufacture of:
- pens and pencils of all kinds, whether or not mechanical.
  - pencil leads.
  - date, sealing or numbering stamps (including hand-operated devices for printing or embossing labels and hand-printing sets).
  - prepared typewriter ribbons and inked pads.
  - baby carriages.
  - umbrellas, sun-umbrellas, walking-sticks, seat-sticks, whips, riding-crops, buttons, press-fasteners, snap-fasteners, press-studs and slide fasteners.
  - cigarette lighters, whether or not mechanical or electrical.
  - articles of personal use: smoking pipes; combs, hair slides and similar articles; scent sprays; vacuum flasks and other vacuum vessels for personal or household use; articles of human hair (wigs, false beards, eyebrows).
  - brooms and brushes (including brooms constituting parts of machines); hand operated mechanical floor sweepers; mops and feather dusters; paint pads and rollers; squeegees and other brushes, brooms, mops, etc.
  - roundabouts, swings, shooting galleries and other fairground amusements.
  - linoleum and hard surface floor coverings.
  - imitation jewellery.
  - candles, tapers and the like; skins and other parts of birds with their feathers and down; artificial flowers, fruit and foliage; rotorchutes; jokes and novelties; hand sieves and hand riddles; tailors' dummies; and other articles not elsewhere classified.

**Exclusions:** Manufacture of lighter wicks is classified in class 1729 (Manufacture of other textiles n.e.c.).

DIVISION 37 RECYCLING

371 3710 Recycling of metal waste and scrap

This class includes processing of metal waste and scrap and of metal articles, whether or not used, into a form which is readily transformed into new raw materials. Typical is that, in terms of commodities, both input and output consist of waste and scrap, the input being sorted or unsorted but always unfit for further direct use in an industrial process, whereas the output is made fit for further processing and is



to be considered then as an intermediate good. A more or less "industrial" process is required, either mechanical or chemical. Characteristic products are all metal waste and scrap, although it should be recognized that, as a matter of course, waste and scrap belong to the characteristic output of all industries manufacturing metals, metal products and machines and equipment.

**Exclusions:** Manufacture of new material from waste and scrap is classified in the appropriate class of division 27 (Manufacture of basic metals).

Wholesale in waste and scrap is classified in division 51 (Wholesale trade and commission trade, except of motor vehicles and motorcycles). This may include collecting, sorting, packing, dealing, etc., without an industrial process.

Wholesale or retail trade in second hand goods is classified in division 50 (Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel), 51 (Wholesale trade and commission trade, except of motor vehicles and motorcycles) and class 5240 (Retail sale of second-hand goods), respectively.

**372 3720 Recycling of non-metal waste and scrap**

This class includes *mutatis mutandis* the same types of activities as those classified in class 3710. The recycling process should not be carried out as part of or in the same unit as the further processing of the products into new materials, in which case the whole activity should be classified in the appropriate place. The characteristic products of this class can be a large variety of goods. The products can as well be characteristic of many other industries.

**Exclusions:** Treatment of food, beverages' and tobacco waste is classified in the appropriate class of division 15 (Manufacture of food products and beverages) and 16 (Manufacture of tobacco products), respectively.

Production of new materials or products from waste and scrap, such as spinning of yarn from garnetted stock or making pulp from waste paper or retreading tyres is classified in the appropriate class of manufacturing, e.g. 1711 (Preparation and spinning of textile fibres; weaving of textiles), 2101 (Manufacture of pulp, paper and paperboard) and 2511 (Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres).

Processing of depleted thorium or uranium is classified in class 2330 (Processing of nuclear fuel).

Wholesale in waste and scrap is classified in division 51 (Wholesale trade and commission trade, except of motor vehicles and motorcycles). This may include collecting, sorting, packing, dealing, etc., without an industrial process.

Wholesale or retail trade in second hand goods is classified in division 50 (Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel), 51 (Wholesale trade and commission trade, except of motor vehicles and motorcycles) and class 5240 (Retail sale of second-hand goods), respectively.

**E ELECTRICITY, GAS AND WATER SUPPLY (divisions 40,41)**

**DIVISION 40 ELECTRICITY, GAS, STEAM AND HOT WATER SUPPLY**

**401 4010 Production, collection and distribution of electricity**

This class includes generation, collection, transmission and distribution of electric energy for sale to household, industrial and commercial users.

Electricity production may be hydraulic, conventional, thermal, nuclear, geothermal, solar, tidal, etc., in origin.

Included are electric power plants which sell a significant amount of electricity to others, as well as produce electricity for their parent enterprise and which can be reported separately from the other units of the parent enterprise.

**402 4020 Manufacture of gas; distribution of gaseous fuels through mains**

This class includes manufacture of gaseous fuels. Production of gas by carbonation of coal or by mixing manufactured gas with natural gas or petroleum or other gases.

Distribution of gaseous fuels through a system of mains to household, industrial, commercial or other users.

**Exclusions:** Transportation by pipeline of gaseous fuels, on a fee or contract basis, is classified in class 6030 (Transport via pipelines).

**403 4030 Steam and hot water supply**

This class includes production, collection and distribution of steam and hot water for heating, power and other purposes.

**DIVISION 41 COLLECTION, PURIFICATION AND DISTRIBUTION OF WATER**

**410 4100 Collection, purification and distribution of water**

This class includes collection, purification and distribution of water to household, industrial, commercial or other users.

**Exclusions:** Irrigation system operation for agricultural purposes is classified in class 0140 (Agricultural and animal husbandry service activities, except veterinary activities). Treatment of waste water in order to prevent pollution is classified in class 9000 (Sewage and refuse disposal, sanitation and similar activities).

**F CONSTRUCTION (division 45)**

**DIVISION 45 CONSTRUCTION**

**451 4510 Site preparation**

This class includes demolition or wrecking of buildings and other structures, clearing of

building sites and sale of materials from demolished structures. Blasting, test drilling, landfill, levelling, earth-moving, excavating, land drainage and other land preparation. Also included are tunnelling, overburden removal and other development and preparation of mineral properties and sites, except oil and gas sites.

**Exclusions:** Preparation of oil and gas fields is classified in class 1110 (Extraction of crude petroleum and natural gas), when performed on own account, and in class 1120 (Service activities incidental to oil and gas extraction excluding surveying), when performed on a fee or contract basis, respectively.

**452 4520 Building of complete constructions or parts thereof; civil engineering**

This class includes general construction and some special trade construction for buildings and general and special trade construction for civil engineering, regardless of the kind of materials used. It includes new work, additions and alterations, the erection of prefabricated buildings or structures on the site and also construction of temporary nature.

Also included is repair of civil engineering projects, but most repairs of buildings that are not complete alterations or additions are classified in classes 4530 (Building installation) and 4540 (Building completion). General construction mostly involved in the construction of entire dwellings, office buildings, stores and other public and utility buildings, farm buildings, etc., or the construction of heavy constructions such as highways, streets, bridges, tunnels, railways, airfields, harbours and other water projects, irrigation systems, sewerage systems, industrial facilities, pipelines and electric lines, sports facilities, etc. This work can be carried-out on own account or on a fee or contract basis. Portions of the work and sometimes even the whole practical work can be sub-contracted out to trade contractors.

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

**Exclusions:** Landscape planning and design, lawn and garden installation and maintenance and tree surgeons activities are classified in class 0140 (Agricultural and animal husbandry service activities, except veterinary activities). Construction activities directly related to extraction of oil and natural gas are classified in class 1120 (Service activities incidental to

oil and gas extraction excluding surveying). However, the construction of buildings, roads, etc., on the mining site remains in this class. The erection of complete prefabricated buildings or structures from self-manufactured parts is classified in the relevant category in manufacturing, depending on the material chiefly used, except if the chief material is concrete, in which case it remains classified here. The erection of metal structures from self-manufactured parts is classified in class 2811 (Manufacture of structural metal products). Special trade construction involving building installation and completion (finishing) are classified in class 4530 and 4540, respectively. Architectural and engineering activities are classified in class 7421 (Architectural and engineering activities and related technical consultancy).

Project management for constructions is also classified in class 7421.

**453 4530 Building installation**

This class includes the installation of all kind of utilities that do the construction function as such. These activities are usually performed at the site of the construction, although parts of the job may be carried-out in a special shop. Included are activities such as plumbing, installation of heating and air-conditioning systems, antennas, alarm systems and other electrical work, sprinkler systems, elevators and escalators, etc. Also included are insulation work (water, heat, sound), sheet metal work, industrial process piping work, commercial refrigerating work, the installation of illumination and signalling systems for roads, railways, airports, harbours, etc., and the installation of certain plants such as electric power and transformer plants, telecommunication and radar plants, etc. Also repair of the same type as the above mentioned activities is included.

**454 4540 Building completion**

This class includes many different activities that contribute to the completion or finishing of a construction such as glazing, plastering, painting and decorating, floor and wall tiling or covering with other materials like parquet, carpets, wallpaper, etc., floor sanding, finish carpentry, acoustical work, cleaning of the exterior, etc. Also repair of the same type as the above mentioned activities is included.

**Exclusions:** The installation of self-manufactured carpentry or joinery is classified in the relevant category in manufacturing, depending on the material used, e.g. of wood in 2022 (Manufacture of builders' carpentry and joinery). Cleaning of windows, inside as well as outside, chimneys, boilers, interiors, etc., is classified in class 7493 (Building-cleaning activities).

**455 4550 Renting of construction or demolition equipment with operator**

This class includes the rental of construction

machinery and equipment (including crane lorries) with operator.

Exclusions: Renting of construction machinery and equipment without operator is classified in class 7122 (Renting of construction and civil engineering machinery and equipment).

**G** **WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES, MOTORCYCLES AND PERSONAL AND HOUSEHOLD GOODS**  
(divisions 50-52)

**DIVISION 50 SALE, MAINTENANCE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES; RETAIL SALE OF AUTOMOTIVE FUEL**

This division includes wholesale and retail sale of new and second hand motor vehicles, motorcycles and snowmobiles, maintenance and repair, sale of parts and accessories, activities of commission agents involved in the sale of the vehicles, washing, polishing and towing of vehicles, etc. Also included is the retail sale of automotive fuel and lubricating or cooling products.

Exclusions: Renting of private cars or renting of trucks with drivers is classified in class 6022 (Other non-scheduled passenger land transport) and 6023 (Freight transport by road), respectively.  
Renting of motor vehicles, motorcycles and snowmobiles without drivers is classified in class 7111 (Renting of land transport equipment).

**501 5010 Sale of motor vehicles**

This class includes wholesale and retail sale of new and used passenger motor vehicles including specialized passenger motor vehicles (ambulances, caravans, minibuses, etc.), motor vehicles to negotiate unusual terrain (jeeps, land-rovers, etc.), other passenger motor vehicles with motor-car type steering mechanisms, and lorries, trailers and semi-trailers.

**502 5020 Maintenance and repair of motor vehicles**

This class includes the maintenance and repair of motor vehicles; including washing, polishing, etc.

**503 5030 Sale of motor vehicle parts and accessories**

This class includes wholesale and retail sale of all kinds of parts, components and accessories for motor vehicles, when not combined with sale of such vehicles themselves.

**504 5040 Sale, maintenance and repair of motorcycles and related parts and accessories**

This class includes wholesale and retail sale of motorcycles and snowmobiles and their parts and components. Maintenance and repair are also included.

**505 5050 Retail sale of automotive fuel**

This class includes retail sale of fuel (motor spirit, gasoline, petrol, liquefied petroleum gas) for motor vehicles and motorcycles, or of the same fuels for use in boats. This activity is often combined with sales of lubricating products, cooling products, cleaning and all other kinds of products for motor vehicles or even for other purposes, e.g. kerosene. If the main object, however, is the sale of automotive fuel or lubricants, they remain classified here.

Exclusions: Wholesale of fuels is classified in class 5141 (Wholesale of solid, liquid and gaseous fuels and related products).  
Retail sale of liquefied petroleum gas for cooking or heating purposes is classified in class 5239 (Other retail sale in specialized stores).

**DIVISION 51 WHOLESALE TRADE AND COMMISSION TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES**

This division includes the resale (sale without transformation) of new and used goods to retailers, to industrial, commercial, institutional or professional users; or to other wholesalers; or acting as agents or brokers in buying merchandise for, or selling merchandise to, such persons or companies. The principal types of businesses included are merchant wholesalers, i.e. wholesalers who take title to the goods they sell, such as wholesale merchants or jobbers, industrial distributors, exporters, importers, terminal elevators, and co-operative buying associations, sales branches and sales offices (but not retail stores) which are maintained by manufacturing or mining units apart from their plants or mines for the purpose of marketing their products and which do not merely take orders to be filled by direct shipments from the plants or mines. Also included are merchandise and commodity brokers, commission merchants and agents and assemblers, buyers and co-operative associations engaged in the marketing of farm products.

Wholesalers frequently physically assemble, sort and grade goods in large lots, break bulk, re-pack, redistribute in smaller lots, e.g. pharmaceuticals; store, refrigerate, deliver and install goods, engage in sales promotion for their customers and label design.

Exclusions: Wholesale of motor vehicles, or of motorcycles and snowmobiles is classified in class 5010 (Sale of motor vehicles) and 5040 (Sale, maintenance and repair of motorcycles and related parts and accessories), respectively. Activities of dealers and brokers of commodity futures contracts, and exchanges for trading in such contracts, are classified in the appropriate class of group 671 (Activities auxiliary to financial intermediation, except insurance and pension funding).

**511 5110 Wholesale on a fee or contract basis**

This class includes commission agents, commodity brokers and auctioneers and all other

wholesalers who trade on behalf and on the account of others. They usually make it their business to bring sellers and buyers together or undertake commercial transactions on behalf of a principal.

**Exclusions:** Activities of commission agents serving sales of motor vehicles, motorcycles or snowmobiles are classified in division 50 (Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuels). Wholesale trade in own name, whether on own account or on the account of others, is classified in classes 5121-5190.

Activities of dealers and brokers of commodity futures contracts, and exchanges for trading in such contracts, are classified in the appropriate class of group 671 (Activities auxiliary to financial intermediation, except insurance and pension funding).

Activities of insurance agents are classified in class 6720 (Activities auxiliary to insurance and pension funding).

Activities of real estate agents are classified in division 70 (Real estate activities).

512 Wholesale of agricultural raw materials, live animals, food, beverages and tobacco

5121 Wholesale of agricultural raw materials and live animals

This class includes the wholesale of grain, oleaginous fruits, flowers and plants, unmanufactured tobacco, live animals, hides and skins, leather, etc.

5122 Wholesale of food, beverages and tobacco

This class includes the wholesale of fruit and vegetables, dairy products, eggs and edible oils and fats, meat, fishery products, sugar, confectionery and bakery products, beverages, coffee, tea, cocoa and spices, tobacco products, etc.

513 Wholesale of household goods

5131 Wholesale of textiles, clothing and footwear

This class includes the wholesale of textiles, household linens, articles of clothing, fur articles, footwear and clothing accessories.

5139 Wholesale of other household goods

This class includes the wholesale of household appliances, articles and equipment, e.g. household furniture, household appliances, cutlery, lighting articles, radio and television equipment, glassware, wooden ware, wallpaper, and floor coverings, etc.; wholesale of pharmaceutical and medical goods, surgical and orthopaedic instruments and devices, perfumery, cosmetics and soaps; and wholesale of miscellaneous consumer goods, e.g. paper and paperboard, books, magazines, newspapers and stationery, photographic and optical goods, games and toys, watches, clocks and jewellery,

sports goods (incl. bicycles), leather goods and travel accessories, cleaning materials, etc.

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

5141 Wholesale of solid, liquid and gaseous fuels and related products

This class includes the wholesale of solid, liquid and gaseous fuels and related products.

5142 Wholesale of metals and metal ores

This class includes the wholesale of metal ores and of metals in primary or mill forms.

5143 Wholesale of construction materials, hardware, plumbing and heating equipment and supplies

This class includes the wholesale of wood in the rough and products of primary processing of wood, paints, varnishes and lacquers, construction materials, fittings and fixtures and flat glass.

5149 Wholesale of other intermediate products, waste and scrap

This class includes the wholesale of goods such as basic industrial chemicals, fertilizers and plastics materials in primary forms, textile fibres, waste and scrap and materials for recycling, etc.

515 5150 Wholesale of machinery, equipment and supplies

This class includes the wholesale of goods such as agricultural machinery and equipment, transport equipment (except motor vehicles, motorcycles, snowmobiles and bicycles), construction and civil engineering machinery and equipment, office machinery and equipment, machinery and equipment for the textile, wood and metal industries, etc., as well as wholesale of related supplies.

519 5190 Other wholesale

This class includes specialized wholesale not covered in one of the previous categories and wholesale in a variety of goods without any particular specialization. The gross receipts of any of the specialized activities of groups 512-515 should not account for 50 per cent or more of the total gross receipts in wholesale.

DIVISION 52 RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES; REPAIR OF PERSONAL AND HOUSEHOLD GOODS

This division includes the re-sale (sale without transformation) of new and used goods to the general public for personal or household consumption or utilization, by shops, department stores, stalls, mail-order houses, hawkers and peddlers, consumer co-operatives, auction houses, etc. Most retailers take title to the goods they sell, but some act as agents for a

principal and sell either on consignment or on a commission basis.

Establishments engaged in selling to the general public, from displayed merchandise, products such as typewriters, stationery, paint or lumber, are classified in this division though these sales may not be for personal or household consumption or use only.

The goods sold in this division are for obvious reasons limited to so called consumer goods. Accordingly, examples of goods not normally entering retail trade include cereal grains, ores, crude petroleum, industrial chemicals, iron and steel and industrial machinery and equipment.

In some instances some processing of the goods may be involved, but this should be only incidental to selling.

Also included in this division is the repair and installation of personal and household goods whether or not done in combination with retail sale.

A fundamental distinction is made in the detail of the division for retail trade between sales by stores, in groups 521-524, and sales by other methods, in group 525.

**Exclusions:** Sale of farmers' products by farmers is classified in division 01 (Agriculture, hunting and related service activities).

The manufacture and sale of goods (e.g. draperies, food) to the general public for personal or household consumption is generally classified as manufacturing, in divisions 15-37, even though such manufacture might be regarded as incidental to sale.

Sale of motor vehicles, motorcycles and snowmobiles and their parts and of automotive fuel are classified in division 50 (Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel).

Selling motor vehicles or other goods to institutional or industrial users only is classified in division 50 and 51 (Wholesale trade and commission trade, except of motor vehicles and motorcycles), respectively.

Sale of food and drinks for consumption on the premises is classified in class 5520 (Restaurants, bars and canteens).

Renting of personal and household goods to the general public is classified in class 7130.

**521            Non-specialized retail trade in stores**

**5211          Retail sale in non-specialized stores with food, beverages or tobacco predominating**

This class includes stores engaged in retail sale of a variety of new goods of which, however, food, beverages or tobacco are predominant. This kind of activity is usually carried out by so-called general stores which have, apart from their main sales of groceries, several other lines of merchandise such as wearing apparel, furniture, appliances, hardware, cosmetics, etc.

**5219          Other retail sale in non-specialized stores**

This class includes stores engaged in retail sale of a variety of new goods of which food, beverages or tobacco are not predominant. This kind of activity is usually carried out in department stores carrying a general line of merchandise, including wearing apparel, furniture, appliances, hardware, cosmetics, jewellery, toys, sporting goods, etc. Such lines are normally arranged in separate departments, but are integrated under a single management.

**522 5220      Retail sale of food, beverages and tobacco in specialized stores**

This class includes stores specialized in the retail sale of any one of the following merchandise lines:

- of fresh fruit and vegetables.
- of dairy products and eggs.
- of meat (including poultry) and meat products.
- of fish and other seafood and products thereof.
- of bakery products.
- of sugar confectionery.
- of beverages not consumed on the spot.
- of tobacco products.
- of food products not elsewhere classified.

**523            Other retail trade of new goods in specialized stores**

This group includes stores specialized in the retail sale of any one of the following merchandise lines:

- of pharmaceutical and medical goods and cosmetic and toilet articles.
- of textiles, clothing, footwear and leather goods.
- of household appliances, articles and equipment.
- of hardware, paints, varnishes and lacquers, glass and articles of glass.
- of office equipment, computers and non-customized software, books, newspapers, magazines and stationery, and photographic, optical and precision equipment.
- of other non-food products, except tobacco.

**5231          Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles**

This class includes the specialized retail trade of pharmaceutical, medical and orthopaedic goods; perfumery articles, cosmetic articles and toilet soaps.

**5232          Retail sale of textiles, clothing, footwear and leather goods**

This class includes the specialized retail trade of textiles, articles of clothing, articles of fur and clothing accessories; footwear; leather goods and travel accessories.

**5233          Retail sale of household appliances, articles and equipment**

This class includes the specialized retail trade

of household furniture; household appliances; miscellaneous household utensils, cutlery, crockery, glassware, china and pottery; radio and television equipment, musical instruments and records, music scores and tapes; articles for lighting; curtains, net curtains and diverse household articles of textile materials; wood, cork goods and wickerwork goods; household appliances, articles and equipment not elsewhere classified.

5234 Retail sale of hardware, paint and glass

This class includes the specialized retail trade of hardware; paints, varnishes and lacquers; glass; construction materials; do-it-yourself materials and equipment.

5239 Other retail sale in specialized stores

This class includes the specialized retail sale of office supplies and equipment; computers and non-customized software; books, newspapers, magazines and stationery; photographic, optical and precision equipment; cleaning materials, wallpaper and floor coverings; watches, clocks and jewellery; sports goods; games and toys; flowers, plants, seeds, fertilizers and pet animals; souvenirs; fuel oil, bottled gas, coal and fuel wood; non-food products not elsewhere classified.

524 5240 Retail sale of second-hand goods in stores

This class includes the retail sale of second-hand goods in stores. Also pawn shops are classified here.

Exclusions: Retail sale of second-hand motor vehicles, motorcycles and snowmobiles is classified in division 50 (Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel).

525 Retail trade not in stores

5251 Retail sale via mail order houses

This class includes retail sale of any kind of product by catalogue and mail order. Goods are sent to the buyer who made his choice on the basis of catalogues, models or any other offer.

5252 Retail sale via stalls and markets

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

5259 Other non-store retail sale

This class includes retail sale of any kind of product in any way which is not included in previous classes, such as by salespersons who go from home to home trying to sell their products (canvassers) or by vending machines or on a fee or contract basis.

Exclusions: The sale and home delivery of new products by stores is classified in the appropriate class of groups 521-523.

526 5260 Repair of personal and household goods

This class includes repair of personal and household goods when not done in combination with manufacture or wholesale or retail sale of these goods.

H HOTELS AND RESTAURANTS  
(division 55)

DIVISION 55 HOTELS AND RESTAURANTS

551 5510 Hotels; camping sites and other provision of short-stay accommodation

This class includes the provision on a fee basis of short-term lodging, camping space and camping facilities, whether open to the general public or restricted to members of a particular organization. Restaurant facilities operated in connection with the provision of lodging remain classified in this class. Included also are the operation of sleeping cars when carried on by separate units.

Examples of activities included here are those usually offered by hotels, motels, inns, school dormitories, residence halls, rooming houses, guest homes and houses, youth hostels, shelters, etc.

Exclusions: Operation of sleeping cars as an integrated operation of railway companies is classified in class 6010 (Transport via railways).

Rental of long-term furnished accommodation (e.g. apartment hotels) is classified in division 70 (Real estate activities).

552 5520 Restaurants, bars and canteens

This class includes sale of prepared foods and drinks for immediate consumption on the premises such as restaurants, cafés, lunch counters and refreshment stands. Also included are catering activities and take-out activities as well as the operation of dining cars when carried on by separate units, and other transport facilities.

Exclusions: Sale through vending machines is classified in class 5259 (Other non-store retail sale).

The above-mentioned activities carried out in connection with the provision of lodging are classified in class 5510 (Hotels; camping sites and other provision of short-stay accommodation). Operation of dining cars as an integrated operation of railway companies is classified in class 6010 (Transport via railways).

I TRANSPORT, STORAGE AND COMMUNICATIONS  
(divisions 60-64)

These divisions include activities related to providing passenger or freight transport,

whether scheduled or not, by rail, road, water or air and auxiliary activities such as terminal and parking facilities, cargo handling, storage. Division 64 includes postal activities and telecommunications. In particular renting of transport equipment with driver or operator for the different transport modes is considered to be a transport activity and is therefore included in this section.

**Exclusions:** Maintenance, repair and alteration of transport equipment, except motor vehicles, motorcycles and snowmobiles, are classified in division 35 (Manufacture of other transport equipment). Construction, maintenance and repair of roads, railways, harbours, airfields, etc., are classified in class 4520 (Building of complete constructions or parts thereof, civil engineering). Maintenance and repair of motor vehicles or of motorcycles and snowmobiles are classified in class 5020 and in class 5040, respectively. Renting of transport equipment without driver or operator is classified in the appropriate class of group 711, according to mode of transport.

**DIVISION 60 LAND TRANSPORT, TRANSPORT VIA PIPELINES**

**601 6010 Transport via railways**

This class includes passenger and freight transport by interurban railways. It also covers related activities such as shunting and switching.

**Exclusions:** The operation of sleeping cars is classified in class 5510 (Hotels, camping sites and other provision of short-stay accommodation) and the operation of dining cars is classified in class 5520 (Restaurants, bars and canteens), when carried on by separate units. Suburban railway transport is classified in class 6021 (Other scheduled passenger land transport). Passenger and freight terminal activities, cargo handling, storage and other auxiliary activities are classified in the appropriate class of group 630 (Supporting and auxiliary transport activities, activities of travel agencies). Maintenance and minor repair of rolling stock are classified in class 6303 (Other supporting transport activities).

**602 Other land transport**

This group includes transport of passengers and freight by land other than transport by interurban railways.

**Exclusions:** Maintenance and repair of road vehicles is classified in division 50 (Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel) and of rail vehicles in class 6303 (Other supporting transport activities). Passenger and freight terminal activities, cargo handling, storage and other auxiliary activities are classified in the appropriate class of group 630 (Supporting and auxiliary transport activities, activities of travel agencies).

**6021 Other scheduled passenger land transport**

This class includes activities providing regular urban, suburban or interurban transport of passengers on scheduled routes following a published timetable, picking up and setting down passengers at stops indicated in these timetables, except interurban railway transport. They may be carried out with motor-bus, tramway, trolley bus, underground and elevated railways, etc. Included are also transport activities as the operation of school buses, town-to-airport or town-to-station lines, sightseeing buses, funicular railways, aerial cableways, etc.

**6022 Other non-scheduled passenger land transport**

This class includes other non-scheduled passenger land transport such as taxi operation, rental of private cars with operator, charters, excursions and other occasional coach services, passenger transport by man- or animal-drawn vehicles, etc.

**Exclusions:** Ambulance transport is classified in class 8519 (Other human health activities).

**6023 Freight transport by road**

This class includes all freight transport operation by road, whether scheduled or not. It comprises trucking of a great variety of goods such as logging haulage, stock haulage, refrigerated haulage, heavy haulage, bulk haulage, furniture removal, etc. Freight transport by man- or animal-drawn vehicles. Renting of trucks with driver or operator is included.

**Exclusions:** Operation of terminal facilities for handling freight is classified in class 6303 (Other supporting transport activities). Crating and packing for transport purposes is classified in class 6309 (Activities of other transport agencies).

**603 6030 Transport via pipelines**

This class includes transport of gases, liquids, slurry and other commodities via pipelines. Included are the operation of pump stations and maintenance of the pipeline.

**Exclusions:** Distribution of natural or manufactured gas, water or steam from the distributor to the final users is classified in the appropriate class of division 40 (Electricity, gas, steam and hot water supply) or 41 (Collection, purification and distribution of water).

**DIVISION 61 WATER TRANSPORT**

This division includes transport of passengers or freight over water, whether scheduled or not. Also included are the operation of towing or pushing boats, excursion, cruise or sightseeing boats, ferries, water taxis, etc.

**Exclusions:** Restaurant and bar activities on board ships are classified in class 5520 (Restaurants, bars and canteens), except when delivered as an integral part of transportation. Cargo handling, storage of freight, harbour operation and other auxiliary activities such as docking, pilotage, lighterage and vessel salvage are classified in the appropriate class of group 630 (Supporting and auxiliary transport activities; activities of travel agencies).

**611 6110 Sea and coastal water transport**

This class includes transport of passengers or freight overseas and coastwise. Transport via great lakes is included.

**612 6120 Inland water transport**

This class includes transport of passenger or freight via rivers, canals and other inland waterways such as harbours and ports.

**DIVISION 62 AIR TRANSPORT**

This division includes transport of passengers or freight by air or via space.

**Exclusions:** Overhaul of aircraft or aircraft engines is classified in class 3530 (Manufacture of aircraft and spacecraft).

**621 6210 Scheduled air transport**

This class includes transport of passengers or freight by air over regular routes and on regular schedules.

**622 6220 Non-scheduled air transport**

This class includes non-scheduled transport of passengers or freight by air. Also included is transport via space.

**DIVISION 63 SUPPORTING AND AUXILIARY TRANSPORT ACTIVITIES; ACTIVITIES OF TRAVEL AGENCIES**

**630 Supporting and auxiliary transport activities; activities of travel agencies**

**6301 Cargo handling**

This class includes the loading and unloading of goods or passengers' luggage irrespective of the mode of transport used for transportation. Stevedoring.

**6302 Storage and warehousing**

This class includes the operation of storage facilities for all kinds of goods in grain elevators, general merchandise warehouses, refrigerated warehouses, etc. Warehousing of furniture, automobiles, lumber, gas and oil, chemicals, textiles, food and agricultural products, etc. Also included is storage of goods in foreign trade zones.

**Exclusions:** Operation of parking facilities for motor vehicles is classified in class 6303 (Other supporting transport activities).

**6303 Other supporting transport activities**

This class includes a great variety of activities related to transport of passengers or freight via different modes of transport. They include the operation of terminal facilities such as railway stations, bus stations, stations for the handling of goods, harbours, piers, airway terminals, etc., the operation of roads, bridges, tunnels, parking lots or garages, waterways locks, etc., traffic control activities, navigation, pilotage and berthing activities, lighterage, salvage activities, ground service activities on airfields, etc.

**6304 Activities of travel agencies and tour operators; tourist assistance activities n.e.c.**

This class includes furnishing travel information, advice and planning, arranging tours, accommodation and transportation for travellers and tourists, furnishing tickets, etc. Also included are tourist assistance activities not elsewhere classified, such as carried on by tourist guides.

**6309 Activities of other transport agencies**

This class includes the forwarding of freight, organization or arrangement of transport on behalf of the shipper or consignee, receiving and acceptance of freight (including local pick-up and delivery), transportation document preparation, consolidation and break-bulk of freight, freight brokerage, custom house brokerage, bill auditing and freight rate information, brokerage for ship and aircraft space, packing and crating and unpacking and de-crating, inspection, weighing and sampling of freight, etc.

**Exclusions:** Courier activities utilizing public transport are classified in class 6412 (Courier activities other than national post activities). Activities related to the arrangement of freight insurance are classified in class 6720 (Activities auxiliary to insurance and pension funding).

**DIVISION 64 POST AND TELECOMMUNICATIONS**

**641 Post and courier activities**

**6411 National post activities**

This class includes the pick-up, transport and delivery (domestic or international) of mail and parcels. The activity includes sale of postage stamps, collection of mail and parcels from public letter boxes or from post offices and distribution and delivery. Included are such activities as mail sorting, mailbox rental, poste restante etc.

**Exclusions:** Postal giro and postal savings activities and other financial activities sometimes carried out in combination with postal activities are classified in class 6519 (Other monetary intermediation).



6412 Courier activities other than national post activities

This class includes the pick-up, transport and delivery of letters and mail-type, usually small, parcels and packages. One or more modes of transport may be involved and the activity may be carried out with either self-owned (private) transport media or via public transport.

Exclusions: All postal activities carried out by the National Postal Administration are classified in class 6411 (National post activities).

642 6420 Telecommunications

This class includes the transmission of sound, images, data or other information via cables, broadcasting, relay or satellite. Included are telephone, telegraph and telex communications. Also included is the maintenance of the network.

Exclusions: Production of radio and television programmes, whether or not combined with broadcasting, is classified in class 9213 (Radio and television activities).

J **FINANCIAL INTERMEDIATION**  
(divisions 65-67)

DIVISION 65 **FINANCIAL INTERMEDIATION, EXCEPT INSURANCE AND PENSION FUNDING**

This division includes the activity of obtaining and redistributing funds other than for the purpose of insurance or pension funding.

651 **Monetary intermediation**

This group includes the obtaining of funds in the form of deposits. Deposits are defined as funds which are fixed in money terms, which are obtained on a day-to-day basis and which are, apart from central banking, obtained from non-financial sources.

6511 Central banking

This class includes taking deposits which are used for clearance between financial institutions, supervising banking operations and possibly holding the country's exchange reserves and issuing, managing the country's currency, and acting as banker to the Government. The activities of central banks will vary for institutional reasons.

6519 Other monetary intermediation

This class includes monetary intermediation of monetary institutions other than central banks. Included are the activities of banks, discount houses, savings banks, and also specialized institutions granting credit for house purchase that also take deposits.

659 **Other financial intermediation**

This group includes financial intermediation other than that conducted by monetary institutions.

Exclusions: Insurance and pension funding are classified in division 66.

6591 Financial leasing

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

Exclusions: Operational leasing is classified in division 71 (Renting of machinery and equipment without operator and of personal and household goods), according to type of goods leased.

6592 Other credit granting

This class includes financial intermediation primarily concerned with making loans by institutions not involved in monetary intermediation, including the granting of consumer credit, the provision of long-term finance to industry, and money lending outside the banking system. The granting of credit for house purchase by specialized institutions that do not also take deposits is included in this class.

Exclusions: Financial leasing is classified in class 6591 and operational leasing in division 71 (Renting of machinery and equipment without operator and of personal and household goods).

6599 Other financial intermediation n.e.c.

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

Exclusions: Financial leasing is classified in class 6591. Security dealing on behalf of others is classified in class 6712 (Security dealing activities). Leasing and renting of real property are classified in division 70 (Real estate activities). Operational leasing is classified in division 71 (Renting of machinery and equipment without operator and of personal and household goods).

**DIVISION 66 INSURANCE AND PENSION FUNDING,  
EXCEPT COMPULSORY SOCIAL SECURITY**

**660 Insurance and pension funding,  
except compulsory social security**

This group includes long- and short-term risk spreading with or without a savings element.

**6601 Life insurance**

This class includes life insurance (including reinsurance) and other long-term insurance, with or without a substantial savings element, involving the collection and investment of funds.

**6602 Pension funding**

This class includes the provision of retirement incomes, including activities involving the collection and investment of funds.

**Exclusions:** Funding and administration of compulsory social security programmes are classified in class 7530 (Compulsory social security activities).

**6603 Non-life insurance**

This class includes insurance (including reinsurance) of non-life business (e.g. accident, fire, health, property, motor, marine, aviation, transport, pecuniary loss and liability insurance).

**DIVISION 67 ACTIVITIES AUXILIARY TO FINANCIAL INTERMEDIATION**

This division includes the provision of services involved in or closely related to financial intermediation, but not themselves involving financial intermediation.

**671 Activities auxiliary to financial intermediation, except insurance and pension funding**

This group includes activities involved in or closely related to financial intermediation, other than insurance and pension funding, but not themselves involving financial intermediation.

**6711 Administration of financial markets**

This class includes the operation and supervision of financial markets other than by public authorities and includes the activities of stock exchanges and other bodies that regulate or supervise the activities of financial markets, including exchanges for commodity futures contracts.

**6712 Security dealing activities**

This class includes dealing in financial markets on behalf of others (e.g. stock broking) and related activities.

**Exclusions:** Dealing in markets on own account is classified in class 6599 (Other financial intermediation n.e.c.).

**6719 Activities auxiliary to financial intermediation n.e.c.**

This class includes all activities auxiliary to financial intermediation not classified elsewhere, including financial advisers, mortgage advisers and brokers, bureaux de change, etc.

**Exclusions:** Insurance agents' and other activities closely related to insurance and pension funding are classified in class 6720 (Activities auxiliary to insurance and pension funding).

**672 6720 Activities auxiliary to insurance and pension funding**

This class includes activities involved in or closely related to the management of insurance and pension funding other than financial intermediation and includes activities of insurance agents, average and loss adjusters, actuaries, and salvage administration.

**Exclusions:** Marine salvage is classified in class 6303 (Other supporting transport activities).

**K REAL ESTATE, RENTING AND BUSINESS ACTIVITIES  
(divisions 70-74)**

**DIVISION 70 REAL ESTATE ACTIVITIES**

**701 7010 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; developing and subdividing real estate into lots, etc. Also included are development and sale of land and cemetery lots, operating of apartment hotels and residential mobile home sites.

**Exclusions:** Development on own account involving construction is classified in class 4520 (Building of complete constructions or parts thereof; civil engineering). The operation of hotels, rooming houses, camps, trailer camps and other short-term lodging places is classified in class 5510 (Hotels; camping sites and other provision of short-stay accommodation).

**702 7020 Real estate activities on a fee or contract basis**

This class includes buying, selling, renting, managing and appraising real estate on a fee or contract basis.

**DIVISION 71 RENTING OF MACHINERY AND EQUIPMENT WITHOUT OPERATOR AND OF PERSONAL AND HOUSEHOLD GOODS**

Throughout division 71 the term "renting" includes leasing. The machinery and equipment may be provided with or without maintenance.

711 Renting of transport equipment

7111 Renting of land transport equipment

This class includes the renting without operator of all kinds of land transport equipment, e.g. railroad vehicles, cars, trucks, trailers and semi-trailers, motorcycles, caravans and campers. Renting of containers is also included.

Exclusions: Renting or leasing of vehicles or trucks with driver is classified in class 6022 (Other non-scheduled passenger land transport) and 6023 (Freight transport by road), respectively.

Financial leasing is classified in class 6591. Renting of bicycles is classified in class 7130 (Renting of personal and household goods n.e.c.).

7112 Renting of water transport equipment

This class includes the renting of water transport equipment, i.e. commercial boats and ships, without operator.

Exclusions: Renting of water transport equipment with operator is classified in the appropriate class of division 61 (Water transport).

Financial leasing is classified in class 6591. Renting of pleasure-boats and related docking facilities is classified in class 7130 (Renting of personal and household goods n.e.c.).

7113 Renting of air transport equipment

This class includes the renting of air transport equipment, i.e. airplanes, without operator.

Exclusions: Renting of air transport equipment with operator is classified in division 62 (Air transport).

Financial leasing is classified in class 6591.

712 Renting of other machinery and equipment

7121 Renting of agricultural machinery and equipment

This class includes the renting of agricultural machinery and equipment without operator.

Exclusions: Renting of this machinery or equipment with operators is classified in class 0140 (Agricultural and animal husbandry service activities, except veterinary activities). Financial leasing is classified in class 6591.

7122 Renting of construction and civil engineering machinery and equipment

This class includes the renting of construction and civil engineering machinery and equipment (including crane lorries) without operator.

Exclusions: Renting of this machinery or equipment with operators is classified in class 4550 (Renting of construction or demolition equipment with operator). Financial leasing is classified in class 6591.

7123 Renting of office machinery and equipment (including computers)

This class includes the renting of all kinds of office machinery and equipment, such as duplicating machines, typewriters and word processing machines; of accounting machinery and equipment, such as electronic calculating machines, cash registers and other machines incorporating a calculating device; and of computing machinery and equipment, such as automatic data processing machines of the digital, analogue or hybrid type, central processing units, peripheral units and magnetic or optical readers, without management or operation.

7129 Renting of other machinery and equipment n.e.c.

This class includes the renting of all kinds of machinery, electrical or not, which is generally used as capital goods by industries, such as engines and turbines, machine tools, mining and oil field equipment, commercial, radio, television and communication equipment, professional, scientific, measuring and controlling and other commercial and industrial machinery.

Exclusions: Financial leasing is classified in class 6591.

Renting of agricultural machinery and equipment is classified in class 7121.

Renting of construction and civil engineering machinery and equipment is classified in class 7122.

Renting of office machinery and equipment (including computers) is classified in class 7123.

713 7130 Renting of personal and household goods n.e.c.

This class includes the renting of all kinds of personal and household goods, whether the customers are households or industries. It involves the renting of such goods as textiles, wearing apparel and footwear, furniture, pottery and glass, kitchen and tableware, electrical appliances and housewares, pleasure-craft and related facilities, saddle-horses, bicycles, (water) sports equipment, jewellery, musical instruments, scenery and costumes, books, journals and magazines, video tapes and records, etc. Also included is general goods renting.

Exclusions: Renting without operator of passenger cars and vans, motorcycles, caravans and trailers is classified in class 7111 (Renting of land transport equipment). Renting of leisure and pleasure equipment can also be undertaken by the recreational industries and is then classified in the appropriate class of division 92 (Recreational, cultural and sporting activities).

DIVISION 72 COMPUTER AND RELATED ACTIVITIES

721 7210 Hardware consultancy

This class includes consultancy on type and configuration of hardware with or without

associated software application. The consultancy typically involves analysing the users' needs and problems and presenting the best solution.

**Exclusions:** Similar activities carried out by units selling computers are classified in class 3000 (Manufacture of office, accounting and computing machinery) or in divisions 51 (Wholesale trade and commission trade, except of motor vehicles and motorcycles) or 52 (Retail trade except of motor vehicles and motorcycles; repair of personal and household goods).

#### **722 7220 Software consultancy and supply**

This class includes activities in connection with analysis, design and programming of systems ready to use. This usually involves the analysis of the users' needs and problems, consultancy on the most economic solution and producing the necessary software to realize this solution. Also included is the simple writing of programs following directives of the user. Specifically, these activities involve development, production, supply and documentation of order-made software based on orders from specific users and easy-order and ready-made (non-customized) software.

**Exclusions:** Reproduction of non-customized software is classified in class 2230 (Reproduction of recorded media). Similar activities carried out as an integrated part of the reselling of software are classified in class 5239 (Other retail sale in specialized stores). Software consultancy provided in conjunction with hardware consultancy is classified in class 7210.

#### **723 7230 Data processing**

This class includes the processing or tabulation of all types of data. This may consist of the complete processing and preparation of reports from data supplied by the customer. It may also be specialized, such as key-punching or other input preparation, conversion, such as card to tape, etc., optical character recognition etc. The services may be supplied either over-the-counter or via remote access terminals and may employ either the customer's or a proprietary program. Included is the provision of such services on an hourly or time-share basis. Also included is the management and operation of data processing facilities of others on a continuing basis.

**Exclusions:** Renting and leasing of computers and computer-related hardware and adding and calculating machines are classified in class 7123 (Renting of office machinery and equipment (including computers)). Development of computer systems ready to use including programming is classified in class 7220 (Software consultancy and supply). Maintenance and repair of computing machinery are classified in class 7250.

#### **724 7240 Data base activities**

This class includes the following three types of data base related activities:

- Data base development, i.e. the assembly of data from one or more sources.
- Data storage, i.e. the preparation of a computer record for such information in a predetermined format.
- Data base availability, i.e. the provision of data in a certain order or sequence, by on-line data retrieval or accessibility (computerized management). The data can be of any kind, such as financial, economical, statistical or technical. The data may be accessible to everybody or to limited users and can be sorted on demand.

**Exclusions:** Computerized documentation activities provided by libraries and archives are classified in class 9231 (Library and archives activities).

#### **725 7250 Maintenance and repair of office, accounting and computing machinery**

This class includes maintenance and repair of office and accounting machinery and of computers and computer peripheral equipment.

#### **729 7290 Other computer related activities**

This class includes other computer related activities not elsewhere classified.

### **DIVISION 73 RESEARCH AND DEVELOPMENT**

This division includes the performance of the following three types of activities:

- Basic research, experimental or theoretical work undertaken primarily to acquire new knowledge of the underlying foundations of phenomena and observable facts, without particular application or use in view.
- Applied research is also original investigation undertaken in order to acquire new knowledge. It is, however, directed primarily towards a specific practical aim or objective.
- Experimental development is systematic work, drawing on existing knowledge gained from research and/or practical experience, that is directed to producing new materials, products and devices, to installing new processes, systems and services, and to improving those already produced or installed.

The basic criterion for distinguishing R&D from related activities is the presence in R&D of an appreciable element of novelty.

**Exclusions:** Governmental administration of R&D and of associated funds in the various natural or social sciences are classified in the appropriate class of division 75 (Public administration and defence; compulsory social security). Administration and support of defence related applied research and experimental development are classified in class 7522 (Defence activities).

Education combined with R&D is classified in the appropriate class of division 80 (Education).

The raising and management of R&D funds for medical and other social-related R&D by charities is classified in class 8532 (Social work without accommodation).

**731 7310 Research and experimental development on natural sciences and engineering (NSE)**

This class includes systematic creative work in the three types of activities in the field of research and development defined above, in natural sciences (mathematics, physics, astronomy, chemistry, life sciences not elsewhere classified, earth sciences, etc.), medical sciences, agriculture, and engineering and technology. They are intended to increase the stock of knowledge and to devise new applications.

**732 7320 Research and experimental development on social sciences and humanities (SSH)**

This class includes systematic creative work in the three types of activities in the field of research and development defined above, in social sciences (economics, psychology, sociology, legal sciences, etc.) and humanities (e.g. linguistics and languages, arts). They are intended to increase the stock of knowledge and to devise new applications.

**Exclusions:** Market research is classified in class 7413.

**DIVISION 74 OTHER BUSINESS ACTIVITIES**

**741 Legal, accounting, book-keeping and auditing activities; tax consultancy; market research and public opinion polling; business and management consultancy**

**7411 Legal activities**

This class includes advice and representation in civil, criminal and other cases, i.e. representation of one party's interest against another party, whether or not before courts or other judicial bodies. These activities are generally performed by, or under supervision of, persons who are members of the bar. Civil cases involve infringements of an individual's or corporate's private or civil rights such as liability cases, divorce cases, etc. Criminal actions are cases involving offences against the State and are usually instigated by the Government. Provision of advice in connection with labour disputes, general counselling and advising, preparation of legal documents which do not directly involve a legal suit or which are related to articles of incorporation, partnership agreements or similar documents in connection with company formation. Also included are activities in connection with patents and copyrights, with the preparation of deeds, wills, trusts, etc., and the activities of notary public, arbitrators, examiners and referees.

**Exclusions:** Law court activities are classified in class 7523 (Public order and safety activities).

**7412 Accounting, book-keeping and auditing activities; tax consultancy**

This class includes activities involving the recording of commercial transactions for businesses or others, the preparation of financial accounts, the examination of these accounts and the certification of their accuracy and the preparation of personal and business income tax returns.

Included are related advisory activities and representation (other than legal representation) on behalf of clients before tax authorities.

**Exclusions:** Data processing and tabulation activities are classified in class 7230 (Data processing).

Activities involving management consultancy, by units that do not provide accounting or auditing services, e.g. design of accounting systems, cost accounting programmes, budgetary control procedures, etc., are classified in class 7414 (Business and management consultancy activities). Bill collection is classified in class 7499 (Other business activities n.e.c.).

**7413 Market research and public opinion polling**

This class includes investigation on market potential, acceptance, and familiarity of products and buying habits of consumers for the purpose of sales promotion and development of new products, and investigation on collective opinions of the public about political, economic and social issues.

**7414 Business and management consultancy activities**

This class includes the provision of advice, guidance or operational assistance to businesses. These activities involve public relations, e.g. through image building and opinion moulding, to improve the relations of the client with the public, the media or others, other than by paid advertisements, welfare and charity affairs, politics, lobbying. Activities in connection with planning, organization, efficiency and control, management information, etc.; combined management consultancy and actual management, e.g. by agronomists and agricultural economists to farms, etc. Arbitration and conciliation between management and labour. Also included are activities of management holding companies.

**Exclusions:** Computer activities are classified in division 72.

Legal advice and representation are classified in class 7411 (Legal activities).

Accounting, book-keeping and auditing activities and tax consultancy are classified in class 7412. Market research and public opinion polling are classified in class 7413.

Technical advisory activities are classified in class 7421 (Architectural and engineering activities and related technical consultancy). Advertising activities are classified in class 7430.

**742 Architectural, engineering and other technical activities**

**7421 Architectural and engineering activities and related technical consultancy**

This class includes consulting architectural and engineering activities, surveying, geological exploration and prospecting activities and engineering. Architectural activities concern building design and drafting and often supervision of construction, town and city planning and landscape architecture. Engineering and technical activities concern specialized activities related to civil engineering, hydraulic engineering, traffic engineering including project management for constructions, electrical and electronic engineering, mining engineering, chemical engineering, mechanical, industrial and systems engineering, air-conditioning, refrigerating, sanitary and pollution control engineering, acoustical engineering, etc. Geological and prospecting activities utilize surface measurements and observation designed to yield information on subsurface structure and the location of petroleum, natural gas and mineral deposits and of ground water. This may involve airborne geophysical surveys, hydrological surveys, etc. Also included are map making and related land surveying activities.

**Exclusions:** Test drilling and testhole boring in connection with petroleum and gas extraction is classified in class 1120 (Service activities incidental to oil and gas extraction excluding surveying). Research and development activities are classified in division 73. Technical testing is classified in class 7422. Interior decorating is classified in class 7499 (Other business activities n.e.c.).

**7422 Technical testing and analysis**

This class includes testing of all types of materials and products. Testing of their composition and purity, e.g. of minerals, food, etc. Qualification and reliability testing, certification of products, failure analysis, materials evaluation, etc. Testing the physical characteristics and performance of products or materials, e.g. for their strength, thickness, durability, electrical conductivity, radioactivity, etc. Also included is the testing of textiles, radiographic testing of welds and joints and performance testing of complete machinery, motors, automobiles, appliances or electronic equipment, whether or not with the use of models or mock-ups of ships, aircraft, dams, etc.

**Exclusions:** Testing and analysis of medical and dental specimens are classified in class 8519 (Other human health activities).

**743 7430 Advertising**

This class includes provision of advertising services. Advertising agency activities encompass creating and placing advertising in

periodicals, newspapers, radio and television for clients. Outdoor advertising, e.g. billboards, panels, bulletins and frames, window dressing, showroom design, car and bus carding, etc. Media representation, i.e. sale of time and space for various media soliciting advertising. Aerial advertising. Distribution or delivery of advertising material or samples. Also included is the renting of spaces for advertising.

**Exclusions:** Printing of advertising material is classified in class 2221 (Printing). Market research is classified in class 7413. Public relations activities are classified in class 7414 (Business and management consultancy activities). Direct mailing activities are classified in class 7499 (Other business activities n.e.c.). Production of commercial messages for radio, television and film are classified in the appropriate class of group 921 (Motion picture, radio and television and other entertainment activities).

**749 Business activities n.e.c.**

**7491 Labour recruitment and provision of personnel**

This class includes personnel search, selection referral and placement in connection with employment in any field. The services may be supplied to the potential employer or to the prospective employee and may involve the formulation of job descriptions, the screening and testing of applicants, the investigation of references, etc. Executive search and placement activities are included as are labour contracting activities, i.e. the supply to others, chiefly on a temporary basis, of personnel hired by, and whose emoluments are paid by, the agency.

**Exclusions:** Activities of farm labour contractors are classified in class 0140 (Agricultural and animal husbandry service activities, except veterinary activities). Agency activities are classified in class 7499 (Other business activities n.e.c.). Motion picture and other theatrical casting activities are classified in class 9249 (Other recreational activities).

**7492 Investigation and security activities**

This class includes investigation and surveillance activities, guard and other protective activities for individuals and property. This involves the checking of individuals' backgrounds, tracing of missing persons, investigation of thefts and embezzlements and also patrol or other activities with primarily hired personnel to directly protect individuals or property, e.g. transport of valuables, or other means of protection with the same purpose, such as guard dogs, armoured cars, etc. Also included are bodyguard activities, street patrol, guard and watchman activities for apartment buildings, offices, factories, construction sites, hotels,

theatres, dance halls, etc., and store detective activities and activities such as monitoring mechanical or electrical protective devices, consultancy in the field of industrial security, finger-printing, signature and handwriting identification, etc.

**Exclusions:** Installation of alarm systems is classified in class 4530 (Building installation). Investigation in connection with insurance is classified in class 6720 (Activities auxiliary to insurance and pension funding).

#### 7493 Building-cleaning activities

This class includes cleaning of buildings of all types, including offices, factories, shops, institutions and other business and professional premises and residential buildings. It involves building interior cleaning, e.g. floor cleaning and waxing, interior wall cleaning, furniture polishing, etc., and window cleaning, inside as well as outside, for offices, industrial plants, factories and high-rise apartment buildings, chimney cleaning and cleaning of fire-places, furnaces, incinerators, boilers, ventilation ducts and exhaust units, etc. Also included are disinfecting and exterminating activities.

**Exclusions:** Steam cleaning, sand blasting and similar activities for building exteriors and cleaning of new buildings after construction are classified in class 4540 (Building completion). Carpet and rug shampooing and drapery and curtain cleaning are classified in class 9301 (Washing and (dry-) cleaning of textile and fur products).

Similar activities carried out by private households employing domestics are classified in class 9500 (Private households with employed persons).

#### 7494 Photographic activities

This class includes all commercial and consumer photograph production as well as processing photographs and motion pictures. Photograph production involves portrait photography, e.g. for passports, school, weddings or other occasions (including by coin-operated machines) and photography for commercials, publishers, fashion, real estate or touristic purposes, etc. Aerial photography is included.

Film processing includes developing, printing and enlarging from client-taken negatives or motion pictures whether for amateur photographers or for commercial clients.

Included is also the mounting of slides and copying and restoring or transparency retouching in connection with old photographs.

**Exclusions:** Processing motion picture film related to the motion picture and television industries is classified in class 9211 (Motion picture and video production and distribution).

#### 7495 Packaging activities

This class includes packaging activities on a fee or contract basis, such as mixing and filling of aerosols, cans, bottles, etc., packaging of pharmaceuticals, cosmetics, etc., card-mounting for novelties and buttons, labelling, stamping and imprinting, parcel packing and gift wrapping, whether or not this involves an automated process.

**Exclusions:** Packing activities for transport are classified in class 6309 (Activities of other transport agencies).

#### 7499 Other business activities n.e.c.

This class includes a great variety of service activities generally delivered to commercial clients. It involves:

- bill collecting, credit rating in connection with an individual's or firm's credit-worthiness or business practices.
- business brokerage activities, i.e. arranging for the purchase and sale of small and medium-sized businesses, including professional practices.
- appraisal activities other than for real estate and insurance.
- stenographic, duplicating and mailing activities, including typing and other secretarial activities such as transcribing from tapes, discs or belts, proof-reading etc., copying, blue printing, multigraphing and similar activities; envelope addressing, stuffing, sealing and mailing, mailing list compilation, etc., including for advertising material.
- fashion design related to textiles, wearing apparel, shoes, jewellery, furniture and other interior decoration and other fashion goods.
- demonstration and exhibition activities.
- auctioning activities.
- editorial activities.
- translation and interpretation.
- microfilming activities.
- trading stamp activities.
- telephone answering activities.

Also included are activities carried on by agencies on behalf of individuals usually involving the obtaining of engagements in motion pictures, theatrical production or other entertainment or sports attractions and the placement of books, plays, artworks, photographs, etc., with publishers, producers, etc.

**Exclusions:** Extending credit through the use of credit cards is classified in class 6592 (Other credit granting).

Machinery and industrial design are classified in class 7421 (Architectural and engineering activities and related technical consultancy). Display of advertisement and other advertising design is classified in class 7430 (Advertising).

L PUBLIC ADMINISTRATION AND DEFENCE;  
COMPULSORY SOCIAL SECURITY  
(division 75)

DIVISION 75 PUBLIC ADMINISTRATION AND DEFENCE;  
COMPULSORY SOCIAL SECURITY

751 Administration of the State and the  
economic and social policy of the  
community

7511 General (overall) public service  
activities

This class includes a variety of government administrative activities. Executive and legislative administration by departments directly dependent on the head of State and Parliament together with all other central, regional and local government bodies, ministries and administrative departments. Administration and supervision of financial and fiscal affairs. Operation of taxation schemes. Management of public funds and public debt. Public funds management includes raising and receiving of monies and control of their disbursement and monitoring and control of the money supply. Administration of overall (civil) R&D policy and associated funds and of basic research policy and associated funds. Taxation administration consisting in duty/tax collection on goods and tax violation investigation. Customs administration. Administration and operation of overall economic and social planning and statistical services at the various levels of government.

Exclusions: Administration of R&D policies intended to increase personal well-being and of associated funds are classified in class 7512 (Regulation of the activities of agencies that provide health care, education, cultural services and other social services excluding social security). Administration of R&D policies intended to improve economic performance and competitiveness and of associated funds are classified in class 7513 (Regulation of and contribution to more efficient operation of business). Administration of defence-related R&D and associated funds are classified in class 7522 (Defence activities).

7512 Regulation of the activities of  
agencies that provide health care,  
education, cultural services and  
other social services, excluding  
social security

This class includes public administration of programmes and administration of R&D policies and associated funds intended to increase personal well-being. Administration of health care, promotion and protection programmes. Administration of primary, secondary, post-secondary and special retraining programmes. Administration of programmes to provide recreational and cultural services, such as performing arts or fitness and amateur sport programmes. Sponsoring of recreational and cultural activities. Distribution of grants to artists.

Administration of potable water supply programmes. Administration of refuse collection and disposal operations. Administration of environment protection programmes, such as water purification and pollution control. Administration of housing programmes.

Exclusions: Postal activities are classified in class 6411 and telecommunications are classified in class 6420.

Research and experimental development activities are classified in division 73.

Compulsory social security activities are classified in class 7530.

Education activities are classified in division 80.

Human health related activities are classified in group 851.

Sewage and refuse disposal and sanitation are classified in class 9000.

Activities of libraries, public archives, museums and other cultural institutions are classified in the appropriate class of group 923. Sporting or other recreational activities are classified in class 9241 and 9249, respectively.

7513 Regulation of and contribution to  
more efficient operation of business

This class includes a great variety of governmental, mainly infrastructural, activities. Agricultural land management affairs, agrarian reform and land settlement affairs and farm price and income affairs. Regulation of agricultural marketing, subsidy allocation. Administration of pest control affairs and crop inspection and grading, administration of veterinary affairs. Administration of forestry affairs, commercial or sport fishing and hunting affairs.

Administration of fuel and energy affairs and services, comprising solid mineral fuels, petroleum and natural gas, nuclear fuel and other non-commercial fuels. Included is support in the form of loans, grants or subsidies.

Administration of electricity affairs. Mining and mineral resources affairs, such as discovery exploitation, conservation, marketing and other aspects of mineral production.

General administrative service activities in the fields of wholesale and retail trade, storage and warehousing. Administration of hotel, restaurant and tourism affairs, tourism promotion. Administration of multi-purpose projects. Regulation, licensing and inspection of miscellaneous commercial sectors, trade inspection. Administration of general labour affairs, such as regulation concerning labour conditions. Administration of R&D policies and associated funds intended to improve economic performance and competitiveness.

Implementation of regional development policy measures to reduce unemployment or fight underdevelopment.

Regulation and administration of transportation and communication affairs, such as road and highway, water transport facility, railway and urban railways and air transport facility construction.

Exclusions: Research and experimental development activities are classified in division 73.



7514 Ancillary service activities for the Government as a whole

This class includes general personnel and other general service activities. Administration and operation of general personnel services, whether or not connected with a specific function. Development and implementation of general personnel policies and procedures covering selection and promotion, rating methods, job description, evaluation and classification, administration of civil service regulations, etc. Administration, operation and support of overall general services such as centralized supply and purchasing services, maintenance and storage of government records and archives, operation of government owned or occupied buildings, central offices and other general services not connected with a specific function.

752 Provision of services to the community as a whole

7521 Foreign affairs

This class includes administration and operation of the ministry of foreign affairs and diplomatic and consular missions stationed abroad or at offices of international organizations. Administration, operation and support for information and cultural services intended for distribution beyond national boundaries. Economic aid supply to developing countries whether or not routed through international organizations. Provision of military aid to foreign countries. General foreign commercial affairs such as foreign trade related matters, international financial and foreign technical affairs. International assistance, e.g. refugee or hunger relief programmes.

7522 Defence activities

This class includes both military and civil defence affairs. Administration, supervision and operation of military defence affairs and forces: land, sea, air and space defence forces; engineering, transport, communications, intelligence, material, personnel and other non-combat forces and commands; and reserve and auxiliary forces of the defence establishment. Provision of equipment, structures, supplies, etc. Health activities for military personnel in the field. Administration, operation and support of civil defence forces. Support for the working out of contingency plans and the carrying out of exercises in which civilian institutions and populations are involved. Administration of defence R&D policies and associated funds are included.

Exclusions: Research and experimental development activities are classified in division 73. Administrative activities of the governmental defence bodies are classified in class 7511 (General (overall) public service activities). Provision of military aid to foreign countries is classified in class 7521 (Foreign affairs).

Activities of military tribunals are classified in class 7523 (Public order and safety activities). Provision of supplies for domestic emergency use in case of peace-time disasters is also classified in class 7523. Educational activities of military schools, colleges and academies are classified in the relevant class of division 80 (Education). Activities of military hospitals are classified in class 8511 (Hospital activities).

7523 Public order and safety activities

This class includes police and fire protection, administration and operation of law courts and prison administration and operation. Administration and operation of regular and auxiliary police forces supported by public authorities and of port, border, coast guards and other special police forces. Police duties include traffic regulation, alien registration, operation of police laboratories and maintenance of arrest records. Provision of equipment and supplies for police work including vehicles, aircraft and vessels. Fire-fighting and fire-prevention. Administration and operation of regular and auxiliary fire brigades supported by public authorities. Administration and operation of administrative civil and criminal law courts, military tribunals and the judicial system including legal representation and advice on behalf of government or on behalf of others when provided by government in cash or in services. Rendering of judgements and interpretations of the law including arbitration of civil actions. Prison administration and provision of correctional services (incarceration and rehabilitation services, e.g. in jails). Also included is provision of supplies for domestic emergency use in case of peace-time disasters.

Exclusions: Advice and representation in civil criminal and other cases are classified in class 7411 (Legal activities). Administration and operation of armed forces are classified in class 7522 (Defence activities). Activities of prison schools are classified in the relevant class of division 80 (Education). Activities of prison hospitals are classified in class 8511 (Hospital activities).

753 7530 Compulsory social security activities

This class includes the funding and administration of government-provided social security programmes. Social security services may be defined as chiefly transfer payments to compensate for reduction or loss of income or inadequate earning capacity. Compulsory social security normally covers sickness, accident and unemployment insurance and retirement pensions. Also more specific risks leading to loss of income may be covered: maternity, temporary disablement, widowhood, family increase.

Exclusions: Direct provision of welfare services and other social work with accommodation is classified in class 8531, and without accommodation in class 8532, respectively.

**M**            **EDUCATION**  
                 (division 80)

**DIVISION 80 EDUCATION**

This division includes public as well as private education of all types, provided by institutions as well as by private teachers, as a full time education or on a part-time or intensive basis, at day time or in the evening and at any level or for any profession.

The first three groups cover education that may be included under "the regular school system", i.e. a system of progressive school education for children and young people from the pre-primary school level through the university level. The breakdown of the categories is primarily based on the level of education offered.

Exclusions: Education primarily concerned with recreation, such as bridge or golf education is classified in the appropriate class of group 924 (Sporting and other recreational activities).

**801 8010**    Primary education

This class includes general school education at the primary level.

Pre-primary school education which is included here is usually given in nursery schools, kindergartens or special sections attached to primary schools. The programmes focus on group activities and are designed primarily to introduce very young children to anticipated school-type environment.

Primary school education includes general school education at the first level. Programmes are designed to give the students a sound basic education in reading, writing and arithmetic along with an understanding of other subjects. Specialization in instruction at this level is generally low. Literacy programmes provided for children who have no opportunity to attend school are included. Also included is special school-type education for handicapped children at this level.

Exclusions: Provision of literacy programmes for adults is classified in class 8090 (Adult and other education).

Child day-care activities are classified in class 8532 (Social work without accommodation).

**802**            Secondary education

This group includes general as well as technical and vocational education at the secondary level.

**8021**        General secondary education

This class includes general school education at the secondary level. Subject specialization at this level often begins to have some influence even on the educational experience of those pursuing a general programme. Such programmes

are designated to qualify students either for technical and vocational education or for university entrance without any special subject prerequisite. Also included is special school-type education for handicapped students at this level.

Exclusions: General programmes provided for adults more on a volunteer basis, e.g. in evening classes, are classified in class 8090 (Adult and other education).

**8022**        Technical and vocational secondary education

This class includes all technical and vocational education below the level of university. Typically, the programmes emphasize a subject-matter specialization and instruction of both theoretical background and practical skills generally associated with present or prospective employment. The aim of a programme can vary from preparation for a general field of employment to a very specific job. Also included is technical and vocational school-type education for handicapped students at this level.

Exclusions: Technical and vocational education at post-secondary and university levels are classified in class 8030 (Higher education).

**803 8030**    Higher education

This class includes post-secondary sub-degree level education and education that leads to university degree or equivalent. A great variety of subject-matter programmes is offered at this level, some more emphasizing theoretical instruction and some more practical instruction.

**809 8090**    Adult and other education

This class includes adult education, i.e. education for people who are not in the regular school and university system. Instruction may be given in day or evening classes in schools or in special institutions providing for adults. Also included is all instruction through radio and television broadcasts, or by correspondence. Instruction may cover both general and vocational subjects. Typically, most of these educational activities presuppose that the student volunteered to attend as he/she has a particular motivation in taking the programme. Provision of literacy programmes for adults is included. Also included are education at first and second levels in specific subject matters, not elsewhere classified, and all education which is not definable by level.

Exclusions: Higher education is classified in class 8030.

**N**            **HEALTH AND SOCIAL WORK**  
                 (division 85)

**DIVISION 85 HEALTH AND SOCIAL WORK**

**851**            Human health activities

**8511**        Hospital activities

This class includes the activities of general

and specialized hospitals, sanatoria, preventoria, asylums, rehabilitation centres, leprosaria, dental centres and other health institutions that have accommodation facilities, including military base and prison hospitals. The activities are chiefly directed to in-patients and carried out under the direct supervision of medical doctors. They comprise the services of medical and para-medical staff, laboratory and technical facilities, including radiological and anaesthesiological services, food and other hospital facilities and resources such as emergency room services.

Exclusions: Health activities for military personnel in the field are classified in class 7522 (Defence activities).

Dental activities without accommodation are classified in class 8512 (Medical and dental practice activities).

Activities carried out predominantly for out-patients are classified in class 8519 (Other human health activities), as are activities of ambulances.

Veterinary activities are classified in class 8520.

8512 Medical and dental practice activities

This class includes consultation and treatment activities of general physicians and medical specialists including dentists. It involves activities of doctors of general medicine or medical specialists or surgeons in health institutions (including hospital out-patient clinics and departments of pre-paid groups of physicians) or private practice. Included are activities carried out in clinics such as those attached to firms, schools, houses for the aged, labour organizations and fraternal organizations as well as in patients' homes. Patients are usually ambulatory and can be referred to specialists by general practitioners. Dental activities may be of general or specialized nature and can be carried out in a private practice or in out-patient clinics including clinics attached to firms, schools, etc., as well as in operating rooms.

Exclusions: In-patient hospital activities are classified in class 8511 (Hospital activities). Para-medical activities such as those of midwives, nurses and physiotherapists are classified in class 8519 (Other human health activities).

8519 Other human health activities

This class includes all activities for human health not performed by hospitals or by medical doctors or dentists. This involves activities of, or under the supervision of, nurses, midwives, physiotherapists or other para-medical practitioners in the field of optometry, hydrotherapy, medical massage, occupational therapy, speech therapy, chiropody, homeopathy, chiropractice, acupuncture etc. These activities may be carried out in health clinics such as those attached to firms, schools, homes for the aged, labour organizations and fraternal organizations, in residential health facilities

other than hospitals, as well as in own consulting rooms, patients' homes or elsewhere. Included are the activities of dental auxiliaries such as dental therapists, school dental nurses and dental hygienists, who may work remote from the dentist but who are supervised periodically by the dentist. Also included are clinics pathological and other diagnostic activities carried out by independent laboratories, of any kind, activities of blood banks, ambulance and air-ambulance activities, residential health facilities except hospitals etc.

Exclusions: Production of artificial teeth, dentures and prosthetic appliances by dental laboratories are classified in class 3311 (Manufacture of medical and surgical equipment and orthopaedic appliances). Testing activities in the field of food hygiene are classified in class 7422 (Technical testing and analysis).

852 8520 Veterinary activities

This class includes the activities of veterinary hospitals where animals are confined to facilitate their medical, surgical or dental treatment and where services are provided by, or under direct supervision of, qualified veterinarians; medical, surgical or dental activities for animals carried out by veterinarian health institutions other than those provided by animal hospitals but performed when visiting farms, kennels or homes, in own consulting and surgery rooms or elsewhere; activities of veterinary assistants or other auxiliary veterinary personnel; clinico-pathological and other diagnostic activities pertaining to animals; animal ambulance activities, etc.

Exclusions: Animal boarding activities without health care are classified in class 0140 (Agricultural and animal husbandry service activities, except veterinary activities).

853 Social work activities

8531 Social work with accommodation

This class includes activities that are directed to provide social assistance to children, the aged and special categories of persons with some limits on ability for self-care, but where medical treatment and education or training are not important elements. They may be carried out by government offices or by private organizations. Services should be provided on a round-the-clock basis. It involves activities such as provided by orphanages, children boarding homes and hostels, residential nurseries, juvenile correction homes, homes for the aged, homes for physically or mentally handicapped including the blind, deaf and dumb, rehabilitation homes (without medical treatment) for people addicted to drugs or alcohol, etc. Included are activities of institutions that take care of unmarried mothers and their children.

**Exclusions:** Funding and administration of compulsory social security programmes are classified in class 7530 (Compulsory social security activities). Adoption activities are classified in class 8532 (Social work without accommodation). Shelter activities for disaster victims are also classified in class 8532.

8532 Social work without accommodation

This class includes a wide variety of social, counselling, welfare, refugee, referral and similar activities the services of which are delivered to individuals and families in their homes or elsewhere. They may be carried out by government offices or by private organizations, such as church related welfare organizations, disaster relief organizations and national or local self-help organizations, and also by specialists providing counselling services. It involves e.g. child day-care activities (crèches), including day-care activities for the handicapped, welfare and guidance activities for children, adoption activities, activities for the prevention of cruelty to children and others, eligibility determination in connection with welfare aid, rent supplements or food stamps, old age visiting, household budget counselling, marriage and family guidance, guidance delivered to persons on parole or probation, community and neighbourhood activities, activities for disaster victims, refugees, immigrants, etc., including temporary or extended shelter for them, vocational rehabilitation and habilitation activities for handicapped or unemployed persons provided that the education component is limited. Charitable activities like fund raising or other supporting activities aimed at social work.

**Exclusions:** Funding and administration of compulsory social security programmes are classified in class 7530 (Compulsory social security activities). Activities as described in this class but carried-out by units providing accommodation are classified in class 8531 (Social work with accommodation).

O OTHER COMMUNITY, SOCIAL AND PERSONAL SERVICE ACTIVITIES (divisions 90-93)

DIVISION 90 SEWAGE AND REFUSE DISPOSAL, SANITATION AND SIMILAR ACTIVITIES

900 9000 Sewage and refuse disposal, sanitation and similar activities

This class includes the collection of garbage, trash, rubbish and waste whether from households or from industrial or commercial units, its transportation and disposal by incineration or by other means, and the removal, whether via drains, sewers or by other means, of human waste products and their treatment and disposal. This involves also waste reduction, ash collection, the collection of refuse in litter boxes in public places, the removal of building debris, dumping of refuse on land or in water, burial or ploughing-under of refuse and

storm sewerage, emptying and cleaning of cesspools and septic tanks, servicing of chemical toilets, dilution, screening and filtering, sedimentation, chemical precipitation, activated sludge treatment and other processes for sewage disposal and also the maintenance of sewers and drains. Also included are outdoor sweeping and watering of streets, paths, parking lots, etc., and snow and ice cleaning on highways (including spreading of salt or sand), airport runways, etc.

**Exclusions:** Pest control in connection with agriculture is classified in class 0140 (Agricultural and animal husbandry service activities, except veterinary activities). Recycling of waste is classified in the appropriate class of division 37 (Recycling). Collection, purification and distribution of water are classified in class 4100. Construction and repair of sewerage systems is classified in class 4520 (Building of complete constructions or parts thereof; civil engineering). Disinfecting and exterminating activities in buildings are classified in class 7493 (Building-cleaning activities).

DIVISION 91 ACTIVITIES OF MEMBERSHIP ORGANIZATIONS N.E.C.

911 Activities of business, employers and professional organizations

9111 Activities of business and employers organizations

This class includes the activities of organizations whose members' interest centre on the development and prosperity of 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 line of business. Included are activities of federations of associations whose members are in the same general line of business and also of federations of territorial associations which have the effect of expanding the geographical area covered. The main services supplied involve dissemination of information, representation before government agencies, public relations and labour negotiations. Activities of chambers of commerce, guilds and similar organizations are included.

**Exclusions:** Publication of newspapers, journals, etc., by these organizations is classified in the appropriate class of group 221 (Publishing). Labour negotiation on a fee or contract basis is classified in class 7414 (Business and management consultancy activities).

9112 Activities of professional organizations

This class includes the activities of organizations whose members' interests centre chiefly on a particular scholarly discipline or professional practice or technical field. Included are activities of associations of

specialists engaged in cultural activities such as writers, painters, performers of various kinds, journalists, etc. The members of these organizations generally have a considerable educational background, frequently at the university or higher technical level, but this is not necessarily required because also associations of e.g. foremen, salesmen, insurance agents, stenographers, etc., are included. The main services supplied involve the dissemination of information, the establishment and supervision of standards of practice, representation before government agencies and public relations.

Exclusions: Publication of newspapers, journals etc., by these organizations is classified in the appropriate class of group 221 (Publishing). Education provided by these organizations is classified in the appropriate categories of division 80 (Education).

**912 9120 Activities of trade unions**

This class includes the activities of associations whose members are mainly employees interested chiefly in the representation of their views concerning the work situation and in concerted action through organization. This involves the activities of unions of professional, technical, cultural and farm workers and of government employees and the activities of single plant unions, of unions composed of affiliated branches and of labour organizations composed of affiliated unions on the basis of trade, region, organizational structure or other criteria.

Exclusions: Publication of newspapers, journals, etc., by these organizations is classified in the appropriate class of group 221 (Publishing). Education provided by these organizations is classified in the appropriate categories of division 80 (Education).

**919 Activities of other membership organizations**

**9191 Activities of religious organizations**

This class includes activities of religious organizations or individuals who provide services directly to worshippers in churches, mosques, temples, synagogues or in other places. Also included are the activities of monasteries, convents and similar organizations as well as religious retreat activities.

Exclusions: Publishing of newspapers, journals, etc., by these organizations is classified in the appropriate class of group 221 (Publishing). Education by these organizations is classified in the appropriate categories of division 80 (Education). Health activities by religious organizations are classified in group 851 (Human health activities). Social activities by these organizations are classified in group 853 (Social work activities).

Astrological and spiritualists' activities are classified in class 9309 (Other service activities n.e.c.).

**9192 Activities of political organizations**

This class includes activities of political organizations and auxiliary organizations such as young peoples auxiliaries, associated with a political party. These organizations chiefly engage in placing members of the party or those sympathetic to the party in political office and may involve the dissemination of information, public relations, fund raising, etc.

**9199 Activities of other membership organizations n.e.c.**

This class includes a large variety of activities such as furthering a public cause or issue by means of public education, political influence, fund raising, etc.; supporting of community and educational facilities, protection and betterment of special groups, e.g. ethnic and minority groups; associations for the purpose of social acquaintanceship such as rotary clubs, masonic lodges, young persons Christian or Hebrew associations; associations for patriotic purposes including war veterans' associations, associations of youths, e.g. Boy Scouts, Girl Guides, student associations, clubs and fraternities, etc.; associations for the pursuit of a cultural or recreational activity or hobby (other than sports or games), e.g. poetry, literature and book clubs, historical, gardening, film and photo, music and art, craft and philatelic clubs; and many others.

Exclusions: Activities of scholarly and professional associations are classified in class 9112 (Activities of professional organizations).

**DIVISION 92 RECREATIONAL, CULTURAL AND SPORTING ACTIVITIES**

**921 Motion picture, radio, television and other entertainment activities**

**9211 Motion picture and video production and distribution**

This class includes the production of theatrical and non-theatrical motion pictures, whether on film or on video tape, for direct projection in theatres or for broadcasting on television. It usually involves production in a motion picture studio or in special laboratories for animated films or cartoons. The products may be full-length theatrical films, documentaries, shorts, etc., for public entertainment, for advertising, education, training and news information as well as religious pictures, animated cartoons of any kind, etc. Also included are auxiliary activities on a fee or contract basis such as film editing, cutting, dubbing, etc. Distribution of motion pictures and video tapes to other industries but not to the general public is also classified here. This involves the sale or rental of movies or tapes to other

industries, as well as activities allied to the distribution of films and video tapes such as film and tape booking, delivery, storage, etc.

Exclusions: Film duplicating as well as audio and video tape reproduction from master copies are classified in class 2230 (Reproduction of recorded media).

Retail trade of tapes is classified in the appropriate class of group 523 (Other retail trade of new goods in specialized stores) or 525 (Retail trade not in stores).

Renting of tapes to the general public and renting of scenery and costumes are classified in class 7130 (Renting of personal and household goods n.e.c.).

Film processing other than for the motion picture industry is classified in class 7494 (Photographic activities).

Agency activities are classified in class 7499 (Other business activities n.e.c.).

Production of films or tapes normally produced in television studios is classified in class 9213 (Radio and television activities).

Activities of own account actors, cartoonists, directors, consultants and other technical specialists, etc., are classified in class 9219 (Other entertainment activities n.e.c.).

#### 9212 Motion picture projection

This class includes motion picture or video tape projection in theatres or in the open air and in private screening rooms or other projection facilities.

Exclusions: Renting of space in theatres, etc., is classified in division 70 (Real estate activities).

#### 9213 Radio and television activities

This class includes production of radio and television programmes, whether live or on tape or other recording medium and whether or not combined with broadcasting. The programmes produced and broadcast may be for entertainment, for promotion, education or training or news dissemination. The production of programmes generally results in a permanent tape which may be sold, rented or stored for broadcast or re-broadcast. Also included are productions such as sports covering, weather forecasting, interviews, etc.

Exclusions: Cable television is classified in class 6420 (Telecommunications).

Radio and television transmission by relay or satellite are also classified in class 6420. Agency activities are classified in class 7499 (Other business activities n.e.c.).

Production of movies and video tapes in movie studios is classified in class 9211 (Motion picture and video production and distribution).

#### 9214 Dramatic arts, music and other arts activities

This class includes the production, for the general public, of live theatrical presentations, concerts and opera or dance production, summer theatre and burlesque acts,

whether set up for only a single attraction or multiple attractions. This can involve activities of groups or companies, orchestras or bands, but also of individual artists such as actors, musicians, authors, lecturers or speakers, sculptors, painters, cartoonists, engravers, etchers, etc.

Related activities included here are, e.g. the operation of scenery and backdrops, lighting and sound equipment, ticket agencies, concert and theatre halls and other facilities and the design of scenery and lighting.

Exclusions: Renting of space in theatres, etc., is classified in division 70 (Real estate activities).

Agency and casting activities are classified in classes 7499 (Other business activities n.e.c.) and 9249 (Other recreational activities), respectively.

#### 9219 Other entertainment activities n.e.c.

This class includes the production of other kinds of entertainment not elsewhere classified such as activities of ballrooms, discothèques and dance instructors, activities of amusement parks and similar attractions, circus production, puppet shows, rodeos, activities of shooting galleries, etc.

Exclusions: Other recreational activities are classified in class 9249.

#### 922 9220 News agency activities

This class includes news syndicates and news agency activities consisting in furnishing news, pictures, features to the media and news reporting services to newspapers, periodicals, and radio and television broadcasters.

#### 923 Library, archives, museums and other cultural activities

##### 9231 Library and archives activities

This class includes a wide variety of documentation and information activities provided by libraries and archives. Activities of libraries of all kinds, reading, listening and viewing rooms, public archives, etc. This usually involves the organization of a collection whether specialized or not, making catalogues, lending and storage of, e.g. books, maps, periodicals, films, records, tapes, retrieval activities in order to comply with information requests, etc. The services may be provided to the general public or to a special clientele, such as students, scientists, staff, members, etc.

Exclusions: Data base activities are classified in class 7240.

##### 9232 Museums activities and preservation of historical sites and buildings

This class includes the operation of museums of all kinds such as art museums, museums of jewellery, furniture, costumes, ceramics,

silverware, etc., natural history and science museums, technological museums, historical museums including military museums and historic houses and all kinds of other specialized museums.

Also included is the preservation of historical sites and buildings.

9233 Botanical and zoological gardens and nature reserves activities

This class includes the operation of botanical and zoological gardens and of nature reserves including wildlife preservation, etc.

924 Sporting and other recreational activities

9241 Sporting activities

This class includes the organization and operation of any kind of sports events outdoor or indoor for professionals or amateurs, as well as the operation of the facilities in which these sports are performed. This may involve organizations, such as football clubs, bowling clubs, swimming clubs, golf clubs, boxing, wrestling, health or body building clubs, winter sport clubs, chess, draughts, domino or card clubs, field and track clubs, shooting clubs, etc., and the operation of the facilities for all these sports if they are especially used and designed for them. Such facilities may be arenas and stadiums, whether or not enclosed or covered, with or without provision for spectator seating or viewing.

Also included are activities related to promotion and production of sporting events and the activities of individual own-account sportsmen and athletes, judges, timekeepers, instructors, teachers, coaches, etc., and also the activities of sport and game schools and those of racing stables, kennels and garages. Hunting for sport or recreation and related service activities.

Exclusions: Rental of sporting equipment is classified in class 7130 (Renting of personal and household goods n.e.c.).

Park and beach activities are classified in class 9249 (Other recreational activities).

9249 Other recreational activities

This class includes all activities related to recreation not classified elsewhere in this division. This includes among others: casting activities for motion pictures, television productions or theatre production, booking agency activities in connection with theatrical productions or other entertainment attractions; recording or taping of sound (music, etc.) on a fee or contract basis; activities of recreation parks and beaches (including renting of facilities such as bath houses, lockers, chairs, etc.), activities related to recreational fishing, gambling and betting activities, fairs and shows of a recreational nature, recreational transport facilities, etc.

Exclusions: Training of dogs for security reasons is classified in class 7492 (Investigation and security activities). Agency activities are classified in class 7499 (Other business activities n.e.c.). Other entertainment activities, e.g. circus production or activities of ballrooms and discothèques, are classified in class 9219.

DIVISION 93 OTHER SERVICE ACTIVITIES

930 Other service activities

9301 Washing, and (dry-) cleaning of textile and fur products

This class includes laundering and (dry-) cleaning, pressing, etc., of all kinds of clothing (including fur) and textiles, provided by mechanical equipment, by hand or by self-service coin-operated machines, whether for the general public or for industrial or commercial clients. Renting of linens, industrial work uniforms, and related items by laundries. It also involves laundry collection and delivery. Also included are repair and minor alteration of garment or other textile articles when done in connection with cleaning. Carpet and rug shampooing and drapery and curtain cleaning in clients' premises are included here.

Exclusions: Repair and alteration of clothing, etc., as an independent activity is classified in class 5260 (Repair of personal and household goods).

Renting of clothing or household textiles is classified in class 7130 (Renting of personal and household goods n.e.c.), even if cleaning of these goods is an integral part of the activity.

9302 Hairdressing and other beauty treatment

This class includes hair washing, trimming and cutting, setting, dyeing, tinting, waving, straightening and similar activities for men and women as well as shaving and beard trimming. Also included are facial massage, manicure and pedicure, make-up and other beauty treatment.

Exclusions: Manufacture of wigs, etc., is classified in class 3699 (Other manufacturing n.e.c.).

9303 Funeral and related activities

This class includes activities such as burial and incineration of human or animal corpses and related activities, such as preparing the dead for burial or cremation, providing burial or cremation services, rental of equipped space in funeral parlours, embalming and morticians' services, rental or sale of graves, upkeep and maintenance of graves and mausoleums, etc.

Exclusions: Religious funeral service activities are classified in class 9191 (Activities of religious organizations).

9309 Other service activities n.e.c.

This class includes activities related to physical well-being and comfort, such as delivered by Turkish baths, sauna and steam baths, solariums, spas, reducing and slendering salons, massage salons, comfort stations and rest-rooms, etc. Astrological and spiritualists' activities. Social activities such as escort services, dating services, services of marriage bureaux, genealogical organizations, shoppers, shoe shiners, porters, valet car parkers, etc.

P PRIVATE HOUSEHOLDS WITH EMPLOYED PERSONS  
(division 95)

DIVISION 95 PRIVATE HOUSEHOLDS WITH EMPLOYED PERSONS

950 9500 Private households with employed persons

This class includes the activities of private households employing all kinds of domestic personnel such as maids, cooks, waiters, valets, butlers, laundresses, gardeners, gatekeepers, stablehands, chauffeurs, caretakers, governesses, baby-sitters and tutors, secretaries, etc.

Exclusions: Independent units (including individuals) providing services to households are classified according to their main activity.

Q ~~EXTRA-TERRITORIAL ORGANIZATIONS AND BODIES~~  
(division 99)

DIVISION 99 EXTRA-TERRITORIAL ORGANIZATIONS AND BODIES

990 9900 Extra-territorial organizations and bodies

This class includes the activities of international organizations such as the United Nations and its specialized agencies, regional bodies, etc., the Organization of American States, the Council for Mutual Economic Assistance, the European Communities, the Organization for Economic Co-operation and Development, the Organization of African Unity, the League of Arab States, the Customs Co-operation Council, the Organization of Oil Producing and Exporting Countries, the International Monetary Fund, the World Bank, etc.

Exclusions: Administration and operation of diplomatic and consular missions stationed abroad or at offices of international organizations are classified in class 7521 (Foreign affairs) of the country to which they belong.



## Annexes

### TABULATION CATEGORIES FOR SPECIAL PURPOSES

Any statistical classification reflects a host of compromises between a number of theoretical principles and practical considerations. Thus, not all needs for aggregated data will be equally well served by simple aggregation through the various levels of ISIC. To meet specialized needs for standardized aggregates that are formed in more complex ways, ISIC, Rev.3, is supplemented by several annexes. Each annex is intended to serve the needs of a group of users who wish to present data classified according to ISIC in terms of standard tabulation categories that are essentially user-defined and internationally recognized. For more information, see the general Introduction to the third revision of ISIC (Part One).

Two annexes are included in this volume: annex I, dealing with energy related activities, and annex II, dealing with tourism. In principle, the list of annexes is open-ended and the Statistical Commission may, in the future, request that additional annexes be prepared and issued to respond to evolving user needs.

## Annex I

### ENERGY RELATED ACTIVITIES

In recent years there has been considerable interest in the delimitation of an integrated energy sector. As part of this effort the Statistical Office of the United Nations Secretariat, the Statistical Office of the European Communities (SOEC), the International Energy Agency (IEA), the Organisation for Economic Co-operation and Development (OECD) secretariat and the Economic Commission for Europe (ECE) secretariat have collaborated in the development of a classification that aimed at harmonizing the publication of statistics of energy production. In delineating the energy annex for ISIC, Rev.3, harmonization with the classification of energy producing activities, which is part of this classification of energy production, was the primary concern. Therefore, the annex for the energy industry includes only mining, manufacturing and distribution of energy or energy related products. Other activities in specific areas of distributive trades or transport, even if related to the energy sector, are not considered energy producing activities and therefore have not been included in the annex.

Alcohol from vegetable materials, e.g. ethanol from sugar-cane, and other energy carriers such as fuelwood, charcoal or other natural substances and known derivatives of vegetation play an important role as fuels in some countries. Their production may be considered energy sector activities.

Group	Class	Description
<b><u>ENERGY RELATED ACTIVITIES</u></b>		
<b>MINING AND QUARRYING</b>		
	DIVISION 10	MINING OF COAL AND LIGNITE; EXTRACTION OF PEAT
101	1010	Mining and agglomeration of hard coal
102	1020	Mining and agglomeration of lignite
103	1030	Extraction and agglomeration of peat
	DIVISION 11	EXTRACTION OF CRUDE PETROLEUM AND NATURAL GAS; SERVICE ACTIVITIES INCIDENTAL TO OIL AND GAS EXTRACTION, EXCLUDING SURVEYING
		Extraction of crude petroleum and natural gas; service activities incidental to oil and gas fields, excluding surveying
111	1110	Extraction of crude petroleum and natural gas
112	1120	Service activities incidental to oil and gas extraction, excluding surveying
	DIVISION 12	MINING OF URANIUM AND THORIUM ORES
120	1200	Mining of uranium and thorium ores
<b>MANUFACTURING</b>		
	DIVISION 23	MANUFACTURE OF COKE, REFINED PETROLEUM PRODUCTS AND NUCLEAR FUEL
231	2310	Manufacture of coke oven products
232	2320	Manufacture of refined petroleum products
233	2330	Processing of nuclear fuel
<b>ELECTRICITY, GAS AND WATER SUPPLY</b>		
	DIVISION 40	ELECTRICITY, GAS, STEAM AND HOT WATER SUPPLY
401	4010	Production, collection and distribution of electricity
402	4020	Manufacture of gas; distribution of gaseous fuels through mains
403	4030	Steam and hot water supply

## Annex II

### TOURISM RELATED ACTIVITIES

The tourism sector has experienced rapid growth and gained in importance for the economies of many developing countries and even for several developed countries. This has been pointed out on many occasions, most recently by the Expert Group meeting on harmonization of economic classifications in April 1988, and by the OECD Tourism Committee. An annex to ISIC, Rev.3, was proposed for tourism-related activities. The Statistical Office of the United Nations Secretariat in close co-operation with the World Tourism Organization (WTO) has prepared this annex which covers the following activities: hotels and restaurants; transport; renting of transport equipment; and recreational, cultural and sporting activities.

The annex is not intended to provide a framework for establishing an exact and comprehensive value for tourism. It is intended only to indicate which industries are affected by tourism. It may provide a framework for more specific surveys, which would have to cover both demand aspects (surveys of visitors) and supply aspects (survey of tourism enterprises). By identifying activities that are to some extent relevant to the tourism sector, it will enable countries to establish a list of such activities, arranged in order of importance based on the estimated weight they carry in terms of their contribution to the tourism sector. By assembling the elements listed in the annex a valuable and acceptable surrogate could thus be determined.

Group	Class	Description
<b>TOURISM RELATED ACTIVITIES</b>		
	DIVISION 55	HOTELS AND RESTAURANTS
551	5510	Hotels; camping sites and other provision of short-stay accommodation
552	5520	Restaurants, bars and canteens
<b>TRANSPORT, STORAGE AND COMMUNICATIONS</b>		
LAND TRANSPORT		
601	6010	Transport via railways
		Other land transport
	6021	Other scheduled passenger land transport
	6022	Other non-scheduled passenger land transport
	DIVISION 61	WATER TRANSPORT
611	6110	Sea and coastal water transport
612	6120	Inland water transport
	DIVISION 62	AIR TRANSPORT
621	6210	Scheduled air transport
622	6220	Non-scheduled air transport
SUPPORTING AND AUXILIARY TRANSPORT ACTIVITIES; ACTIVITIES OF TRAVEL AGENCIES		
		Supporting and auxiliary transport activities; activities of travel agencies
	6304	Activities of travel agencies and tour operators; tourist assistance activities n.e.c.

Group	Class	Description
		<b>FINANCIAL INTERMEDIATION, REAL ESTATE, RENTING AND BUSINESS ACTIVITIES</b>
		RENTING OF MACHINERY AND EQUIPMENT WITHOUT OPERATOR AND OF PERSONAL AND HOUSEHOLD GOODS
711		<b>Renting of transport equipment</b>
	7111	Renting of land transport equipment
	7112	Renting of water transport equipment
	7113	Renting of air transport equipment
		<b>RECREATIONAL, CULTURAL AND SPORTING ACTIVITIES</b>
		Motion picture, radio and television and other entertainment activities
	9219	Other entertainment activities n.e.c.
923		<b>Library, archives, museums and other cultural activities</b>
	9231	Library and archives activities
	9232	Museums activities and preservation of historical sites and buildings
	9233	Botanical and zoological gardens and nature reserves activities
924		<b>Sporting and other recreational activities</b>
	9241	Sporting activities
	9249	Other recreational activities



Part Three

RELATIONSHIP BETWEEN ISIC, REV.3, AND COFOG



The relationship between ISIC, Rev.3, and the Classification of the Functions of Government (COFOG), in terms of ISIC categories likely to be relevant to the general government sector is shown in the following table of correspondences (see also Part One, paragraphs 173, 174 and 198).

	<u>ISIC, Rev.3</u>	<u>COFOG</u>
41	Collection, purification and distribution of water	07.2
4520	Building of complete constructions or parts thereof; civil engineering	07.3 p.
6021	Other scheduled passenger land transport	12.12
7511	General (overall) public service activities	01 (excl. .13, .2, .41, .43), 14
7512	Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security	04, 05, 07, 08
7513	Regulation of and contribution to more efficient operation of business	09-13
7514	Ancillary service activities for the Government as a whole	01.41, .43
7521	Foreign affairs	01.13, .2
7522	Defence activities	02
7523	Public order and safety activities	03
7530	Compulsory social security activities	06.1, .3 p.
80	Education	04
85	Health and social work	05, 06.2, .3 p.
90	Sewage and refuse disposal, sanitation and similar activities	07.31 p.
92	Recreational, cultural and sporting activities	08

Part Four

CORRESPONDENCE TABLES BETWEEN ISIC, REV.2, AND ISIC, REV.3

To facilitate the adoption and use of any revised statistical classification it is necessary to be able to have formulated the explicit correspondences between the categories in the revised classification with those used in the earlier version. The present part of this publication is designed to provide such guidance by presenting correspondence tables between ISIC, Rev.2, and ISIC, Rev.3, in either direction, specifying the relationship between the two revisions of the ISIC, at the four-digit level. It is envisaged to issue correspondence tables for the more aggregated levels as well, in a separate publication.

From the viewpoint of comparability of time series, a one-to-one correspondence should exist between ISIC, Rev.2, and ISIC, Rev.3, so that each category under revision 2 can be uniquely linked to its counterpart under revision 3. This condition of one-to-one correspondence is not met at the four-digit level of the two classifications because there are many four-digit groups under revision 2 that must be subdivided and distributed to two or more four-digit classes under revision 3. There are also four-digit classes under revision 3 that must be built up from two or more groups and/or parts of groups under revision 2. Implementation of the change-over requires a breakdown that allows complete convertibility between the two revisions, in the form of a listing that clearly indicates the breakdowns required, along with information on where each part goes to or comes from. A set of tables, tables 1 and 2, doing just that are shown below.

Table 1 lists in ascending order the categories under revision 2 that are necessary to achieve a one-to-one correspondence at the four-digit level between the two revisions of ISIC along with the headings for the groups to which they belong. Table 2 lists the same categories in ascending order of revision 3, along with the headings for the classes to which they belong. 1/

The method used to generate the categories necessary for one-to-one correspondence is straightforward. A code that would make the identity of each category unique has been created by adding digits to the four-digit code for the group (revision 2) or class (revision 3) to which each belongs. The question of how many digits need to be added depends upon the number of subdivisions within a group or class that are necessary to attain one-to-one correspondence. For revision 2 of the ISIC the number of subdivisions to be coded within the four-digit groups is frequently greater than nine, so that two additional digits are necessary; for revision 3, with one exception, 2/ the maximum number is nine or less, so that only one additional digit is needed. 3/

The coding conventions used in tables 1 and 2 are as follows:

(a) If all of a four-digit revision 2 group uniquely corresponds to all or part of a four-digit revision 3 class, the fifth and sixth digits for the group are coded as "00";

(b) Similarly, if all of a four-digit revision 3 class uniquely corresponds to all or part of a four-digit revision 2 group, the fifth digit for the class is coded as "0";

(c) If, however, a revision 2 group is to be subdivided and distributed to two or more classes under revision 3, codes for the fifth and sixth digits are derived from the ordinal position of the subdivided categories when listed in ascending order of the revision 3 classes to which they are to be distributed;

(d) And finally, if a revision 3 class is made up of parts of two or more groups under revision 2, the code for the fifth digit is derived from the original position of the subdivided categories, when listed in ascending order of the revision 2 groups from which they come.

Each of the newly-created categories within the four-digit ISIC groups or classes is described in tables 1 and 2 in such a way that the key criteria distinguishing one category from another are embedded in the description. For cases in which one or both of the newly-created pairs ended in "0" or "00" (conditions (a) and (b) above), the wording of one or both of the original four-digit descriptions is usually adequate. However, for those pairs not ending in zero, new descriptions have been prepared. It should be stressed that the new descriptions are not formally a part of ISIC, Rev.3, but have simply been prepared to facilitate its implementation and use.

This technique provides a standardized transition between revision 2 and revision 3 of the ISIC. It is hoped that tables 1 and 2 will provide assistance in understanding the scope of the transition as well as providing detailed guidance on the coding and/or estimation needed for making the transition. The same procedure can also be applied to tables of one-to-one correspondence between other statistical classifications, national or international.

#### Notes

1/ A diskette containing the one-to-one correspondence in ASCII, with and without the headings, is also available.

2/ The exception is in class 3190, "Manufacture of other electrical equipment, n.e.c.", which has to be subdivided into ten categories. The code assigned to the tenth category is "X".

3/ This pattern is expected because the classification of economic activities under revision 2 of the ISIC is generally more aggregated than under revision 3.

1. CORRESPONDENCE TABLE: ISIC, REV.2 TO REV. 3

<u>Rev.2</u>		<u>Rev.3</u>		<u>Activity</u>
<b>1 AGRICULTURE, HUNTING, FORESTRY AND FISHING</b>				
<b>1110</b>				<b>Agricultural and livestock production</b>
1110	01	0111	0	Growing of cereals and other crops n.e.c.
1110	02	0112	1	Growing of vegetables, horticultural specialties, nursery products
1110	03	0113	0	Growing of fruit, nuts, beverage and spice crops
1110	04	0121	0	Farming of cattle, sheep, goats, horses, asses, mules and hinnies; dairy farming
1110	05	0122	1	Raising domesticated or wild animals n.e.c. (e.g. swine, poultry, rabbits)
1110	06	0130	0	Growing of crops combined with farming of animals (mixed farming)
1110	07	0140	1	Landscape gardening
1110	08	0200	1	Tree nurseries, except forest trees
<b>1120</b>				<b>Agricultural service activities</b>
1120	01	0122	2	Poultry hatchery, silkworm raising, on a fee or contract basis
1120	02	0140	2	Agricultural and animal husbandry activities, on a fee or contract basis
1120	03	7414	1	Farm management activities
1130	00	0150	1	Hunting, trapping and game propagation
<b>1210</b>				<b>Forestry</b>
1210	01	0112	2	Gathering of mushrooms, truffles
1210	02	0200	2	Forestry and related service activities
1220	00	0200	3	Logging
<b>1301</b>				<b>Ocean and coastal fishing</b>
1301	01	0150	2	Catching of sea mammals
1301	02	0500	1	Ocean and coastal fishing
<b>1302</b>				<b>Fishing n.e.c.</b>
1302	01	0122	3	Frog farming
1302	02	0150	3	Catching of animals in inland waters (e.g. frogs)
1302	03	0500	2	Fishing in inland waters; fish hatcheries, cultivated beds; fishery service activities
<b>2 MINING AND QUARRYING</b>				
<b>2100</b>				<b>Coal mining</b>
2100	01	1010	1	Mining and agglomeration of hard coal
2100	02	1020	1	Mining and agglomeration of lignite

<u>Rev.2</u>		<u>Rev.3</u>		<u>Activity</u>
<b>2200</b>				<b>Crude petroleum and natural gas production</b>
2200	01	1010	2	On-site gasification of coal
2200	02	1110	0	Extraction of crude petroleum and natural gas
<b>2301</b>	<b>00</b>	<b>1310</b>	<b>0</b>	<b>Mining of iron ores</b>
<b>2302</b>				<b>Non-ferrous ore mining</b>
2302	01	1200	0	Mining of uranium and thorium ores
2302	02	1320	0	Mining of non-ferrous metal ores, except uranium and thorium ores
<b>2901</b>				<b>Stone quarrying, clay and sand pits</b>
2901	01	1410	1	Quarrying of building or monumental stone; mining of ceramic or refractory clay, chalk, dolomite; sand and gravel
2901	02	1429	1	Mining of feldspar
2902	00	1421	0	Mining of chemical and fertilizer minerals
2903	00	1422	0	Extraction of salt
<b>2909</b>				<b>Mining and quarrying n.e.c.</b>
2909	01	1030	1	Mining and agglomeration of peat
2909	02	1410	2	Mining of gypsum, anhydrite
2909	03	1429	2	Mining and quarrying of asbestos, mica, quartz, gem stones, abrasives, asphalt and bitumen, other non-metallic minerals, n.e.c.
<b>3 MANUFACTURING</b>				
<b>3111</b>				<b>Slaughtering, preparing and preserving meat</b>
3111	01	1511	1	Slaughtering, preparing and preserving meat, including sausage, edible animal fats, flours and meals, by-products (hides, bones, etc.)
3111	02	1549	1	Manufacture of soup containing meat
3112	00	1520	0	Manufacture of dairy products
<b>3113</b>				<b>Canning and preserving of fruits and vegetables</b>
3113	01	1513	1	Canning and preserving fruits and vegetables (except soups)
3113	02	1549	2	Manufacture of soups of vegetables and fruit
<b>3114</b>				<b>Canning, preserving and processing of fish, crustacea and similar foods</b>
3114	01	1512	1	Canning, preserving and processing of fish, crustacea and similar foods (except soups)
3114	02	1549	3	Manufacture of fish and seafood soups and specialties

<u>Rev.2</u>		<u>Rev.3</u>		<u>Activity</u>
3115				<b>Manufacture of vegetable and animal oils and fats</b>
3115	01	1511	2	Processing of inedible oils and fats
3115	02	1512	2	Production of fish meal
3115	03	1514	0	Manufacture of vegetable and animal oils and fats
3115	04	1532	1	Manufacture of meal, cake of vegetables, nuts
3116				<b>Grain mill products</b>
3116	01	1513	2	Potato flour and meal
3116	02	1531	1	Grain milling: flour, meal, cereal grains; rice milling; vegetable milling; manufacture of breakfast foods
3116	03	1532	2	Manufacture of tapioca; wet corn milling
3117				<b>Manufacture of bakery products</b>
3117	01	1541	0	Manufacture of bakery products (bread, pastry, etc.)
3117	02	1544	0	Manufacture of macaroni, noodles, couscous and similar farinaceous products
3118	00	1542	1	Sugar factories and refineries
3119				<b>Manufacture of cocoa, chocolate and sugar confectionery</b>
3119	01	1543	0	Manufacture of cocoa, chocolate and sugar confectionery
3119	02	1549	4	Manufacture of nut foods
3121				<b>Manufacture of food products n.e.c.</b>
3121	01	1513	3	Processing of fruits and vegetables n.e.c. (e.g. baked beans, grape sugar, juice extracts)
3121	02	1532	3	Manufacture of starch products n.e.c.
3121	03	1542	2	Production of maple sugar, invert sugar, sugars other than cane or beet
3121	04	1549	5	Manufacture of coffee and coffee substitutes, tea, spices, condiments, vinegar, yeast, egg products
3121	05	2429	1	Edible salt refining
3122				<b>Manufacture of prepared animal feeds</b>
3122	01	1531	2	Grain milling residues
3122	02	1533	0	Manufacture of prepared animal feeds
3131	00	1551	0	Distilling, rectifying and blending of spirits; ethyl alcohol production from fermented materials
3132	00	1552	0	Manufacture of wines
3133	00	1553	0	Manufacture of malt liquors and malt
3134	00	1554	0	Manufacture of soft drinks; production of mineral waters
3140	00	1600	0	Manufacture of tobacco products

<u>Rev.2</u>		<u>Rev.3</u>		<u>Activity</u>
3211				<b>Spinning, weaving and finishing textiles</b>
3211	01	0140	3	Cotton ginning
3211	02	1711	0	Preparation and spinning of textile fibres; weaving of textiles
3211	03	1712	0	Finishing of textiles
3211	04	1729	1	Manufacture of narrow fabrics, braids, lace
3211	05	2430	1	Manufacture of synthetic filament yarns (spinning and weaving of purchased man-made fibres)
3211	06	2610	1	Manufacture of yarn of glass fibres
3212				<b>Manufacture of made-up textile goods except wearing apparel</b>
3212	01	1721	0	Manufacture of made-up textile articles, except apparel
3212	02	2520	1	Manufacture of made-up plastics textile goods, except wearing apparel (e.g. bags, household furnishings)
3213	00	1730	0	Manufacture of knitted and crocheted fabrics and articles
3214	00	1722	0	Manufacture of carpets and rugs
3215	00	1723	0	Manufacture of cordage, rope, twine and netting
3219				<b>Manufacture of textiles n.e.c.</b>
3219	01	1729	2	Manufacture of fabric for industrial use, wicks; textiles n.e.c. (e.g. felt, coated or laminated fabrics, painters' cloths)
3219	02	1820	1	Manufacture of artificial fur; horsehair
3219	03	3699	1	Manufacture of linoleum and hard surface floor coverings
3219	04	3720	1	Recycling of textile fibres
3220				<b>Manufacture of wearing apparel, except footwear</b>
3220	01	1810	0	Manufacture of wearing apparel, except fur apparel
3220	02	1820	2	Manufacture of fur apparel, accessories, trimmings
3231	00	1911	0	Tanning and dressing of leather
3232	00	1820	3	Fur dressing and dyeing industries
3233				<b>Manufacture of products of leather and leather substitutes, except footwear and wearing apparel</b>
3233	01	1912	0	Manufacture of luggage, handbags and the like, saddlery and harness
3233	02	3699	2	Manufacture of whips and riding crops
3240	00	1920	1	Manufacture of footwear, except vulcanized or moulded rubber or plastics footwear



<u>Rev.2</u>		<u>Rev.3</u>		<u>Activity</u>
3311				<b>Sawmills, planing and other wood mills</b>
3311	01	2010	1	Sawmilling and planing of wood, including by-products; manufacture of unassembled wood flooring, wooden railway sleepers; preservation of wood
3311	02	2021	1	Manufacture of veneers, sheets, plywood, laminated wood, particle board
3311	03	2022	0	Manufacture of builders' carpentry and joinery
3311	04	2023	1	Manufacture of coopers' products of wood
3312				<b>Manufacture of wooden and cane containers and small cane ware</b>
3312	01	2023	2	Manufacture of boxes, crates, drums, barrels, other wood containers
3312	02	2029	1	Manufacture of plaiting materials; baskets and other articles of cane, plaiting materials
3319				<b>Manufacture of wood and cork products n.e.c.</b>
3319	01	1920	2	Manufacture of footwear wholly of wood
3319	02	2010	2	Manufacture of wood flour, sawdust
3319	03	2029	2	Cork processing; manufacture of cork products; small wares of wood, such as tools, household utensils, ornaments, caskets, cases; wood articles, n.e.c.
3320				<b>Manufacture of furniture and fixtures, except primarily of metal</b>
3320	01	2029	3	Manufacture of furnishings of wood, e.g. coat racks, window blinds (not standing furniture)
3320	02	2926	1	Manufacture of sewing machine cabinets, except of metal
3320	03	3610	1	Manufacture of furniture and fixtures, except of plastics or metal
3411				<b>Manufacture of pulp, paper and paperboard</b>
3411	01	2021	2	Manufacture of fibreboard, other building board
3411	02	2101	1	Manufacture of pulp, paper, paperboard
3411	03	2102	1	Manufacture of corrugated paper or paperboard
3411	04	2699	1	Manufacture of asbestos paper
3412	00	2102	2	Manufacture of containers and boxes of paper and paperboard
3419				<b>Manufacture of pulp, paper and paperboard articles n.e.c.</b>
3419	01	1920	3	Manufacture of footwear of paper
3419	02	2101	2	Manufacture of off-machine coated, glazed, gummed, laminated paper and paperboard
3419	03	2109	1	Manufacture of articles of paper and paperboard such as plates, utensils, stationery, towels, toilet articles, filter blocks

<u>Rev.2</u>		<u>Rev.3</u>		<u>Activity</u>
3420				<b>Printing, publishing and allied industries</b>
3420	01	2109	2	Printing or embossing of stationery and labels
3420	02	2211	0	Publishing of books, brochures, musical books and other publications
3420	03	2212	0	Publishing of newspapers, journals and periodicals
3420	04	2219	0	Other publishing (photos, engravings, postcards, timetables, forms, posters, art reproductions, etc.)
3420	05	2221	0	Printing (periodicals, books, maps, music, posters, catalogues, stamps, currency) on account of publishers, producers, government, others
3420	06	2222	0	Service activities related to printing (bookbinding, production of type, plates, etc.)
3511				<b>Manufacture of basic industrial chemicals except fertilizers</b>
3511	01	2330	0	Processing of nuclear fuel
3511	02	2411	0	Manufacture of basic chemicals, except fertilizers and nitrogen compounds
3511	03	2412	1	Manufacture of products of the nitrogenous fertilizer industry (nitric acid, ammonia, nitrate of potassium, urea)
3511	04	2429	2	Manufacture of activated carbon; anti-freeze preparations; chemical products for industrial and laboratory use
3512				<b>Manufacture of fertilizers and pesticides</b>
3512	01	2412	2	Manufacture of straight, mixed, compound and complex nitrogenous, phosphatic and potassic fertilizers
3512	02	2421	0	Manufacture of pesticides and other agro-chemical products
3513				<b>Manufacture of synthetic resins, plastics materials and man-made fibres except glass</b>
3513	01	2413	0	Manufacture of plastics in primary forms and of synthetic rubber
3513	02	2430	2	Manufacture of man-made filament tow or staple fibres, except glass
3513	03	2519	1	Manufacture of synthetic rubber products in basic forms: sheets, rods, tubes
3513	04	2520	2	Manufacture of plastics products in basic forms: sheets, rods, tubes, etc.
3521	00	2422	1	Manufacture of paints, varnishes and lacquers
3522	00	2423	1	Manufacture of drugs and medicines
3523	00	2424	1	Manufacture of soap and cleaning preparations, perfumes, cosmetics and other toilet preparations

<u>Rev.2</u>		<u>Rev.3</u>		<u>Activity</u>
3529				<b>Manufacture of chemical products n.e.c.</b>
3529	01	2422	2	Manufacture of printers' ink
3529	02	2424	2	Manufacture of polishes for furniture, metal, etc.; waxes; deodorizing preparations
3529	03	2429	3	Manufacture of writing and drawing ink; gelatine products; photochemical products, plates, films; sensitized unexposed film, unrecorded recording media
3529	04	2927	1	Manufacture of explosives and ammunition
3529	05	3699	3	Manufacture of candles, matches
3530	00	2320	1	Petroleum refineries
3540				<b>Manufacture of miscellaneous products of petroleum and coal</b>
3540	01	1010	3	Manufacture of briquettes of hard coal, at mining site or from purchased coal
3540	02	1020	2	Manufacture of briquettes of lignite, at mining site or from purchased coal
3540	03	2310	0	Manufacture of coke oven products
3540	04	2320	2	Manufacture of petroleum refinery products from purchased materials
3540	05	2699	2	Manufacture of asphalt products
3551				<b>Tyre and tube industries</b>
3551	01	2511	0	Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres
3551	02	2519	2	Manufacture of tube repair materials
3559				<b>Manufacture of rubber products n.e.c.</b>
3559	01	1920	4	Manufacture of footwear primarily of vulcanized or moulded rubber
3559	02	2519	3	Manufacture of finished or semi-finished products, n.e.c. of natural or synthetic rubber (e.g. industrial, pharmaceutical, apparel articles)
3559	03	3511	1	Manufacture of inflatable rafts (rubber)
3559	04	3512	1	Manufacture of inflatable boats (rubber)
3559	05	3720	2	Recycling of rubber
3560				<b>Manufacture of plastics products n.e.c.</b>
3560	01	1920	5	Manufacture of plastics footwear
3560	02	2520	3	Manufacture of plastics articles n.e.c. (dinnerware, tiles, builders' parts, etc.)
3560	03	3610	2	Manufacture of plastics furniture
3610	00	2691	0	Manufacture of non-structural non-refractory ceramic ware (pottery, china, and earthenware)
3620				<b>Manufacture of glass and glass products</b>
3620	01	2610	2	Manufacture of glass and glass products
3620	02	3190	1	Manufacture of glass insulating fittings

<u>Rev.2</u>		<u>Rev.3</u>		<u>Activity</u>
<b>3691</b>				<b>Manufacture of structural clay products</b>
3691	01	2692	1	Manufacture of refractory clay products
3691	02	2693	0	Manufacture of structural non-refractory clay and ceramic products
<b>3692</b>	<b>00</b>	<b>2694</b>	<b>0</b>	<b>Manufacture of cement, lime and plaster</b>
<b>3699</b>				<b>Manufacture of non-metallic mineral products n.e.c.</b>
3699	01	1030	2	Manufacture of peat briquettes (not at mine)
3699	02	2610	3	Manufacture of glass wool
3699	03	2692	2	Manufacture of non-clay refractory products
3699	04	2695	0	Manufacture of articles of concrete, cement and plaster
3699	05	2696	0	Cutting, shaping and finishing of stone (not at quarry)
3699	06	2699	3	Manufacture of asbestos products; friction material; mineral insulating materials; grindstones, abrasive products; articles of mica, graphite or other mineral substances n.e.c.
3699	07	2720	1	Manufacture of cermets
3699	08	3190	2	Manufacture of graphite products
<b>3710</b>				<b>Iron and steel basic industries</b>
3710	01	2710	1	Manufacture of primary iron and steel products (excluding forging and casting operations)
3710	02	2731	0	Casting of iron and steel
3710	03	2891	1	Forging of iron and steel
3710	04	2892	1	Treatment and specialized operation on iron and steel, on a fee or contract basis
<b>3720</b>				<b>Non-ferrous metal basic industries</b>
3720	01	2720	2	Manufacture of primary products of precious and non-ferrous metal (excluding forging and casting operations)
3720	02	2732	0	Casting of non-ferrous metals
3720	03	2891	2	Forging of precious and non-ferrous metals
3720	04	2892	2	Treatment and specialized operation on precious and non-ferrous metals, on a fee or contract basis
<b>3811</b>				<b>Manufacture of cutlery, hand tools and general hardware</b>
3811	01	2893	1	Manufacture of metal household articles (knives, utensils, etc.); hand tools for agriculture, gardening; tools used by plumbers, carpenters, other trades; locks and general hardware
3811	02	2899	1	Manufacture of hand-operated kitchen appliances
3811	03	3699	4	Manufacture of vacuum containers
<b>3812</b>				<b>Manufacture of furniture and fixtures primarily of metal</b>
3812	01	2899	2	Manufacture of metal goods for office use (excluding furniture)

<u>Rev.2</u>		<u>Rev.3</u>		<u>Activity</u>
3812	02	2926	2	Manufacture of metal sewing machine cabinets
3812	03	3150	1	Manufacture of metal lamps
3812	04	3311	1	Manufacture of medical, surgical, dental furniture and fixtures
3812	05	3610	3	Manufacture of furniture and fixtures of metal
<b>3813</b>				<b>Manufacture of structural metal products</b>
3813	01	2811	0	Manufacture of structural metal products
3813	02	2812	1	Manufacture of metal reservoirs and tanks for storage and manufacturing use; central heating boilers
3813	03	3511	2	Manufacture of metal sections for ships and barges
<b>3819</b>				<b>Manufacture of fabricated metal products except machinery and equipment n.e.c.</b>
3819	01	2710	2	Manufacture of pipe fittings of iron and steel
3819	02	2720	3	Manufacture of pipe fittings of non-ferrous metal; non-ferrous wire and cable from purchased rod
3819	03	2812	2	Manufacture of radiators, metal containers for compressed and liquefied gas
3819	04	2813	0	Manufacture of steam generators, except central heating hot water boilers
3819	05	2891	3	Pressing, stamping of metal products
3819	06	2892	3	Treatment and coating of metal (e.g. plating, polishing, engraving, welding), on a fee or contract basis
3819	07	2899	3	Manufacture of metal fasteners, springs, containers, wire articles, metal sanitary ware (e.g. sinks), kitchen ware, safes, picture frames, headgear
3819	08	2912	1	Manufacture of plumbers' valves, brass goods
3819	09	2914	1	Manufacture of non-electrical metal furnaces, stoves, and other space heaters
3819	10	2930	1	Manufacture of non-electric domestic stoves and space heaters
3819	11	3150	2	Manufacture of metal lighting equipment and parts, except for use on cycle and motor equipment
3819	12	3190	3	Manufacture of bicycle lighting equipment
3821	00	2911	1	Manufacture of engines and turbines
3822	00	2921	0	Manufacture of agricultural and forestry machinery
<b>3823</b>				<b>Manufacture of metal and woodworking machinery</b>
3823	01	2893	2	Manufacture of attachments and accessories for machine tools (whether or not power-operated)
3823	02	2922	1	Manufacture of machine tools, attachments and accessories for metal and woodworking machinery (non-electric)
3823	03	2923	0	Manufacture of machinery for metallurgy
3823	04	2929	1	Manufacture of moulds for metal

<u>Rev. 2</u>		<u>Rev. 3</u>		<u>Activity</u>
<b>3824</b>				<b>Manufacture of special industrial machinery and equipment except metal and woodworking machinery</b>
3824	01	2912	2	Manufacture of laboratory pumps
3824	02	2914	2	Manufacture of electric bakery ovens
3824	03	2915	1	Manufacture of derricks; lifting and handling equipment for construction and mining
3824	04	2919	1	Manufacture of machinery for packing and packaging; bottling and canning; bottle cleaning; calendering
3824	05	2922	2	Manufacture of machine tools for industrial machinery other than metal and woodworking (non-electric)
3824	06	2924	0	Manufacture of machinery for mining, quarrying and construction
3824	07	2925	0	Manufacture of machinery for food, beverage and tobacco processing
3824	08	2926	3	Manufacture of textile machinery
3824	09	2929	2	Manufacture of printing trade machinery; paper industry machinery; machines for man-made textile fibres or yarns, glass-working, tile-making
3824	10	3190	4	Manufacture of apparatus for electroplating, electrolysis, electrophoresis
3824	11	3511	3	Manufacture of floating drilling platforms, oil rigs
<b>3825</b>				<b>Manufacture of office, computing and accounting machinery</b>
3825	01	2919	2	Manufacture of weighing machines
3825	02	3000	1	Manufacture of office, accounting and computing machinery
3825	03	7250	1	Repair of office, computing and accounting machinery
<b>3829</b>				<b>Machinery and equipment except electrical n.e.c.</b>
3829	01	2912	3	Manufacture of pumps, air and gas compressors, valves, refrigerating and air conditioning compressors
3829	02	2913	0	Manufacture of bearings, gears, gearing and driving elements
3829	03	2914	3	Manufacture of industrial process furnaces and ovens (non-electric)
3829	04	2915	2	Manufacture of lifting and hoisting machinery, cranes, elevators, industrial trucks, tractors, stackers; specialized parts for lifting and handling equipment
3829	05	2919	3	Manufacture of unit air conditioners, refrigerating equipment, fans (industrial), gas generators, fire sprinklers, centrifuges, other machinery n.e.c.
3829	06	2926	4	Manufacture of sewing machines; washing, laundry, dry-cleaning, pressing machines
3829	07	2927	2	Manufacture of small arms and accessories, heavy ordnance and artillery; tanks
3829	08	2929	3	Manufacture of centrifugal clothes driers
3829	09	2930	2	Manufacture of domestic cooking ranges, refrigerators, laundry machines

<u>Rev.2</u>		<u>Rev.3</u>		<u>Activity</u>
3829	10	3190	5	Manufacture of dishwashing machines, except household type
3829	11	3420	1	Manufacture of industrial trailers; containers
3829	12	3599	1	Manufacture of hand carts, trucks and trolleys (including specialized industrial use)
3829	13	3694	1	Manufacture of mechanical and coin-operated amusement machines
<b>3831</b>				<b>Manufacture of electrical industrial machinery and apparatus</b>
3831	01	2922	3	Manufacture of electric welding equipment
3831	02	3110	1	Manufacture of electric motors, generators, transformers
3831	03	3120	1	Manufacture of switch gear and switchboard apparatus; electricity distribution equipment
3831	04	3190	6	Manufacture of electric ignition or starting equipment for internal combustion engines; electromagnetic clutches and brakes; electric timing, controlling and signalling devices
<b>3832</b>				<b>Manufacture of radio, television and communication equipment and apparatus</b>
3832	01	2213	0	Publishing of recorded media
3832	02	2230	1	Reproduction of records, audio and computer tapes from master copies; reproduction of floppy, hard compact disks
3832	03	3110	2	Manufacture of radio transformers
3832	04	3120	2	Manufacture of semi-conductor circuits
3832	05	3190	7	Manufacture of visual and sound signalling and traffic control apparatus
3832	06	3210	0	Manufacture of electronic valves and tubes and other electronic components
3832	07	3220	0	Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy
3832	08	3230	0	Manufacture of television and radio receivers, sound or video recording or reproducing apparatus and associated goods
3832	09	3311	2	Manufacture of X-ray apparatus; electrotherapeutic apparatus
3832	10	3312	1	Manufacture of radar equipment, radio remote control apparatus
3833	00	2930	3	Manufacture of electrical appliances and housewares
<b>3839</b>				<b>Manufacture of electrical apparatus and supplies n.e.c.</b>
3839	01	3120	3	Manufacture of switches, fuses, sockets, plugs, conductors, lightning arresters
3839	02	3130	0	Manufacture of insulated wire and cable
3839	03	3140	0	Manufacture of accumulators, primary cells and primary batteries

<u>Rev.2</u>		<u>Rev.3</u>		<u>Activity</u>
3839	04	3150	3	Manufacture of electric lamps, fixtures
3839	05	3190	8	Manufacture of motor vehicle lighting equipment; carbon and graphite electrodes; other electrical equipment n.e.c.
<b>3841</b>				<b>Ship building and repairing</b>
3841	01	2911	2	Manufacture of engines and turbines for marine propulsion
3841	02	2915	3	Manufacture of marine capstans, pulleys, tackle, etc.
3841	03	3511	4	Building and repairing of ships (other than sport and pleasure boats) and specialized parts
3841	04	3512	2	Building and repairing of sport and pleasure boats and specialized parts
3842	00	3520	0	Manufacture of railway and tramway locomotives and rolling stock
<b>3843</b>				<b>Manufacture of motor vehicles</b>
3843	01	2912	4	Manufacture of pumps, compressors for motor vehicles
3843	02	3190	9	Manufacture of electric windshield wipers, defrosters
3843	03	3410	0	Manufacture of motor vehicles
3843	04	3420	2	Manufacture of motor vehicle bodies; trailers, semi-trailers; trailer parts
3843	05	3430	0	Manufacture of parts and accessories for motor vehicles and their engines
3843	06	3592	1	Manufacture of motorized invalid carriages
<b>3844</b>				<b>Manufacture of motorcycles and bicycles</b>
3844	01	3591	0	Manufacture of motorcycles
3844	02	3592	2	Manufacture of bicycles, bicycle parts
<b>3845</b>				<b>Manufacture of aircraft</b>
3845	01	3511	5	Building of hovercraft
3845	02	3530	0	Manufacture of aircraft and spacecraft
<b>3849</b>				<b>Manufacture of transport equipment n.e.c.</b>
3849	01	3592	3	Manufacture of invalid carriages, not motorized
3849	02	3599	2	Manufacture of hand-propelled vehicles, animal-drawn vehicles, n.e.c.
3849	03	3699	5	Manufacture of baby carriages
<b>3851</b>				<b>Manufacture of professional and scientific, and measuring and controlling equipment n.e.c.</b>
3851	01	2423	2	Manufacture of surgical, medical dressings, sutures, bandages; cements used in dentistry
3851	02	2929	4	Manufacture of special purpose machinery n.e.c.
3851	03	3190	X	Manufacture of accelerators (cyclotrons, betatrons); mine detectors



<u>Rev.2</u>		<u>Rev.3</u>		<u>Activity</u>
3851	04	3311	3	Manufacture of surgical, medical, dental equipment, instruments and supplies; orthopaedic and prosthetic appliances
3851	05	3312	2	Manufacture of instruments and appliances for measuring and controlling equipment, except industrial process control equipment
3851	06	3313	0	Manufacture of industrial process control equipment
<b>3852</b>				<b>Manufacture of photographic and optical goods</b>
3852	01	3000	2	Manufacture of photo-copying machines
3852	02	3320	0	Manufacture of optical instruments and photographic equipment
3853	00	3330	1	Manufacture of watches and clocks
<b>3901</b>				<b>Manufacture of jewellery and related articles</b>
3901	01	3330	2	Manufacture of watch bands and bracelets of precious metal; jewels for watches
3901	02	3691	0	Manufacture of jewellery and related articles
3902	00	3692	1	Manufacture of musical instruments
<b>3903</b>				<b>Manufacture of sporting and athletic goods</b>
3903	01	3692	2	Manufacture of whistles, call horns, signalling instruments
3903	02	3693	0	Manufacture of sports goods
3903	03	3694	2	Manufacture of billiard and pool tables and equipment
<b>3909</b>				<b>Manufacturing industries n.e.c.</b>
3909	01	2101	3	Manufacture of carbon paper in rolls or sheets
3909	02	2109	3	Manufacture of carbon paper, cut to size
3909	03	2422	3	Manufacture of artist's colours, paints
3909	04	2899	4	Manufacture of small metal articles n.e.c.
3909	05	2926	5	Manufacture of needles for knitting, sewing machines
3909	06	3592	4	Manufacture of children's bicycles
3909	07	3694	3	Manufacture of toys and games n.e.c.
3909	08	3699	6	Manufacture of pens and pencils; costume jewellery; umbrellas, canes; feathers, artificial flowers; tobacco pipes; stamps; novelties; other manufactured goods n.e.c.

#### **4 ELECTRICITY, GAS AND WATER**

4101	00	4010	0	Production, collection and distribution of electricity
4102	00	4020	0	Manufacture of gas; distribution of gaseous fuels through mains
4103	00	4030	0	Steam and hot water supply
4200	00	4100	0	Collection, purification and distribution of water

<u>Rev.2</u>		<u>Rev.3</u>		<u>Activity</u>
<b>5 CONSTRUCTION</b>				
<b>5000</b>				<b>Construction</b>
5000	01	1120	0	Service activities incidental to oil and gas extraction excluding surveying
5000	02	4510	0	Site preparation (construction)
5000	03	4520	1	Building of complete constructions or parts thereof; civil engineering
5000	04	4530	1	Building installation
5000	05	4540	0	Building completion
5000	06	4550	0	Renting of construction or demolition equipment with operator
<b>6 WHOLESALE AND RETAIL TRADE AND RESTAURANTS AND HOTELS</b>				
<b>6100</b>				<b>Wholesale trade</b>
6100	01	3710	0	Recycling of metal waste and scrap
6100	02	3720	3	Recycling of products n.e.c.
6100	03	5010	1	Wholesale of motor vehicles
6100	04	5030	1	Wholesale of motor vehicle parts and accessories
6100	05	5040	1	Wholesale of motorcycles and snowmobiles and related parts and accessories
6100	06	5110	0	Wholesale on a fee or contract basis
6100	07	5121	0	Wholesale of agricultural raw materials and live animals
6100	08	5122	0	Wholesale of food, beverages and tobacco
6100	09	5131	0	Wholesale of textiles, clothing and footwear
6100	10	5139	0	Wholesale of other household goods
6100	11	5141	0	Wholesale of solid, liquid and gaseous fuels and related products
6100	12	5142	0	Wholesale of metals and metal ores
6100	13	5143	0	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies
6100	14	5149	0	Wholesale of other intermediate products, waste and scrap
6100	15	5150	0	Wholesale of machinery, equipment and supplies
6100	16	5190	0	Other wholesale
<b>6200</b>				<b>Retail trade</b>
6200	01	5010	2	Retail sale of motor vehicles
6200	02	5030	2	Retail sale of motor vehicle parts and accessories
6200	03	5040	2	Retail sale of motorcycles and snowmobiles and related parts and accessories
6200	04	5050	0	Retail sale of automotive fuel
6200	05	5211	0	Retail sale in non-specialized stores with food, beverages or tobacco predominating
6200	06	5219	0	Other retail sale in non-specialized stores
6200	07	5220	0	Retail sale of food, beverages and tobacco in specialized stores
6200	08	5231	0	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles

<u>Rev.2</u>		<u>Rev.3</u>		<u>Activity</u>
6200	09	5232	0	Retail sale of textiles, clothing, footwear and leather goods
6200	10	5233	0	Retail sale of household appliances, articles and equipment
6200	11	5234	0	Retail sale of hardware, paints and glass
6200	12	5239	0	Other retail sale in specialized stores
6200	13	5240	0	Retail sale of second-hand goods in stores
6200	14	5251	0	Retail sale via mail order houses
6200	15	5252	0	Retail sale via stalls and markets
6200	16	5259	0	Other non-store retail sale
6200	17	7130	1	Renting of goods to the general public for personal or household use
6310	00	5520	1	Restaurants, cafés and other eating and drinking places
6320	00	5510	1	Hotels, rooming houses, camps and other lodging places
<b>7 TRANSPORT, STORAGE AND COMMUNICATION</b>				
7111				<b>Railway transport</b>
7111	01	5510	2	Sleeping car operation (carried on separately)
7111	02	5520	2	Dining car operation (carried on separately)
7111	03	6010	0	Transport via railways
7111	04	6021	1	Urban and suburban railway transport
7111	05	6303	1	Terminals and other railway transport supporting service activities, except switching
7112				<b>Urban, suburban and inter-urban highway passenger transport</b>
7112	01	5020	1	Maintenance facilities for road transport
7112	02	6021	2	Scheduled highway passenger transport
7112	03	6303	2	Terminals; maintenance facilities for road vehicles
7113				<b>Other passenger land transport</b>
7113	01	6021	3	Other scheduled passenger land transport
7113	02	6022	0	Other non-scheduled passenger land transport
7114				<b>Freight transport by road</b>
7114	01	6023	0	Freight transport by road
7114	02	6303	3	Terminals for freight transport by road
7114	03	6412	1	Courier activities other than national post activities, by road
7115	00	6030	0	Transport via pipelines
7116				<b>Supporting service activities to land transport</b>
7116	01	6301	1	Cargo handling for land transport
7116	02	6303	4	Other supporting transport activities for land transport n.e.c.
7116	03	7111	1	Renting (without operator) of land transport equipment

<u>Rev.2</u>		<u>Rev.3</u>		<u>Activity</u>
7121	00	6110	0	Sea and coastal water transport
<b>7122</b>				<b>Inland water transport</b>
7122	01	6120	0	Inland water transport
7122	02	6303	5	Other supporting activities for inland water transport
<b>7123</b>				<b>Supporting service activities to water transport</b>
7123	01	6301	2	Cargo handling for water transport
7123	02	6303	6	Other supporting activities for water transport
7123	03	7112	0	Renting of water transport equipment (without operator)
<b>7131</b>				<b>Air transport carriers</b>
7131	01	6210	0	Scheduled air transport
7131	02	6220	0	Non-scheduled air transport
7131	03	6412	2	Courier activities other than national post activities, by air
<b>7132</b>				<b>Supporting service activities to air transport</b>
7132	01	6301	3	Cargo handling for air transport
7132	02	6303	7	Other supporting activities for air transport
7132	03	6420	1	Radio beacon and radar station operation
7132	04	7113	0	Renting of air transport equipment (without operator)
<b>7191</b>				<b>Service activities incidental to transport</b>
7191	01	6303	8	Other supporting transport activities n.e.c.
7191	02	6304	1	Activities of travel agencies and tour operators
7191	03	6309	0	Activities of other transport agencies
7191	04	6412	3	Courier activities, with public transport
7192	00	6302	0	Storage and warehousing
<b>7200</b>				<b>Communications</b>
7200	01	6411	0	National post activities
7200	02	6420	2	Other telecommunications n.e.c.
7200	03	7499	1	Telephone answering activities

**8 FINANCING, INSURANCE, REAL ESTATE AND BUSINESS SERVICES**

<b>8101</b>				<b>Monetary institutions</b>
8101	01	6511	0	Central banking
8101	02	6519	1	Monetary intermediation of commercial and other banks
<b>8102</b>				<b>Other financial institutions</b>
8102	01	6519	2	Monetary intermediation of commercial and other banks
8102	02	6591	0	Financial leasing
8102	03	6592	0	Other credit granting
8102	04	6599	1	Financial intermediation by credit institutions other than banks n.e.c.

<u>Rev.2</u>		<u>Rev.3</u>		<u>Activity</u>
8102	05	6712	0	Security dealing activities
8102	06	6719	1	Activities auxiliary to financial intermediation n.e.c.
<b>8103</b>				<b>Financial service activities</b>
8103	01	6599	2	Distributing funds other than by making loans
8103	02	6711	0	Administration of financial markets
8103	03	6719	2	Activities auxiliary to financial intermediation n.e.c.
<b>8200</b>				<b>Insurance</b>
8200	01	6601	0	Life insurance
8200	02	6602	0	Pension funding
8200	03	6603	0	Non-life insurance
8200	04	6720	0	Activities auxiliary to insurance and pension funding
<b>8310</b>				<b>Real estate</b>
8310	01	4520	3	Real estate development
8310	02	7010	0	Real estate activities with own or leased property
8310	03	7020	0	Real estate activities on a fee or contract basis
8321	00	7411	0	Legal activities
8322	00	7412	0	Accounting, bookkeeping and auditing activities; tax consultancy
<b>8323</b>				<b>Data processing and tabulating service activities</b>
8323	01	7210	0	Hardware consultancy
8323	02	7220	0	Software consultancy and supply
8323	03	7230	0	Data processing
8323	04	7240	0	Data base activities
8323	05	7290	0	Other computer related activities
<b>8324</b>				<b>Engineering, architectural and technical service activities</b>
8324	01	7310	1	Research and experimental development on natural sciences and engineering
8324	02	7421	0	Architectural and engineering activities and related technical consultancy
8324	03	7422	0	Technical testing and analysis
<b>8325</b>				<b>Advertising service activities</b>
8325	01	7413	0	Market research and public opinion polling
8325	02	7430	1	Advertising n.e.c.
8325	03	7499	2	Mail advertising
<b>8329</b>				<b>Business service activities, except machinery and equipment rental and leasing n.e.c.</b>
8329	01	7414	1	Business and management consultancy n.e.c.
8329	02	7430	2	Publishers representatives
8329	03	7491	0	Labour recruitment and provision of personnel

<u>Rev.2</u>		<u>Rev.3</u>		<u>Activity</u>
8329	04	7492	0	Investigation and security activities
8329	05	7495	0	Packaging activities
8329	06	7499	3	Bill collecting, credit rating, direct mailing, photocopying and duplicating and other business activities n.e.c.
8329	07	9220	0	News agency activities
8330				<b>Machinery and equipment rental and leasing</b>
8330	01	7121	0	Renting of agricultural machinery and equipment
8330	02	7122	0	Renting of construction and civil engineering machinery and equipment
8330	03	7123	0	Renting of office machinery and equipment (including computers)
8330	04	7129	0	Renting of other machinery and equipment n.e.c.
8330	05	7130	2	Renting of office furniture
<b>9 COMMUNITY, SOCIAL AND PERSONAL SERVICES</b>				
9100				<b>Public administration and defence</b>
9100	01	7511	0	General (overall) public service activities
9100	02	7512	0	Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security
9100	03	7513	0	Regulation of and contribution to more efficient operation of business
9100	04	7514	0	Ancillary service activities for the Government as a whole
9100	05	7521	0	Foreign affairs
9100	06	7522	0	Defence activities
9100	07	7523	0	Public order and safety activities
9100	08	7530	0	Compulsory social security activities
9200				<b>Sanitary and similar service activities</b>
9200	01	7493	1	Building-cleaning activities
9200	02	9000	0	Sewage and refuse disposal, sanitation and similar activities
9310				<b>Education service activities</b>
9310	01	8010	0	Primary education
9310	02	8021	0	General secondary education
9310	03	8022	0	Technical and vocational secondary education
9310	04	8030	0	Higher education
9310	05	8090	1	Adult and other vocational education n.e.c.
9310	06	8532	1	Job training and vocational rehabilitation
9310	07	9219	1	Dance instruction
9320				<b>Research and scientific institutes</b>
9320	01	7310	2	Basic and general research in the biological, medical and physical sciences
9320	02	7320	0	Research and experimental development on social sciences and humanities (SSH)

<u>Rev.2</u>		<u>Rev.3</u>		<u>Activity</u>
9331				<b>Medical, dental and other health service activities</b>
9331	01	3311	4	Manufacture of prosthetic appliances, artificial teeth made to order
9331	02	8511	0	Hospital activities
9331	03	8512	0	Medical and dental practice activities
9331	04	8519	0	Other human health activities
9332	00	8520	0	Veterinary activities
9340				<b>Welfare institutions</b>
9340	01	8531	0	Social work with accommodation
9340	02	8532	2	Social work without accommodation
9350				<b>Business, professional and labour associations</b>
9350	01	9111	0	Activities of business and employers' organizations
9350	02	9112	0	Activities of professional organizations
9350	03	9120	0	Activities of trade unions
9391	00	9191	0	Activities of religious organizations
9399				<b>Social and related community service activities n.e.c.</b>
9399	01	9192	0	Activities of political organizations
9399	02	9199	0	Activities of other membership organizations n.e.c.
9411				<b>Motion picture production</b>
9411	01	2230	2	Film and video reproduction
9411	02	9211	1	Motion picture and video production
9411	03	9249	1	Casting activities, motion pictures
9412				<b>Motion picture distribution and projection</b>
9412	01	7130	3	Renting of video tapes
9412	02	9211	2	Motion picture and video distribution
9412	03	9212	0	Motion picture projection
9413				<b>Radio and television broadcasting</b>
9413	01	6420	3	Radio and television programme transmission, on a fee or contract basis
9413	02	9213	0	Production of radio and television programmes, whether or not combined with broadcasting
9414				<b>Theatrical producers and entertainment service activities</b>
9414	01	7130	4	Renting of theatrical equipment
9414	02	7499	3	Agency activities for engagements in entertainment or sports attractions
9414	03	9214	1	Production of theatrical presentations
9414	04	9219	2	Other entertainment activities n.e.c.
9414	05	9249	2	Recording or taping of sound
9414	06	9249	3	Casting or booking agency activities
9415	00	9214	2	Activities by authors, music composers, and other independent artists n.e.c.

<u>Rev.2</u>		<u>Rev.3</u>		<u>Activity</u>
9420				<b>Libraries, museums, botanical and zoological gardens and other cultural service activities n.e.c.</b>
9420	01	9231	0	Library and archives activities
9420	02	9232	0	Museums activities and preservation of historical sites and buildings
9420	03	9233	0	Botanical and zoological gardens and nature reserves activities
9490				<b>Amusement and recreational service activities n.e.c.</b>
9490	01	7111	2	Renting of motorcycles
9490	02	7130	5	Renting of recreational goods n.e.c. (e.g. bicycles, saddle-horses, pleasure craft, sports equipment)
9490	03	9219	3	Operation of ballrooms, discotheques, amusement parks and similar attractions
9490	04	9241	0	Sporting activities
9490	05	9249	4	Other amusement and recreational service activities n.e.c.
9511	00	5260	1	Repair of personal and household goods
9512				<b>Electrical repair shops</b>
9512	01	4530	2	Installing electrical equipment in homes
9512	02	5260	2	Electrical repair
9513				<b>Repair of motor vehicles and motorcycles</b>
9513	01	5020	2	Maintenance and repair of motor vehicles
9513	02	5040	3	Repair of motorcycles and related parts
9514	00	5260	3	Watch, clock and jewellery repair
9519				<b>Other repair shops n.e.c.</b>
9519	01	5040	4	Maintenance and repair of snowmobiles
9519	02	5260	4	Other repair n.e.c.
9519	03	7250	2	Repair of typewriters
9520				<b>Laundries, laundry service activities, and cleaning and dyeing plants</b>
9520	01	5260	5	Alteration and repair of made-up personal and household textiles
9520	02	9301	0	Washing and (dry-) cleaning of textile and fur products
9530	00	9500	0	Private households with employed persons
9591				<b>Barber and beauty shops</b>
9591	01	8090	2	Activities of barber and beauty schools
9591	02	9302	0	Hairdressing and other beauty treatment
9592	00	7494	0	Photographic activities



<u>Rev.2</u>		<u>Rev.3</u>		<u>Activity</u>
9599				Personal service activities n.e.c.
9599	01	6304	2	Tourist assistance activities n.e.c.
9599	02	7493	2	Janitorial activities
9599	03	9303	0	Funeral and related activities
9599	04	9309	0	Other personal service activities n.e.c.
9600	00	9900	0	Extraterritorial organizations and bodies

2. CORRESPONDENCE TABLE: ISIC, REV.3 TO REV.2

<u>Rev.3</u>		<u>Rev.2</u>		<u>Activity</u>
<b>A AGRICULTURE, HUNTING AND FORESTRY</b>				
0111	0	1110	01	Growing of cereals and other crops n.e.c.
0112				<b>Growing of vegetables, horticultural specialties, and nursery products</b>
0112	1	1110	02	Growing of vegetables, horticultural specialties, nursery products
0112	2	1210	01	Gathering of mushrooms, truffles
0113	0	1110	03	Growing of fruit, nuts, beverage and spice crops
0121	0	1110	04	Farming of cattle, sheep, goats, horses, asses, mules and hinnies; dairy farming
0122				<b>Other animal farming; production of animal products n.e.c.</b>
0122	1	1110	05	Raising domesticated or wild animals n.e.c. (e.g. swine, poultry, rabbits)
0122	2	1120	01	Poultry hatchery, silkworm raising, on a fee or contract basis
0122	3	1302	01	Frog farming
0130	0	1110	06	Growing of crops combined with farming of animals (mixed farming)
0140				<b>Agricultural and animal husbandry service activities, except veterinary activities</b>
0140	1	1110	07	Landscape gardening
0140	2	1120	02	Agricultural and animal husbandry activities, on a fee or contract basis
0140	3	3211	01	Cotton ginning
0150				<b>Hunting, trapping and game propagation, including related service activities</b>
0150	1	1130	00	Hunting, trapping and game propagation
0150	2	1301	01	Catching of sea mammals
0150	3	1302	02	Catching of animals in inland waters (e.g. frogs)
0200				<b>Forestry, logging and related service activities</b>
0200	1	1110	08	Tree nurseries, except forest trees
0200	2	1210	02	Forestry and related service activities
0200	3	1220	00	Logging

<u>Rev.3</u>		<u>Rev.2</u>		<u>Activity</u>
<b>B FISHING</b>				
0500				<b>Fishing, operation of fish hatcheries and fish farms; service activities incidental to fishing</b>
0500	1	1301	02	Ocean and coastal fishing
0500	2	1302	03	Fishing in inland waters; fish hatcheries, cultivated beds; fishery service activities
<b>C MINING AND QUARRYING</b>				
1010				<b>Mining and agglomeration of hard coal</b>
1010	1	2100	01	Mining and agglomeration of hard coal
1010	2	2200	01	On-site gasification of coal
1010	3	3540	01	Manufacture of briquettes of hard coal, at mining site or from purchased coal
1020				<b>Mining and agglomeration of lignite</b>
1020	1	2100	02	Mining and agglomeration of lignite
1020	2	3540	02	Manufacture of briquettes of lignite, at mining site or from purchased coal
1030				<b>Mining and agglomeration of peat</b>
1030	1	2909	01	Mining and agglomeration of peat
1030	2	3699	01	Manufacture of peat briquettes (not at mine)
1110	0	2200	02	Extraction of crude petroleum and natural gas
1120	0	5000	01	Service activities incidental to oil and gas extraction excluding surveying
1200	0	2302	01	Mining of uranium and thorium ores
1310	0	2301	00	Mining of iron ores
1320	0	2302	02	Mining of non-ferrous metal ores, except uranium and thorium ores
1410				<b>Quarrying of stone, sand and clay</b>
1410	1	2901	01	Quarrying of building or monumental stone; mining of ceramic or refractory clay, chalk, dolomite; sand and gravel
1410	2	2909	02	Mining of gypsum, anhydrite
1421	0	2902	00	Mining of chemical and fertilizer minerals
1422	0	2903	00	Extraction of salt
1429				<b>Other mining and quarrying n.e.c.</b>
1429	1	2901	02	Mining of feldspar
1429	2	2909	03	Mining and quarrying of asbestos, mica, quartz, gem stones, abrasives, asphalt and bitumen, other non-metallic minerals, n.e.c.

<u>Rev.3</u>		<u>Rev.2</u>		<u>Activity</u>
	<b>D</b>			<b>MANUFACTURING</b>
1511				<b>Production, processing and preserving of meat and meat products</b>
1511	1	3111	01	Slaughtering, preparing and preserving meat, including sausage, edible animal fats, flours and meals, by-products (hides, bones, etc.)
1511	2	3115	01	Processing of inedible oils and fats
1512				<b>Processing and preserving of fish and fish products</b>
1512	1	3114	01	Canning, preserving and processing of fish, crustacea and similar foods (except soups)
1512	2	3115	02	Production of fish meal
1513				<b>Processing and preserving of fruit and vegetables</b>
1513	1	3113	01	Canning and preserving fruits and vegetables (except soups)
1513	2	3116	01	Potato flour and meal
1513	3	3121	01	Processing of fruits and vegetables n.e.c. (e.g. baked beans, grape sugar, juice extracts)
1514	0	3115	03	Manufacture of vegetable and animal oils and fats
1520	0	3112	00	Manufacture of dairy products
1531				<b>Manufacture of grain mill products</b>
1531	1	3116	02	Grain milling: flour, meal, cereal grains; rice milling; vegetable milling; manufacture of breakfast foods
1531	2	3122	01	Grain milling residues
1532				<b>Manufacture of starches and starch products</b>
1532	1	3115	04	Manufacture of meal, cake of vegetables, nuts
1532	2	3116	03	Manufacture of tapioca; wet corn milling
1532	3	3121	02	Manufacture of starch products n.e.c.
1533	0	3122	02	Manufacture of prepared animal feeds
1541	0	3117	01	Manufacture of bakery products (bread, pastry, etc.)
1542				<b>Manufacture of sugar</b>
1542	1	3118	00	Sugar factories and refineries
1542	2	3121	03	Production of maple sugar, invert sugar, sugars other than cane or beet
1543	0	3119	01	Manufacture of cocoa, chocolate and sugar confectionery
1544	0	3117	02	Manufacture of macaroni, noodles, couscous and similar farinaceous products

<u>Rev.3</u>		<u>Rev.2</u>		<u>Activity</u>
1549				<b>Manufacture of other food products n.e.c.</b>
1549	1	3111	02	Manufacture of soup containing meat
1549	2	3113	02	Manufacture of soups of vegetables and fruit
1549	3	3114	02	Manufacture of fish and seafood soups and specialties
1549	4	3119	02	Manufacture of nut foods
1549	5	3121	04	Manufacture of coffee and coffee substitutes, tea, spices, condiments, vinegar, yeast, egg products
1551	0	3131	00	Distilling, rectifying and blending of spirits; ethyl alcohol production from fermented materials
1552	0	3132	00	Manufacture of wines
1553	0	3133	00	Manufacture of malt liquors and malt
1554	0	3134	00	Manufacture of soft drinks; production of mineral waters
1600	0	3140	00	Manufacture of tobacco products
1711	0	3211	02	Preparation and spinning of textile fibres; weaving of textiles
1712	0	3211	03	Finishing of textiles
1721	0	3212	01	Manufacture of made-up textile articles, except apparel
1722	0	3214	00	Manufacture of carpets and rugs
1723	0	3215	00	Manufacture of cordage, rope, twine and netting
1729				<b>Manufacture of other textiles n.e.c.</b>
1729	1	3211	04	Manufacture of narrow fabrics, braids, lace
1729	2	3219	01	Manufacture of fabric for industrial use, wicks; textiles, n.e.c. (e.g. felt, coated or laminated fabrics, painters' cloths)
1730	0	3213	00	Manufacture of knitted and crocheted fabrics and articles
1810	0	3220	01	Manufacture of wearing apparel, except fur apparel
1820				<b>Dressing and dyeing of fur; manufacture of articles of fur</b>
1820	1	3219	02	Manufacture of artificial fur; horsehair
1820	2	3220	02	Manufacture of fur apparel, accessories, trimmings
1820	3	3232	00	Fur dressing and dyeing industries

<u>Rev.3</u>		<u>Rev.2</u>		<u>Activity</u>
1911	0	3231	00	Tanning and dressing of leather
1912	0	3233	01	Manufacture of luggage, handbags and the like, saddlery and harness
1920				<b>Manufacture of footwear</b>
1920	1	3240	00	Manufacture of footwear, except vulcanized or moulded rubber or plastics footwear
1920	2	3319	01	Manufacture of footwear wholly of wood
1920	3	3419	01	Manufacture of footwear of paper
1920	4	3559	01	Manufacture of footwear primarily of vulcanized or moulded rubber
1920	5	3560	01	Manufacture of plastics footwear
2010				<b>Sawmilling and planing of wood</b>
2010	1	3311	01	Sawmilling and planing of wood, including by-products; manufacture of unassembled wood flooring, wooden railway sleepers; preservation of wood
2010	2	3319	02	Manufacture of wood flour, sawdust
2021				<b>Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board and other panels and boards</b>
2021	1	3311	02	Manufacture of veneers, sheets, plywood, laminated wood, particle board
2021	2	3411	01	Manufacture of fibreboard, other building board
2022	0	3311	03	Manufacture of builders' carpentry and joinery
2023				<b>Manufacture of wooden containers</b>
2023	1	3311	04	Manufacture of coopers' products of wood
2023	2	3312	01	Manufacture of boxes, crates, drums, barrels, other wood containers
2029				<b>Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials</b>
2029	1	3312	02	Manufacture of plaiting materials; baskets and other articles of cane, plaiting materials
2029	2	3319	03	Cork processing; manufacture of cork products; small wares of wood, such as tools, household utensils, ornaments, caskets, cases; wood articles, n.e.c.
2029	3	3320	01	Manufacture of furnishings of wood, e.g. coat racks, window blinds (not standing furniture)
2101				<b>Manufacture of pulp, paper and paperboard</b>
2101	1	3411	02	Manufacture of pulp, paper, paperboard
2101	2	3419	02	Manufacture of off-machine coated, glazed, gummed, laminated paper and paperboard
2101	3	3909	01	Manufacture of carbon paper in rolls or sheets

<u>Rev.3</u>		<u>Rev.2</u>		<u>Activity</u>
2102				<b>Manufacture of corrugated paper and paperboard and of containers of paper and paperboard</b>
2102	1	3411	03	Manufacture of corrugated paper or paperboard
2102	2	3412	00	Manufacture of containers and boxes of paper and paperboard
2109				<b>Manufacture of other articles of paper and paperboard</b>
2109	1	3419	03	Manufacture of articles of paper and paperboard such as plates, utensils, stationery, towels, toilet articles, filter blocks
2109	2	3420	01	Printing or embossing of stationery and labels
2109	3	3909	02	Manufacture of carbon paper, cut to size
2211	0	3420	02	Publishing of books, brochures, musical books and other publications
2212	0	3420	03	Publishing of newspapers, journals and periodicals
2213	0	3832	01	Publishing of recorded media
2219	0	3420	04	Other publishing (photos, engravings, postcards, timetables, forms, posters, art reproductions, etc.)
2221	0	3420	05	Printing (periodicals, books, maps, music, posters, catalogues, stamps, currency) on account of publishers, producers, government, others
2222	0	3420	06	Service activities related to printing (bookbinding, production of type, plates, etc.)
2230				<b>Reproduction of recorded media</b>
2230	1	3832	02	Reproduction of records, audio and computer tapes from master copies; reproduction of floppy, hard compact disks
2230	2	9411	01	Film and video reproduction
2310	0	3540	03	Manufacture of coke oven products
2320				<b>Manufacture of refined petroleum products</b>
2320	1	3530	00	Petroleum refineries
2320	2	3540	04	Manufacture of petroleum refinery products from purchased materials
2330	0	3511	01	Processing of nuclear fuel
2411	0	3511	02	Manufacture of basic chemicals, except fertilizers and nitrogen compounds

<u>Rev.3</u>		<u>Rev.2</u>		<u>Activity</u>
2412				<b>Manufacture of fertilizers and nitrogen compounds</b>
2412	1	3511	03	Manufacture of products of the nitrogenous fertilizer industry (nitric acid, ammonia, nitrate of potassium, urea)
2412	2	3512	01	Manufacture of straight, mixed, compound and complex nitrogenous, phosphatic and potassic fertilizers
2413	0	3513	01	Manufacture of plastics in primary forms and of synthetic rubber
2421	0	3512	02	Manufacture of pesticides and other agro-chemical products
2422				<b>Manufacture of paints, varnishes and similar coatings, printing ink and mastics</b>
2422	1	3521	00	Manufacture of paints, varnishes and lacquers
2422	2	3529	01	Manufacture of printers' ink
2422	3	3909	03	Manufacture of artists' colours, paints
2423				<b>Manufacture of pharmaceuticals, medicinal chemicals and botanical products</b>
2423	1	3522	00	Manufacture of drugs and medicines
2423	2	3851	01	Manufacture of surgical, medical dressings, sutures, bandages; cements used in dentistry
2424				<b>Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations</b>
2424	1	3523	00	Manufacture of soap and cleaning preparations, perfumes, cosmetics and other toilet preparations
2424	2	3529	02	Manufacture of polishes for furniture, metal, etc.; waxes; deodorizing preparations
2429				<b>Manufacture of other chemical products n.e.c.</b>
2429	1	3121	05	Edible salt refining
2429	2	3511	04	Manufacture of activated carbon; anti-freeze preparations; chemical products for industrial and laboratory use
2429	3	3529	03	Manufacture of writing and drawing ink; gelatine products; photochemical products, plates, films; sensitized unexposed film, unrecorded recording media
2430				<b>Manufacture of man-made fibres</b>
2430	1	3211	05	Manufacture of synthetic filament yarns (spinning and weaving of purchased man-made fibres)
2430	2	3513	02	Manufacture of man-made filament tow or staple fibres, except glass



<u>Rev.3</u>		<u>Rev.2</u>		<u>Activity</u>
2511	0	3551	01	Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres
2519				<b>Manufacture of other rubber products</b>
2519	1	3513	03	Manufacture of synthetic rubber products in basic forms: sheets, rods, tubes, etc.
2519	2	3551	02	Manufacture of tube repair materials
2519	3	3559	02	Manufacture of finished or semi-finished products n.e.c. of natural or synthetic rubber (e.g. industrial, pharmaceutical, apparel articles)
2520				<b>Manufacture of plastics products</b>
2520	1	3212	02	Manufacture of made-up plastics textile goods, except wearing apparel (e.g. bags, household furnishings)
2520	2	3513	04	Manufacture of plastics products in basic forms: sheets, rods, tubes, etc.
2520	3	3560	02	Manufacture of plastics articles n.e.c. (dinnerware, tiles, builders' parts, etc.)
2610				<b>Manufacture of glass and glass products</b>
2610	1	3211	06	Manufacture of yarn of glass fibres
2610	2	3620	01	Manufacture of glass and glass products
2610	3	3699	02	Manufacture of glass wool
2691	0	3610	00	Manufacture of non-structural non-refractory ceramic ware (pottery, china and earthenware)
2692				<b>Manufacture of refractory ceramic products</b>
2692	1	3691	01	Manufacture of refractory clay products
2692	2	3699	03	Manufacture of non-clay refractory products
2693	0	3691	02	Manufacture of structural non-refractory clay and ceramic products
2694	0	3692	00	Manufacture of cement, lime and plaster
2695	0	3699	04	Manufacture of articles of concrete, cement and plaster
2696	0	3699	05	Cutting, shaping and finishing of stone (not at quarry)
2699				<b>Manufacture of other non-metallic mineral products n.e.c.</b>
2699	1	3411	04	Manufacture of asbestos paper
2699	2	3540	05	Manufacture of asphalt products
2699	3	3699	06	Manufacture of asbestos products; friction material; mineral insulating materials; grindstones, abrasive products; articles of mica, graphite or other mineral substances n.e.c.

<u>Rev.3</u>		<u>Rev.2</u>		<u>Activity</u>
2710				<b>Manufacture of basic iron and steel</b>
2710	1	3710	01	Manufacture of primary iron and steel products (excluding forging and casting operations)
2710	2	3819	01	Manufacture of pipe fittings of iron and steel
2720				<b>Manufacture of basic precious and non-ferrous metals</b>
2720	1	3699	07	Manufacture of cermets
2720	2	3720	01	Manufacture of primary products of precious and non-ferrous metal (excluding forging and casting operations)
2720	3	3819	02	Manufacture of pipe fittings of non-ferrous metal; non-ferrous wire and cable from purchased rod
2731	0	3710	02	Casting of iron and steel
2732	0	3720	02	Casting of non-ferrous metals
2811	0	3813	01	Manufacture of structural metal products
2812				<b>Manufacture of tanks, reservoirs and containers of metal</b>
2812	1	3813	02	Manufacture of metal reservoirs and tanks for storage and manufacturing use; central heating boilers
2812	2	3819	03	Manufacture of radiators, metal containers for compressed and liquefied gas
2813	0	3819	04	Manufacture of steam generators, except central heating hot water boilers
2891				<b>Forging, pressing, stamping and roll-forming of metal; powder metallurgy</b>
2891	1	3710	03	Forging of iron and steel
2891	2	3720	03	Forging of precious and non-ferrous metals
2891	3	3819	05	Pressing, stamping of metal products
2892				<b>Treatment and coating of metals; general mechanical engineering on a fee or contract basis</b>
2892	1	3710	04	Treatment and specialized operation on iron and steel, on a fee or contract basis
2892	2	3720	04	Treatment and specialized operation on precious and non-ferrous metals, on a fee or contract basis
2892	3	3819	06	Treatment and coating of metal (e.g. plating, polishing, engraving, welding), on a fee or contract basis

<u>Rev.3</u>		<u>Rev.2</u>		<u>Activity</u>
2893				<b>Manufacture of cutlery, hand tools and general hardware</b>
2893	1	3811	01	Manufacture of metal household articles (knives, utensils, etc.); hand tools for agriculture, gardening; tools used by plumbers, carpenters, other trades; locks and general hardware
2893	2	3823	01	Manufacture of attachments and accessories for machine tools (whether or not power-operated)
2899				<b>Manufacture of other fabricated metal products n.e.c.</b>
2899	1	3811	02	Manufacture of hand-operated kitchen appliances
2899	2	3812	01	Manufacture of metal goods for office use (excluding furniture)
2899	3	3819	07	Manufacture of metal fasteners, springs, containers, wire articles, metal sanitary ware (e.g. sinks), kitchen-ware, safes, picture frames, headgear
2899	4	3909	04	Manufacture of small metal articles n.e.c.
2911				<b>Manufacture of engines and turbines, except aircraft, vehicle and cycle engines</b>
2911	1	3821	00	Manufacture of engines and turbines
2911	2	3841	01	Manufacture of engines and turbines for marine propulsion
2912				<b>Manufacture of pumps, compressors, taps and valves</b>
2912	1	3819	08	Manufacture of plumbers' valves, brass goods
2912	2	3824	01	Manufacture of laboratory pumps
2912	3	3829	01	Manufacture of pumps, air and gas compressors, valves, refrigerating and air-conditioning compressors
2912	4	3843	01	Manufacture of pumps, compressors for motor vehicles
2913	0	3829	02	Manufacture of bearings, gears, gearing and driving elements
2914				<b>Manufacture of ovens, furnaces and furnace burners</b>
2914	1	3819	09	Manufacture of non-electrical metal furnaces, stoves, and other space heaters
2914	2	3824	02	Manufacture of electric bakery ovens
2914	3	3829	03	Manufacture of industrial process furnaces and ovens (non-electric)
2915				<b>Manufacture of lifting and handling equipment</b>
2915	1	3824	03	Manufacture of derricks; lifting and handling equipment for construction and mining

<u>Rev. 3</u>		<u>Rev. 2</u>		<u>Activity</u>
2915	2	3829	04	Manufacture of lifting and hoisting machinery, cranes, elevators, industrial trucks, tractors, stackers; specialized parts for lifting and handling equipment
2915	3	3841	02	Manufacture of marine capstans, pulleys, tackle, etc.
2919				<b>Manufacture of other general purpose machinery</b>
2919	1	3824	04	Manufacture of machinery for packing and packaging; bottling and canning; bottle cleaning; calendering
2919	2	3825	01	Manufacture of weighing machines
2919	3	3829	05	Manufacture of unit air-conditioners, refrigerating equipment, fans (industrial), gas generators, fire sprinklers, centrifuges, other machinery n.e.c.
2921	0	3822	00	Manufacture of agricultural and forestry machinery
2922				<b>Manufacture of machine-tools</b>
2922	1	3823	02	Manufacture of machine-tools, attachments and accessories for metal and woodworking machinery (non-electric)
2922	2	3824	05	Manufacture of machine-tools for industrial machinery other than metal and woodworking (non-electric)
2922	3	3831	01	Manufacture of electric welding equipment
2923	0	3823	03	Manufacture of machinery for metallurgy
2924	0	3824	06	Manufacture of machinery for mining, quarrying and construction
2925	0	3824	07	Manufacture of machinery for food, beverage and tobacco processing
2926				<b>Manufacture of machinery for textile, apparel and leather production</b>
2926	1	3320	02	Manufacture of sewing machine cabinets, except of metal
2926	2	3812	02	Manufacture of metal sewing machine cabinets
2926	3	3824	08	Manufacture of textile machinery
2926	4	3829	06	Manufacture of sewing machines; washing, laundry, dry-cleaning, pressing machines
2926	5	3909	05	Manufacture of needles for knitting, sewing machines
2927				<b>Manufacture of weapons and ammunition</b>
2927	1	3529	04	Manufacture of explosives and ammunition
2927	2	3829	07	Manufacture of small arms and accessories, heavy ordnance and artillery; tanks

<u>Rev.3</u>		<u>Rev.2</u>		<u>Activity</u>
2929				<b>Manufacture of other special purpose machinery</b>
2929	1	3823	04	Manufacture of moulds for metal
2929	2	3824	09	Manufacture of printing trade machinery; paper industry machinery; machines for man-made textile fibres or yarns, glass-working, tile-making
2929	3	3829	08	Manufacture of centrifugal clothes driers
2929	4	3851	02	Manufacture of special purpose machinery n.e.c.
2930				<b>Manufacture of domestic appliances n.e.c.</b>
2930	1	3819	10	Manufacture of non-electric domestic stoves and space heaters
2930	2	3829	09	Manufacture of domestic cooking ranges, refrigerators, laundry machines
2930	3	3833	00	Manufacture of electrical appliances and housewares
3000				<b>Manufacture of office, accounting and computing machinery</b>
3000	1	3825	02	Manufacture of office, accounting and computing machinery
3000	2	3852	01	Manufacture of photo-copying machines
3110				<b>Manufacture of electric motors, generators and transformers</b>
3110	1	3831	02	Manufacture of electric motors, generators, transformers
3110	2	3832	03	Manufacture of radio transformers
3120				<b>Manufacture of electricity distribution and control apparatus</b>
3120	1	3831	03	Manufacture of switch gear and switchboard apparatus; electricity distribution equipment
3120	2	3832	04	Manufacture of semi-conductor circuits
3120	3	3839	01	Manufacture of switches, fuses, sockets, plugs, conductors, lightning arresters
3130	0	3839	02	Manufacture of insulated wire and cable
3140	0	3839	03	Manufacture of accumulators, primary cells and primary batteries
3150				<b>Manufacture of lighting equipment and electric lamps</b>
3150	1	3812	03	Manufacture of metal lamps
3150	2	3819	11	Manufacture of metal lighting equipment and parts, except for use on cycle and motor equipment
3150	3	3839	04	Manufacture of electric lamps, fixtures

<u>Rev.3</u>		<u>Rev.2</u>		<u>Activity</u>
3190				<b>Manufacture of other electrical equipment n.e.c.</b>
3190	1	3620	02	Manufacture of glass insulating fittings
3190	2	3699	08	Manufacture of graphite products
3190	3	3819	12	Manufacture of bicycle lighting equipment
3190	4	3824	10	Manufacture of apparatus for electroplating, electrolysis, electrophoresis
3190	5	3829	10	Manufacture of dishwashing machines, except household type
3190	6	3831	04	Manufacture of electric ignition or starting equipment for internal combustion engines; electromagnetic clutches and brakes; electric timing, controlling and signalling devices
3190	7	3832	05	Manufacture of visual and sound signalling and traffic control apparatus
3190	8	3839	05	Manufacture of motor vehicle lighting equipment; carbon and graphite electrodes; other electrical equipment n.e.c.
3190	9	3843	02	Manufacture of electric windshield wipers, defrosters
3190	X	3851	03	Manufacture of accelerators (cyclotrons, betatrons); mine detectors
3210	0	3832	06	Manufacture of electronic valves and tubes and other electronic components
3220	0	3832	07	Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy
3230	0	3832	08	Manufacture of television and radio receivers, sound or video recording or reproducing apparatus, and associated goods
3311				<b>Manufacture of medical and surgical equipment and orthopaedic appliances</b>
3311	1	3812	04	Manufacture of medical, surgical, dental furniture and fixtures
3311	2	3832	09	Manufacture of X-ray apparatus; electrotherapeutic apparatus
3311	3	3851	04	Manufacture of surgical, medical, dental equipment, instruments and supplies; orthopaedic and prosthetic appliances
3311	4	9331	01	Manufacture of prosthetic appliances, artificial teeth made to order
3312				<b>Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment</b>
3312	1	3832	10	Manufacture of radar equipment, radio remote control apparatus

<u>Rev.3</u>		<u>Rev.2</u>		<u>Activity</u>
3312	2	3851	05	Manufacture of instruments and appliances for measuring and controlling equipment, except industrial process control equipment
3313	0	3851	06	Manufacture of industrial process control equipment
3320	0	3852	02	Manufacture of optical instruments and photographic equipment
3330				Manufacture of watches and clocks
3330	1	3853	00	Manufacture of watches and clocks
3330	2	3901	01	Manufacture of watch bands and bracelets of precious metal; jewels for watches
3410	0	3843	03	Manufacture of motor vehicles
3420				Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers
3420	1	3829	11	Manufacture of industrial trailers; containers
3420	2	3843	04	Manufacture of motor vehicle bodies; trailers, semi-trailers; trailer parts
3430	0	3843	05	Manufacture of parts and accessories for motor vehicles and their engines
3511				Building and repairing of ships
3511	1	3559	03	Manufacture of inflatable rafts (rubber)
3511	2	3813	03	Manufacture of metal sections for ships and barges
3511	3	3824	11	Manufacture of floating drilling platforms, oil rigs
3511	4	3841	03	Building and repairing of ships (other than sport and pleasure boats) and specialized parts
3511	5	3845	01	Building of hovercraft
3512				Building and repairing of pleasure and sporting boats
3512	1	3559	04	Manufacture of inflatable boats (rubber)
3512	2	3841	04	Building and repairing of sport and pleasure boats and specialized parts
3520	0	3842	00	Manufacture of railway and tramway locomotives and rolling stock
3530	0	3845	02	Manufacture of aircraft and spacecraft
3591	0	3844	01	Manufacture of motorcycles
3592				Manufacture of bicycles and invalid carriages
3592	1	3843	06	Manufacture of motorized invalid carriages
3592	2	3844	02	Manufacture of bicycles, bicycle parts

<u>Rev.3</u>		<u>Rev.2</u>		<u>Activity</u>
3592	3	3849	01	Manufacture of invalid carriages, not motorized
3592	4	3909	06	Manufacture of children's bicycles
<b>3599</b>				<b>Manufacture of other transport equipment n.e.c.</b>
3599	1	3829	12	Manufacture of hand carts, trucks and trolleys (including specialized industrial use)
3599	2	3849	02	Manufacture of hand-propelled vehicles, animal-drawn vehicles n.e.c.
<b>3610</b>				<b>Manufacture of furniture</b>
3610	1	3320	03	Manufacture of furniture and fixtures, except of plastics or metal
3610	2	3560	03	Manufacture of plastics furniture
3610	3	3812	05	Manufacture of furniture and fixtures of metal
3691	0	3901	02	Manufacture of jewellery and related articles
<b>3692</b>				<b>Manufacture of musical instruments</b>
3692	1	3902	00	Manufacture of musical instruments
3692	2	3903	01	Manufacture of whistles, call horns, signalling instruments
3693	0	3903	02	Manufacture of sports goods
<b>3694</b>				<b>Manufacture of games and toys</b>
3694	1	3829	13	Manufacture of mechanical and coin-operated amusement machines
3694	2	3903	03	Manufacture of billiard and pool tables and equipment
3694	3	3909	07	Manufacture of toys and games n.e.c.
<b>3699</b>				<b>Other manufacturing n.e.c.</b>
3699	1	3219	03	Manufacture of linoleum and hard surface floor coverings
3699	2	3233	02	Manufacture of whips and riding crops
3699	3	3529	05	Manufacture of candles, matches
3699	4	3811	03	Manufacture of vacuum containers
3699	5	3849	03	Manufacture of baby carriages
3699	6	3909	08	Manufacture of pens and pencils; costume jewellery; umbrellas, canes; feathers, artificial flowers; tobacco pipes; stamps; novelties; other manufactured goods, n.e.c.
3710	0	6100	01	Recycling of metal waste and scrap
<b>3720</b>				<b>Recycling of non-metal waste and scrap</b>
3720	1	3219	04	Recycling of textile fibres
3720	2	3559	05	Recycling of rubber
3720	3	6100	02	Recycling of products n.e.c.



<u>Rev.3</u>		<u>Rev.2</u>		<u>Activity</u>
<b>E ELECTRICITY, GAS AND WATER SUPPLY</b>				
4010	0	4101	00	Production, collection and distribution of electricity
4020	0	4102	00	Manufacture of gas; distribution of gaseous fuels through mains
4030	0	4103	00	Steam and hot water supply
4100	0	4200	00	Collection, purification and distribution of water
<b>F CONSTRUCTION</b>				
4510	0	5000	02	Site preparation (construction)
4520				<b>Building of complete constructions or parts thereof; civil engineering</b>
4520	1	5000	03	Building of complete constructions or parts thereof; civil engineering
4520	2	8310	01	Real estate development
4530				<b>Building installation</b>
4530	1	5000	04	Building installation
4530	2	9512	01	Installing electrical equipment in homes
4540	0	5000	05	Building completion
4550	0	5000	06	Renting of construction or demolition equipment with operator
<b>G WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES, MOTORCYCLES AND PERSONAL AND HOUSEHOLD GOODS</b>				
5010				<b>Sale of motor vehicles</b>
5010	1	6100	03	Wholesale of motor vehicles
5010	2	6200	01	Retail sale of motor vehicles
5020				<b>Maintenance and repair of motor vehicles</b>
5020	1	7112	01	Maintenance facilities for road transport
5020	2	9513	01	Maintenance and repair of motor vehicles
5030				<b>Sale of motor vehicle parts and accessories</b>
5030	1	6100	04	Wholesale of motor vehicle parts and accessories
5030	2	6200	02	Retail sale of motor vehicle parts and accessories
5040				<b>Sale, maintenance and repair of motorcycles and related parts and accessories</b>
5040	1	6100	05	Wholesale of motorcycles and snowmobiles and related parts and accessories

<u>Rev.3</u>		<u>Rev.2</u>		<u>Activity</u>
5040	2	6200	03	Retail sale of motorcycles and snowmobiles and related parts and accessories
5040	3	9513	02	Maintenance and repair of motorcycles and related parts
5040	4	9519	01	Maintenance and repair of snowmobiles
5050	0	6200	04	Retail sale of automotive fuel
5110	0	6100	06	Wholesale on a fee or contract basis
5121	0	6100	07	Wholesale of agricultural raw materials and live animals
5122	0	6100	08	Wholesale of food, beverages and tobacco
5131	0	6100	09	Wholesale of textiles, clothing and footwear
5139	0	6100	10	Wholesale of other household goods
5141	0	6100	11	Wholesale of solid, liquid and gaseous fuels and related products
5142	0	6100	12	Wholesale of metals and metal ores
5143	0	6100	13	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies
5149	0	6100	14	Wholesale of other intermediate products, waste and scrap
5150	0	6100	15	Wholesale of machinery, equipment and supplies
5190	0	6100	16	Other wholesale
5211	0	6200	05	Retail sale in non-specialized stores with food, beverages or tobacco predominating
5219	0	6200	06	Other retail sale in non-specialized stores
5220	0	6200	07	Retail sale of food, beverages or tobacco in specialized stores
5231	0	6200	08	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles
5232	0	6200	09	Retail sale of textiles, clothing, footwear and leather goods
5233	0	6200	10	Retail sale of household appliances, articles and equipment

<u>Rev.3</u>		<u>Rev.2</u>		<u>Activity</u>
5234	0	6200	11	Retail sale of hardware, paints and glass
5239	0	6200	12	Other retail sale in specialized stores
5240	0	6200	13	Retail sale of second-hand goods in stores
5251	0	6200	14	Retail sale via mail order houses
5252	0	6200	15	Retail sale via stalls and markets
5259	0	6200	16	Other non-store retail sale
5260				<b>Repair of personal and household goods</b>
5260	1	9511	00	Repair of footwear and other leather goods
5260	2	9512	02	Electrical repair
5260	3	9514	00	Watch, clock and jewellery repair
5260	4	9519	02	Other repair n.e.c.
5260	5	9520	01	Alteration and repair of made-up personal and household textiles

#### H HOTELS AND RESTAURANTS

5510				<b>Hotels; camping sites and other provision of short-stay accommodation</b>
5510	1	6320	00	Hotels, rooming houses, camps and other lodging places
5510	2	7111	01	Sleeping car operation (carried on separately)
5520				<b>Restaurants, bars and canteens</b>
5520	1	6310	00	Restaurants, cafés and other eating and drinking places
5520	2	7111	02	Dining car operation (carried on separately)

#### I TRANSPORT, STORAGE AND COMMUNICATIONS

6010	0	7111	03	Transport via railways
6021				<b>Other scheduled passenger land transport</b>
6021	1	7111	01	Urban and suburban railway transport
6021	2	7112	02	Scheduled highway passenger transport
6021	3	7113	01	Other scheduled passenger land transport
6022	0	7113	02	Other non-scheduled passenger land transport
6023	0	7114	01	Freight transport by road
6030	0	7115	00	Transport via pipelines
6110	0	7121	00	Sea and coastal water transport

<u>Rev.3</u>		<u>Rev.2</u>		<u>Activity</u>
6120	0	7122	01	Inland water transport
6210	0	7131	01	Scheduled air transport
6220	0	7131	02	Non-scheduled air transport
<b>6301</b>				<b>Cargo handling</b>
6301	1	7116	01	Cargo handling for land transport
6301	2	7123	01	Cargo handling for water transport
6301	3	7132	01	Cargo handling for air transport
6302	0	7192	00	Storage and warehousing
<b>6303</b>				<b>Other supporting transport activities</b>
6303	1	7111	05	Terminals and other railway transport supporting activities, except switching
6303	2	7112	03	Terminals; maintenance facilities for road vehicles
6303	3	7114	02	Terminals for freight transport by road
6303	4	7116	02	Other supporting activities for land transport n.e.c.
6303	5	7122	02	Other supporting activities for inland water transport
6303	6	7123	02	Other supporting activities for water transport
6303	7	7132	02	Other supporting activities for air transport
6303	8	7191	01	Other supporting transport activities n.e.c.
<b>6304</b>				<b>Activities of travel agencies and tour operators; tourist assistance activities n.e.c.</b>
6304	1	7191	02	Activities of travel agencies and tour operators
6304	2	9599	01	Tourist assistance activities n.e.c.
6309	0	7191	03	Activities of other transport agencies
6411	0	7200	01	National post activities
<b>6412</b>				<b>Courier activities other than national post activities</b>
6412	1	7114	03	Courier activities other than national post activities, by road
6412	2	7131	03	Courier activities other than national post activities, by air
6412	3	7191	04	Courier activities, with public transport
<b>6420</b>				<b>Telecommunications</b>
6420	1	7132	03	Radio beacon and radar station operation
6420	2	7200	02	Other telecommunications n.e.c.
6420	3	9413	01	Radio and television programme transmission, on a fee or contract basis

<u>Rev.3</u>		<u>Rev.2</u>		<u>Activity</u>
	<b>J</b>	<b>FINANCIAL INTERMEDIATION</b>		
6511	0	8101	01	Central banking
6519				<b>Other monetary intermediation</b>
6519	1	8101	02	Monetary intermediation of commercial and other banks
6519	2	8102	01	Monetary intermediation of savings banks and credit institutions other than banks
6591	0	8102	02	Financial leasing
6592	0	8102	03	Other credit granting
6599				<b>Other financial intermediation n.e.c.</b>
6599	1	8102	04	Financial intermediation by credit institutions other than banks n.e.c.
6599	2	8103	01	Distributing funds other than by making loans
6601	0	8200	01	Life insurance
6602	0	8200	02	Pension funding
6603	0	8200	03	Non-life insurance
6711	0	8103	02	Administration of financial markets
6712	0	8102	05	Security dealing activities
6719				<b>Activities auxiliary to financial intermediation n.e.c.</b>
6719	1	8102	06	Activities auxiliary to financial intermediation n.e.c.
6719	2	8103	03	Activities auxiliary to financial intermediation n.e.c.
6720	0	8200	04	Activities auxiliary to insurance and pension funding
	<b>K</b>	<b>REAL ESTATE, RENTING AND BUSINESS ACTIVITIES</b>		
7010	0	8310	02	Real estate activities with own or leased property
7020	0	8310	03	Real estate activities on a fee or contract basis
7111				<b>Renting of land transport equipment (without operator)</b>
7111	1	7116	03	Renting of land transport equipment
7111	2	9490	01	Renting of motorcycles
7112	0	7123	03	Renting of water transport equipment (without operator)

<u>Rev.3</u>		<u>Rev.2</u>		<u>Activity</u>
7113	0	7132	04	Renting of air transport equipment (without operator)
7121	0	8330	01	Renting of agricultural machinery and equipment
7122	0	8330	02	Renting of construction and civil engineering machinery and equipment
7123	0	8330	03	Renting of office machinery and equipment (including computers)
7129	0	8330	04	Renting of other machinery and equipment n.e.c.
7130				<b>Renting of personal and household goods n.e.c.</b>
7130	1	6200	17	Renting of goods to the general public for personal or household use
7130	2	8330	05	Renting of office furniture
7130	3	9412	01	Renting of video tapes
7130	4	9414	01	Renting of theatrical equipment
7130	5	9490	02	Renting of recreational goods n.e.c. (e.g. bicycles, saddle-horses, pleasure craft, sports equipment)
7210	0	8323	01	Hardware consultancy
7220	0	8323	02	Software consultancy and supply
7230	0	8323	03	Data processing
7240	0	8323	04	Data base activities
7250				<b>Maintenance and repair of office, accounting and computing machinery</b>
7250	1	3825	03	Repair of office, computing and accounting machinery
7250	2	9519	03	Repair of typewriters
7290	0	8323	05	Other computer related activities
7310				<b>Research and experimental development on natural sciences and engineering (NSE)</b>
7310	1	8324	01	Research and experimental development on natural sciences and engineering
7310	2	9320	01	Basic and general research in the biological, medical and physical sciences
7320	0	9320	02	Research and experimental development on social sciences and humanities (SSH)
7411	0	8321	00	Legal activities

<u>Rev.3</u>		<u>Rev.2</u>		<u>Activity</u>
7412	0	8322	00	Accounting, bookkeeping and auditing activities; tax consultancy
7413	0	8325	01	Market research and public opinion polling
7414				<b>Business and management consultancy activities</b>
7414	1	1120	03	Farm management activities
7414	2	8329	01	Business and management consultancy n.e.c.
7421	0	8324	02	Architectural and engineering activities and related technical consultancy
7422	0	8324	03	Technical testing and analysis
7430				<b>Advertising</b>
7430	1	8325	02	Advertising n.e.c.
7430	2	8329	02	Publishers representatives
7491	0	8329	03	Labour recruitment and provision of personnel
7492	0	8329	04	Investigation and security activities
7493				<b>Building-cleaning activities</b>
7493	1	9200	01	Building-cleaning activities
7493	2	9599	02	Janitorial activities
7494	0	9592	00	Photographic activities
7495	0	8329	05	Packaging activities
7499				<b>Other business activities n.e.c.</b>
7499	1	7200	03	Telephone answering activities
7499	2	8325	03	Mail advertising
7499	3	8329	06	Bill collecting, credit rating, direct mailing, photocopying and duplicating and other business activities n.e.c.
7499	4	9414	02	Agency activities for engagements in entertainment or sports attractions

**L PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY**

7511	0	9100	01	General (overall) public service activities
7512	0	9100	02	Regulation of the activities of agencies that provide health care, education, cultural services and other social services, excluding social security
7513	0	9100	03	Regulation of and contribution to more efficient operation of business

<u>Rev.3</u>		<u>Rev.2</u>		<u>Activity</u>
7514	0	9100	04	Ancillary service activities for the Government as a whole
7521	0	9100	05	Foreign affairs
7522	0	9100	06	Defence activities
7523	0	9100	07	Public order and safety activities
7530	0	9100	08	Compulsory social security activities
<b>M EDUCATION</b>				
8010	0	9310	01	Primary education
8021	0	9310	02	General secondary education
8022	0	9310	03	Technical and vocational secondary education
8030	0	9310	04	Higher education
8090				Adult and other education
8090	1	9310	05	Adult and other vocational education n.e.c.
8090	2	9591	01	Activities of barber and beauty schools
<b>N HEALTH AND SOCIAL WORK</b>				
8511	0	9331	02	Hospital activities
8512	0	9331	03	Medical and dental practice activities
8519	0	9331	04	Other human health activities
8520	0	9332	00	Veterinary activities
8531	0	9340	01	Social work with accommodation
8532				Social work without accommodation
8532	1	9310	06	Job training and vocational rehabilitation
8532	2	9340	02	Social work without accommodation
<b>O OTHER COMMUNITY, SOCIAL AND PERSONAL SERVICE ACTIVITIES</b>				
9000	0	9200	02	Sewage and refuse disposal, sanitation and similar activities
9111	0	9350	01	Activities of business and employers' organizations
9112	0	9350	02	Activities of professional organizations
9120	0	9350	03	Activities of trade unions



<u>Rev.3</u>		<u>Rev.2</u>		<u>Activity</u>
9191	0	9391	00	Activities of religious organizations
9192	0	9399	01	Activities of political organizations
9199	0	9399	02	Activities of other membership organizations n.e.c.
9211				<b>Motion picture and video production and distribution</b>
9211	1	9411	02	Motion picture and video production
9211	2	9412	02	Motion picture and video distribution
9212	0	9412	03	Motion picture projection
9213	0	9413	02	Production of radio and television programmes, whether or not combined with broadcasting
9214				<b>Dramatic arts, music and other arts activities</b>
9214	1	9414	03	Production of theatrical presentations
9214	2	9415	00	Authors, music composers and other independent artists n.e.c.
9219				<b>Other entertainment activities n.e.c.</b>
9219	1	9310	07	Dance instruction
9219	2	9414	04	Other entertainment activities n.e.c.
9219	3	9490	03	Operation of ballrooms, discotheques, amusement parks and similar attractions
9220	0	8329	07	News agency activities
9231	0	9420	01	Library and archives activities
9232	0	9420	02	Museums activities and preservation of historical sites and buildings
9233	0	9420	03	Botanical and zoological gardens and nature reserves activities
9241	0	9490	04	Sporting activities
9249				<b>Other recreational activities</b>
9249	1	9411	03	Casting activities, motion pictures
9249	2	9414	05	Recording or taping of sound
9249	3	9414	06	Casting or booking agency activities
9249	4	9490	05	Other amusement and recreational service activities n.e.c.
9301	0	9520	02	Washing and (dry-) cleaning of textile and fur products
9302	0	9591	02	Hairdressing and other beauty treatment
9303	0	9599	03	Funeral and related activities

<u>Rev.3</u>		<u>Rev.2</u>		<u>Activity</u>
9309	0	9599	04	Other personal service activities n.e.c.
				<b>P PRIVATE HOUSEHOLDS WITH EMPLOYED PERSONS</b>
9500	0	9530	00	Private households with employed persons
				<b>Q EXTRA-TERRITORIAL ORGANIZATIONS AND BODIES</b>
9900	0	9600	00	Extra-territorial organizations and bodies



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