



2020

**BHUTAN STANDARD
INDUSTRIAL
CLASSIFICATION**

of All Economic Activities

Version - 1

NATIONAL STATISTICS BUREAU



2020

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INDUSTRIAL
CLASSIFICATION**

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PREFACE

The National Statistics Bureau as a nodal statistical agency of Bhutan Statistical System (BSS) is responsible for setting up statistical standards in line with international standards for collection, compilation and dissemination of official statistics. The statistics are to be collected and presented according to classification designed to facilitate their use for policy analysis, research, and international comparison. The comparability and usability of statistics from different data sources on different aspects of the economy depend on the standards and system of classifications.

To ensure international comparability, the Bhutan Standard Industrial Classification (BSIC) was developed based on the International Standard Industrial Classification Revision 4 (ISIC). The BSIC Ver-1, presents sets of all economic activity categories in such a way that entities can be classified according to the kind of economic activities. The NSB, in its effort to coordinate and harmonize statistical activities in the country and to maintain statistical standards in terms of kinds of economic activity, took up the task of developing Bhutan Standard Industrial Classification (BSIC) Ver-1 in the year 2020.

The task was coordinated by the NSB in close collaboration with the national task team members comprising of representatives from relevant sectors.

The BSIC Ver-1 is expected to serve as a guide to standardization of industrial classification in Bhutan. The document will be reviewed and revised on a regular basis to improve and accommodate changes in economic activities. We would like to encourage all relevant stakeholders to make use of BSIC-2020 for any industrial classification and we welcome any comments/observations to further improve the document.

We would like to thank the UN-ESCAP for the financial and technical support and express our sincere appreciation for the support and corporation that we received from the Department of Industry, Department of Cottage and Small Industry, Department of Trade, Department of Revenue and Customs, Tourism Council of Bhutan, and the Royal Monetary Authority of Bhutan.



Chhime Tshering
Director

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PART 1: BACKGROUND

1. Purpose and Scope of the Classification

The Bhutan Standard Industrial Classification (BSIC) is a standard classification of economic activities in the country. Its main purpose is to provide a set of activity categories that can be utilized for the collection and presentation of statistics by types of economic activities. Therefore, BSIC aims to present set of activity categories in such a way that entities can be classified according to the economic activities.

The BSIC, therefore, is a classification grouped according to the type of economic activity, and not a classification of goods and services. The activity carried out by a unit is the type of production in which it engages. Based on the characteristic of the units, the activities are grouped to form an industry. An industry is defined as the set of all production units engaged primarily in the same or similar kinds of productive economic activity.

In principle, it is not possible to establish a one-to-one correspondence between activities and products. The BSIC is not designed to measure product data at any detailed level. It 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

activity itself. Units engaged in the same kind of activity are classified in the same category of BSIC, irrespective of whether they are part of incorporated enterprises, individual proprietors or government, and whether the parent enterprise consists of more than one establishment. Similarly, manufacturing units are classified according to the principal 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.

The 2020 BSIC covers all economic activities within Bhutan and are grouped accordingly in the following 21 sections:

- a. Agriculture, forestry and fishing;
- b. Mining and quarrying;
- c. Manufacturing;
- d. Electricity, gas, steam and air-conditioning supply;
- e. Water supply; sewerage, waste management and remediation activities;
- f. Construction;
- g. Wholesale and retail; repair of motor vehicles and motorcycles;
- h. Transportation and storage;
- i. Accommodation and food service activities;
- j. Information and communication;
- k. Financial and insurance activities;
- l. Real estate activities;
- m. Professional, scientific and technical activities;

- n. Administrative and support service activities;
- o. Public administration and defense; compulsory social security;
- p. Education;
- q. Human health and social work activities;
- r. Arts, entertainment and recreation;
- s. Other service activities;
- t. Activities of households as employers; undifferentiated goods-and-services-Producing activities of households for own use; and
- u. Activities of extraterritorial organizations and bodies.

2. Criteria for Grouping

This BS-Version-1 is anchored on the International Standard Industrial Classification Revision 4 of the United Nations Statistics Division to ensure international comparability. Consistency with the structure of ISIC has been maintained, with extension of the classification to five-digit level by further subdividing the classes into subclasses for easy referencing.

The nature of the production of goods and services produced were the main criterion in grouping, further account was taken of the physical composition and stage of fabrication of the items and the needs served by them. The nature of goods and services produced provided the basis for grouping production units according to its similarities and links between the raw materials consumed, and sources of demand and markets for the items produced.

The way activities are combined and allocated among establishments and the relative importance of the economic activities in the national economy were the main criteria used in defining the subclasses of the present edition of the BSIC. The former criterion ensures that the units falling into each

subclass will be as similar as feasible in the kinds of economic activity they are engaged in. The latter criterion (relative importance of economic activities) is designed to ensure that the resulting classification reflects the local conditions and requirements. In general, separate subclasses were provided for activities that significantly contribute to the national economy based on the following criteria: a) value of production, b) number of establishments engaged in the activity; and c) export winning capability.

3. Statistical Units of Classification

Since the BSIC classification is based on the nature of economic activity the unit of classification is taken as the establishment. The term “establishment” is defined as an economic unit, which is engaged in one or predominantly one economic activity at a single physical location under single ownership control of a firm or an enterprise, which may have more than one establishment engaged in different activities at the same location or the same activities at different locations.

Each establishment is counted separately and classified accordingly. Where a single physical establishment is engaged in one or more than one activity it is recommended to treat each activity unit as a separate establishment but where it is not possible to separate activity, ancillary or welfare units from the parent establishment, the establishment will have to be classified into one or the other groups in the classification according to the major activities of the establishment.

The major activities of the establishment should be measured with regard to the value added by production of different products and services or net revenue derived from various activities. Where such assessment is not

possible, classification may be done in terms of gross revenue attributed to the products, or services of the establishments, the number of persons employed for various activities.

4. Bhutan Standard Industrial Classification - 2020

In Bhutan, an industrial classification is used for Economic Census, population census, industrial surveys, labor force survey, national accounts, industrial licensing etc. However, a wide variety of industrial classifications are used by the various organizations entrusted with the task of collection of statistical data in various censuses, surveys etc. and the need to evolve a common industrial classification which could be used by different agencies became extremely urgent. Attempts were made in the past in several instances to bring them in line with the framework of the same version of ISIC, these had produced different versions of different details depending on the nature of the respective needs.

The National Statistics Bureau (NSB), which is also responsible for setting up of statistical standards in the country, took up the task of evolving a national industrial classification and invited suggestions from various concerned agencies of the Government such as Department of Industry; Department of Trade, Department of Small and Cottage industry, Department of Revenue and

Customs; Research and Statistics Division, MoAF; Royal Monetary Authority, Construction Development Board etc. Taking into account the suggestions received and keeping in view the requirements, a draft Bhutan Standard Industrial Classification (BSIC) was developed in 2020 and launched in 2021.

The Bhutan Standard Industrial Classification – Version 1 seeks to provide a basis for the standardized collection, analysis and dissemination of economic activity data for Bhutan. Apart from being the standard industrial classification, that underpins Bhutan Industrial Statistics, BSIC can be used by the government agencies, industry associations and researchers for various administrative, analytical and research purposes.

All the activities are grouped into several “activity groups” in a hierarchical manner. Activities are first grouped into ‘section’ alphabetically coded from A through U, every section is divided into ‘division’ with 2-digit numeric code, every division into ‘group’ with 3-digit numeric code, every group into ‘class’ with 4-digit numeric code and every 4-digit class into 5-digit ‘sub-class’. The structure is illustrated below.

The structure of BSIC - 2020 is identical to the structure of ISIC Rev. 4 up to 4-digit level ‘class’. Classes were then divided into 5-digit ‘sub classes’ according to national requirements.

Level	Description
Section C	Manufacturing
Division 13	Manufacture of textiles Group
Group 131	Spinning, weaving and finishing of textiles
Class 1311	Preparation and spinning of textile fibers
Sub-Class 13111	Preparation and spinning of cotton fiber including blended cotton

PART 2: BROAD STRUCTURE

Section A - Agriculture, forestry and fishing

Division 01	Crop and animal production, hunting and related service activities
Group 011	Growing of non-perennial crops
Group 012	Growing of perennial crops
Group 013	Plant propagation
Group 014	Animal production
Group 015	Mixed farming
Group 016	Support activities to agriculture and post-harvest crop activities
Group 017	Hunting, trapping and related service activities
Division 02	Forestry and logging
Group 021	Silviculture and other forestry activities
Group 022	Logging
Group 023	Gathering of non-wood forest products
Group 024	Support services to forestry
Division 03	Fishing and aquaculture
Group 031	Fishing
Group 032	Aquaculture

Section B - Mining and quarrying

Division 05	Mining of coal and lignite
Group 051	Mining of hard coal
Group 052	Mining of lignite
Division 06	Extraction of crude petroleum and natural gas
Group 061	Extraction of crude petroleum
Group 062	Extraction of natural gas
Division 07	Mining of metal ores
Group 071	Mining of iron ores
Group 072	Mining of non-ferrous metal ores
Division 08	Other mining and quarrying
Group 081	Quarrying of stone, sand and clay
Group 089	Mining and quarrying n.e.c.

Division 09	Mining support service activities
Group 091	Support activities for petroleum and natural gas mining
Group 099	Support activities for other mining and quarrying

Section C – Manufacturing

Division 10	Manufacture of food products
Group 101	Processing and preserving of meat
Group 102	Processing and preserving of fish, crustaceans and molluscs
Group 103	Processing and preserving of fruit and vegetables
Group 104	Manufacture of vegetable and animal oils and fats
Group 105	Manufacture of dairy products
Group 106	Manufacture of grain mill products, starches and starch products
Group 107	Manufacture of other food products
Group 108	Manufacture of prepared animal feeds
Division 11	Manufacture of beverages
Group 110	Manufacture of beverages
Division 12	Manufacture of tobacco products
Group 120	Manufacture of tobacco products
Division 13	Manufacture of textiles
Group 131	Spinning, weaving and finishing of textiles
Group 139	Manufacture of other textiles
Division 14	Manufacture of wearing apparel
Group 141	Manufacture of wearing apparel, except fur apparel
Group 142	Manufacture of articles of fur
Group 143	Manufacture of knitted and crocheted apparel
Division 15	Manufacture of leather and related products
Group 151	Tanning and dressing of leather; manufacture of luggage, handbags, saddler and harness; dressing and dyeing of fur
Group 152	Manufacture of footwear
Division 16	Manufacture of wood and products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials
Group 161	Sawmilling and planing of wood
Group 162	Manufacture of products of wood, cork, straw and plaiting materials
Division 17	Manufacture of paper and paper products
Group 170	Manufacture of paper, paper products
Division 18	Printing and reproduction of recorded media
Group 181	Printing and service activities related to printing
Group 182	Reproduction of recorded media
Division 19	Manufacture of coke and refined petroleum products
Group 191	Manufacture of coke oven products
Group 192	Manufacture of refined petroleum products

Division 20	Manufacture of chemicals and chemical products
Group 201	Manufacture of basic chemicals, fertilizer and nitrogen compounds, plastics and synthetic rubber in primary forms
Group 202	Manufacture of other chemical products
Group 203	Manufacture of man-made fibres
Division 21	Manufacture of pharmaceuticals, medicinal chemical and botanical products
Group 210	Manufacture of pharmaceuticals, medicinal chemical and botanical products
Division 22	Manufacture of rubber and plastics products
Group 221	Manufacture of rubber products
Group 222	Manufacture of plastics products
Division 23	Manufacture of other non-metallic mineral products
Group 231	Manufacture of glass and glass products
Group 239	Manufacture of non-metallic mineral products n.e.c.,
Division 24	Manufacture of basic metals
Group 241	Manufacture of basic iron and steel
Group 242	Manufacture of basic precious and other non-ferrous metals
Group 243	Casting of metals
Division 25	Manufacture of fabricated metal products, except machinery and equipment
Group 251	Manufacture of structural metal products, tanks, reservoirs and steam generators
Group 252	Manufacture of weapons and ammunition
Group 259	Manufacture of other fabricated metal products; metalworking service activities
Division 26	Manufacture of computer, electronic and optical products
Group 261	Manufacture of electronic components
Group 262	Manufacture of computers and peripheral equipment
Group 263	Manufacture of communication equipment
Group 264	Manufacture of consumer electronics
Group 265	Manufacture of measuring, testing, navigating and control equipment; watches and clocks
Group 266	Manufacture of irradiation, electro medical and electrotherapeutic equipment
Group 267	Manufacture of optical instruments and equipment
Group 268	Manufacture of magnetic and optical media
Division 27	Manufacture of electrical equipment
Group 271	Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus
Group 272	Manufacture of batteries and accumulators
Group 273	Manufacture of wiring and wiring devices
Group 274	Manufacture of electric lighting equipment
Group 275	Manufacture of domestic appliances
Group 279	Manufacture of other electrical equipment
Division 28	Manufacture of machinery and equipment n.e.c.
Group 281	Manufacture of general purpose machinery
Group 282	Manufacture of special-purpose machinery

Division 29	Manufacture of motor vehicles, trailers and semi-trailers
Group 291	Manufacture of motor vehicles
Group 292	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers
Group 293	Manufacture of parts and accessories for motor vehicles
Division 30	Manufacture of other transport equipment
Group 301	Building of ships and boats
Group 302	Manufacture of railway locomotives and rolling stock
Group 303	Manufacture of air and spacecraft and related machinery
Group 304	Manufacture of military fighting vehicles
Group 309	Manufacture of transport equipment n.e.c.
Division 31	Manufacture of furniture
Group 310	Manufacture of furniture
Division 32	Other manufacturing
Group 321	Manufacture of jewellery, bijouterie and related articles
Group 322	Manufacture of musical instruments
Group 323	Manufacture of sports goods
Group 324	Manufacture of games and toys
Group 325	Manufacture of medical and dental instruments and supplies
Group 329	Other manufacturing n.e.c.
Division 33	Repair and installation of machinery and equipment
Group 331	Repair of fabricated metal products, machinery and equipment
Group 332	Installation of industrial machinery and equipment

Section D - Electricity, gas, steam and air conditioning supply

Division 35	Electricity, gas, steam and air conditioning supply
Group 351	Electric power generation, transmission and distribution
Group 352	Manufacture of gas; distribution of gaseous fuels through mains
Group 353	Steam and air conditioning supply

Section E - Water supply; sewerage, waste management

Division 36	Water collection, treatment and supply
Group 360	Water collection, treatment and supply
Division 37	Sewerage
Group 370	Sewerage
Division 38	Waste collection, treatment and disposal activities; materials recovery
Group 381	Waste collection
Group 382	Waste treatment and disposal
Group 383	Materials recovery
Division 39	Remediation activities and other waste management services
Group 390	Remediation activities and other waste management services

Section F – Construction

Division 41	Construction of buildings
Group 410	Construction of buildings
Division 42	Civil engineering
Group 421	Construction of roads and railways
Group 422	Construction of utility projects
Group 429	Construction of other civil engineering projects
Division 43	Specialized construction activities
Group 431	Demolition and site preparation
Group 432	Electrical, plumbing and other construction installation activities
Group 433	Building completion and finishing
Group 439	Other specialized construction activities

Section G - Wholesale and retail trade

Division 46	Wholesale trade
Group 461	Wholesale on a fee or contract basis
Group 462	Wholesale of agricultural raw materials and live animals
Group 463	Wholesale of food, beverages and tobacco
Group 464	Wholesale of household goods
Group 465	Wholesale of machinery, equipment and supplies
Group 466	Other specialized wholesale
Group 469	Non-specialized wholesale trade
Division 47	Retail trade
Group 471	Retail sale in non-specialized stores
Group 472	Retail sale of food, beverages and tobacco in specialized stores
Group 473	Retail sale of automotive fuel in specialized stores
Group 474	Retail sale of information and communications equipment in specialized stores
Group 475	Retail sale of other household equipment in specialized stores
Group 476	Retail sale of cultural and recreation goods in specialized stores
Group 477	Retail sale of other goods in specialized stores
Group 478	Retail sale via stalls and markets
Group 479	Retail trade not in stores, stalls or markets

Section H - Transportation and storage

Division 49	Land transport and transport via pipelines
Group 491	Transport via railways
Group 492	Other land transport
Group 493	Transport via pipeline

Division 50	Water transport
Group 501	Sea and coastal water transport
Group 502	Inland water transport
Division 51	Air transport
Group 511	Passenger air transport
Group 512	Freight air transport
Division 52	Warehousing and support activities for transportation
Group 521	Warehousing and storage
Group 522	Support activities for transportation
Division 53	Postal and courier activities
Group 531	Postal activities
Group 532	Courier activities

Section I - Accommodation and Food service activities

Division 55	Accommodation
Group 551	Short term accommodation activities
Group 552	Camping grounds, recreational vehicle parks and trailer parks
Group 559	Other accommodation
Division 56	Food and beverage service activities
Group 561	Restaurants and mobile food service activities
Group 562	Event catering and other food service activities
Group 563	Beverage serving activities

Section J - Information and communication services

Division 58	Publishing activities
Group 581	Publishing of books, periodicals and other publishing activities
Group 582	Software publishing
Division 59	Motion picture, video and television programme production, sound recording and music publishing activities
Group 591	Motion picture, video and television programme activities
Group 592	Sound recording and music publishing activities
Division 60	Broadcasting and programming activities
Group 601	Radio broadcasting
Group 602	Television programming and broadcasting activities
Division 61	Telecommunications
Group 611	Wired telecommunications activities
Group 612	Wireless telecommunications activities
Group 613	Satellite telecommunications activities
Group 619	Other telecommunications activities
Division 62	Computer programming, consultancy and related activities
Group 620	Computer programming, consultancy and related activities

Division 63	Information service activities
Group 631	Data processing, hosting and related activities; web portals
Group 639	Other information service activities

Section K - Financial services and insurance

Division 64	Financial services, except insurance and pension funding
Group 641	Monetary intermediation
Group 642	Activities of holding companies
Group 643	Trusts, funds and other financial vehicles
Group 649	Other financial service activities, except insurance and pension funding activities
Division 65	Insurance, reinsurance and pension funding, except compulsory social security
Group 651	Insurance
Group 652	Reinsurance
Group 653	Pension funding
Division 66	Other financial activities
Group 661	Activities auxiliary to financial service activities, except insurance and pension funding
Group 662	Activities auxiliary to insurance and pension funding
Group 663	Fund management activities

Section L - Real estate

Division 68	Real estate activities
Group 681	Real estate activities with own or leased property
Group 682	Real estate activities on a fee or contract basis

Section M - Professional, scientific and technical services

Division 69	Legal and accounting activities
Group 691	Legal activities
Group 692	Accounting, bookkeeping and auditing activities; tax consultancy
Division 70	Activities of head offices; management consultancy activities
Group 701	Activities of head offices
Group 702	Management consultancy activities
Division 71	Architecture and engineering activities; technical testing and analysis
Group 711	Architectural and engineering activities and related technical consultancy
Group 712	Technical testing and analysis
Division 72	Scientific research and development
Group 721	Research and experimental development on natural sciences and engineering
Group 722	Research and experimental development on social sciences and humanities
Division 73	Advertising and market research
Group 731	Advertising
Group 732	Market research and public opinion polling

Division 74	Other professional, scientific and technical activities
Group 741	Specialized design activities
Group 742	Photographic activities
Group 749	Other professional, scientific and technical activities n.e.c.
Division 75	Veterinary activities
Group 750	Veterinary activities

Section N - Administrative and support services

Division 77	Rental and leasing activities
Group 771	Renting and leasing of motor vehicles
Group 772	Renting and leasing of personal and household goods
Group 773	Renting and leasing of other machinery, equipment and tangible goods n.e.c.
Group 774	Leasing of nonfinancial intangible assets
Division 78	Employment activities
Group 781	Activities of employment placement agencies
Group 782	Temporary employment agency activities
Group 783	Human resources provision and management of human resources functions
Division 79	Travel agency, tour operator and other reservation service activities
Group 791	Travel agency and tour operator activities
Group 799	Other reservation service activities
Division 80	Security and investigation activities
Group 801	Private security activities
Group 802	Security systems service activities
Group 803	Investigation activities
Division 81	Services to buildings and landscape activities
Group 811	Combined facilities support activities
Group 812	Cleaning activities
Group 813	Landscape care and maintenance service activities
Division 82	Office administrative, office support and other business support activities
Group 821	Office administrative and support activities
Group 822	Activities of call centres
Group 823	Organization of conventions and trade shows
Group 829	Business support service activities n.e.c.

Section O - Public administration and defense

Division 84	Public administration and defence; compulsory social security
Group 841	Administration of the State and the economic and social policy of the Community
Group 842	Provision of services to the community as a whole
Group 843	Compulsory social security activities

Section P – Education

Division 85	Education
Group 851	Primary education
Group 852	Secondary education
Group 853	Higher education
Group 854	Other education
Group 855	Educational support services

Section Q - Human health and social work

Division 86	Human health activities
Group 861	Hospital activities
Group 862	Medical and dental practice activities
Group 869	Other human health activities
Division 87	Residential care activities
Group 871	Nursing care facilities
Group 872	Residential care activities for mental retardation, mental health and substance abuse
Group 873	Residential care activities for the elderly and disabled
Group 879	Other residential care activities n.e.c.
Division 88	Social work activities without accommodation
Group 881	Social work activities without accommodation for the elderly and disabled
Group 889	Other social work activities without accommodation n.e.c.

Section R - Arts, entertainment and recreation

Division 90	Creative, arts and entertainment activities
Group 900	Creative, arts and entertainment activities
Division 91	Libraries, archives, museums and other cultural activities
Group 910	Libraries, archives, museums and other cultural activities
Division 92	Gambling and betting activities
Group 920	Gambling and betting activities
Division 93	Sports activities and amusement and recreation activities
Group 931	Sports activities
Group 932	Other amusement and recreation activities

Section S - Other services

Division 94	Activities of membership organizations
Group 941	Activities of business, employers and professional membership organizations
Group 942	Activities of trade unions
Group 949	Activities of other membership organizations

Division 95	Repair of computers and personal and household goods
Group 951	Repair of computers, communication equipment
Group 952	Repair of personal and household goods
Division 96	Other personal service activities
Group 960	Other personal service activities

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

Division 97	Activities of households as employers of domestic personnel
Group 970	Activities of households as employers of domestic personnel
Division 98	Undifferentiated goods- and services-producing activities of private households for own use
Group 981	Undifferentiated goods-producing activities of private households for own use
Group 982	Undifferentiated service-producing activities of private households for own use

Section U - Activities of extraterritorial organizations and bodies

Division 99	Activities of extraterritorial organizations and bodies
Group 990	Activities of extraterritorial organizations and bodies

PART 3: DETAILED STRUCTURE

A. Agriculture, forestry and fishing

Division	Group	Class	Sub-Class	Description
01	Crop and animal production, hunting and related service activities			
	011	Growing of non-perennial crops		
		0111	Growing of cereals (except rice), leguminous crops and oil seeds	
			This class includes all forms of growing of cereals, leguminous crops and oil seeds in open fields, including those considered organic farming and the growing of genetically modified crops. The growing of these crops is often combined within agricultural units.	
			01111	Growing of wheat and barley
			01112	Growing of maize
			01113	Growing of buckwheat, millets and other cereals
			01114	Growing of Beans
			01115	Growing of pulses (dal) and other leguminous crops not used as oilseeds such as peas, rajma beans, etc.
			01116	Growing of mustard oil seed
			01119	Growing of other oil seeds such as ground nuts n.e.c.
		0112	Growing of rice	
			This class includes: - growing of rice (including organic farming and the growing of genetically modified rice)	
			01120	Growing of all kinds of rice
		0113	Growing of vegetables and melons, roots and tubers	
			This class excludes: - growing of mushroom spawn, see 0130 - growing of chilies and peppers (capsicum spp.) and other spices and aromatic crops, see 0128	
			01131	Growing of asparagus, cabbages, cauliflower, broccoli, lettuce, chicory, spinach and other leafy or stem vegetables
			01132	Growing of fruit bearing vegetables such as cucumbers, gherkins, brinjal, tomatoes, watermelons, cantaloupes, melons, pumpkins and other fruit-bearing vegetables

A. Agriculture, forestry and fishing

Division	Group	Class	Sub-Class	Description
			01133	Growing of carrots, beets, turnips, radish, onion, garlic, leeks and bulb vegetables
			01134	Growing of potatoes
			01135	Growing of other roots and tubers such as sweet potatoes, yacon (ground apple), cassava, yams
			01136	Growing of mushrooms and truffles
			01137	Hydroponic/aquaponic farming of vegetables
			01139	Growing of vegetables, n.e.c.
		0114	Growing of sugar cane	
			This class excludes: - growing of sugar beet, see 0113	
			01140	Growing of sugar cane
		0115	Growing of tobacco	
			This class includes: - growing of unmanufactured tobacco	
			01150	Growing of tobacco
		0116	Growing of fiber crops	
			This class includes: - growing of cotton - growing of jute, kenaf and other textile bast fibers - growing of other fiber crops	
			01160	Growing of fiber crops
		0119	Growing of other non-perennial crops	
			This class includes the growing of non-perennial crops not elsewhere classified. This class excludes: - growing of sunflower seeds, see 0111	
			01191	Growing of flowers and pot flowers, including production of cut flowers, flower buds and flower seeds (flower nurseries)
			01199	Growing of other non-perennial crops including beet seed and padding materials, n.e.c.
	012	Growing of perennial crops		
		0121	Growing of grapes	
			This class includes: - growing of wine grapes and table grapes in vineyards	
			01210	Growing of grapes
		0122	Growing of tropical and subtropical fruits	
			01221	Growing of mangoes
			01222	Growing of bananas
			01223	Growing of litchis
			01224	Growing of guava

A. Agriculture, forestry and fishing

Division	Group	Class	Sub-Class	Description
			01229	Growing of other tropical and sub-tropical fruits n.e.c. such as Avocado, Passion fruit, pomegranate, persimmon, jack fruit, fig, etc.
		0123	Growing of citrus fruits	
				This class includes growing of citrus fruits such as grapefruit and pomelo, lemons and limes, oranges, tangerines, mandarins and clementine and other citrus fruits
			01231	Growing of oranges
			01239	Growing of lemons, lime and growing of other citrus fruits n.e.c.
		0124	Growing of pome fruits and stone fruits	
			01241	Growing of apples
			01242	Growing of apricots, peaches, cherries and nectarines
			01249	Growing of other pome fruits and stone fruits n.e.c.
		0125	Growing of other tree and bush fruits and nuts	
				This class includes growing of oleaginous fruits such as coconuts, olives, oil palms, other oleaginous fruits
				This class excludes: - growing of coconuts, see 0126
			01251	Growing of strawberries and other berries
			01252	Growing of Areca nut
			01253	Growing of hazelnuts
			01254	Growing of other edible nuts (chestnuts, walnuts etc)
			01259	Growing of other tree and bush fruits (Such as Kiwi), n.e.c.
		0126	Growing of oleaginous fruits	
				This class excludes: - growing of soya beans, groundnuts and other oil seeds, see 0111
			01261	Growing of coconut
			01269	Growing of other oleaginous fruits n.e.c.
		0127	Growing of beverage crops	
			01271	Growing of tea and coffee
			01279	Growing of other beverage crops n.e.c.
		0128	Growing of spices, aromatic, drug and pharmaceutical crops	
				This class includes growing of perennial and non-perennial spices and aromatic crops and growing of plants used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes
			01281	Growing of ginger and turmeric
			01282	Growing of chili
			01283	Growing of cardamoms
			01284	Growing of drug and narcotic crops such as cannabis
			01285	Growing of plants used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes
			01289	Growing of spices, aromatic, drug and indigenous medicinal plant n.e.c.

A. Agriculture, forestry and fishing

Division	Group	Class	Sub-Class	Description
		0129	Growing of other perennial crops	
				This class excludes: - gathering of tree sap or rubber-like gums in the wild, see 0230
		01291	Growing of trees for extraction of sap	
		01292	Growing of bamboo and cane	
		01299	Growing of other perennial crops n.e.c.	
	013	Plant propagation		
		0130	Plant propagation	
				This class includes the production of all vegetative planting materials including cuttings, suckers and seedlings for direct plant propagation or to create plant grafting stock into which selected scion is grafted for eventual planting to produce crops.
				This class excludes: - growing of plants for the purpose of seed production, see groups 011 and 012 - operation of forest tree nurseries, see 0210
		01300	Plant propagation (Plant nurseries except forest tree nurseries and flower nurseries)	
	014	Animal production		
		0141	Raising of cattle and buffaloes	
				This class excludes: - processing of milk, see 1050
		01411	Raising and breeding of cattle	
		01412	Raising and breeding of Yaks	
		01413	Production of milk from cows and other bovine animals	
		01414	Production of bovine semen	
		01419	Raising and breeding of other bovine animals n.e.c	
		0142	Raising of horses and other equines	
				This class excludes: - operation of racing and riding stables, see 9319
		01420	Raising of horses and other equines	
		0143	Raising of camels and camelids	
		01430	Raising of camels and camelids	
		0144	Raising of sheep and goats	
				This class excludes: - sheep shearing on a fee or contract basis, see 0162 - production of pulled wool, see 1010 - processing of milk, see 1050
		01441	Raising and breeding of sheep and goats	
		01442	Production of milk from sheep or goat	
		01443	Production of raw wool	

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Division	Group	Class	Sub-Class	Description
		0145	Raising of swine/pigs	
			01450	Raising of swine/pigs (including breeding of swine/pigs)
		0146	Raising of poultry	
				This class excludes: - production of feathers or down, see 1010
			01461	Raising and breeding of chickens and capons, ducks, geese, turkeys and guinea fowls
			01462	Raising of Poultry for eggs
			01463	Operation of poultry hatcheries
			01464	Raising of Poultry for meat
		0149	Raising of other animals	
				This class includes: - raising and breeding of semi-domesticated or other live animals
			01491	Raising and breeding of pet animals such as cats, dogs etc.
			01492	Bee-keeping and production of honey and beeswax
			01493	Raising of silk worms, production of silk worm cocoons
			01499	Raising of other animals, n.e.c.
	015	Mixed farming		
		0150	Mixed farming	
				This class includes the combined production of crops and animals without a specialized production of crops or animals. The size of the overall farming operation is not a determining factor. If either production of crops or animals in a given unit exceeds 66 per cent or more of standard gross margins, the combined activity should not be included here, but allocated to crop or animal farming.
				This class excludes: - mixed crop farming, see groups 011 and 012
			01500	Mixed farming (Growing of crops, vegetables, ornamental plants with raising of animals)
	016	Support activities to agriculture and post-harvest crop activities		
		0161	Support activities for crop production	
				This class excludes: - post-harvest crop activities, see 0163 - activities of agronomists and agricultural economists, see 7490 - landscape architecture, see 7110 - landscape gardening, planting, see 8130 - maintenance of land to keep it in good ecological condition, see 8130 - organization of agricultural shows and fairs, see 8230

A. Agriculture, forestry and fishing

Division	Group	Class	Sub-Class	Description
			01611	Agricultural activities on a fee or contract basis (preparation of fields, establishing a crop, treatment of crops, crop spraying, trimming of fruit trees and vines, transplanting of rice, thinning of beets, harvesting, pest control in connection with agriculture etc.)
			01612	Operation of agricultural irrigation equipment
			01619	Other supporting activities including agricultural gardening (excluding parks and gardening activities) n.e.c.
		0162	Support activities for animal production	
				This class includes agricultural activities on a fee or contract basis: activities to promote propagation, growth and output of animals herd testing services, droving services, agistment services, poultry caponizing, coop cleaning etc.
				This class excludes: <ul style="list-style-type: none"> - provision of space for animal boarding only, see 6810 - veterinary activities, see 7500 - vaccination of animals, see 7500 - renting of animals (e.g. herds), see 7730
			01620	Support activities for animal production
		0163	Post-harvest crop activities	
				This class excludes: <ul style="list-style-type: none"> - preparation of agricultural products by the producer, see groups 011 and 012 - preserving of fruit and vegetables, including dehydration by artificial means, see 1030 - marketing activities of commission merchants and cooperative associations, see division 46 - wholesale of agricultural raw materials, see 4620
			01631	Preparation of crops for primary markets, i.e. cleaning, trimming, grading, disinfecting
			01639	Other post-harvest crop activities n.e.c.
		0164	Seed processing for propagation	
				This class includes all post-harvest activities aimed at improving the propagation quality of seed through the removal of non-seed materials, undersized, mechanically or insect-damaged and immature seeds as well as removing the seed moisture to a safe level for seed storage. This activity includes the drying, cleaning, grading and treating of seeds until they are marketed. The treatment of genetically modified seeds is included here.
				This class excludes: <ul style="list-style-type: none"> - growing of seeds, see groups 011 and 012 - processing of seeds to obtain oil, see 1040 - research to develop or modify new forms of seeds, see 7210

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Division	Group	Class	Sub-Class	Description
			01640	Seed processing for propagation
		0170		Hunting, trapping and related service activities
				This class includes: <ul style="list-style-type: none"> - hunting and trapping on a commercial basis - taking of animals (dead/alive) for food, fur, skin, or for use in research, in zoos or as pets - production of fur skins, reptile or bird skins from hunting or trapping activities
			01700	Hunting, trapping and related service activities
02	Forestry and logging			
	021	Silviculture and other forestry activities		
		0210	Silviculture and other forestry activities	
			This class includes activities can be carried out in natural or planted forests.	
			This class excludes: <ul style="list-style-type: none"> - growing of Christmas trees, see 0129 - operation of tree nurseries, see 0130 - gathering of wild growing non-wood forest products, see 0230 - production of wood chips and particles, see 1610 	
			02101	Growing of standing timber (planting, replanting, transplanting, thinning and conserving of forests and timber tracts)
			02102	Operation of forest tree nurseries
			02109	Other forestry activities including growing of pulpwood, firewood etc
	022	Logging		
		0220	Logging	
			This class excludes: <ul style="list-style-type: none"> - gathering of wild growing non-wood forest products, see 0230 - production of wood chips and particles, not associated with logging, see 1610 - production of charcoal through distillation of wood, see 2011 	
			02201	Gathering and preparation of fire wood
			02202	Logging camps and loggers primarily engaged in felling timber and producing wood in the rough such as fence post, prayer flag post, and other utilities post.
			02203	Production of charcoal in the forest
			02209	Other logging activities, n.e.c.
	023	Gathering of non-wood forest products		
		0230	Gathering of non-wood forest products	

A. Agriculture, forestry and fishing

Division	Group	Class	Sub-Class	Description
				<p>This class includes the gathering of non-wood forest products and other plants growing in the wild.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - managed production of any of these products (except growing of cork trees), see division 01 - growing of mushrooms or truffles, see 0113 - growing of berries or nuts, see 0125 - gathering of fire wood, see 0220
			02301	Gathering of lac, resins and rubber-like gums
			02302	Gathering/ collection of Cordyceps
			02303	Gathering of Matsutake
			02304	Gathering of wild growing mushrooms, fern (Nakey), edible cane(Patsha), bamboo shoot, Damru, truffles, berries, nuts, cork, balsams, vegetable hair, eelgrass, mosses, lichens, etc.
			02309	Gathering of non-wood forest products, n.e.c.
	024	Support services to forestry		
		0240	Support services to forestry	
				<p>This class excludes:</p> <ul style="list-style-type: none"> - operation of forest tree nurseries, see 0210
			02401	Forestry service activities (Forest fire fighting and protection, management consulting services, forestry inventories, timber evaluation, forest pest control)
			02409	Logging service activities such as transport of logs within the forest and other related services n.e.c

03	Fishing and aquaculture			
	031	Fishing		
		0311	Marine fishing	
				<p>This class includes:</p> <ul style="list-style-type: none"> - fishing on a commercial basis in ocean and coastal waters - taking of marine crustaceans and molluscs - whale catching - taking of marine aquatic animals: turtles, sea squirts, tunicates, sea urchins etc.
			03110	Marine fishing
		0312	Freshwater fishing	
				<p>This class includes:</p> <ul style="list-style-type: none"> - fishing on a commercial basis in inland waters - taking of freshwater crustaceans and molluscs - taking of freshwater aquatic animals <p>This class also includes:</p> <ul style="list-style-type: none"> - gathering of freshwater materials
			03120	Freshwater fishing

A. Agriculture, forestry and fishing

Division	Group	Class	Sub-Class	Description
	032	Aquaculture		
		0321	Marine aquaculture	
				This class includes: <ul style="list-style-type: none"> - fish farming in sea water including farming of marine ornamental fish - production of bivalve spat (oyster mussel etc.), lobster lings, shrimp post-larvae, fish fry and fingerlings - growing of laver and other edible seaweeds - culture of crustaceans, bivalves, other molluscs and other aquatic animals in sea water
			03210	Marine aquaculture
		0322	Freshwater aquaculture	
				This class excludes: <ul style="list-style-type: none"> - aquaculture activities in salt water filled tanks and reservoirs, see 0321 - operation of sport fishing preserves, see 9319
			03221	Freshwater aquaculture (fishery)
			03222	Operation of fish hatcheries (fresh-water)
			03223	Gathering and collection of fresh water river weed (Chu-ru)
			03229	Other freshwater aquaculture activities, n.e.c.

Section B. Mining and quarrying

Division	Group	Class	Sub-Class	Description
05	Mining of coal and lignite			
	051	Mining of hard coal		
		0510	Mining of hard coal	
				This class excludes: <ul style="list-style-type: none"> - lignite mining, see 0520 - peat digging and agglomeration of peat, see 0892 - test drilling for coal mining, see 0990 - support activities for hard coal mining, see 0990 - coke ovens producing solid fuels, see 1910 - manufacture of hard coal briquettes, see 1920
			05101	Opencast mining of hard coal
			05102	Cleaning, sizing, grading, pulverizing, compressing etc. of coal
			05109	Other operations relating to mining and agglomeration of hard coal
	052	Mining of lignite		
		0520	Mining of lignite	
				This class excludes: <ul style="list-style-type: none"> - hard coal mining, see 0510 - peat digging, see 0892 - test drilling for coal mining, see 0990 - support activities for lignite mining, see 0990 - manufacture of lignite fuel briquettes, see 1920

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Division	Group	Class	Sub-Class	Description
			05201	Opencast mining of lignite (brown coal)
			05202	Opencast mining of lignite (bituminous coal)
			05203	Washing, dehydrating, pulverizing, compressing of lignite
			05209	Other operations relating to mining and agglomeration of lignite
06		Extraction of crude petroleum and natural gas		
	061	Extraction of crude petroleum		
		0610	Extraction of crude petroleum	
			This class includes:	
			- extraction of crude petroleum oils	
			This class also includes:	
			- extraction of bituminous or oil shale and tar sand	
			- production of crude petroleum from bituminous shale and sand	
			- processes to obtain crude oils: decantation, desalting, dehydration, stabilization etc.	
			06100	Extraction of crude petroleum
	062	Extraction of natural gas		
		0620	Extraction of natural gas	
			This class excludes:	
			- support activities for oil and gas extraction, see 0910	
			- oil and gas exploration, see 0910	
			- recovery of liquefied petroleum gases in the refining of petroleum, see 1920	
			- manufacture of industrial gases, see 2011	
			- operation of pipelines, see 4930	
			06200	Extraction of natural gas
07		Mining of metal ores		
	071	Mining of iron ores		
		0710	Mining of iron ores	
			This class includes:	
			- mining of ores valued chiefly for iron content	
			- beneficiation and agglomeration of iron ores	
			This class excludes:	
			- extraction and preparation of pyrites and pyrrhotite (except roasting), see 0891	
			07100	Mining of iron ores
	072	Mining of non-ferrous metal ores		
		0721	Mining of uranium and thorium ores	

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Division	Group	Class	Sub-Class	Description
				This class includes: <ul style="list-style-type: none"> - mining of ores chiefly valued for uranium and thorium content: pitchblende etc. - concentration of such ores - production of yellowcake
		0729	07210	Mining of uranium and thorium ores
			Mining of other non-ferrous metal ores	
				This class includes mining and preparation of ores valued chiefly for non-ferrous metal content such as aluminum (bauxite), copper, lead, zinc, tin, manganese, chrome, nickel, cobalt, molybdenum, tantalum, vanadium etc., precious metals: gold, silver, platinum
			07291	Mining of copper ore
			07292	Mining of precious metal ore (gold, silver, platinum)
			07293	Mining of lead and zinc ore
			07299	Mining of other non-ferrous metal ores, n.e.c. [titanium (ilmenite and rutile), niobium, tantalum, vanadium or zirconium ores; tin bearing ores; and, nickel, cobalt, tungsten, molybdenum, antimony and other non-ferrous metal ores]

08	Other mining and quarrying			
	081	Quarrying of stone, sand and clay		
		0810	Quarrying of stone, sand and clay	
			This class excludes: <ul style="list-style-type: none"> - mining of bituminous sand, see 0610 - mining of chemical and fertilizer minerals, see 0891 - production of calcined dolomite, see 2394 - cutting, shaping and finishing of stone outside quarries, see 2396 	
			08101	Quarrying of marble
			08102	Quarrying of Granite
			08103	Quarrying of slate and building and monumental stone other than marble and granite
			08104	Mining of dolomite
			08105	Mining of gypsum
			08106	Operation of sand or gravel pits, basalt / porphyry, clay (ordinary), crushing and breaking of stone for use as a flux or raw material in lime or cement, manufacture or as building material, road metal or ballast and other materials for construction including powdering, pulverizing and crushing of minerals

Section B. Mining and quarrying

Division	Group	Class	Sub-Class	Description
			08107	Mining/quarrying of limestone, lime shell, and other calcareous minerals including calcite, chalk and calc tufa
			08108	Extraction and dredging of industrial sand, sand for construction, boulders, gravels, pebbles (including surface collection of minerals) and sand washery
			08109	Mining of refractory non-clay minerals (andalusite, kyanite, sillimanite, dunnite, diaspore magnesite, diaspore, magnesite) n.e.c
	089	Mining and quarrying n.e.c.		
		0891	Mining of chemical and fertilizer minerals	
			This class includes:	
			- mining of natural phosphates and natural potassium salts	
			- mining of native sulphur	
			- extraction and preparation of pyrites and pyrrhotite, except roasting	
			- mining of natural barium sulphate and carbonate (barytes and witherite), natural borates, natural magnesium sulphates (kieserite)	
			- mining of earth colours, fluorspar and other minerals valued chiefly as a source of chemicals	
			08910	Mining of chemical and fertilizer minerals
		0892	Extraction of peat	
			This class includes:	
			- peat digging	
			- peat agglomeration	
			- preparation of peat to improve quality or facilitate transport or storage	
			This class excludes:	
			- service activities incidental to peat mining, see 0990	
			08920	Extraction and agglomeration of peat
		0893	Extraction of salt	
			This class excludes:	
			- processing of salt into food-grade salt, e.g. iodized salt, see 1079	
			- potable water production by evaporation of saline water, see 3600	
			08930	Extraction of Salt
		0899	Other mining and quarrying n.e.c.	
			This class includes:	
			- mining and quarrying of various minerals and materials	
			08991	Mining of gemstones (agate, diamond, emerald, garnet (gem), jasper, ruby/sapphire etc)

Section B. Mining and quarrying

Division	Group	Class	Sub-Class	Description
			08992	Mining and quarrying of abrasive materials (pumice stone, emery, corundum, garnet and other natural abrasives)
			08993	Mining of felspar and silica minerals including quartz and quartzite (Ferro-Silicon grade Quartzite)
			08994	Mining of quartzite with silica content less than 96 % (Stone Quarry for construction material)
			08995	Mining of talc/ steatite/soapstone
			08999	Mining of laterite, diatomite and silicious fossil meals (e.g. diatomite); and other natural fluxes; natural asphalt or bitumen and other mining n.e.c.

09	Mining support service activities			
	091	Support activities for petroleum and natural gas extraction		
		0910	Support activities for petroleum and natural gas extraction This class includes oil and gas extraction service activities provided on a fee or contract basis such as exploration services in connection with petroleum or gas extraction, liquefaction and regasification of natural gas for purpose of transport, done at the mine site, draining and pumping services, on a fee or contract basis, test drilling in connection with petroleum or gas extraction This class also includes: - oil and gas field firefighting services	
		09100	Support activities for petroleum and natural gas extraction	
	099	Support activities for other mining and quarrying		
		0990	Support activities for other mining and quarrying This class includes support services on a fee or contract basis, required for mining activities of divisions 05, 07 and 08 such as exploration services, e.g. traditional prospecting methods, such as taking core samples and making geological observations at prospective sites, draining and pumping services, on a fee or contract basis, test drilling and test hole boring. This class excludes: - operating mines or quarries on a contract or fee basis, see division 05, 07 or 08 - specialized repair of mining machinery, see 3312 - geophysical surveying services, on a contract or fee basis, see 7110	
09900		Support activities for other mining and quarrying		

Section C: Manufacturing

Division	Group	Class	Sub-Class	Description	
10	Manufacture of food products				
	101	Processing and preserving of meat			
		1010	Processing and preserving of meat		This class excludes: - manufacture of prepared frozen meat and poultry dishes, see 1075 - manufacture of soup containing meat, see 1079 - wholesale trade of meat, see 4630 - packaging of meat, see 8292
			10101	Operation of slaughterhouses engaged in killing, dressing or packing meat: beef, pork, mutton, poultry.	
			10102	Production of Sausages, Shakam, Yak-sha kam and Sikam	
	10109		Production, processing and preserving of other meat and meat products n.e.c.		
	102	Processing and preserving of fish, crustaceans and molluscs			
		1020	Processing and preserving of fish, crustaceans and molluscs		This class includes preparation and preservation of fish, crustaceans and molluscs: freezing, deep-freezing, drying, smoking, salting, immersing in brine, canning etc., production of fish, crustacean and mollusc products: cooked fish, fish fillets, roes, caviar, caviar substitutes etc., production of fishmeal for human consumption or animal feed, production of meals and solubles from fish and other aquatic animals unfit for human consumption. This class also includes: - activities of vessels engaged only in the processing and preserving of fish - processing of seaweed
	10200		Processing and preserving of fish, crustaceans and molluscs and products thereof		
	103	Processing and preserving of fruit and vegetables			
		1030	Processing and preserving of fruit and vegetables		This class includes manufacture of food consisting chiefly of fruit or vegetables, except ready-made dishes in frozen or canned form. Industrial peeling of potatoes, production of concentrates from fresh fruits and vegetables, manufacture of perishable prepared foods of fruit and vegetables, such as salads peeled or cut vegetables, tofu (bean curd) This class excludes: - manufacture of flour or meal of dried leguminous vegetables, see 1061 - preservation of fruit and nuts in sugar, see 1073 - manufacture of prepared vegetable dishes, see 1075 - manufacture of artificial concentrates, see 1079
			10301	Sun-drying of fruit and vegetables	
			10302	Artificial dehydration of fruit, vegetables and pulses	
	10303		Manufacture of fruit or vegetable food products including juices, squashes and powder, sauces, jams, jellies, marmalades and pickles		

Section C: Manufacturing

Division	Group	Class	Sub-Class	Description
			10304	Manufacture of potato snacks, crisps, flour & meals and prepared meals of vegetables
			10309	Processing and preserving of fruit and vegetables n.e.c.
	104	Manufacture of vegetable and animal oils and fats		
		1040	Manufacture of vegetable and animal oils and fats	
			This class includes the manufacture of crude and refined oils and fats from vegetable or animal materials, except rendering or refining of lard and other edible animal fats. Manufacture of crude and refined vegetable oils such as olive oil, soya-bean oil, palm oil, sunflower-seed oil, cotton-seed oil, rape, colza or mustard oil, linseed oil etc., manufacture of non-defatted flour or meal of oilseeds, oil nuts or oil kernels, processing of vegetable oils such as blowing, boiling, dehydration, hydrogenation etc., manufacture of margarine, manufacture of melanges and similar spreads, manufacture of compound cooking fats, manufacture of non-edible animal oils and fats, extraction of fish and marine mammal oils, production of cotton linters, oilcakes and other residual products of oil production.	
			10401	Manufacture of vegetable oils and fats excluding corn oil
			10402	Manufacture of edible animal oils and fats
			10409	Manufacture of other vegetable oil, animal oil and fats n.e.c.
	105	Manufacture of dairy products		
		1050	Manufacture of dairy products	
			This class excludes:	
			- production of raw milk (cattle), see 0141	
			- production of raw milk (camels, etc.), see 0143	
			- production of raw milk (sheep, goats, horses, asses, etc.), see 0144	
			- manufacture of non-dairy milk and cheese substitutes, see 1079	
			- activities of ice cream parlours, see 5610	
			10501	Manufacture of pasteurised milk whether or not in bottles/ polythene packs etc. (plain or flavoured)
			10502	Manufacture of cream, butter, cheese, curd, ice-cream, etc.
			10509	Manufacture of other dairy products n.e.c.
	106	Manufacture of grain mill products, starches and starch products		
		1061	Manufacture of grain mill products	
			This class excludes:	
			- manufacture of potato flour and meal, see 1030	
			- wet corn milling, see 1062	
			10611	Flour milling (production of flour of wheat, rice, maize, buckwheat and barley)
			10612	Rice and grain milling (husking, splitting)
			10613	Dal (pulses) milling

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Division	Group	Class	Sub-Class	Description
			10614	Vegetable milling (production of flour or meal of dried leguminous vegetables (except dal), of roots or tubers, or of edible nuts)
			10615	Manufacture of cereal breakfast foods obtained by roasting (Zaw) or swelling cereal grains (Boyo)
			10619	Other grain milling and processing n.e.c.
		1062	Manufacture of starches and starch products	
				This class includes: <ul style="list-style-type: none"> - manufacture of starches from rice, potatoes, maize etc. - wet corn milling - manufacture of glucose, glucose syrup, maltose, inulin etc. - manufacture of gluten - manufacture of tapioca and tapioca substitutes prepared from starch - manufacture of corn oil
			10620	Manufacture of starches and starch products
	107	Manufacture of other food products		
		1071	Manufacture of bakery products	
				This class excludes: <ul style="list-style-type: none"> - manufacture of farinaceous products (pastas), see 1074 - manufacture of potato snacks, see 1030 - heating up of bakery items for immediate consumption, see division 56
			10711	Manufacture of bread, biscuits, cakes, pastries etc.
			10719	Manufacture of other bakery products n.e.c.
		1072	Manufacture of sugar	
				This class excludes: <ul style="list-style-type: none"> - manufacture of glucose, glucose syrup, maltose, see 1062
			10721	Manufacture or refining of sugar (sucrose) from sugarcane
			10722	Manufacture of jaggery (Tshatse guram) from sugarcane
			10723	Manufacture of molasses
			10729	Manufacture of sugar and sugar substitute from sugarcane and other sources (juice of palm, sugar beet etc.)
		1073	Manufacture of cocoa, chocolate and sugar confectionery	
				This class excludes: <ul style="list-style-type: none"> - manufacture of sucrose sugar, see 1072
			10731	Manufacture of cocoa products, chocolate and chocolate confectionery
			10732	Manufacture of sugar confectionery, sweetmeats including dairy based sweetmeats
			10733	Preserving in sugar of fruit, nuts, fruit peels and other parts of plants
			10739	Manufacture of other cocoa, chocolate, sugar confectionery products n.e.c.
		1074	Manufacture of macaroni, noodles, couscous and similar farinaceous products	
				This class excludes: <ul style="list-style-type: none"> - manufacture of prepared couscous dishes, see 1075 - manufacture of soup containing pasta, see 1079

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Division	Group	Class	Sub-Class	Description
			10741	Manufacture of instant noodles
			10749	Manufacture of other noodles including macaroni and similar products n.e.c
		1075	Manufacture of prepared meals and dishes	<p>This class includes the manufacture of ready-made meals and dishes. These dishes are processed to preserve them, such as in frozen or canned form, and are usually packaged and labeled for re-sale, i.e. this class does not include the preparation of meals for immediate consumption, such as in restaurants. To be considered a dish, these foods have to contain at least two distinct main ingredients (except seasonings etc.).</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - manufacture of fresh foods or foods with only one main ingredient, see 10 - preparation of meals and dishes for immediate consumption, see division 56 - activities of food service contractors, see 5629
			10750	Manufacture of prepared meals and dishes
		1079	Manufacture of other food products n.e.c.	<p>This class includes manufacture of special foods, such as infant formula, follow up milks and other follow up foods and baby foods. Manufacture of spices, sauces and condiments: mayonnaise, mustard flour and meal and prepared mustard etc., manufacture of perishable prepared foods, such as sandwiches and fresh (uncooked) pizza, manufacture of herb infusions (mint, vervain, chamomile etc.), manufacture of yeast, manufacture of extracts and juices of meat, fish, crustaceans or molluscs, manufacture of non-dairy milk and cheese substitutes, manufacture of egg products, egg albumin, manufacture of artificial concentrates.</p>
			10791	Processing and blending of tea including manufacture of instant tea and herbal tea etc.
			10792	Coffee curing, roasting, grinding, blending etc. and manufacturing of coffee products
			10793	Processing of edible nuts including areca nuts
			10794	Grinding and processing of spices including chilli powder (Aepchi)
			10795	Manufacture of papads and similar food products
			10796	Manufacture of vitaminised high protein flour, frying of dal and other cereals
			10797	Processing of salt into food-grade salt, e.g. iodized salt
			10799	Other semi-processed, processed or instant foods n.e.c. except farinaceous products and malted foods and manufacturing activities like manufacture of egg powder, sambar powder etc. (this excludes the activities covered under 10619)

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Division	Group	Class	Sub-Class	Description
	108	Manufacture of prepared animal feeds		
		1080	Manufacture of prepared animal feeds	
			This class excludes: <ul style="list-style-type: none"> - production of fishmeal for animal feed, see 1020 - production of oilseed cake, see 1040 - activities resulting in by-products usable as animal feed without special treatment, e.g. oilseeds (see 1040), grain milling residues (see 1061) etc. 	
			10801	Manufacture of cattle and poultry feed
			10802	Manufacture of prepared feeds for pets, including dogs, cats, birds, fish etc.
			10809	Manufacture of other animal feeds n.e.c.
11	Manufacture of beverages			
	110	Manufacture of beverages		
		1101	Distilling, rectifying and blending of spirits	
			This class excludes: <ul style="list-style-type: none"> - manufacture of ethyl alcohol, see 2011 - manufacture of non-distilled alcoholic beverages, see 1102, 1103 - merely bottling and labeling, see 4630 (if performed as part of wholesale) and 8292 (if performed on a fee or contract basis) 	
			11011	Manufacture of distilled, potable, alcoholic beverages such as whisky, brandy, gin, "mixed drinks" etc.
			11012	Manufacture of country liquor such as Ara, Singchang, Bangchang and similar liquor
			11019	Distilling, rectifying and blending of spirits n.e.c
		1102	Manufacture of wines	
			This class includes manufacture of fermented but not distilled alcoholic beverages: sake, cider, perry, mead, other fruit wines and mixed beverages containing alcohol, manufacture of vermouth and the like, blending of wine, manufacture of low or non-alcoholic wine	
			This class excludes: <ul style="list-style-type: none"> - manufacture of vinegar, see 1079 - merely bottling and labeling, see 4630 (if performed as part of wholesale) and 8292 (if performed on a fee or contract basis) 	
			11020	Manufacture of wines
		1103	Manufacture of malt liquors and malt	
			This class also includes: <ul style="list-style-type: none"> - manufacture of low alcohol or non-alcoholic beer 	
			11031	Manufacture of beer and malt liquors other than beer
			11032	Manufacture of malt, hop and yeast (Phap)
			11039	Manufacture of malt liquors and malt n.e.c.

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Division	Group	Class	Sub-Class	Description
		1104		Manufacture of soft drinks; production of mineral waters and other bottled waters This class excludes: - production of fruit and vegetable juice, see 1030 - manufacture of milk-based drinks, see 1050 - manufacture of coffee, tea and maté products, see 1079 - manufacture of non-alcoholic wine, see 1102 - manufacture of non-alcoholic beer, see 1103 - merely bottling and labeling, see 4630 (if performed as part of wholesale) and 8292 (if performed on a fee or contract basis)
			11041	Manufacture of aerated/soft drinks, synthetic flavored concentrates and syrup
			11042	Manufacture of Mineral/ Spring water and sparkling water
			11043	Manufacture of ice
			11049	Manufacture of other non-alcoholic beverages n.e.c.
12				Manufacture of tobacco products
	120			Manufacture of tobacco products
		1200		Manufacture of tobacco products This class includes: - manufacture of tobacco products and products of tobacco substitutes: cigarettes, cigarette tobacco, cigars, pipe tobacco, chewing tobacco, snuff - manufacture of "homogenized" or "reconstituted" tobacco
			12000	Manufacture of tobacco products
13				Manufacture of textiles
	131			Spinning, weaving and finishing of textiles
		1311		Preparation and spinning of textile fibers This class excludes: - preparatory operations carried out in combination with agriculture or farming, see division 01 - retting of plants bearing vegetable textile fibers (jute, flax, coir etc.), see 0116 - cotton ginning, see 0163 - manufacture of synthetic or artificial fibers and tows, manufacture of single yarns (including high-tenacity yarn and yarn for carpets) of synthetic or artificial fibers, see 2030 - manufacture of glass fibers, see 2310
			13111	Preparation and spinning of cotton fiber including blended cotton
			13112	Preparation and spinning of silk fiber including blended silk
			13113	Preparation and spinning of wool, including other animal hair and blended wool including other animal hair
			13114	Preparation and spinning of man-made fiber including blended man-made

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Division	Group	Class	Sub-Class	Description
			13119	Preparation and spinning of jute and other natural fibers including nettle, blended natural fibers n.e.c. Blended yarn/fabrics means, yarn/fabrics containing more than 50% of one fibre
		1312	Weaving of textiles	<p>This class includes manufacture of broad woven cotton-type, woolen-type, worsted-type or silk-type fabrics, including from mixtures or artificial or synthetic yarns, manufacture of other broad woven fabrics, using flax, ramie, hemp, jute, bast fibers and special yarns</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - manufacture of knitted and crocheted fabrics, see 1391 - manufacture of textile floor coverings, see 1393 - manufacture of non-woven fabrics and felts, see 1399 - manufacture of narrow fabrics, see 1399
			13121	Weaving, manufacture of cotton and cotton mixture fabrics.
			13122	Weaving, manufacture of silk and silk mixture fabrics.
			13123	Weaving, manufacture of wool and wool mixture fabrics.
			13124	Weaving, manufacturing of man-made fiber and man-made mixture fabrics.
			13129	Weaving of jute and other natural fibers including nettle, blended natural fibers n.e.c.
		1313	Finishing of textiles	<p>This class includes bleaching and dyeing of textile fibres, yarns, fabrics and textile articles, including wearing apparel, dressing, drying, steaming, shrinking, mending, Sanforizing, mercerizing of textiles and textile articles, including wearing apparel. Bleaching of jeans, pleating and similar work on textiles, waterproofing, coating, rubberizing or impregnating of garments.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - manufacture of textile fabric impregnated, coated, covered or laminated with rubber, where rubber is the chief constituent, see 2219
			13131	Finishing of cotton and blended cotton textiles
			13132	Finishing of silk and blended silk textiles.
			13133	Finishing of wool and blended wool textiles
			13134	Finishing of man-made and blended man-made textiles.
			13135	Finishing of jute and other vegetable textiles fabrics
			13136	Activity related to screen printing on fabric
			13139	Other activities relating to finishing of textile n.e.c.

Section C: Manufacturing

Division	Group	Class	Sub-Class	Description
	139	Manufacture of other textiles		
		1391	Manufacture of knitted and crocheted fabrics	
			This class excludes:	
			- manufacture of net and window furnishing type fabrics of lace knitted on Raschel or similar machines, see 1399	
			- manufacture of knitted and crocheted apparel, see 1430	
			13911	Manufacture of knitted and crocheted cotton fabrics
			13912	Manufacture of knitted and crocheted woolen fabrics
			13913	Manufacture of knitted and crocheted synthetic fabrics
			13919	Manufacture of other knitted and crocheted fabrics n.e.c
		1392	Manufacture of made-up textile articles, except apparel	
			This class includes manufacture, of made-up articles of any textile material, including of knitted or crocheted fabrics such as blankets, including travelling rugs, bed, table, toilet or kitchen linen, quilts, eiderdowns, cushions, pouffes, pillows. Manufacture of made-up furnishing articles such as flags, banners, pennants etc., dust cloths, dishcloths and similar articles, life jackets, parachutes etc.	
			This class also includes:	
			- manufacture of the textile part of electric blankets	
			- manufacture of hand-woven tapestries	
			- manufacture of tire covers	
			- manufacture of textile articles for technical use, see 1399	
			13921	Manufacture of curtains, bed covers and furnishings
			13922	Manufacture of crocheted made up textile goods except apparel
			13923	Manufacture of bedding, quilts, blankets, pillows, sleeping bags, mosquito nets, etc.
			13924	Manufacture of tarpaulin
			13929	Manufacture of other made-up textile articles, except apparel n.e.c.
		1393	Manufacture of carpets and rugs	
			This class excludes:	
			- manufacture of mats and matting of plaiting materials, see 1629	
			- manufacture of floor coverings of cork, see 1629	
			- manufacture of resilient floor coverings, such as vinyl, linoleum, see 2220	
			13931	Manufacture of carpets and other floor coverings made of cotton
			13932	Manufacture of carpets and other floor coverings made of wool
			13933	Manufacture of carpets made of synthetic materials
			13934	Manufacture of carpets, and other floor coverings made of jute, nettle and coir
			13939	Manufacture of other floor coverings n.e.c.

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Division	Group	Class	Sub-Class	Description
		1394	Manufacture of cordage, rope, twine and netting	This class excludes: - manufacture of hairnets, see 1410 - manufacture of wire rope, see 2599
			13941	Manufacture of thread, including thread ball making
			13942	Manufacture of cordage or rope made of jute and coir
			13943	Manufacture of rope and cordage made of synthetic material
			13944	Manufacture of knotted netting of twine, cordage or rope (other than mosquito net)
			13945	Manufacture of tapes and wicks (eg.Karmi dhoray)
			13949	Manufacture of other cordage or rope n.e.c.
		1399	Manufacture of other textiles n.e.c.	This class excludes: - manufacture of needle-loom felt floor coverings, see 1393 - manufacture of textile wadding and articles of wadding: sanitary towels, tampons etc., see 1709 - manufacture of transmission or conveyor belts of textile fabric, yarn or cord impregnated, coated, covered or laminated with rubber, where rubber is the chief constituent, see 2219 - manufacture of plates or sheets of cellular rubber or plastic combined with textiles for reinforcing purposes only, see 2219, 2220 - manufacture of cloth of woven metal wire, see 2599
			13991	Embroidery work and making of laces and fringes including Tshem-dru
			13992	Manufacture of linolium and similar products
			13993	Manufacture of made-up canvas goods such tents, sails etc.
			13994	Manufacture of wadding of textile materials and articles of wadding such as sanitary napkins, tampons and daipers etc
			13995	Manufacture of waterproof textile excluding tarpulin
			13999	Manufacture of other textiles/textile products n.e.c.

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Division	Group	Class	Sub-Class	Description	
14	Manufacture of wearing apparel				
	141	Manufacture of wearing apparel, except fur apparel			
		1410	Manufacture of wearing apparel, except fur apparel		
			This class includes the manufacture of wearing apparel. The material used may be of any kind and may be coated, impregnated or rubberized.		
			This class excludes:		
			- manufacture of wearing apparel of fur skins (except headgear), see 1420		
			- manufacture of footwear, see 1520		
			- manufacture of wearing apparel of rubber or plastics not assembled by		
		stitching but merely sealed together, see 2219, 2220			
		- manufacture of leather sports gloves and sports headgear, see 3230			
		- manufacture of safety headgear (except sports headgear), see 3290			
	- repair of wearing apparel, see 9529				
		14101	Manufacture of all types of textile garments and clothing accessories		
		14102	Manufacture of rain coats of waterproof textile fabrics or plastic sheetings		
		14103	Manufacture of hats, caps and other clothing accessories such as gloves, belts, ties, cravats, hairnets etc.		
		14104	Custom tailoring		
		14109	Manufacture of wearing apparel n.e.c.		
	142	Manufacture of articles of fur			
		1420	Manufacture of articles of fur		
This class excludes:					
- production of raw fur skins, see groups 014 and 017					
- production of raw hides and skins, see 1010					
- manufacture of imitation furs (long-hair cloth obtained by weaving or knitting), see 1312, 1391					
- manufacture of apparel trimmed with fur, see 1410					
- dressing and dyeing of fur, see 1511					
- manufacture of boots or shoes containing fur parts, see 1520					
	14201	Manufacture of wearing apparel and clothing accessories made of fur			
	14202	Manufacture of fur and skin rugs and other similar articles			
	14209	Manufacture of other fur products n.e.c.			
143	Manufacture of knitted and crocheted apparel				
	1430	Manufacture of knitted and crocheted apparel			
		This class excludes:			
- manufacture of knitted and crocheted fabrics, see 1391					
	14301	Manufacture of knitted or crocheted wearing apparel and other made-up articles directly into shape (pullovers, cardigans, jerseys, waistcoats and similar articles)			
	14309	Manufacture of other knitted and crocheted apparel including hosiery, socks and other products n.e.c.			

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Division	Group	Class	Sub-Class	Description
15		Manufacture of leather and related products		
	151	Tanning and dressing of leather; manufacture of luggage, handbags, saddlery and harness; dressing and dyeing of fur		
		1511	Tanning and dressing of leather; dressing and dyeing of fur	
			This class excludes:	
			- production of hides and skins as part of ranching, see group 014	
			- production of hides and skins as part of slaughtering, see 1010	
			- manufacture of leather apparel, see 1410	
			- manufacture of imitation leather not based on natural leather, see 2219, 2220	
			15111	Flaying and curing of raw hides and skins
			15112	Tanning and finishing of sole leather and industrial leather
			15113	Scraping, currying, tanning, bleaching, shearing and plucking and dyeing of fur skins and hides with the hair on
			15114	Finishing of upper leather, lining leather and garment leather etc.
			15115	Embroidering and embossing of leather articles
			15119	Other tanning, curing, finishing, embossing etc. of leather n.e.c.
		1512	Manufacture of luggage, handbags and the like, saddlery and harness	
			This class excludes:	
			- manufacture of leather wearing apparel, see 1410	
			- manufacture of leather gloves and hats, see 1410	
			- manufacture of footwear, see 1520	
			- manufacture of saddles for bicycles, see 3092	
			- manufacture of precious metal watch bands, see 3211	
			- manufacture of non-precious metal watch bands, see 3212	
			15121	Manufacture of travel goods like suitcase, bags, holdalls etc.
			15122	Manufacture of purse, ladies' handbags, artistic leather presented articles and novelties
			15123	Manufacture of saddlery and harness
			15129	Manufacture of other consumer goods of leather and substitutes of leather n.e.c.
	152	Manufacture of footwear		
		1520	Manufacture of footwear	
			This class excludes:	
			- manufacture of footwear of textile material without applied soles, see 1410	
			- manufacture of wooden shoe parts (e.g. heels and lasts), see 1629	
			- manufacture of rubber boot and shoe heels and soles and other rubber footwear parts, see 2219	
			- manufacture of plastic footwear parts, see 2220	
			- manufacture of ski-boots, see 3230	
			- manufacture of orthopedic shoes, see 3250	

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Division	Group	Class	Sub-Class	Description
			15201	Manufacture of leather footwear such as shoes, sandals and leather cum-rubber/plastic cloth sandals
			15202	Manufacture of footwear made primarily of vulcalized or molded rubber and plastic.
			15209	Manufacture of other footwear n.e.c.
16	Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials			
	161	Sawmilling and planing of wood		
		1610	Sawmilling and planing of wood	
			This class includes drying of wood, impregnation or chemical treatment of wood with preservatives or other materials	
			This class excludes:	
			- logging and production of wood in the rough, see 0220	
			- manufacture of veneer sheets thin enough for use in plywood, boards and panels, see 1621	
			- manufacture of shingles and shakes, beadings and mouldings, see 1622	
			16101	Sawing and planing of wood
			16102	Manufacture of unassembled wooden flooring including parquet flooring
			16109	Activities related to saw milling and planing of wood n.e.c.
	162	Manufacture of products of wood, cork, straw and plaiting materials		
		1621	Manufacture of veneer sheets and wood-based panels	
			16211	Manufacture of ply wood and veneer sheets
			16212	Manufacture of particle board and fiberboard including densified wood
			16213	Manufacture of flush doors and other boards or panels
			16219	Manufacture of other plywood products n.e.c.
		1622	Manufacture of builders' carpentry and joinery	
			This class excludes:	
			- manufacture of unassembled wooden flooring, see 1610	
			- manufacture of kitchen cabinets, bookcases, wardrobes etc., see 3100	
			- manufacture of wood partitions, free standing, see 3100	
			16221	Manufacture of structural wooden goods [intended to be used primarily in the construction industry such as beams, rafters, roof struts, glue-laminated and metal connected, prefabricated wooden roof trusses, doors, windows, shutters and their frames, whether or not containing metal fittings, stairs, railings, wooden beadings and mouldings, shingles and shakes etc.]
			16222	Manufacture of prefabricated buildings, or elements thereof, predominantly of wood

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Division	Group	Class	Sub-Class	Description
			16229	Manufacture of builders' carpentry and joinery n.e.c.
		1623	Manufacture of wooden containers	<p>This class includes:</p> <ul style="list-style-type: none"> - manufacture of packing cases, boxes, crates, drums and similar packings of wood - manufacture of pallets, box pallets and other load boards of wood - manufacture of barrels, vats, tubs and other cooper's products of wood - manufacture of wooden cable-drums <p>This class excludes:</p> <ul style="list-style-type: none"> - manufacture of luggage, see 1512 - manufacture of cases of plaiting material, see 1629
			16231	Manufacture of wooden boxes, barrels, vats, tubs, packing cases etc.
			16232	Manufacture of plywood chests
			16233	Manufacture of market basketry, grain storage bins and similar products
			16239	Manufacture of other wooden containers and products entirely or mainly of cane, rattan, bamboo, willow, fiber, leaves and grass n.e.c.
		1629	Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials	<p>This class excludes:</p> <ul style="list-style-type: none"> - manufacture of mats or matting of textile materials, see 1392 - manufacture of wooden footwear, see 1520 - manufacture of matches, see 2029 - manufacture of clock cases, see 2652 - manufacture of wooden spools and bobbins that are part of textile machinery, see 2826 - manufacture of furniture, see 3100 - manufacture of wooden toys, see 3240 - manufacture of cork life preservers, see 3290
			16291	Manufacture of various wood products such as Dapa, Phob, Chang Palang and other household articles, wooden mirror and picture frames
			16292	Manufacture of cork and cork products
			16293	Manufacture of wooden agricultural implements
			16294	Manufacture of various articles made of bamboo, cane and grass such as bangchung, basket, etc.
			16295	Manufacture of broomsticks
			16296	Manufacture of articles made of palm leaf, dhak leaf, areca nuts leaf, coconut leaf, screw-pine leaf and articles of vegetables fiber etc.
			16297	Manufacture of products of pith and shalapith
			16298	Manufacture of fire logs such as wood briquette, biomass briquette etc.
			16299	Manufacture of wooden craft and other wood products n.e.c.

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Division	Group	Class	Sub-Class	Description			
17	Manufacture of paper and paper products						
	170	Manufacture of paper and paper products					
		1701	Manufacture of pulp, paper and paperboard			This class excludes: - manufacture of corrugated paper and paperboard, see 1702 - manufacture of further-processed articles of paper, paperboard or pulp, see 1709 - manufacture of coated or impregnated paper, where the coating or impregnant is the main ingredient, see class in which the manufacture of the coating or impregnant is classified - manufacture of abrasive paper, see 2399	
			17011	Manufacture of pulp			
			17012	Manufacture of news print			
			17013	Manufacture of paper including Desho paper and paper rolls not further processed			
			17014	Manufacture of packing paper other special purpose paper (excluding computer stationary)			
			17015	Manufacture of paper board, straw board.			
			17016	Manufacture of hard board including false board and chip board			
			17019	Manufacture of other primary paper materials including composite paper and paper board n.e.c.			
			1702	Manufacture of corrugated paper and paperboard and of containers of paper and paperboard			This class excludes: - manufacture of envelopes, see 1709 - manufacture of molded or pressed articles of paper pulp (e.g. boxes for packing eggs, molded pulp paper plates), see 1709
				17021	Manufacture of corrugated paper and paperboard and corrugated paper board containers		
				17022	Manufacture of card board boxes		
				17023	Manufacture of sacks and bags of paper		
				17029	Manufacture of other containers of paper and paperboard n.e.c.		
			1709	Manufacture of other articles of paper and paperboard			This class excludes: - manufacture of paper or paperboard in bulk, see 1701 - printing on paper products, see 1811 - manufacture of playing cards, see 3240 - manufacture of games and toys of paper or paperboard, see 3240
		17091		Manufacture of printing, writing and photocopying paper including computer paper ready for use			
		17092		Manufacture of household and personal hygiene paper such as paper cups, saucers, plates, hoops, cones, toilet paper, napkin and other similar products			
		17093		Manufacture of paper pulp articles other than containers (such as egg trays)			
		17094		Manufacture of file cover/file boards, and similar articles.			

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Division	Group	Class	Sub-Class	Description
			17095	Manufacture of wall paper
			17096	Manufacture of carbon paper & stationary items
			17099	Manufacture of other paper products n.e.c.
18				Printing and reproduction of recorded media
	181			Printing and service activities related to printing
		1811		Printing
				This class includes: - printing on labels or tags (lithographic, gravure printing, flexographic printing, other)
				This class excludes: - manufacture of paper articles, such as binders, see 1709
			18111	Printing of newspapers
			18112	Printing of magazines and other periodicals, books and brochures, maps, atlases, posters etc.
			18113	Printing of postage stamps, Legal stamps, cheques and other security papers
			18114	Printing of bank notes, currency notes
			18115	Printing directly onto textiles, flexographic plastic, glass, metal, wood and ceramics
			18119	Other printing activities like screen printing other than textile n.e.c
		1812		Service activities related to printing
			18121	Book and other similar sheet binding on account of others
			18122	Engraving, etching and block making etc.
			18129	Other service activities related to printing n.e.c.
	182			Reproduction of recorded media
		1820		Reproduction of recorded media
				This class includes reproduction from master copies of gramophone records, compact discs and tapes with music or other sound recordings, reproduction from master copies of records, compact discs and tapes with motion pictures and other video recordings and reproduction from master copies of software and data on discs and tapes.
				This class excludes: - reproduction of printed matter, see 1811 - publishing of software, see 5820 - production and distribution of motion pictures, video tapes and movies on DVD or similar media, see 5911, 5912, 5913 - reproduction of motion picture film for theatrical distribution, see 5912 - production of master copies for records or audio material, see 5920
			18200	Reproduction of recorded media

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Division	Group	Class	Sub-Class	Description	
19	Manufacture of coke and refined petroleum products				
	191	Manufacture of coke oven products			
		1910	Manufacture of coke oven products		
			19101	Production of coke and semi-coke products	
		19109	Manufacture of other coke oven products such as gas, crude coal and lignite tars etc. n.e.c.		
	192	Manufacture of refined petroleum products			
		1920	Manufacture of refined petroleum products		
			19201	Production of liquid and gaseous fuels, illuminating oils, lubricating oils or greases or other products from crude petroleum or bituminous minerals	
			19202	Manufacture of paraffin wax	
			19203	Bottling of LPG/CNG	
			19204	Manufacture of hard-coal and lignite fuel briquettes	
			19209	Manufacture of other petroleum n.e.c. (includes manufacture of petroleum jelly, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, petroleum coke, petroleum bitumen, Cationic Emulsion and other residues of petroleum oils or of oils obtained from bituminous minerals)	
20	Manufacture of chemicals and chemical products				
	201	Manufacture of basic chemicals, fertilizers and nitrogen compounds, plastics and synthetic rubber in primary forms			
		2011	Manufacture of basic chemicals		
			This class excludes:		
			- extraction of methane, ethane, butane or propane, see 0620		
			- manufacture of nitrogenous fertilizers, see 2012		
			- manufacture of ammonium chloride, see 2012		
			- manufacture of nitrites and nitrates of potassium, see 2012		
			- manufacture of ammonium carbonates, see 2012		
			- manufacture of prepared dyes and pigments, see 2022		
			- manufacture of natural essential oils, see 2029		
- manufacture of aromatic distilled waters, see 2029					
- manufacture of salicylic and O-acetylsalicylic acids, see 2100					
	20111	Manufacture of liquefied or compressed inorganic industrial or medical gases (elemental gases, liquid or compressed air, refrigerant gases, mixed industrial gases etc.)			
	20112	Manufacture of inorganic acids except nitric acid			
	20113	Manufacture of tanning or dyeing extracts; tannings and their derivatives and coloring matter (including manufacture of indigo)			
	20114	Manufacture of dyes and pigments from any source in basic form or as concentrate			
	20115	Manufacture of turpentine and resins of vegetable origin			
	20116	Manufacture of basic chemical elements			

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Division	Group	Class	Sub-Class	Description
			20117	Manufacture of distilled water
			20118	Manufacture of synthetic aromatic products
			20119	Manufacture of organic and inorganic chemical compounds n.e.c.
		2012	Manufacture of fertilizers and nitrogen compounds	
			This class also includes:	
			- manufacture of potting soil with peat as main constituent	
			- manufacture of potting soil mixtures of natural soil, sand, clays and minerals	
			This class excludes:	
			- mining of guano, see 0891	
			- manufacture of agrochemical products, such as pesticides, see 2021	
			- operation of compost dumps, see 3821	
			20121	Manufacture of urea and other organic fertilizers
			20122	Manufacture of straight mixed, compound or complex inorganic fertilizers
			20123	Manufacture of associated nitrogen products (nitric and sulphonitric acids, ammonia, ammonium chloride, ammonium carbonate, nitrites and nitrates of potassium)
			20129	Manufacture of other fertilizers n.e.c.
		2013	Manufacture of plastics and synthetic rubber in primary forms	
			This class includes the manufacture of resins, plastics materials and non-vulcanizable thermoplastic elastomers, the mixing and blending of resins on a custom basis, as well as the manufacture of non-customized synthetic resins.	
			This class excludes:	
			- manufacture of artificial and synthetic fibres, filaments and yarn, see 2030	
			- shredding of plastic products, see 3830	
			20131	Manufacture of plastic in primary forms (includes amino-resins, polyurethanes, polymers etc.)
			20132	Manufacture of synthetic rubber in primary forms
			20133	Manufacture of mixture of synthetic and natural or rubber like gums
			20139	Manufacture of other plastics and synthetic rubber in primary forms n.e.c.
	202	Manufacture of other chemical products		
		2021	Manufacture of pesticides and other agrochemical products	
			This class excludes:	
			- manufacture of fertilizers and nitrogen compounds, see 2012	
			20211	Manufacture of insecticides, rodenticides, fungicides, herbicides
			20212	Manufacture of disinfectants (for agricultural and other use)
			20213	Manufacture of anti-sprouting products, plant growth regulators
			20219	Manufacture of other agrochemical products n.e.c.

Section C: Manufacturing

Division	Group	Class	Sub-Class	Description
		2022		Manufacture of paints, varnishes and similar coatings, printing ink and mastics
				This class excludes: - manufacture of dyestuffs and pigments, see 2011 - manufacture of writing and drawing ink, see 2029
			20221	Manufacture of paints and varnishes, enamels or lacquers
			20222	Manufacture of prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes engobes and similar preparations of a kind used in the ceramic, enamelling or glass industry
			20223	Manufacture of printing ink
			20224	Manufacture of prepared pigments and other colouring matter of a kind used in the manufacture of paints or by artists or other painters
			20229	Manufacture of caulking compounds and similar non-refractory filling or surfacing preparations, mastics, prepared paint or varnish removers, organic composite solvents, wall putty and thinners and other related products n.e.c.
		2023		Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations
				This class excludes: - manufacture of separate, chemically defined compounds, see 2011 - manufacture of glycerol, synthesized from petroleum products, see 2011 - extraction and refining of natural essential oils, see 2029
			20231	Manufacture of soap of all forms
			20232	Manufacture of cleaning and polishing products (preparations for perfuming or deodorizing rooms; artificial waxes and prepared waxes; polishes and creams for leather, wood, glass, metal etc.; scouring pastes and powders, including paper, wadding etc. coated or covered with these); Toilet cleaning products
			20233	Manufacture of detergent and similar washing agents excluding soap
			20234	Manufacture of perfumes and cologne de-eau
			20235	Manufacture of preparations for oral or dental hygiene (includes manufacture of toothpastes, toothpowder, mouthwash, oral, perfumes, dental fixative pastes and powders etc.)
			20236	Manufacture of hair oil, shampoo, hair dye etc. (includes manufacture of shampoos, hair sprays, hair fixers, hair oils, hair creams, hair dyes and bleaches and preparations for permanent waving or straightening of the hair etc.)

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Division	Group	Class	Sub-Class	Description
		2029	20237	Manufacture of cosmetics and toileteries (includes manufacture of preshave, shaving or after shave preparations; personal deodorants and antiperspirants; perfumed bath salts and other bath preparations; beauty or make-up preparations and preparations for the care of the skin, other than medicaments; manicure and pedicure preparations, hand sanitizers etc.)
			20238	Manufacture of incense and other preparations which operate by burning
			20239	Manufacture of other perfumes and toilet preparations n.e.c
			Manufacture of other chemical products n.e.c.	
			This class excludes:	
			- manufacture of chemically defined products in bulk, see 2011	
			- manufacture of distilled water, see 2011	
			- manufacture of synthetic aromatic products, see 2011	
			- manufacture of printing ink, see 2022	
			- manufacture of perfumes and toilet preparations, see 2023	
		- manufacture of asphalt-based adhesives, see 2399		
			20291	Manufacture of matches
			20292	Manufacture of explosives and fire works
			20293	Manufacture of essential oils; modification by chemical processes of oils and fats (e.g. by oxidation, polymerization etc.)
			20294	Manufacture of photographic plates, films, sensitized paper and other sensitized unexposed materials, chemical preparations for photographic uses
			20295	Manufacture of gelatine and its derivatives, resinoids, glues, prepared adhesives, including rubber-based glues and adhesives
			20296	Manufacture of chemical elements and compounds doped for use in electronics
			20297	Manufacture of chemical products or preparations of a kind used in the textiles, paper, leather and like industries
			20299	Manufacture of various other chemical products n.e.c.(antiknock preparations, anti-freeze preparations, liquids for hydraulic transmission, composite diagnostic or laboratory reagents, writing or drawing ink, chemical substance used in manufacturing of pesticides and other chemical products)
	203	Manufacture of man-made fibres		
		2030	Manufacture of man-made fibres	
			This class excludes:	
			- spinning of synthetic or artificial fibres, see 1311	
			- manufacture of yarns made of man-made staple, see 1311	
			20301	Manufacture of synthetic or artificial filament tow
			20302	Manufacture of synthetic or artificial filament staple fibre not textured
			20303	Manufacture of synthetic or artificial filament yarn, tenacity yarn whether or not textured including high tenacity yarn
			20304	Manufacture of synthetic or artificial mono-filament or strip
			20309	Manufacture of other man-made fibres n.e.c.

Section C: Manufacturing

Division	Group	Class	Sub-Class	Description	
21	Manufacture of basic pharmaceutical products and pharmaceutical preparations				
	210	Manufacture of pharmaceuticals, medicinal chemical and botanical products			
		2100	Manufacture of pharmaceuticals, medicinal chemical and botanical products		
			This class excludes: <ul style="list-style-type: none"> - manufacture of herb infusions (mint, vervain, chamomile etc.), see 1079 - manufacture of dental fillings and dental cement, see 3250 - manufacture of bone reconstruction cements, see 3250 - wholesale of pharmaceuticals, see 4649 - retail sale of pharmaceuticals, see 4772 - research and development for pharmaceuticals and biotech pharmaceuticals, see 7210 - packaging of pharmaceuticals, see 8292. 		
			21001	Manufacture of medicinal substances used in the manufacture of pharmaceuticals: antibiotics, endocrine products, basic vitamins; opium derivatives; sulpha drugs; serums and plasmas; salicylic acid, its salts and esters; glycosides and vegetable alkaloids; chemically pure sugar etc.	
			21002	Manufacture of allopathic pharmaceutical preparations	
			21003	Manufacture of traditional medicine	
			21004	Manufacture of homoeopathic or biochemic pharmaceutical preparations	
			21005	Manufacture of veterinary preparations	
			21006	Manufacture of medical impregnated wadding, gauze, bandages, dressings, surgical gut string, surgical mask etc.	
21009			Manufacture of other pharmaceutical and botanical products n.e.c. like hina powder etc.		
22	Manufacture of rubber and plastics products				
	221	Manufacture of rubber products			
		2211	Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres		
			This class excludes: <ul style="list-style-type: none"> - manufacture of tube repair materials, see 2219 - tyre and tube repair, fitting or replacement, see 4520 		
			22111	Manufacture of rubber tyres and tubes for motor vehicles, motorcycles, scooters, tractors and aircraft	
			22112	Manufacture of rubber tyres and tubes for cycles	
22113			Retreading of tyres; replacing or rebuilding of tread on used pneumatic tyres		
22119	Manufacture of rubber tyres and tubes n.e.c.				

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Division	Group	Class	Sub-Class	Description
		2219	Manufacture of other rubber products	This class includes manufacture of other products of natural or synthetic rubber, unvulcanized, vulcanized or hardened such as rubber articles of apparel (if only sealed together, not sewn), rubber thread and rope, rubberized yarn and fabrics, rubber rings, fittings and seals, inflatable rubber mattresses. Manufacture of rubber brushes, manufacture of hard rubber pipe stems, manufacture of hard rubber combs, hair pins, hair rollers, and similar, manufacture of rubber repair materials, manufacture of textile fabric impregnated, coated, covered or laminated with rubber, where rubber is the chief constituent, manufacture of rubber waterbed mattresses, manufacture of rubber bathing caps and aprons, manufacture of rubber wet suits and diving suits
			22191	Manufacture of rubber plates, sheets, strips, rods, tubes, pipes, hoses and profile -shapes etc.
			22192	Manufacture of rubber conveyor or transmission belts or belting
			22193	Manufacture of rubber balloons
			22199	Manufacture of other rubber products n.e.c.
	222		Manufacture of plastics products	
		2220	Manufacture of plastics products	This class includes the processing of new or spent (i.e. recycled) plastics resins into intermediate or final products, using such processes as compression molding, extrusion molding, injection molding, blow molding and casting. For most of these, the production process is such that a wide variety of products can be made. This class excludes: - manufacture of plastic luggage, see 1512 - manufacture of plastic footwear, see 1520 - manufacture of plastics in primary forms, see 2013 - manufacture of articles of synthetic or natural rubber, see group 221 - manufacture of plastic furniture, see 3100 - manufacture of mattresses of uncovered cellular plastic, see 3100 - manufacture of plastic sports requisites, see 3230 - manufacture of plastic games and toys, see 3240 - manufacture of plastic medical and dental appliances, see 3250 - manufacture of plastic ophthalmic goods, see 3250
			22201	Manufacture of semi-finished of plastic products (plastic plates, sheets, blocks, film, foil, strip etc.)
			22202	Manufacture of tableware, kitchenware and other household articles and toilet articles of plastic, including manufacture of vacuum flasks and other vacuum vessels and melamine products
			22203	Manufacture of plastic articles for the packing of goods (plastic bags, containers, boxes, cases, carboys, bottles etc.)
			22204	Manufacture of bathing tubs, wash-basins, lavatory pans and covers, flushing cisterns and similar sanitary-ware of plastics
			22205	Manufacture of travel goods of plastics (suitcase, vanity bags, holdalls and similar articles)
			22206	Manufacture of spectacle frames of plastic

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Division	Group	Class	Sub-Class	Description
			22207	Manufacture of moulded industrial accessories of plastics [including electrical insulating fittings of plastics]
			22208	Manufacture of polymer and polymer products/ synthetic / PVC water storage tanks/PVC Products such as pipes, roofing etc.
			22209	Manufacture of other plastics products n.e.c. such as HDPE Products
23	Manufacture of other non-metallic mineral products			
	231	Manufacture of glass and glass products		
		2310	Manufacture of glass and glass products	
			<p>This class includes the manufacture of glass in all forms, made by any process and the manufacture of articles of glass.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - manufacture of woven fabrics of glass yarn, see 1312 - manufacture of optical elements optically worked, see 2670 - manufacture of fiber optic cable for data transmission or live transmission of images, see 2731 - manufacture of glass toys, see 3240 - manufacture of syringes and other medical laboratory equipment, see 3250 	
			23101	Manufacture of glass in primary or semi-manufactured forms (such as sheets & plate glass) including mirror sheets and wired, coloured, tinted, toughened or laminated glass
			23102	Manufacture of glass fibre (including glass-wool) and yarn of glass fibre; nonwoven glass fabrics, mats, boards and similar non-woven products
			23103	Manufacture of hollow glassware (bottles, jars etc.) for the conveyance or packing of goods
			23104	Manufacture of laboratory or pharmaceutical glassware
			23105	Manufacture of table or kitchen glassware
			23106	Manufacture of glass decoration pieces and glassware used in imitation jewellery
			23109	Manufacture of other glassware/glass products: articles of glass used in construction such as glass blocks; clock or watch glasses, optical glass and optical glass elements not optically worked; and other glass products (including glass beads) n.e.c.
	239	Manufacture of non-metallic mineral products n.e.c.		
		2391	Manufacture of refractory products	
			<p>This class also includes:</p> <ul style="list-style-type: none"> - manufacture of refractory articles containing magnesite, dolomite or chromite 	
			23911	Manufacture of refractory mortars, concretes etc.
			23912	Manufacture of refractory bricks, blocks tiles and similar refractory ceramic constructional goods

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Division	Group	Class	Sub-Class	Description
			23913	Manufacture of refractory ceramic products
			23919	Manufacture of other refractory articles n.e.c.
		2392		Manufacture of clay building materials
				This class excludes: - manufacture of artificial stone (e.g. cultured marble), see 2220 - manufacture of refractory ceramic products, see 2391
			23921	Manufacture of bricks
			23922	Manufacture of non-refractory ceramic sanitary wares: sinks, baths, water closet pans, flushing cistern etc.
			23923	Manufacture of non-refractory ceramic pipes, conduits, guttering and pipe fittings
			23929	Manufacture of other clay building materials n.e.c.
		2393		Manufacture of other porcelain and ceramic products
				This class excludes: - manufacture of artificial stone (e.g. cultured marble), see 2220 - manufacture of refractory ceramic goods, see 2391 - manufacture of ceramic building materials, see 2392 - manufacture of ceramic sanitary fixtures, see 2392 - manufacture of permanent metallic magnets, see 2599 - manufacture of imitation jewellery, see 3212 - manufacture of ceramic toys, see 3240 - manufacture of artificial teeth, see 3250
			23931	Manufacture of articles of porcelain or china, earthenware, imitation porcelain or common pottery including earthen statues/Men ku
			23932	Manufacture of ceramic tableware and other domestic or toilet articles
			23933	Manufacture of statuettes and other ornamental ceramic articles
			23934	Manufacture of electrical insulators and insulating fittings of ceramics
			23935	Manufacture of ceramic laboratory, chemical and industrial products
			23939	Manufacture of ceramic products n.e.c.
		2394		Manufacture of cement, lime and plaster
				This class excludes: - manufacture of refractory mortars, concrete etc., see 2391 - manufacture of articles of cement, see 2395 - manufacture of articles of plaster, see 2395 - manufacture of ready-mixed and dry-mix concrete and mortars, see 2395 - manufacture of cements used in dentistry, see 3250
			23941	Manufacture of clinkers and cement
			23942	Manufacture of portland cement, aluminous cement, slag cement and similar hydraulic cement.
			23943	Manufacture of asbestos cement
			23944	Manufacture of quicklime, slaked lime and hydraulic lime (excluding chewing lime)

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Division	Group	Class	Sub-Class	Description
			23945	Manufacture of plasters of calcined gypsum or calcined sulphate (Plaster of Paris)
			23949	Manufacture of other cement and plaster n.e.c.
		2395		Manufacture of articles of concrete, cement and plaster This class excludes: - manufacture of refractory cements and mortars, see 2391
			23951	Manufacture of plaster statues and other plaster products
			23952	Manufacture of Glassfibre reinforced concrete products including statues.
			23953	Manufacture of articles of concrete, cement or artificial stone (tiles, bricks, Autoclaved Aerated Concrete (AAC) Blocks etc.)
			23954	Manufacture of asbestos sheets
			23955	Manufacture of R.C.C. bricks and blocks
			23956	Manufacture of hume pipes and other pre-fabricated structural components of cement and/or concrete products for building or civil engineering
			23957	Manufacture of insulation boards of vegetable fibre, straw or wood waste, agglomerated with cement & other mineral binders.
			23959	Manufacture of other cement and asbestos cement products n.e.c.
		2396		Cutting, shaping and finishing of stone This class includes cutting, shaping and finishing of stone for use in construction, in cemeteries, on roads, as roofing etc., manufacture of stone furniture This class excludes: - production of rough-cut stone, i.e. quarrying activities, see 0810 - production of millstones, abrasive stones and similar products, see 2399 - activities of sculptors, see 9000
			23960	Cutting, shaping and finishing of stone
		2399		Manufacture of other non-metallic mineral products n.e.c. This class includes manufacture of mineral insulating materials such as slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays and similar heat-insulating, sound-insulating or sound-absorbing materials. Manufacture of articles of asphalt or similar material, e.g. asphalt-based adhesives, coal tar pitch etc., carbon and graphite fibers and products (except electrodes and electrical applications) This class excludes: - manufacture of glass wool and non-woven glass wool products, see 2310 - manufacture of carbon or graphite gaskets, see 2819

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Division	Group	Class	Sub-Class	Description
			23991	Manufacture of worked mica and mica products
			23992	Manufacture of gypsum boards
			23993	Manufacture of millstones, sharpening or polishing stones and natural or artificial abrasive products, including abrasive powder or grain on a base of textile material, paper, paper board or other material
			23994	Manufacture of graphite products other than electrical articles
			23999	Manufacture of other non-metallic mineral products n.e.c. (includes silicon carbide, asbestos yarn and fabric, and articles of asbestos yarn and 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 including unmounted articles such as friction material; mineral insulating material (slag wool, rockwool and similar mineral wools, exfoliated vermiculite, expanded clays and similar insulating material); products of glass wool for heat-insulating; articles of asphalt or of similar material (e.g. coal tar pitch), gypsum and articles of other mineral substances)

24	Manufacture of basic metals			
	241	Manufacture of basic iron and steel		
		2410	Manufacture of basic iron and steel	
			<p>This class includes operations of conversion by reduction of iron ore in blast furnaces and oxygen converters or of ferrous waste and scrap in electric arc furnaces or by direct reduction of iron ore without fusion to obtain crude steel which is smelted and refined in a ladle furnace and then poured and solidified in a continuous caster in order to produce semi-finished flat or long products, which are used, after reheating, in rolling, drawing and extruding operations to manufacture finished products such as plate, sheet, strip, bars, rods, wire, tubes, pipes and hollow profiles.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - manufacture of tubes, pipes and hollow profiles and of tube or pipe fittings of cast-iron, see 2431 - manufacture of seamless tubes and pipes of steel by centrifugal casting, see 2431 - manufacture of tube or pipe fittings of cast-steel, see 2431 	
		24101	Manufacture of pig iron and spiegeleisen in pigs, blocks or other primary forms	
		24102	Manufacture of direct reduction of iron (sponge iron) and other spongy ferrous products	
		24103	Manufacture of steel in ingots or other primary forms, and other semifinished products of steel (Including Billets)	
		24104	Manufacture of Ferro Silicon	
		24105	Manufacture of other Ferro-Alloys	
		24106	Manufacture of hot-rolled and cold-rolled products of steel	
		24107	Manufacture of tube and tube fittings of basic iron and steel	

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Division	Group	Class	Sub-Class	Description
			24108	Manufacture of wire of steel by cold drawing or stretching
			24109	Manufacture of other products of basic iron and steel n.e.c.
	242	Manufacture of basic precious and other non-ferrous metals		
		2420	Manufacture of basic precious and other non-ferrous metals	
				This class excludes: - casting of non-ferrous metals, see 2432 - manufacture of precious metal jewellery, see 3211
			24201	Manufacture of Copper from ore, and other copper semi-products and alloys
			24202	Manufacture of Aluminum from alumina and by other methods and semi-products of aluminum and alloys
			24203	Manufacturing of lead, zinc and tin semi-products and alloys
			24204	Manufacturing of chrome, manganese and nickel semi-products alloys
			24205	Production and refining of precious metals (such as gold, silver platinum etc.) and alloys
			24209	Manufacture of other non-ferrous metals n.e.c.
	243	Casting of metals		
		2431	Casting of iron and steel	
				This class includes the casting of iron and steel, i.e. the activities of iron and steel foundries. Casting of semi-finished iron products, casting of grey iron castings, casting of spheroidal graphite iron castings, casting of malleable cast-iron products, casting of semi-finished steel products, casting of steel castings
			24311	Manufacture of tubes, pipes and hollow profiles and of tube or pipe fittings of cast-iron/cast-steel
			24319	Manufacture of other iron and steel casting and products thereof n.e.c.
		2432	Casting of non-ferrous metals	
				This class includes: - casting of semi-finished products of aluminium, magnesium, titanium, zinc etc. - casting of light metal castings - casting of heavy metal castings - casting of precious metal castings - die-casting of non-ferrous metal castings
			24321	Casting of statues from non-ferrous metals
			24329	Casting of non-ferrous metals n.e.c.

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Division	Group	Class	Sub-Class	Description	
25	251	Manufacture of fabricated metal products, except machinery and equipment			
		Manufacture of structural metal products, tanks, reservoirs and steam generators			
		2511	Manufacture of structural metal products		
			This class includes:		
			- manufacture of prefabricated buildings mainly of metal such as site huts, modular exhibition elements etc.		
			- metal room partitions for floor attachment		
			This class excludes:		
			- manufacture of parts for marine or power boilers, see 2513		
		25111	Manufacture of metal structures such as doors, windows and their frames, shutters and rolling shutters, gates and similar articles used on buildings		
		25112	Manufacture of metal frameworks or skeletons for construction and parts thereof (towers, masts, trusses, bridges etc.)		
		25113	Manufacture of industrial frameworks in metal (frameworks for blast furnaces, lifting and handling equipment etc.)		
		25119	Manufacture of other structural metal products n.e.c.		
		2512	Manufacture of tanks, reservoirs and containers of metal		
			This class excludes:		
			- manufacture of metal casks, drums, cans, pails, boxes etc. of a kind normally used for carrying and packing of goods, see 2599		
			- manufacture of transport containers, see 2920		
			- manufacture of tanks (armored military vehicles), see 3040		
		25121	Manufacture of metal containers for compressed or liquefied gas		
		25122	Manufacture of metal reservoirs, tanks and similar containers		
		25123	Manufacture of central heating boilers and radiators and parts and accessories thereof		
25129	Manufacture of other containers n.e.c.				
2513	Manufacture of steam generators, except central heating hot water boilers				
	This class excludes:				
	- manufacture of central heating hot-water boilers and radiators, see 2512				
	- manufacture of boiler-turbine sets, see 2811				
	- manufacture of isotope separators, see 2829				
25131	Manufacture of steam or other vapour generating boilers and hot water boilers other than central heating boilers				
25132	Manufacture of auxiliary plant for use with steam generators (condensers, economizers, superheaters, steam collectors and accumulators)				
25139	Manufacture of other steam generators (except central heating hot water boilers), n.e.c.				
252	Manufacture of weapons and ammunition				

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Division	Group	Class	Sub-Class	Description
		2520		<p>Manufacture of weapons and ammunition</p> <p>This class includes manufacture of heavy weapons (artillery, mobile guns, rocket launchers, torpedo tubes, heavy machine guns), manufacture of small arms (revolvers, shotguns, light machine guns), manufacture of air or gas guns and pistols, manufacture of war ammunition, manufacture of hunting, sporting or protective firearms and ammunition, manufacture of explosive devices such as bombs, mines and torpedoes</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - manufacture of percussion caps, detonators or signalling flares, see 2029 - manufacture of cutlasses, swords, bayonets etc., see 2593 - manufacture of armoured vehicles for the transport of banknotes or valuables, see 2910 - manufacture of space vehicles, see 3030 - manufacture of tanks and other fighting vehicles, see 3040
			25200	Manufacture of weapons and ammunition
	259			Manufacture of other fabricated metal products; metalworking service activities
		2591		<p>Forging, pressing, stamping and roll-forming of metal; powder metallurgy</p> <p>This class includes:</p> <ul style="list-style-type: none"> - forging, pressing, stamping and roll-forming of metal - powder metallurgy: production of metal objects directly from metal powders by heat treatment (sintering) or under pressure <p>This class excludes:</p> <ul style="list-style-type: none"> - production of metal powder, see 2410, 2420
			25910	Forging, pressing, stamping and roll-forming of metal; powder metallurgy
		2592		<p>Treatment and coating of metals; machining</p> <p>This class includes plating, anodizing etc. of metals, heat treatment of metals, deburring, sandblasting, tumbling, cleaning of metals, coloring and engraving of metals, non-metallic coating of metals such as plasticizing, enamelling, lacquering etc. Hardening, buffing of metals, boring, turning, milling, eroding, planing, lapping, broaching, levelling, sawing, grinding, sharpening, polishing, welding, splicing etc. of metalwork pieces, cutting of and writing on metals by means of laser beams.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - activities of farriers, see 0162 - rolling precious metals onto base metals or other metals, see 2420
			25920	Machining; treatment and coating of metals
		2593		<p>Manufacture of cutlery, hand tools and general hardware</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - manufacture of hollowware (pots, kettles etc.), dinnerware (bowls, platters etc.) or flatware (plates, saucers etc.), see 2599 - manufacture of power-driven hand tools, see 2818 - manufacture of ingot moulds, see 2823 - manufacture of cutlery of precious metal, see 3211

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Division	Group	Class	Sub-Class	Description
			25931	Manufacture of cutlery such as knives, forks, spoons, cleavers, choppers, razors, razor blades, scissors, hair clippers etc.
			25932	Manufacture of hand tools (non-power-driven) for agricultural/ horticulture/ forestry
			25933	Manufacture of hand tools such as pliers, screwdrivers, press tools, blacksmiths' tools, drills, punches, milling cutters etc.
			25934	Manufacture of padlocks, locks, keys, hinges and the like, hardware for buildings, furniture, vehicles etc.
			25939	Manufacture of general hardware (saws and sawblades, including circular sawblades and chainsaw blades, moulding boxes, vices, clamps etc.) n.e.c
		2599	Manufacture of other fabricated metal products n.e.c.	
			This class excludes:	
			- manufacture of ceramic and ferrite magnets, see 2393	
			- manufacture of tanks and reservoirs, see 2512	
			- manufacture of swords, bayonets, see 2593	
			- manufacture of clock or watch springs, see 2652	
			- manufacture of wire and cable for electricity transmission, see 2732	
			- manufacture of power transmission chain, see 2814	
			- manufacture of shopping carts, see 3099	
			- manufacture of metal furniture, see 3100	
			- manufacture of sports goods, see 3230	
			- manufacture of games and toys, see 3240	
			25991	Manufacture of metal fasteners (nails, rivets, tacks, pins, staples, washers and similar non-threaded products and nuts, bolts, screws and other threaded products)
			25992	Manufacture of containers such as tins and cans for food products and boxes
			25993	Manufacture of metal cable and other articles made of wire (except for electric transmission)
			25994	Manufacture of metal household articles (plates, saucers, pots, kettles, saucepans, frying pans and other non-electrical utensils, small hand-operated kitchen appliances and accessories)
			25995	Manufacture of metal sanitaryware such as baths, sinks, washbasins and similar articles
			25996	Manufacture of reinforced safes, vaults, strongroom doors, gates and metal goods for office use (other than office furniture) and other purposes
			25999	Manufacture of other fabricated metal products n.e.c.

Section C: Manufacturing

Division	Group	Class	Sub-Class	Description	
26	Manufacture of computer, electronic and optical products				
	261	Manufacture of electronic components and boards			
		2610	Manufacture of electronic components and boards		<p>This class excludes:</p> <ul style="list-style-type: none"> - printing of smart cards, see 1811 - manufacture of modems (carrier equipment), see 2630 - manufacture of computer and television displays, see 2620, 2640 - manufacture of X-ray tubes and similar irradiation devices, see 2660 - manufacture of optical equipment and instruments, see 2670 - manufacture of similar devices for electrical applications, see 27 - manufacture of lighting ballasts, see 2710 - manufacture of electrical relays, see 2710 - manufacture of electrical wiring devices, see 2733 - manufacture of complete equipment is classified elsewhere based on complete equipment classification
			26101	Manufacture of electronic capacitors, resistors, chokes, coils, transformers (electronic) and similar components	
			26102	Manufacture of electron tubes, diodes, transistors and related discrete devices	
			26103	Manufacture of integrated circuits (analog, digital or hybrid)	
			26104	Manufacture of bare printed circuit boards, loading of components onto printed circuit boards; manufacture of interface cards (e.g. sound, video, controllers, network, modems)	
			26105	Manufacture of display components (plasma, polymer, LCD, LED)	
			26106	Manufacture of printer cables, monitor cables, USB cables, connectors, microprocessors, etc.	
			26109	Manufacture of other electronic components n.e.c.	
262	Manufacture of computers and peripheral equipment				
	2620	Manufacture of computers and peripheral equipment		<p>This class excludes:</p> <ul style="list-style-type: none"> - reproduction of recorded media (computer media, sound, video, etc.), see 1820 - manufacture of electronic components and electronic assemblies used in computers and peripherals, see 2610 - manufacture of internal/external computer modems, see 2610 - manufacture of interface cards, modules and assemblies, see 2610 - manufacture of modems, carrier equipment, see 2630 - manufacture of digital communication switches, data communications equipment (e.g. bridges, routers, gateways), see 2630 - manufacture of consumer electronic devices, such as CD players and DVD players, see 2640 - manufacture of television monitors and displays, see 2640 - manufacture of video game consoles, see 2640 - manufacture of blank optical and magnetic media for use with computers or other devices, see 2680 	

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Division	Group	Class	Sub-Class	Description
			26201	Manufacture of desktop computers, laptop computers, hand-held computers (e.g. PDA), mainframe computers and computer servers
			26202	Manufacture of magnetic and optical storage devices such as magnetic disk drives, flash drives, CD, DVD and other storage devices
			26203	Manufacture of monitors, keyboards, all types of mice, joysticks, and trackball accessories, dedicated computer terminals etc.
			26204	Manufacture of printers, scanners, including bar code scanners, smart card readers, virtual reality helmets, computer projectors (video beamers)
			26205	Manufacture of computer terminals, like automatic teller machines (ATM's), point-of-sale (POS) terminals not mechanically operated
			26209	Manufacture of computers and peripheral equipment n.e.c.
	263	Manufacture of communication equipment		
		2630	Manufacture of communication equipment	
			This class includes the manufacture of telephone and data communications equipment used to move signals electronically over wires or through the air such as radio and television broadcast and wireless communications equipment. This class excludes: - manufacture of computers and computer peripheral equipment, see 2620 - manufacture of consumer audio and video equipment, see 2640 - manufacture of electronic components and subassemblies used in communications equipment, see 2610 - manufacture of electronic scoreboards, see 2790 - manufacture of traffic lights, see 2790	
			26301	Manufacture of radio and television studio and broadcasting equipment, including television cameras
			26302	Manufacture of telephone and facsimile equipment, including telephone answering machines, PBX
			26303	Manufacture of data communications equipment, such as bridges, routers, and gateways
			26304	Manufacture of cable television equipment, transmitting and receiving antenna including dish, VSAT
			26305	Manufacture of pagers, cellular phones and other mobile communication equipment
			26309	Manufacture of other communication equipment n.e.c.
	264	Manufacture of consumer electronics		
		2640	Manufacture of consumer electronics	
			This class includes the manufacture of electronic audio and video equipment for home entertainment, motor vehicle, public address systems and musical instrument amplification. This class excludes: - reproduction of recorded media (computer media, sound, video, etc.), see 1820	
			26401	Manufacture of televisions, television monitors and displays

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Division	Group	Class	Sub-Class	Description
			26402	Manufacture of audio recording and duplicating systems
			26403	Manufacture of radio receivers
			26404	Manufacture of stereo equipment, speaker systems, amplifiers for musical instruments and public address systems, microphones, karaoke machines, headphones (e.g. radio, stereo, computer)
			26409	Manufacture of other electronic consumer goods n.e.c. (this includes non-television video camera)
	265	Manufacture of measuring, testing, navigating and control equipment; watches and clocks		
		2651	Manufacture of measuring, testing, navigating and control equipment	
			<p>This class includes the manufacture of search, detection, navigation, guidance, aeronautical and nautical systems and instruments; automatic controls and regulators for applications, such as heating, air-conditioning, refrigeration and appliances; instruments and devices for measuring, displaying, indicating, recording, transmitting and controlling industrial process variables, such as temperature, humidity, pressure, vacuum, combustion, flow, level, viscosity, density, acidity, concentration and rotation; totalizing (i.e. registering) fluid meters and counting devices; instruments for measuring and testing the characteristics of electricity and electrical signals; instruments and instrumentation systems for laboratory analysis of the chemical or physical composition or concentration of samples of solid, fluid, gaseous or composite material and other measuring and testing instruments and parts thereof.</p> <p>The manufacture of non-electric measuring, testing, navigating and control equipment (except simple mechanical tools) is included here.</p>	
			26511	Manufacture of physical properties testing and inspection equipment
			26512	Manufacture of automotive emissions testing equipment
			26513	Manufacture of consumption meters for electricity, water or gas, flow meters and counting meters
			26514	Manufacture of meteorological instruments
			26515	Manufacture of radar equipment, GPS devices, search, detection, navigation, aeronautical and nautical equipment
			26516	Manufacture of laboratory analytical instruments and miscellaneous laboratory apparatus for measuring and testing such as scales, balances, incubators etc.
			26517	Manufacture of industrial process control equipment
			26519	Manufacture of other measuring n.e.c.
		2652	Manufacture of watches and clocks	
			<p>This class excludes:</p> <ul style="list-style-type: none"> - manufacture of non-metal watch bands (textile, leather, plastic), see 1512 - manufacture of watch bands of precious metal, see 3211 - manufacture of watch bands of non-precious metal, see 3212 	
			26521	Manufacture of watches and clocks and its components, including instrument panel clocks (except time-recording equipment)
			26522	Manufacture of time-recording equipment such as time-clock, parking meters etc.
			26529	Manufacture of other watches and clocks n.e.c.

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Division	Group	Class	Sub-Class	Description
	266	Manufacture of irradiation, electromedical and electrotherapeutic equipment		
		2660	Manufacture of irradiation, electromedical and electrotherapeutic equipment	<p>This class includes manufacture of irradiation apparatus and tubes such as beta-, gamma, X-ray or other radiation equipment, manufacture of CT scanners, manufacture of PET scanners, manufacture of magnetic resonance imaging (MRI) equipment, manufacture of medical ultrasound equipment, manufacture of electrocardiographs, manufacture of electromedical endoscopic equipment, manufacture of medical laser equipment, manufacture of pacemakers, manufacture of hearing aids.</p> <p>This class also includes:</p> <ul style="list-style-type: none"> - manufacture of food and milk irradiation equipment. <p>This class excludes:</p> <ul style="list-style-type: none"> - manufacture of laboratory analytical instruments (e.g. blood analysis equipment), see 2651
			26600	Manufacture of irradiation, electromedical and electrotherapeutic
	267	Manufacture of optical instruments and photographic equipment		
		2670	Manufacture of optical instruments and photographic equipment	<p>This class includes the manufacture of optical instruments and lenses, such as binoculars, microscopes (except electron, proton), telescopes, prisms and lenses (except ophthalmic); the coating or polishing of lenses (except ophthalmic); the mounting of lenses (except ophthalmic) and the manufacture of photographic equipment such as cameras and light meters.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - manufacture of computer projectors, see 2620 - manufacture of commercial TV and video cameras, see 2630 - manufacture of household-type video cameras, see 2640 - manufacture of complete equipment using laser components, see manufacturing class by type of machinery (e.g. medical laser equipment, see 2660) - manufacture of photocopy machinery, see 2817 - manufacture of ophthalmic goods, see 3250
			26700	Manufacture of optical instruments and equipment
	268	Manufacture of magnetic and optical media		
		2680	Manufacture of magnetic and optical media	<p>This class includes the manufacture of magnetic and optical recording media such as manufacture of blank magnetic audio and video tapes, manufacture of blank magnetic audio and video cassettes, manufacture of blank diskettes, manufacture of blank optical discs and manufacture of hard drive media.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - reproduction of recorded media (computer media, sound, video, etc.), see 1820
			26800	Manufacture of magnetic and optical media

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Division	Group	Class	Sub-Class	Description	
27	Manufacture of electrical equipment				
	271	Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus			
		2710	Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus		
			This class excludes:		
			- manufacture of electronic component-type transformers and switches, see 2610		
			- manufacture of environmental controls and industrial process control instruments, see 2651		
			- manufacture of switches for electrical circuits, such as pushbutton and snap switches, see 2733		
			- manufacture of electric welding and soldering equipment, see 2790		
			- manufacture of solid-state inverters, rectifiers and converters, see 2790		
		- manufacture of turbine-generator sets, see 2811			
	27101	Manufacture of power generators (except battery charging alternators for internal combustion engines), motor generator sets (except turbine)			
	27102	Manufacture of electric power distribution transformers, arc-welding transformers, fluorescent ballasts, transmission and distribution voltage regulators			
	27103	Manufacture of electric motors (except internal combustion engine starting motors)			
27104	Manufacture of electricity distribution and control apparatus (electrical apparatus for switching or protecting electrical circuits (e.g. switches, fuses, voltage limiters, surge suppressors, junction boxes etc.) for a voltage exceeding 1000 volts; similar apparatus (including relays, sockets etc.) for a voltage not exceeding 1000 volts; boards, panels, consoles, cabinets and other bases equipped with two or more of the above apparatus for electricity control or distribution of electricity including power capacitors.)				
27109	Manufacture of other electric motors, generators, transformers and electricity distribution and control apparatus n.e.c				
272	Manufacture of batteries and accumulators				
	2720	Manufacture of batteries and accumulators			
		This class includes the manufacture of non-rechargeable and rechargeable batteries.			
		27201	Manufacture of primary cells and primary batteries and rechargeable batteries, cells containing manganese oxide, mercuric oxide silver oxide or other material		
27202		Manufacture of electric accumulator including parts thereof (separators, containers, covers)			
	27209	Manufacture of batteries and accumulators n.e.c.			

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Division	Group	Class	Sub-Class	Description
	273	Manufacture of wiring and wiring devices		
		2731	Manufacture of fibre optic cables	
			This class excludes: - manufacture of glass fibres or strand, see 2310	
		27310	Manufacture of fibre optic cables for data transmission or live transmission of images	
		2732	Manufacture of other electronic and electric wires and cables	
			This class includes: - manufacture of insulated wire and cable, made of steel, copper, aluminium	
			This class excludes: - manufacture (drawing) of wire, see 2410, 2420	
		27320	Manufacture of other electronic and electric wires and cables (insulated wire and cable made of steel, copper, aluminium)	
		2733	Manufacture of wiring devices	
			This class includes the manufacture of current-carrying and non-current-carrying wiring devices for electrical circuits regardless of material such as manufacture of bus bars, electrical conductors (except switchgear-type), manufacture of GFCI (ground fault circuit interrupters), manufacture of lamp holders, manufacture of switches for electrical wiring (e.g. pressure, pushbutton, snap, tumbler switches, manufacture of electrical outlets and sockets, manufacture of boxes for electrical wiring (e.g. junction, outlet, switch boxes), manufacture of transmission pole and line hardware, manufacture of plastic noncurrent-carrying wiring devices including plastic junction boxes, face plates, and similar, plastic pole line fittings.	
			This class excludes: - manufacture of ceramic insulators, see 2393 - manufacture of electronic component-type connectors, sockets and switches, see 2610	
		27331	Manufacture of switch, switch box, lamp holders, lugs, etc.	
		27339	Manufacture of other wiring devices and fittings n.e.c.	
	274	Manufacture of electric lighting equipment		
		2740	Manufacture of electric lighting equipment	
			This class includes the manufacture of electric light bulbs and tubes and parts and components thereof (except glass blanks for electric light bulbs), electric lighting fixtures and lighting fixture components (except current-carrying wiring devices).	
			This class also includes: - manufacture of non-electrical lighting equipment	
			This class excludes: - manufacture of glassware and glass parts for lighting fixtures, see 2310	
		27400	Manufacture of electric lighting equipment	

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Division	Group	Class	Sub-Class	Description
	275	Manufacture of domestic appliances		
		2750	Manufacture of domestic appliances	
				<p>This class includes the manufacture of small electric appliances and electric housewares, household-type fans, household-type vacuum cleaners, electric household-type floor care machines, household-type cooking appliances, household-type laundry equipment, household-type refrigerators, upright and chest freezers and other electrical and non-electrical household appliances, such as dishwashers, water heaters and garbage disposal units. This class includes the manufacture of appliances with electric, gas or other fuel sources.</p> <p>This class excludes: - manufacture of glass fibres or strand, see 2310</p>
			27501	Manufacture of domestic electric appliances such as refrigerators, washing machines, vacuum cleaners, mixers, grinders, etc.
			27502	Manufacture of domestic electrothermic appliances such as electric water heaters, space heaters, irons, ovens, toasters, microwave ovens, electric fans etc.
			27503	Manufacture of domestic non-electric cooking and heating equipment such as non-electric space heaters, cooking ranges, grates, stoves, water heaters, cooking appliances, plate warmers
			27509	Manufacture of other domestic appliances n.e.c.
	279	Manufacture of other electrical equipment		
		2790	Manufacture of other electrical equipment	
				<p>This class includes manufacture of battery chargers, solid-state, manufacture of door opening and closing devices, manufacture of electric bells, manufacture of uninterruptible power supplies (UPS), manufacture of appliance cords, extension cords, and other electrical cord sets, manufacture of carbon and graphite electrodes, contacts, and other electrical carbon and graphite products, manufacture of electromagnets, manufacture of electronic scoreboards, manufacture of electrical welding and soldering equipment, including hand-held soldering irons</p>
			27900	Manufacture of other electrical equipment

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Division	Group	Class	Sub-Class	Description	
28	Manufacture of machinery and equipment n.e.c.				
	281	Manufacture of general-purpose machinery			
		2811	Manufacture of engines and turbines, except aircraft, vehicle and cycle engines		
			<p>This class includes manufacture of internal combustion piston engines, except motor vehicle and aircraft, manufacture of pistons, piston rings, carburetors and such for all internal combustion engines, diesel engines etc., manufacture of inlet and exhaust valves of internal combustion engines, manufacture of turbines and parts thereof, manufacture of turbine-generator sets</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - manufacture of electric generators (except turbine generator sets), see 2710 - manufacture of prime mover generator sets (except turbine generator sets), see 2710 - manufacture of electrical equipment and components of internal combustion engines, see 2790 		
		28110	Manufacture of engines and turbines, except aircraft, vehicle and cycle engines		
		2812	Manufacture of fluid power equipment		
			<p>This class includes:</p> <ul style="list-style-type: none"> - manufacture of hydraulic and pneumatic components (including hydraulic pumps, hydraulic motors, hydraulic and pneumatic cylinders, hydraulic and pneumatic valves, hydraulic and pneumatic hose and fittings) - manufacture of air preparation equipment for use in pneumatic systems - manufacture of fluid power systems - manufacture of hydraulic transmission equipment <p>This class excludes:</p> <ul style="list-style-type: none"> - manufacture of compressors, see 2813 		
		28120	Manufacture of fluid power equipment		
		2813	Manufacture of other pumps, compressors, taps and valves		
			<p>This class includes:</p> <ul style="list-style-type: none"> - manufacture of air or vacuum pumps, air or other gas compressors - manufacture of pumps for liquids whether or not fitted with a measuring device - manufacture of industrial taps and valves, including regulating valves and intake taps - manufacture of sanitary taps and valves - manufacture of heating taps and valves <p>This class excludes:</p> <ul style="list-style-type: none"> - manufacture of valves of unhardened vulcanized rubber, glass or of ceramic materials, see 2219, 		
28131			Manufacture of hand pumps		
28139	Manufacture of other pumps, compressors, taps and valves n.e.c.				

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Division	Group	Class	Sub-Class	Description
		2814		<p>Manufacture of bearings, gears, gearing and driving elements</p> <p>This class includes:</p> <ul style="list-style-type: none"> - manufacture of ball and roller bearings and parts thereof - manufacture of mechanical power transmission equipment such as transmission shafts and cranks: camshafts, crankshafts, cranks etc., bearing housings and plain shaft bearings - manufacture of gears, gearing and gear boxes and other speed changers - manufacture of clutches and shaft couplings - manufacture of flywheels and pulleys - manufacture of articulated link chain - manufacture of power transmission chain <p>This class excludes:</p> <ul style="list-style-type: none"> - manufacture of other chain, see 2599 - manufacture of (electromagnetic) clutches, see 2930 - manufacture of sub-assemblies of power transmission equipment identifiable as parts of vehicles or aircraft, see divisions 29 and 30
			28140	Manufacture of bearings, gears, gearing and driving elements
		2815		<p>Manufacture of ovens, furnaces and furnace burners</p> <p>This class includes manufacture of electrical and other industrial and laboratory furnaces and ovens, including incinerators, manufacture of burners, manufacture of permanent mount electric space heaters, electric swimming pool heaters, manufacture of permanent mount non-electric household heating equipment, such as solar heating, steam heating, oil heat and similar furnaces and heating equipment, manufacture of electric household-type furnaces (electric forced air furnaces, heat pumps, etc.), non-electric household forced air furnaces, manufacture of mechanical stokers, grates, ash dischargers etc.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - manufacture of household ovens, see 2750
			28150	Manufacture of ovens, furnaces and furnace burners
		2816		<p>Manufacture of lifting and handling equipment</p> <p>This class includes manufacture of hand-operated or power-driven lifting, handling, loading or unloading machinery such as pulley tackle and hoists, winches, capstans and jack, derricks, cranes, mobile lifting frames, straddle carriers etc., works trucks, whether or not fitted with lifting or handling equipment, whether or not self-propelled, of the type used in factories (including hand trucks and wheelbarrows), mechanical manipulators and industrial robots specifically designed for lifting, handling, loading or unloading, manufacture of parts specialized for lifting and handling equipment</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - manufacture of continuous-action elevators and conveyors for underground use, see 2824 - manufacture of mechanical shovels, excavators and shovel loaders, see 2824 - manufacture of industrial robots for multiple uses, see 2829 - manufacture of crane-lorries, floating cranes, railway cranes, see 2910, 3011, 3020 - installation of lifts and elevators, see 4329

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Division	Group	Class	Sub-Class	Description
			28161	Manufacture of lifts, escalators and moving walkways
			28169	Manufacture of other lifting and handling equipment and parts n.e.c
		2817		Manufacture of office machinery and equipment (except computers and peripheral equipment)
				This class includes manufacture of calculating machines and calculators, electronic or not, manufacture of postage meters, mail handling machines (envelope stuffing, sealing and addressing machinery; opening, sorting, scanning), collating machinery, manufacture of office-type binding equipment (i.e. plastic or tape binding, manufacture of staplers and staple removers, manufacture of voting machines manufacture of tape dispensers and hole punches, manufacture of photocopy machines, manufacture of toner cartridges, manufacture of blackboards; white boards and marker boards
				This class excludes: - manufacture of computers and peripheral equipment, see 2620
			28170	Manufacture of office machinery and equipment
		2818		Manufacture of power-driven hand tools
				This class includes manufacture of hand tools, with self-contained electric or non-electric motor or pneumatic drive, such as circular or reciprocating saws, drills and hammer drills, hand held power sanders and pneumatic nailers, buffers, routers, grinders, staplers, pneumatic rivet guns and planers, shears and nibblers, impact wrenches and powder actuated nailers.
				This class excludes: - manufacture of electrical hand-held soldering and welding equipment, see 2790
			28180	Manufacture of power-driven hand tools
		2819		Manufacture of other general-purpose machinery
				This class excludes: - manufacture of sensitive (laboratory-type) balances, see 2651 - manufacture of domestic refrigerating or freezing equipment, see 2750 - manufacture of domestic fans, see 2750 - manufacture of electrical welding and soldering equipment, see 2790 - manufacture of agricultural spraying machinery, see 2821 - manufacture of agricultural dryers, see 2825 - manufacture of machinery for filtering or purifying food, see 2825 - manufacture of cream separators, see 2825 - manufacture of commercial clothes dryers, see 2826 - manufacture of textile printing machinery, see 2826
			28191	Manufacture of refrigerating or freezing equipment for industrial use, including assemblies of major components
			28192	Manufacture of air-conditioning machines, including motor vehicles air conditioners
			28193	Manufacture of fire extinguishers and other equipment for projecting, dispersing or spraying liquids or powders whether or not hand-operated, including sand blasting machines, stream cleaning machines etc.

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Division	Group	Class	Sub-Class	Description
			28194	Manufacture of weighing machinery (other than sensitive laboratory balances)
			28195	Manufacture of filtering and purifying machinery or apparatus for liquids and gases
			28199	Manufacture of other general purpose machinery n.e.c. (fans intended for industrial applications, exhaust hoods for commercial, laboratory or industrial use; calendaring or other rolling machines other than for metals or glass; gaskets and similar joints made of a combination of materials or layers of the same material and other general purpose machinery including manufacture of parts and accessories for general purpose machinery and equipment.)
		2821		Manufacture of agricultural and forestry machinery
				This class excludes: <ul style="list-style-type: none"> - manufacture of non-power-driven agricultural hand tools, see 2593 - manufacture of conveyors for farm use, see 2816 - manufacture of power-driven hand tools, see 2818 - manufacture of cream separators, see 2825 - manufacture of machinery to clean, sort or grade seed, grain or dried leguminous vegetables, see 2825 - manufacture of road tractors for semi-trailers, see 2910 - manufacture of road trailers or semi-trailers, see 2920
			28211	Manufacture of tractors used in agriculture and forestry
			28212	Manufacture of ploughs, manure spreaders, seeders, harrows and similar agricultural machinery for soil preparation, planting or fertilizing, harvesting or threshing machinery
			28213	Manufacture of spraying machinery for agricultural use
			28214	Manufacture of trailers of agricultural machineries
			28219	Manufacture of other agricultural and forestry machinery n.e.c.
		2822		Manufacture of metal-forming machinery and machine tools
				This class excludes: <ul style="list-style-type: none"> - manufacture of interchangeable tools for hand tools or machine tools (drills, punches, dies, taps, milling cutters, turning tools, saw blades, cutting knives etc.), see 2593 - manufacture of electric hand-held soldering irons and soldering guns, see 2790 - manufacture of power-driven hand tools, see 2818 - manufacture of machinery used in metal mills or foundries, see 2823 - manufacture of machinery for mining and quarrying, see 2824
			28221	Manufacture of machine tools for turning, drilling, milling, shaping, planning, boring, grinding etc.
			28222	Manufacture of electroplating machinery
			28223	Manufacture of parts and accessories for the machine tools listed above
			28229	Manufacture of metal-forming machinery and machine tools n.e.c

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Division	Group	Class	Sub-Class	Description
		2823		Manufacture of machinery for metallurgy This class includes: <ul style="list-style-type: none"> - manufacture of machines and equipment for handling hot metals such as converters, ingot moulds, ladles, casting machines - manufacture of metal-rolling mills and rolls for such mills This class excludes: <ul style="list-style-type: none"> - manufacture of draw-benches, see 2822
			28230	Manufacture of machinery for metallurgy
		2824		Manufacture of machinery for mining, quarrying and construction This class includes manufacture of continuous-action elevators and conveyors for underground use <ul style="list-style-type: none"> - manufacture of boring, cutting, sinking and tunneling machinery - manufacture of machinery for treating minerals by screening, sorting, separating, washing, crushing etc. - manufacture of concrete and mortar mixers - manufacture of earth-moving machinery such as bulldozers, angle-dozers, etc. - manufacture of pile drivers and pile extractors, mortar spreaders, bitumen spreaders, concrete surfacing machinery etc. - manufacture of tracklaying tractors and tractors used in construction or mining - manufacture of off-road dumping trucks
			28240	Manufacture of machineries for mining, quarrying and construction
		2825		Manufacture of machinery for food, beverage and tobacco processing This class excludes: <ul style="list-style-type: none"> - manufacture of food and milk irradiation equipment, see 2660 - manufacture of packing, wrapping and weighing machinery, see 2819 - manufacture of cleaning, sorting or grading machinery for eggs, fruit or other crops (except seeds, grains and dried leguminous vegetables), see 2821
			28251	Manufacture of machinery for the dairy industry
			28252	Manufacture of machinery for the grain milling industry
			28253	Manufacture of presses, crushers etc. used to make wine, cider, fruit juices etc.
			28254	Manufacture of machinery for the bakery industry or for making macaroni, noodles, pasta etc.
			28255	Manufacture of machinery for the extraction or preparation of animal or vegetable fats or oils
			28259	Manufacture of other machinery for the industrial preparation or manufacture of food or drink n.e.c. (including tea or coffee making machines)

	2826	Manufacture of machinery for textile, apparel and leather production
		This class excludes: <ul style="list-style-type: none"> - manufacture of paper or paperboard cards for use on jacquard machines, see 1709 - manufacture of domestic washing and drying machines, see 2750 - manufacture of calendaring machines, see 2819 - manufacture of machines used in bookbinding, see 2829
	28261	Manufacture of machinery for preparation of textile fibers, spinning machines, machines for preparing textile yarns, weaving machines (looms), including hand looms, knitting machines
	28262	Manufacture of textile printing machinery
	28263	Manufacture of machinery for washing, bleaching, dyeing, dressing, finishing coating or impregnating textile fabrics, machines for reeling, unreeling, folding, cutting or pinking textile fabrics, and similar machinery for fabric processing
	28264	Manufacture of ironing machines, commercial washing and drying machines, dry-cleaning machines and other laundry machinery
	28265	Manufacture of sewing machines, sewing machine heads and sewing machine needles (whether or not for household use)
	28266	Manufacture of machinery for preparing, tanning or working hides, skins or leather, machinery for making or repairing footwear or other articles of hides, skins, leather or fur skins
	28269	Manufacture of other machinery for textiles, apparel and leather production n.e.c
	2829	Manufacture of other special-purpose machinery
		This class excludes: <ul style="list-style-type: none"> - manufacture of household appliances, see 2750 - manufacture of photocopy machines etc., see 2817 - manufacture of machinery or equipment to work hard rubber, hard plastics or cold glass, see 2822 - manufacture of textile printing machinery, see 2826
	28291	Manufacture of machinery for making paper pulp, paper, paperboard and articles of paper board
	28292	Manufacture of machinery for working soft rubber or plastics or for the manufacture of products of these materials
	28293	Manufacture of printing and bookbinding machines and machines for activities supporting printing on a variety of materials (other than textiles)
	28299	Manufacture of other special-purpose machinery n.e.c.
Division 29: Manufacture of motor vehicles, trailers and semi-trailers		
	291	Manufacture of motor vehicles
	2910	Manufacture of motor vehicles
	29100	Manufacture of motor vehicles
	292	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers
	2920	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers

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Division	Group	Class	Sub-Class	Description
				<p>This class includes manufacture of bodies, including cabs for motor vehicles, outfitting of all types of motor vehicles, trailers and semi-trailers, manufacture of trailers and semi-trailers such as for transport of goods: tankers, removal trailers etc., for transport of passengers: caravan trailers etc., manufacture of containers for carriage by one or more modes of transport.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - manufacture of trailers and semi-trailers specially designed for use in agriculture, see 2821 - manufacture of parts and accessories of bodies for motor vehicles, see 2930 - manufacture of vehicles drawn by animals, see 3099
	293		29200	Manufacture of bodies(coachwork) for motor vehicles; manufacture of trailers and semi-trailers
		Manufacture of parts and accessories for motor vehicles		
		2930	Manufacture of parts and accessories for motor vehicles	
				<p>This class excludes:</p> <ul style="list-style-type: none"> - manufacture of tyres, see 2211 - manufacture of rubber hoses and belts and other rubber products, see 2219 - manufacture of plastic hoses and belts and other plastic products, see 2220 - manufacture of batteries for vehicles, see 2720 - manufacture of lighting equipment for motor vehicles, see 2740 - manufacture of pumps for motor vehicles and engines, see 2813 - maintenance, repair and alteration of motor vehicles, see 4520
			29301	Manufacture of diverse parts and accessories for motor vehicles such as brakes, gearboxes, axles, road wheels, suspension shock absorbers, radiators, silencers, exhaust pipes, catalysers, clutches, steering wheels, steering columns and steering boxes etc.
			29302	Manufacture of parts and accessories of bodies for motor vehicles such as safety belts, airbags, doors, bumpers, car seats.
			29309	Manufacture of motor vehicle electrical equipment, such as generators, alternators, spark plugs, ignition wiring harnesses, power window and door systems, assembly of purchased gauges into instrument panels, voltage regulators, etc. n.e.c.
30	Manufacture of other transport equipment			
	301	Building of ships and boats		
		3011	Building of ships and floating structures	
				This class includes the building of ships, except vessels for sports or recreation, and the construction of floating structures.
			30110	Building of ships and floating structures

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Division	Group	Class	Sub-Class	Description
		3012		Building of pleasure and sporting boats This class includes: - manufacture of inflatable boats and rafts - building of sailboats with or without auxiliary motor - building of motor boats - manufacture of personal watercraft - manufacture of other pleasure and sporting boats
			30120	Building of pleasure and sporting boats
	302	Manufacture of railway locomotives and rolling stock		
		3020		Manufacture of railway locomotives and rolling stock This class includes: - manufacture of electric, diesel, steam and other rail locomotives - manufacture of self-propelled railway or tramway coaches, vans and trucks, maintenance or service vehicles - manufacture of specialized parts of railway or tramway locomotives or of rolling stock - manufacture of mechanical and electromechanical signaling, safety and traffic control equipment for railways, tramways, inland waterways, roads, parking facilities, airfields etc. - manufacture of railway car seats
			30200	Manufacture of railway locomotives and rolling stock
	303	Manufacture of air and spacecraft and related machinery		
		3030		Manufacture of air and spacecraft and related machinery This class excludes: - manufacture of parachutes, see 1392 - manufacture of military ordinance and ammunition, see 2520 - manufacture of ignition parts and other electrical parts for internal combustion engines, see 2790 - manufacture of pistons, piston rings and carburetors, see 2811 - manufacture of aircraft launching gear, aircraft carrier catapults and related equipment, see 2829
			30300	Manufacture of air and spacecraft and related machinery
	304	Manufacture of military fighting vehicles		
		3040		Manufacture of military fighting vehicles This class includes: - manufacture of tanks - manufacture of armored amphibious military vehicles - manufacture of other military fighting vehicles This class excludes: - manufacture of weapons and ammunitions, see 2520
			30400	Manufacture of military fighting vehicles
	309	Manufacture of transport equipment n.e.c.		
		3091		Manufacture of motorcycles This class excludes: - manufacture of bicycles, see 3092 - manufacture of invalid carriages, see 3092

Section C: Manufacturing

Division	Group	Class	Sub-Class	Description
			30911	Manufacture of motorcycles
			30912	Manufacture of parts and accessories of motorcycles.
		3092		Manufacture of bicycles and invalid carriages
				This class excludes: <ul style="list-style-type: none"> - manufacture of bicycles with auxiliary motor, see 3091 - manufacture of wheeled toys designed to be ridden, including plastic bicycles and tricycles, see 3240
			30921	Manufacture of non-motorized bicycles and other cycles
			30922	Manufacture of parts and accessories for bicycles
		3099		Manufacture of other transport equipment n.e.c.
				This class includes manufacture of hand-propelled vehicles such as luggage trucks, handcarts, sledges, shopping carts etc., manufacture of vehicles drawn by animals: sulkies, donkey-carts, hearses etc.
				This class excludes: <ul style="list-style-type: none"> - works trucks, whether or not fitted with lifting or handling equipment, whether or not self-propelled, of the type used in factories (including hand trucks and wheelbarrows), see 2816 - decorative restaurant carts, such as a desert cart, food wagons, see 3100
			30990	Manufacture of other transport equipment n.e.c.
31		Manufacture of furniture		
	310	Manufacture of furniture		
		3100	Manufacture of furniture	
				This class excludes: <ul style="list-style-type: none"> - manufacture of pillows, pouffes, cushions, quilts and eiderdowns, see 1392 - manufacture of inflatable rubber mattresses, see 2219 - manufacture of furniture of ceramics, concrete and stone, see 2393, 2395, 2396 - manufacture of car seats, railway seats, aircraft seats, see 2930, 3020, 3030 - modular furniture attachment and installation, partition installation, laboratory equipment furniture installation, see 4330
			31001	Manufacture of furniture made of wood
			31002	Manufacture of furniture made of cane, bamboo & reed
			31003	Manufacture of furniture primarily of metal
			31004	Manufacture of furniture primarily of plastic
			31005	Manufacture of mattresses and pillows
			31009	Manufacture of other furniture n.e.c.

Section C: Manufacturing

Division	Group	Class	Sub-Class	Description	
32	Other manufacturing				
	321	Manufacture of jewellery, bijouterie and related articles			
		3211	Manufacture of jewellery and related articles		
			This class excludes: <ul style="list-style-type: none"> - manufacture of non-metal watch bands (fabric, leather, plastic etc.), see 1512 - manufacture of articles of base metal plated with precious metal (except imitation jewellery), see division 25 - manufacture of watchcases, see 2652 - manufacture of (non-precious) metal watch bands, see 3212 - manufacture of imitation jewellery, see 3212 		
			32111 Manufacture of jewellery of gold, silver and other precious or base metal, metal clad with precious metals or precious or semi-precious stones, or of combinations of precious metal and precious or semi-precious stones or of other materials		
			32112 Working of diamonds and other precious and semi-precious stones including the working of industrial quality stones and synthetic or reconstructed precious or semi-precious stones		
			32113 Production of worked pearls		
			32114 Manufacture of coins, including coins for use as legal tender, whether or not of precious metal		
			32115 Manufacture of religious articles such as bumpa, ting, karmi kom, etc.		
			32119 Manufacture of other articles of gold, silver and other precious and semi-precious metal and stone n.e.c.		
		3212	Manufacture of imitation jewellery and related articles		
			This class includes manufacture of costume or imitation jewellery such as rings, bracelets, necklaces, and similar articles of jewellery made from base metals plated with precious metals, jewellery containing imitation stones such as imitation gems stones, imitation diamonds, and similar and manufacture of metal watch bands This class excludes: <ul style="list-style-type: none"> - manufacture of jewellery made from precious metals or clad with precious metals, see 3211 - manufacture of jewellery containing genuine gem stones, see 3211 - manufacture of precious metal watch bands, see 3211 		
		32120 Manufacture of imitation jewellery and related articles			
322	Manufacture of musical instruments				
	3220	Manufacture of musical instruments			
This class excludes reproduction of pre-recorded sound and video tapes and discs, see 1820 <ul style="list-style-type: none"> - manufacture of record players, tape recorders and the like, see 2640 - manufacture of toy musical instruments, see 3240 - restoring of organs and other historic musical instruments, see 3319 - publishing of pre-recorded sound and video tapes and discs, see 5920 - piano tuning, see 9529 					

Section C: Manufacturing

Division	Group	Class	Sub-Class	Description
			32201	Manufacture of stringed instruments including traditional musical instruments such as Drumnyen, Chiwang, Yangchen, etc
			32202	Manufacture of wind instruments, Flute, accordions, harmonium and similar instruments and mouth organs
			32203	Manufacture of percussion musical instruments
			32204	Manufacture of musical instruments, the sound of which is produced electronically
			32205	Manufacture of religious musical instruments such as dungkar, dhung, jaling, tangti, Nga etc
			32209	Manufacture of other musical instruments n.e.c.
	323	Manufacture of sports goods		
		3230	Manufacture of sports goods	
			This class includes the manufacture of sporting and athletic goods. This class includes manufacture of articles and equipment for sports, outdoor and indoor games, of any material (except apparel and footwear) such as hard, soft and inflatable balls, rackets, bats and clubs, skis, bindings, poles and ski-boots, sailboards and surfboards, requisites for sport fishing, including landing nets, requisites for hunting, mountain climbing etc., leather sports gloves and sports headgear, bows and crossbows, gymnasium, fitness center or athletic equipment	
			32300	Manufacture of sports goods
	324	Manufacture of games and toys		
		3240	Manufacture of games and toys	
			This class excludes: - manufacture of video game consoles, see 2640 - manufacture of bicycles, see 3092 - writing and publishing of software for video game consoles, see 5820, 6201	
			32401	Manufacture of dolls and toys
			32402	Manufacture of pin-tables, coin-operated games, billiards, etc.
			32403	Manufacture of electronic games
			32409	Manufacture of other games and toys n.e.c.
	325	Manufacture of medical and dental instruments and supplies		
		3250	Manufacture of medical and dental instruments and supplies	
			This class includes the manufacture of laboratory apparatus, surgical and medical instruments, surgical appliances and supplies, dental equipment and supplies, orthodontic goods, dentures and orthodontic appliances. Included is the manufacture of medical, dental and similar furniture, where the additional specific functions determine the purpose of the product, such as dentist's chairs with built-in hydraulic functions.	
			This class excludes: - manufacture of denture adhesives, see 2023	
			32500	Manufacture of medical and dental instruments and supplies

Section C: Manufacturing

Division	Group	Class	Sub-Class	Description
	329	Other manufacturing n.e.c.		
		3290	Other manufacturing n.e.c.	
				This class excludes: - manufacture of lighter wicks, see 1399 - manufacture of workwear and service apparel (e.g. laboratory coats, work overalls, uniforms), see 1410 - manufacture of paper novelties, see 1709 - manufacture of plastic novelties, see 2220
			32901	Manufacture of stationary articles such as pens and pencils of all kinds whether or not mechanical, pencil leads, date, sealing or numbering stamps, hand-operated devices for printing or embossing labels, hand printing sets, prepared typewriter ribbons and inked pads, globes etc.
			32902	Manufacture of protective safety equipment (fire-resistant and protective safety clothing, linemen's safety belts and other belts for occupational use, cork life preservers, plastics hard hats and other personal safety equipment of plastics, fire-fighting protection suits, metal safety headgear and other metal personal safety devices, gas masks etc.)
			32903	Manufacture of articles of personal use such as lighters, hair slides, scent sprays, vacuum flasks and other vacuum vessels for personal or household use, wigs, false beards, eyebrows etc.
			32909	Manufacture of umbrellas, walking sticks, other articles n.e.c.
33	Repair and installation of machinery and equipment			
	331	Repair of fabricated metal products, machinery and equipment		
		3311	Repair of fabricated metal products	
			33111	Repair and maintenance of structural products such as roof truss, metal frame etc.
			33112	Repair and maintenance of pipes and pipelines
			33113	Repair and maintenance of metal tanks, reservoirs, containers, etc.
			33114	Repair and maintenance of steam or other vapour generators and auxiliary plant for use with steam generators such as condensers, economizers, superheaters, steam collectors and accumulators
			33119	Repair and maintenance of other fabricated metal products n.e.c.
		3312	Repair of machinery	
				This class excludes: - installation, repair and maintenance of furnaces and other heating equipment, see 4322 - installation, repair and maintenance of elevators and escalators, see 4329
			33121	Repair and maintenance of engines and turbines excluding aircraft, vehicle and cycle engines
			33122	Repair and maintenance of pumps and related equipment, fluid power equipment, valves
			33123	Repair and maintenance of metal cutting and metal forming machine tools and accessories, power-driven hand-tools and other machine tools

Section C: Manufacturing

Division	Group	Class	Sub-Class	Description
			33124	Repair and maintenance of agricultural machinery and forestry and logging machinery including agricultural tractors
			33125	Repair and maintenance of mining, construction, and oil and gas field machinery; metallurgy machinery
			33126	Repair and maintenance of food and beverage processing machinery
			33127	Repair and maintenance of textile apparel, leather production machinery and papermaking machinery
			33129	Repair and maintenance of other special purpose machinery of division 28 (weighing equipment, vending machines, cash registers, photocopy machines, calculators, typewriters etc.)
		3313	Repair of electronic and optical equipment	
			This class includes: <ul style="list-style-type: none"> - repair and maintenance of the measuring and testing, navigating and control equipment of group 265, such as aircraft engine instruments automotive emissions testing equipment and meteorological instruments - repair and maintenance of irradiation, electromedical and electrotherapeutic equipment of class 2660, such as magnetic resonance imaging equipment, medical ultrasound equipment, pacemakers and hearing aids - repair and maintenance of optical instruments and equipment of class 2670, if the use is mainly commercial, such as binoculars, microscopes and telescopes, photographic equipment 	
			33130	Repair of electronic and optical equipment
		3314	Repair of electrical equipment	
			This class includes the repair and maintenance of goods of division 27, except those in class 2750 (domestic appliances). <p>This class includes:</p> <ul style="list-style-type: none"> - repair and maintenance of power, distribution, and specialty transformers - repair and maintenance of electric motors, generators, and motor generator sets - repair and maintenance of switchgear and switchboard apparatus - repair and maintenance of relays and industrial controls - repair and maintenance of primary and storage batteries - repair and maintenance of electric lighting equipment 	
			33140	Repair of electrical equipment
		3315	Repair of transport equipment, except motor vehicles	
			This class includes the repair and maintenance of transport equipment of division 30, except motorcycles and bicycles. However, the factory rebuilding or overhaul of ships, locomotives, railroad cars and aircraft are classified in division 30.	
			33150	Repair of transport equipment, except motor vehicles

Section C: Manufacturing

Division	Group	Class	Sub-Class	Description
		3319	Repair of other equipment	<p>This class includes repair or ropes, riggings, canvas and tarps, repair of fertilizer and chemical storage bags, repair or reconditioning of wooden pallets, shipping drums or barrels, and similar items, repair of pinball machines and other coin-operated games, restoring of organs and other historical musical instruments.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - repair of household and office type furniture, furniture restoration, see 9524 - repair of bicycles and invalid carriages, see 9529 - repair and alteration of clothing, see 9529
			33190	Repair of other equipment
	332	Installation of industrial machinery and equipment		
		3320	Installation of industrial machinery and equipment	<p>This class includes the specialized installation of machinery. However, the installation of equipment that forms an integral part of buildings or similar structures, such as installation of escalators, electrical wiring, burglar alarm systems or air-conditioning systems, is classified as construction.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - installation of electrical wiring, burglar alarm systems, see 4321 - installation of air-conditioning systems, see 4322 - installation of elevators, escalators, automated doors, vacuum cleaning systems etc., see 4329 - installation of doors, staircases, shop fittings, furniture etc., see 4330
			33200	Installation of industrial machinery and equipment

Section D: Electricity, gas, steam and air conditioning supply

Division	Group	Class	Sub-Class	Description
35	Electricity, gas, steam and air conditioning supply			
	351	Electric power generation, transmission and distribution		
		3510	Electric power generation, transmission and distribution	<p>This class includes the generation of bulk electric power, transmission from generating facilities to distribution centers and distribution to end users.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - production of electricity through incineration of waste, see 3821
			35101	Electric power generation by hydroelectric power plants
			35102	Electric power generation using solar energy
			35103	Electric power generation using wind energy
			35104	Transmission, Collection and distribution of electric energy to households, industrial, commercial and other users.

Section D: Electricity, gas, steam and air conditioning supply

Division	Group	Class	Sub-Class	Description
	352	Manufacture of gas; distribution of gaseous fuels through mains		
		3520	Manufacture of gas; distribution of gaseous fuels through mains	
			<p>This class includes the manufacture of gas and the distribution of natural or synthetic gas to the consumer through a system of mains. Gas marketers or brokers, which arrange the sale of natural gas over distribution systems operated by others, are included. The separate operation of gas pipelines, typically done over long distances, connecting producers with distributors of gas, or between urban centers, is excluded from this class and classified with other pipeline transport activities.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - operation of coke ovens, see 1910 - manufacture of industrial gases, see 2011 - retail sale of bottled gas, see 4773 - direct selling of fuel, see 4799 	
			35200	Manufacture of gas; distribution of gaseous fuels through mains
	353	Steam and air conditioning supply		
		3530	Steam and air conditioning supply	
			<p>This class includes production, collection and distribution of steam and hot water for heating, power and other purposes</p> <ul style="list-style-type: none"> - production and distribution of cooled air - production and distribution of chilled water for cooling purposes - production of ice, including ice for food and non-food (e.g. cooling) purposes 	
			35300	Steam and air conditioning supply (Production & Distribution)

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

Division	Group	Class	Sub-Class	Description
36	Water collection, treatment and supply			
	360	Water collection, treatment and supply		
		3600	Water collection, treatment and supply	
			<p>This class includes water collection, treatment and distribution activities for domestic and industrial needs. Collection of water from various sources, as well as distribution by various means is included. The operation of irrigation canals is also included; however, the provision of irrigation services through sprinklers, and similar agricultural support services, is not included.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - operation of irrigation equipment for agricultural purposes, see 0161 - treatment of wastewater in order to prevent pollution, see 3700 - (long-distance) transport of water via pipelines, see 4930 	
			36000	Water collection, treatment and supply

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

Division	Group	Class	Sub-Class	Description	
37	Sewerage				
	370	Sewerage			
		3700	Sewerage		This class includes: - emptying and cleaning of cesspools and septic tanks, sinks and pits from sewage; servicing of chemical toilets - maintenance and cleaning of sewers and drains, including sewer rodding
			37001	Operation and maintenance of sewer systems	
			37002	Collecting and transporting of human or industrial waste water or rain water by means of sewerage networks, collectors, tanks and other means of transport (sewage vehicles etc.)	
37003			Treatment of waste water or sewer by means of physical, chemical or biological processes		
38	Waste collection, treatment and disposal activities; materials recovery				
	381	Waste collection			
		3811	Collection of non-hazardous waste		This class includes collection of non-hazardous solid waste (i.e. garbage) within a local area, such as collection of waste from households and businesses by means of refuse bins, wheeled bins, containers etc. may include mixed recoverable materials
			38110	Collection of non-hazardous waste	
		3812	Collection of hazardous waste		This class includes the collection of solid and non-solid hazardous waste, i.e. explosive, oxidizing, flammable, toxic, irritant, carcinogenic, corrosive, infectious and other substances and preparations harmful for human health and environment. It may also entail identification, treatment, packaging and labeling of waste for the purposes of transport. This class excludes: - remediation and cleanup of contaminated buildings, mine sites, soil, ground water, e.g. asbestos removal, see 3900
			38120	Collection of hazardous waste	
			Waste treatment and disposal		
382	Waste treatment and disposal				
	3822	Treatment and disposal of hazardous waste		This class includes the disposal and treatment prior to disposal of solid or non-solid hazardous waste, including waste that is explosive, oxidizing, flammable, toxic, irritant, carcinogenic, corrosive or infectious and other substances and preparations harmful for human health and environment. This class excludes: - incineration of non-hazardous waste, see 3821 - decontamination, cleanup of land, water; toxic material abatement, see 3900 - reprocessing of nuclear fuels, see 2011	
38220		Treatment and disposal of hazardous waste			

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

Division	Group	Class	Sub-Class	Description
	383	Materials recovery		
		3830	Materials recovery	
				<p>This class includes processing of metal and non-metal waste and scrap and other articles into secondary raw materials, usually involving a mechanical or chemical transformation process, recovery of materials from waste streams in the form of separating and sorting recoverable materials from non-hazardous waste streams.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - manufacture of new final products from (whether or not self-produced) secondary raw materials, such as spinning yarn from garnetted stock, making pulp from paper waste, retreading tyres or production of metal from metal scrap, see corresponding classes in section C (Manufacturing) - treatment and disposal of transition radioactive waste from hospitals etc., see 3822 - dismantling of automobiles, computers, televisions and other equipment to obtain and re-sell usable parts, see section G
			38300	Materials recovery (recycling and reuse)

39	Remediation activities and other waste management services			
	390	Remediation activities and other waste management services		
		3900	Remediation activities and other waste management services	
				<p>This class includes decontamination of soils and groundwater at the place of pollution, either in situ or ex situ, decontamination of industrial plants or sites, including nuclear plants and sites, decontamination and cleaning up of surface water following accidental pollution, clearing of landmines and the like (including detonation), other specialized pollution-control activities.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - treatment and disposal of non-hazardous waste, see 3821 - treatment and disposal of hazardous waste, see 3822 - outdoor sweeping and watering of streets etc., see 8129
			39000	Remediation activities and other waste management services

Section F: Construction

Division	Group	Class	Sub-Class	Description
41	Construction of buildings			
	410	Construction of buildings		
		4100	Construction of buildings	

Section F: Construction

Division	Group	Class	Sub-Class	Description
				<p>This class includes the construction of complete residential or non-residential buildings, on own account for sale or on a fee or contract basis. Outsourcing parts or even the whole construction process is possible. If only specialized parts of the construction process are carried out, the activity is classified in division 43.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - erection of complete prefabricated constructions from self-manufactured parts not of concrete, see divisions 16 and 25 - construction of industrial facilities, except buildings, see 4290 - architectural and engineering activities, see 7110 - project management activities related to construction, see 7110
			41001	Construction of buildings, alteration, repair and maintenance carried out on own-account basis or on a fee or contract basis
			41002	Assembly and erection of prefabricated constructions on the site
42	Civil engineering			
	421	Construction of roads and railways		
		4210	Construction of roads and railways	
			<p>This class excludes:</p> <ul style="list-style-type: none"> - installation of street lighting and electrical signals, see 4321 - architectural and engineering activities, see 7110 - project management activities related to civil engineering works, see 7110 	
			42101	Construction and maintenance of motorways, streets, roads, other vehicular and pedestrian ways, highways, bridges, tunnels, and subways
			42102	Construction and maintenance of airfield runways
	422	Construction of utility projects		
		4220	Construction of utility projects	
			<p>This class excludes:</p> <ul style="list-style-type: none"> - project management activities related to civil engineering works, see 7110 	
			42201	Construction and maintenance of power plants
			42202	Construction/erection and maintenance of power, telecommunication and transmission lines
			42203	Construction and maintenance of water main and line connection, water reservoirs including irrigation system (canal)
			42204	Construction and repair of sewer systems including sewage disposal plants and pumping stations
			42209	Construction of utility projects n.e.c.
	429	Construction of other civil engineering projects		

Section F: Construction

Division	Group	Class	Sub-Class	Description
		4290	Construction of other civil engineering projects	
				This class includes construction of industrial facilities, except buildings, this also includes dredging of waterways, construction work, other than buildings, such as outdoor sports facilities, land subdivision with land improvement (e.g. adding of roads, utility infrastructure etc.)
				This class excludes: - project management activities related to civil engineering works, see 7110
			42901	Construction and maintenance of industrial facilities such as refineries chemical plants etc.
			42902	Construction of dams, waterways, river works and dredging of waterways
			42909	Other civil engineering projects n.e.c.
43	Specialized construction activities			
	431	Demolition and site preparation		
		4311	Demolition	
				This class includes: - demolition or wrecking of buildings and other structures
			43110	Demolition
		4312	Site preparation	
				This class includes the preparation of sites for subsequent construction activities such as clearing of building sites, earth moving: excavation, landfill, levelling and grading of construction sites, trench digging, rock removal, blasting, etc., this also includes site preparation for mining, building site drainage including drainage of agricultural or forestry land.
				This class excludes: - drilling of production oil or gas wells, see 0610, 0620 - test drilling and test hole boring for mining operations (other than oil and gas extraction), see 0990 - decontamination of soil, see 3900 - water well drilling, see 4220, shaft sinking, see 4390
			43120	Site preparation
	432	Electrical, plumbing and other construction installation activities		
		4321	Electrical installation	
				This class excludes: - construction of communications and power transmission lines, see 4220 - monitoring or remote monitoring of electronic security alarm systems, such as burglar and fire alarms, including their maintenance, see 8020
			43211	Installation of electrical wiring and fittings and street lighting
			43212	Installation of telecommunications wiring, computer network and cable television wiring, including fibre optic, satellite dishes
			43219	Other electrical installation such as fire alarm system and burglar alarm system n.e.c.

Section F: Construction

Division	Group	Class	Sub-Class	Description
		4322	Plumbing, heat and air-conditioning installation	<p>This class includes the installation of plumbing, heating and air-conditioning systems, including additions, alterations, maintenance and repair.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - installation of electric baseboard heating, see 4321
			43220	Plumbing, heat and air-conditioning installation
		4329	Other construction installation	<p>This class excludes:</p> <ul style="list-style-type: none"> - installation of industrial machinery, see 3320
			43291	Installation of thermal, sound or vibration insulation system, elevators, escalators, aerial ropeways and automated & revolving doors.
			43299	Other construction installation projects n.e.c.
	433	Building completion and finishing		
		4330	Building completion and finishing	<p>This class includes application in buildings or other construction projects of interior and exterior plaster or stucco, including related lathing materials, installation of fitted kitchens, staircases, shop fittings and the like, installation of furniture, installation of glass, mirrors, etc., interior completion such as ceilings, wooden wall coverings, etc., laying, tiling, hanging or fitting in buildings or other construction projects of ceramic, concrete or cut stone wall or floor tiles, ceramic stove fitting and other wooden floor coverings, terrazzo, marble, granite or slate floor or wall coverings, wallpaper. Cleaning of new buildings after construction</p>
			43301	Installation of doors (except automated and revolving), windows, door and window frames, fitted kitchens, of wood or other materials; Interior completion such as ceilings, wooden wall coverings, movable partitions etc.
			43302	Interior completion such as ceilings, wooden wall coverings, movable partitions etc.; Laying of parquet and other wood floor coverings, carpets and linoleum, wallpaper; tiling with ceramic, concrete or cut stone ceramic etc.
			43303	Interior and exterior painting, glazing, plastering and decorating of buildings or civil engineering structures
			43304	Traditional Bhutanese Painting and Finishing
			43309	Other building completion and finishing n.e.c.
	439	Other specialized construction activities		
		4390	Other specialized construction activities	<p>This class includes construction activities specializing in one aspect common to different kind of structures, requiring specialized skill or equipment such as construction of foundations, including pile driving, damp proofing and water proofing works, erection of non-self-manufactured steel elements, steel bending, bricklaying and stone setting, roof covering for residential buildings, subsurface work, construction of outdoor swimming pools, steam cleaning, sand blasting and similar activities for building exteriors and renting of cranes with operator</p>
			43900	Other specialized construction activities

Section G: Wholesale and retail trade; repair of motor vehicles and motorcycles

Division	Group	Class	Sub-Class	Description
45	Wholesale and retail trade and repair of motor vehicles and motorcycles			
	451	Sale of motor vehicles		
		4510	Sale of motor vehicles	
			This class excludes:	
			- wholesale and retail sale of parts and accessories for motor vehicles, see 4530	
			- renting of motor vehicles with driver, see 4922	
			- renting of trucks with driver, see 4923	
			- renting of motor vehicles and trucks without driver, see 7710	
			45101	Sale of new vehicles, including vehicles for transportation of goods
			45102	Sale of used motor vehicles
	452	Maintenance and repair of motor vehicles		
		4520	Maintenance and repair of motor vehicles	
			This class excludes:	
			- retreading and rebuilding of tyres, see 2211	
			45201	Maintenance and repair of motor vehicles
			45202	Washing and polishing of motor vehicles
			45203	Tyre and tube repair, fitting or replacement
	453	Sale of motor vehicle parts and accessories		
		4530	Sale of motor vehicle parts and accessories	
			This class includes wholesale and retail sale of all kinds of parts, components, supplies, tools and accessories for motor vehicles, such as rubber tires and inner tubes for tires, spark plugs, batteries, lighting equipment and electrical parts.	
			This class excludes:	
			- retail sale of automotive fuel, see 4730	
			45300	Sale of motor vehicle parts and accessories
	454	Sale, maintenance and repair of motorcycles and related parts and accessories		
		4540	Sale, maintenance and repair of motorcycles and related parts and accessories	
			This class excludes:	
			- wholesale of bicycles and related parts and accessories, see 4649	
			- retail sale of bicycles and related parts and accessories, see 4763	
			- renting of motorcycles, see 7730	
			- repair and maintenance of bicycles, see 9529	
			45401	Sale of new motorcycles, mopeds and scooters
			45402	Sale of parts and accessories of motorcycles, mopeds and scooters
			45403	Maintenance and repair of motor cycles, mopeds and scooters

Section G: Wholesale and retail trade; repair of motor vehicles and motorcycles

Division	Group	Class	Sub-Class	Description		
46	Wholesale trade, except of motor vehicles and motorcycles					
	461	Wholesale on a fee or contract basis				
		4610	Wholesale on a fee or contract basis			
			This class includes activities of commission agents and all other wholesalers who trade on behalf and on the account of others, activities of those involved in bringing sellers and buyers together or undertaking commercial transactions on behalf of a principal, including on the internet, activities of wholesale auctioneering houses.			
			This class excludes:			
			<ul style="list-style-type: none"> - activities of commission agents for motor vehicles, see 4510 - auctions of motor vehicles, see 4510 - retail sale by non-store commission agents, see 4799 - activities of insurance agents, see 6622 - activities of real estate agents, see 6820 			
		46101	Activities of commission agents, brokers dealing in wholesale trade of agricultural raw material, food, beverages, petroleum products, chemicals, minerals, ores and metals			
		46102	Activities of commission agents dealing in wholesale trade in machinery & equipment, other than transport machinery			
		46109	Activities of other commission agents n.e.c. (including commission agents working in emerging areas for wholesale trade)			
		462	Wholesale of agricultural raw materials and live animals			
			4620	Wholesale of agricultural raw materials and live animals		
	This class excludes:					
	- wholesale of textile fibres, see 4669					
	46201			Wholesale of cereals & pulses		
	46202			Wholesale of betel leaf (panni) and areca nut (doma)		
	46203			Wholesale of live animals and poultry		
	46204			Wholesale of straw, fodder and poultry/other animal feeds		
	46205			Wholesale of flowers and plants		
	46206			Wholesale of oilseed oleaginous fruits		
	46207	Wholesale of sugarcane				
	46209	Whole sale of other agriculture raw materials n.e.c.				
463	Wholesale of food, beverages and tobacco					
	4630	Wholesale of food, beverages and tobacco				
		This class also includes:				
		<ul style="list-style-type: none"> - buying of wine in bulk and bottling without transformation - wholesale of feed for pet animals. 				
This class excludes:						
- blending of wine or distilled spirits, see 1101, 1102						
46301	Wholesale of fruits & vegetables					
46302	Wholesale of raw milk, dairy products and eggs					
46303	Wholesale of meat and fish					

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Division	Group	Class	Sub-Class	Description
			46304	Wholesale of confectionery, bakery products and non-alcoholic beverages
			46305	Wholesale of alcoholic beverages
			46306	Wholesale of edible oils, fats, sugar and processed/manufactured spices etc.
			46307	Wholesale of tea, coffee & cocoa
			46308	Wholesale of tobacco products
			46309	Wholesale of other basic/manufactured food stuffs n.e.c.
	464	Wholesale of household goods		
		4641	Wholesale of textiles, clothing and footwear	
			This class excludes: - wholesale of jewellery and leather goods, see 4649 - wholesale of textile fibres, see 4669	
			46411	Wholesale of textiles, fabrics, yarn, household linen, floor coverings and tapestry
			46412	Wholesale of clothing, clothing accessories and umbrella
			46413	Wholesale of footwear
			46419	Wholesale of other clothing, textile and footwear items n.e.c.
		4649	Wholesale of other household goods	
			This class excludes: - wholesale of blank audio and video tapes, CDs, DVDs, see 4652 - wholesale of radio and TV broadcasting equipment, see 4652 - wholesale of office furniture, see 4659	
			46491	Wholesale of toiletry, perfumery and cosmetics, incense (Poi, Sangzey)
			46492	Wholesale of metal, porcelain and glass utensils; crockery and chinaware
			46493	Wholesale of furniture and fixtures
			46494	Wholesale of watches, clocks and optical goods
			46495	Wholesale of paper and other stationery items; books, magazines and newspapers
			46496	Wholesale of pharmaceutical and medical goods
			46497	Wholesale of precious metals and jewellery
			46499	Wholesale of other households' goods, n.e.c. [Includes wholesale of household equipment and appliances, n.e.c; photographic equipment, games, toys and sports goods (also includes bicycles & other non-mechanised vehicles); leather goods and travel accessories; cleaning materials etc.]
	465	Wholesale of machinery, equipment and supplies		
		4651	Wholesale of computers, computer peripheral equipment and software	
			This class excludes: - wholesale of electronic parts, see 4652 - wholesale of office machinery and equipment, (except computers and peripheral equipment), see 4659 - wholesale of computer-controlled machinery, see 4659	

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Division	Group	Class	Sub-Class	Description
			46511	Wholesale of computers and computer peripheral equipment (including printers, scanners, etc)
			46512	Wholesale of software
		4652		Wholesale of electronic and telecommunications equipment and parts
				This class excludes: - wholesale of recorded audio and video tapes, CDs, DVDs, see 4649 - wholesale of consumer electronics, see 4649 - wholesale of computers and computer peripheral equipment, see 4651
			46521	Wholesale of electronic valves and tubes, semiconductor devices, microchips, integrated circuits and printed circuits
			46522	Wholesale of radio, television and other consumer electronics including CD/DVD players and recorders
			46523	Wholesale of telephone, mobile phone and communications equipment and parts
			46529	Wholesale of other electronic equipment and parts thereof n.e.c
		4653		Wholesale of agricultural machinery, equipment and supplies
			46531	Wholesale of tractors used in agriculture and forestry
			46532	Wholesale of ploughs, manure spreaders, seeders, harvesters, threshers, grass cutter, rice and flour mills
			46533	Wholesale of milking machines, poultry-keeping machines, bee-keeping machines
			46539	Wholesale of other agriculture machinery n.e.c.
		4659		Wholesale of other machinery and equipment
				This class excludes: - wholesale of motor vehicles, trailers and caravans, see 4510 - wholesale of motor vehicle parts, see 4530 - wholesale of motorcycles, see 4540 - wholesale of bicycles, see 4649 - wholesale of computers and peripheral equipment, see 4651 - wholesale of electronic parts and telephone and communications equipment, see 4652
			46591	Wholesale of office machinery and equipment, except computers and computer peripheral equipment
			46592	Wholesale of transport equipment except motor vehicles, motorcycles and bicycles
			46593	Wholesale of electrical machinery, equipment and supplies
			46594	Wholesale of construction and civil engineering machinery and equipment
			46595	Wholesale of machinery and equipment for textile, wood (power chain, etc.) and metal industries etc.
			46596	Wholesale of scientific, medical and surgical machinery and equipment
			46599	Wholesale of other machinery, equipment and supplies including computer-controlled machine tools and computer-controlled sewing and knitting machines n.e.c.

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Division	Group	Class	Sub-Class	Description
	466	Other specialized wholesale		
		4661	Wholesale of solid, liquid and gaseous fuels and related products	
			This class includes: - wholesale of fuels, greases, lubricants, oils such as charcoal, coal, coke, fuel wood, naphtha, crude petroleum, crude oil, diesel fuel, gasoline, fuel oil, heating oil, kerosene, liquefied petroleum gases, butane and propane gas, lubricating oils and greases, refined petroleum products	
			46610	Wholesale of solid, liquid and gaseous fuels and related products
		4662	Wholesale of metals and metal ores	
			This class includes: - wholesale of ferrous and non-ferrous metal ores - wholesale of ferrous and non-ferrous metals in primary forms - wholesale of ferrous and non-ferrous semi-finished metal products n.e.c.	
			This class excludes: - wholesale of metal scrap, see 4669	
			46620	Wholesale of metals and metal ores
		4663	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies	
			46631	Wholesale of rough wood and products of primary processing of wood
			46632	Wholesale of construction materials (sand, gravel etc.)
			46633	Wholesale of hardware and sanitary fittings and fixtures and flat glass including tools such as hammers, saws, screwdrivers and other hand tools
			46634	Wholesale of paints, varnishes, and lacquers
			46635	Wholesale of heating equipment
			46639	Wholesale of other construction equipment n.e.c.
		4669	Wholesale of waste and scrap and other products n.e.c.	
			This class excludes: - collection of household and industrial waste, see group 381 - treatment of waste, not for a further use in an industrial manufacturing process, but with the aim of disposal, see group 382 - processing of waste and scrap and other articles into secondary raw material when a real transformation process is required (the resulting secondary raw material is fit for direct use in an industrial manufacturing process, but is not a final product), see 3830	
			46691	Wholesale of industrial chemicals
			46692	Wholesale of fertilizers and agrochemical products
			46693	Wholesale of plastic materials in primary forms
			46694	Wholesale of rubber
			46695	Wholesale of textile fibres etc.
			46696	Wholesale of paper in bulk

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Division	Group	Class	Sub-Class	Description
	469	Non-specialized wholesale trade	46697	Wholesale of precious stones
			46699	Wholesale of metal and non-metal waste and scrap n.e.c.
			4690	Non-specialized wholesale trade
				This class includes: - wholesale of a variety of goods without any particular specialization
			46901	Wholesale trade via e-commerce excluding activities of commission agents
			46909	Other non-specialised wholesale trade n.e.c.
47	Retail trade, except of motor vehicles and motorcycles			
	471	Retail sale in non-specialized stores		
		4711	Retail sale in non-specialized stores with food, beverages or tobacco predominating	
			This class includes retail sale of a large variety of goods of which, however, food products, beverages or tobacco should be predominant, such as retail sale activities of general stores that have, apart from their main sales of food products, beverages or tobacco, several other types of goods such as wearing apparel, furniture, appliances, hardware, cosmetics etc.	
			This class excludes: - retail sale of fuel in combination with food, beverages etc., with fuel sales dominating, see 4730	
			47110	Retail sale in non-specialized stores with food, beverages or tobacco predominating
		4719	Other retail sale in non-specialized stores	
			This class includes retail sale of a large variety of goods of which food products, beverages or tobacco are not predominant, such as retail sale activities of department stores carrying a general line of goods, including wearing apparel, furniture, appliances, hardware, cosmetics, jewellery, toys, sports goods etc.	
			47190	Other retail sale in non-specialized stores
	472	Retail sale of food, beverages and tobacco in specialized stores		
		4721	Retail sale of food in specialized stores	
			This class excludes: - manufacturing of bakery products, i.e. baking on premises, see 1071	
			47211	Retail sale of cereals and pulses, tea, coffee, spices and flour
			47212	Retail sale of fresh or preserved fruit and vegetables
			47213	Retail sale of meat, meat products, poultry products, fish, other seafood and products thereof
			47214	Retail sale of dairy products and eggs
			47215	Retail sale of sugar confectionery and bakery products
			47219	Retail sale of other food products n.e.c.

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Division	Group	Class	Sub-Class	Description
		4722		Retail sale of beverages in specialized stores
			47221	Retail sale of alcoholic beverages not consumed on the spot
			47222	Retail sale of non-alcoholic beverages including icecream not for consumption on the spot
		4723		Retail sale of tobacco products in specialized stores
			47230	Retail sale of tobacco products in specialized stores
	473			Retail sale of automotive fuel in specialized stores
		4730		Retail sale of automotive fuel in specialized stores
				This class includes: - retail sale of fuel for motor vehicles and motorcycles - retail sale of lubricating products and cooling products for motor vehicles
				This class excludes: - retail sale of liquefied petroleum gas for cooking or heating, see 4773
			47300	Retail sale of automotive fuel in specialized stores [includes the activity of petrol filling stations)
	474			Retail sale of information and communications equipment in specialized stores
		4741		Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores
				This class excludes: - retail sale of blank tapes and disks, see 4762
			47411	Retail sale of computers and computer peripherals
			47412	Retail sale of video game consoles
			47413	Retail sale of non-customized software including video games
			47414	Retail sale of telephone, mobile phone and other telecommunication equipment
		4742		Retail sale of audio and video equipment in specialized stores
				This class includes: - retail sale of radio and television equipment - retail sale of stereo equipment - retail sale of CD and DVD players and recorders
			47420	Retail sale of audio and video equipment in specialized stores
	475			Retail sale of other household equipment in specialized stores
		4751		Retail sale of textiles in specialized stores
				This class includes retail sale of fabrics, retail sale of knitting yarn, retail sale of basic materials for rug, tapestry or embroidery making, retail sale of textiles, retail sale of haberdashery: needles, sewing thread etc.
				This class excludes: - retail sale of clothing, see 4771
			47510	Retail sale of textiles in specialized stores
		4752		Retail sale of hardware, paints and glass in specialized stores
			47521	Retail sale of building material such as bricks, wood, sanitary equipment

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Division	Group	Class	Sub-Class	Description
			47522	Retail sale of hardware including glass, paints, varnishes and lacquers and do-it yourself materials and equipment
		4753		Retail sale of carpets, rugs, wall and floor coverings in specialized stores This class includes: - retail sale of carpets and rugs - retail sale of curtains and net curtains - retail sale of wallpaper and floor coverings
			47530	Retail sale of carpets, rugs, wall and floor covering in specialized stores (curtains, blinds, etc)
		4759		Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores This class excludes: - retail sale of antiques, see 4774
			47591	Retail sale of household furniture
			47592	Retail sale of household utensils and cutlery, crockery, glassware, ceramic/china and pottery including traditional household utensils (dapa, bangchung, pala, phop, etc.)
			47593	Retail sale of gas stoves, ovens and other cooking/kitchen appliances
			47594	Retail sale of refrigerators, washing machines and other electrical/ electronic household goods
			47595	Retail sale of musical instruments
			47599	Retail sale of other household appliances n.e.c. (security systems, such as locking devices, safes, and vaults, without installation or maintenance services etc., wooden, cork and wickerwork goods, sewing and knitting machine and other household utensils and durables n.e.c.)
	476			Retail sale of cultural and recreation goods in specialized stores
		4761		Retail sale of books, newspapers and stationary in specialized stores This class excludes: - retail sale of second-hand or antique books, see 4774
			47611	Retail sale of books of all kinds, newspapers and magazines
			47612	Retail sale of stationeries such as pens, pencils, paper etc.
		4762		Retail sale of music and video recordings in specialized stores This class includes: - retail sale of musical records, audio tapes, compact discs and cassettes - retail sale of video tapes and DVDs - retail sale of blank tapes and discs
			47620	Retail sale of music and video recordings in specialized stores
		4763		Retail sale of sporting equipment in specialized stores This class includes retail sale of sports goods, fishing gear, camping goods, boats and bicycles
			47630	Retail sale of sporting equipment in specialized stores

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Division	Group	Class	Sub-Class	Description
		4764		Retail sale of games and toys in specialized stores This class includes retail sale of games and toys, made of all materials This class excludes: - retail sale of video game consoles, see 4741 - retail sale of non-customized software, including video games, see 4741
			47640	Retail sale of games and toys in specialized stores
	477			Retail sale of other goods in specialized stores
		4771		Retail sale of clothing, footwear and leather articles in specialized stores This class excludes: - retail sale of textiles, see 4751
			47711	Retail sale of readymade garments and clothing accessories
			47712	Retail sale of footwear
			47713	Retail sale of travel accessories
		4772		Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores
			47721	Retail sale of pharmaceuticals, medical and orthopaedic goods and toilet articles
			47722	Retail sale of perfumery, cosmetic articles and incense (Poi and sangzey)
		4773		Other retail sale of new goods in specialized stores
			47731	Retail sale of photographic, optical and precision equipment
			47732	Retail sale of watches and clocks
			47733	Retail sale of jewellery and imitation jewellery
			47734	Retail sale of flowers, plants, pet animals and pet food/animal feeds
			47735	Retail sale of souvenirs, craftwork and religious articles (Nga, Dung, Jaling, etc.), stamps and coins
			47736	Retail sale of household fuel oil, bottled gas, coal and fuel wood
			47737	Retail sale of seeds, fertilisers, pesticides, machinery equipment and hand tools
			47738	Activities of commercial art galleries
			47739	Other retail sale of new goods in specialized stores n.e.c (nonfood products)
		4774		Retail sale of second-hand goods This class includes retail sale of second-hand books, sale of other second-hand goods, retail sale of antiques, activities of auctioning houses (retail). This class excludes: - retail sale of second-hand motor vehicles, see 4510 - activities of Internet auctions and other non-store auctions (retail), see 4791, 4799 - activities of pawn shops, see 6492

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Division	Group	Class	Sub-Class	Description
			47740	Retail sale of second-hand goods
	478	Retail sale via stalls and markets		
		4781	Retail sale via stalls and markets of food, beverages and tobacco products	
			This class excludes retail sale of prepared food for immediate consumption (mobile food vendors), see 5610	
			47811	Retail sale via stalls and markets of food and food products
			47812	Retail sale via stalls and markets of beverages and tobacco products
		4782	Retail sale via stalls and markets of textiles, clothing and footwear	
			47820	Retail sale via stalls and markets of textiles, clothing and footwear
		4789	Retail sale via stalls and markets of other goods	
			This class includes retail sale of other goods via stalls or markets, such as carpets and rugs, books, games and toys, household appliances and consumer electronics, music and video recordings	
			47890	Retail sale via stalls and markets of other goods
	479	Retail trade not in stores, stalls or markets		
		4791	Retail sale via mail order houses or via Internet	
			This class includes retail sale activities via mail order houses or via Internet, i.e. retail sale activities where the buyer makes his choice on the basis of advertisements, catalogues, information provided on a website, models or any other means of advertising and places his order by mail, phone or over the Internet (usually through special means provided by a website). The products purchased can be either directly downloaded from the Internet or physically delivered to the customer.	
			47910	Retail sale via mail order houses or via internet (e-commerce)
		4799	Other retail sale not in stores, stalls or markets	
			This class includes retail sale of any kind of product in any way that is not included in previous classes such as by direct sales or door-to-door sales persons, through vending machines etc.	
			- direct selling of fuel (heating oil, fire wood etc.), delivered directly to the customers premises	
			- retail sale by (non-store) commission agents	
			This class excludes:	
			- delivery of products by stores, see groups 471-477	
			47990	Other retail sale not in stores, stalls or markets

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Division	Group	Class	Sub-Class	Description	
49	Land transport and transport via pipelines				
	491	Transport via railways			
		4911	Passenger rail transport, interurban		<p>This class includes:</p> <ul style="list-style-type: none"> - passenger transport by inter-urban railways - operation of sleeping cars or dining cars as an integrated operation of railway companies <p>This class excludes:</p> <ul style="list-style-type: none"> - passenger transport by urban and suburban transit systems, see 4921 - passenger terminal activities, see 5221 - operation of sleeping cars or dining cars when operated by separate units, see 5590, 5610
			49110	Passenger rail transport, interurban	
		4912	Freight rail transport		<p>This class includes:</p> <ul style="list-style-type: none"> - freight transport on mainline rail networks as well as short-line freight railroads <p>This class excludes:</p> <ul style="list-style-type: none"> - storage and warehousing, see 5210 - freight terminal activities, see 5221 - cargo handling, see 5224
			49120	Freight rail transport	
		492	Other land transport		
	4921		Urban and suburban passenger land transport		<p>This class includes land transport of passengers by urban or suburban transport systems. This may include different modes of land transport, such as by motorbus, tramway, streetcar, trolley bus, underground and elevated railways etc. The transport is carried out on scheduled routes normally following a fixed time schedule, entailing the picking up and setting down of passengers at normally fixed stops. Operation of funicular railways, aerial cableways etc. if part of urban or suburban transit systems.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - passenger transport by inter-urban railways, see 4911
			49211	Urban or suburban passenger bus transport (such as city bus, shuttle bus)	
			49219	Other urban or suburban passenger bus transport n.e.c.	
4922	Other passenger land transport		<p>This class includes:</p> <ul style="list-style-type: none"> - other passenger road transport - operation of telfers, funiculars, ski and cable lifts if not part of urban or suburban transit systems - passenger transport by man- or animal-drawn vehicles. <p>This class excludes:</p> <ul style="list-style-type: none"> - ambulance transport, see 8690 		

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Division	Group	Class	Sub-Class	Description
			49221	Long-distance bus services
			49222	Charters, excursions and other occasional coach services
			49223	Rental of cars and buses with driver
			49224	Taxi operation
			49225	Operation of school buses and buses for transport of employees
			49229	Other non-urban passenger land transport n.e.c.
		4923	Freight transport by road	
				This class includes: <ul style="list-style-type: none"> - all freight transport operations by road - renting of trucks with driver - freight transport by man or animal-drawn vehicles
				This class excludes: <ul style="list-style-type: none"> - log hauling within the forest, as part of logging operations, see 0240 - operation of terminal facilities for handling freight, see 5221 - crating and packing services for transport, see 5229 - post and courier activities, see 5310, 5320 - waste transport as integrated part of waste collection activities, see 3811, 3812
			49231	Motorised road freight transport
			49232	Non-motorised road freight transport
	493	Transport via pipeline		
		4930	Transport via pipeline	
				This class includes: <ul style="list-style-type: none"> - transport of gases, liquids, water, slurry and other commodities via pipelines - operation of pump stations
				This class excludes: <ul style="list-style-type: none"> - distribution of natural or manufactured gas, water or steam, see 3520, 3530, 3600 - transport of water, liquids etc. by trucks, see 4923
			49300	Transport via pipeline
50	Water transport			
	501	Sea and coastal water transport		
		5011	Sea and coastal passenger water transport	
				This class includes: <ul style="list-style-type: none"> - transport of passengers overseas and coastal waters, whether scheduled or not such as operation of excursion, cruise or sightseeing boats, operation of ferries, water taxis etc. - renting of pleasure boats with crew for sea and coastal water transport.
				This class excludes: <ul style="list-style-type: none"> - restaurant and bar activities on board ships, when provided by separate units, see 5610, 5630 - operation of "floating casinos", see 9200

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Division	Group	Class	Sub-Class	Description
	502	5012	50110	Sea and coastal passenger water transport
			Sea and coastal freight water transport	
		This class includes:		
		- transport of freight overseas and coastal waters, whether scheduled or not		
		- transport by towing or pushing of barges, oil rigs etc.		
		This class excludes:		
		- storage of freight, see 5210		
		- harbour operation and other auxiliary activities such as docking, pilotage, lighterage, vessel salvage, see 5222		
		- cargo handling, see 5224		
		50120		Sea and coastal freight water transport
Inland water transport				
5021		Inland passenger water transport		
This class includes:				
- transport of passenger via rivers, canals, lakes and other inland waterways, including inside harbours and ports				
- renting of pleasure boats with crew for inland water transport				
50210		Inland passenger water transport		
5022		Inland freight water transport		
This class includes transport of freight via rivers, canals, lakes and other inland waterways, including inside harbours and ports				
50220		Inland freight water transport		
51	Air transport			
511		Passenger air transport		
5110		Passenger air transport		
This class includes:				
- transport of passengers by air over regular routes and on regular schedules				
- charter flights for passengers				
- scenic and sightseeing flights				
- renting of air-transport equipment with operator for the purpose of passenger transportation				
- general aviation activities, such as transport of passengers by aero clubs for instruction or pleasure				
51101		Passenger airways		
51102		Helicopter services		
51109		Other passenger air-transport n.e.c		

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Division	Group	Class	Sub-Class	Description
	512	Freight air transport		
		5120	Freight air transport	
				This class includes: <ul style="list-style-type: none"> - transport freight by air over regular routes and on regular schedules - non-scheduled transport of freight by air - launching of satellites and space vehicles - space transport - renting of air-transport equipment with operator for the purpose of freight transportation
			51200	Freight air transport services
52	Warehousing and support activities for transportation			
	521	Warehousing and storage		
		5210	Warehousing and storage	
				This class excludes: <ul style="list-style-type: none"> - parking facilities for motor vehicles, see 5221 - operation of self-storage facilities, see 6810 - renting of vacant space, see 6810
			52101	Warehousing of refrigerated (cold storage)
			52102	Warehousing of non-refrigerated
			52109	Storage and warehousing n.e.c.[Includes general merchandise warehouses and warehousing of furniture, automobiles, gas and oil, chemicals, textiles etc. Also included is storage of goods in foreign trade zones]
	522	Support activities for transportation		
		5221	Service activities incidental to land transportation	
				This class includes activities related to land transport of passengers, animals or freight such as operation of terminal facilities such as railway stations, bus stations, stations for the handling of goods, operation of roads, bridges, tunnels, car parks or garages, bicycle parking, switching and shunting, towing and road side assistance, liquefaction of gas for transportation purposes.
				This class excludes: <ul style="list-style-type: none"> - cargo handling, see 5224
			52211	Car parking including motorcycle and bicycle parking
			52212	Support service at bus stations, railway stations, etc.
			52213	Towing and road side assistance
			52219	Other land transport services n.e.c

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Division	Group	Class	Sub-Class	Description
		5222		Service activities incidental to water transportation This class includes activities related to water transport of passengers, animals or freight. This class excludes: - cargo handling, see 5224 - operation of marinas, see 9329
			52220	Service activities incidental to water transportation
		5223		Service activities incidental to air transportation This class includes operation of terminal facilities such as airway terminals etc., airport and air-traffic-control activities, ground service activities on airfields etc. This class excludes: - cargo handling, see 5224 - operation of flying schools, see 8530, 8549
			52231	Service activities related to air transport of passengers, animals or freight
			52232	Firefighting and fire-prevention services at airports
		5224		Cargo handling This class includes loading and unloading of goods or passengers' luggage irrespective of the mode of transport used for transportation, loading and unloading of freight railway cars. This class excludes: - operation of terminal facilities, see 5221, 5222 and 5223
			52241	Cargo handling incidental to land transport
			52242	Cargo handling incidental to air transport
		5229		Other transportation support activities This class includes organization of group and individual consignments (including pickup and delivery of goods and grouping of consignments), logistics activities, i.e. planning, designing and supporting operations of transportation, warehousing and distribution, issue and procurement of transport documents and waybills. This class excludes: - courier activities, see 5320 - activities of travel agencies, see 7911 - activities of tour operators, see 7912 - tourist assistance activities, see 7990
			52291	Activities of customs clearing agents/forwarding of freight
			52299	Other transportation support activities n.e.c

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Division	Group	Class	Sub-Class	Description
53	Postal and courier activities			
	531	Postal activities		
		5310	Postal activities	
	<p>This class includes the activities of postal services operating under a universal service obligation. The activities include use of the universal service infrastructure, including retail locations, sorting and processing facilities, and carrier routes to pick up and deliver the mail. Also included are other services necessary to support the universal service obligation.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - postal giro, postal savings activities and money order activities, see 6419 			
		53100	Postal activities	
532	Courier activities			
	5320	Courier activities		
		<p>This class includes courier activities not operating under a universal service obligation such as pickup, sorting, transport and delivery of letter-post and parcels and packages by firms not operating under a universal service obligation.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - transport of freight, see (according to mode of transport) 4912, 4923, 5012, 5022, 5120 		
	53200	Courier activities		

Section I: Accommodation and food service activities

Division	Group	Class	Sub-Class	Description
55	Accommodation			
	551	Short term accommodation activities		
		5510	Short term accommodation activities	
<p>This class includes the provision of accommodation, typically on a daily or weekly basis, principally for short stay by visitors. This includes the provision of furnished accommodation in guest rooms and suites or complete self-contained units with kitchens, with or without daily or other regular housekeeping services, and may often include a range of additional services such as food and beverage services, parking, laundry services, swimming pools and exercise rooms, recreational facilities and conference and convention facilities.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - provision of homes and furnished or unfurnished flats or apartments for more permanent use, typically on a monthly or annual basis, see division 68 				
		55101	Hotels and Motels, inns, resorts, tented accommodation, private service apartment providing short term lodging facilities	

Section I: Accommodation and food service activities

Division	Group	Class	Sub-Class	Description		
	552		55102	Provision of short-term lodging facilities to members of a particular organisation such as govt. guest houses, company guest houses, Youth hostels, Military guest house and similar facilities.		
			55109	Provision of short stay accommodation n.e.c. (e.g. home stay, private guest house, etc.)		
		Camping grounds, recreational vehicle parks and trailer parks				
		5520	Camping grounds, recreational vehicle parks and trailer parks	This class includes: <ul style="list-style-type: none"> - provision of accommodation in campgrounds, trailer parks, recreational camps and fishing and hunting camps for short stay visitors - provision of space and facilities for recreational vehicles - protective shelters or plain bivouac facilities for placing tents and/or sleeping bags 		
				55200	Camping grounds, recreational vehicle parks and trailer parks	
		559	Other accommodation			
			5590	Other accommodation	This class includes the provision of temporary or longer-term accommodation in single or shared rooms or dormitories for students, migrant (seasonal) workers and other individuals.	
					55901	Accommodation provided by student residences, school dormitories, paying guest house, etc.
			55902	Worker hostels and boarding houses		
56	Food and beverage service activities					
	561	Restaurants and mobile food service activities				
		5610	Restaurants and mobile food service activities			This class includes the provision of food services to customers, whether they are served while seated or serve themselves from a display of items, whether they eat the prepared meals on the premises, take them out or have them delivered. This includes the preparation and serving of meals for immediate consumption from motorized vehicles or non-motorized carts.
						This class excludes: <ul style="list-style-type: none"> - concession operation of eating facilities, see 5629
			56101	Restaurants, Cafeterias and fast-food restaurants including pizza delivery		
56102			Mobile food vendors, hawkers and other food preparation in market stalls			
56109	Tiffin services and other restaurant activities n.e.c.					

Section I: Accommodation and food service activities

Division	Group	Class	Sub-Class	Description
	562	Event catering and other food service activities		
		5621	Event catering	<p>This class includes the provision of food services based on contractual arrangements with the customer, at the location specified by the customer, for a specific event.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - manufacture of perishable food items for resale, see 1079 - retail sale of perishable food items, see division 47
			56210	Event catering
		5629	Other food service activities	<p>This class includes industrial catering, i.e. the provision of food services based on contractual arrangements with the customer, for a specific period of time. Also included is the operation of food concessions at sports and similar facilities. The food is often prepared in a central unit.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - manufacture of perishable food items for resale, see 1079 - retail sale of perishable food items, see division 47
			56291	Activities of food service contractors (e.g. for transportation companies)
			56292	Operation of canteens (e.g. for factories, offices, sports facilities, hospitals or schools) on a concession basis.
	563	Beverage serving activities		
		5630	Beverage serving activities	<p>This class includes the preparation and serving of beverages for immediate consumption on the premises.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - reselling packaged/prepared beverages, see 4711, 4722, 4781, 4799 - operation of discotheques and dance floors without beverage serving, see 9329
			56301	Bars, discotheques (discotheques with beverage serving predominant)
			56302	Tea/coffee shops
			56303	Fruit juice bars
			56304	Mobile beverage vendors

Section J: Information and communication

Division	Group	Class	Sub-Class	Description	
58	Publishing activities				
	581	Publishing of books, periodicals and other publishing activities			
		5811	Book publishing		This class includes the activities of publishing books in print, electronic (CD, electronic displays etc.) or audio form or on the Internet. This class excludes: - production of globes, see 3290 - publishing of advertising material, see 5819 - publishing of music and sheet books, see 5920 - activities of independent authors, see 9000
			58110	Book publishing (books, brochures, leaflets and similar publications including CD-ROM, audio books)	
		5812	Publishing of directories and mailing lists		This class includes the publishing of lists of facts/information (databases) that are protected in their form, but not in their content. These lists can be published in printed or electronic form.
			58120	Publishing of directories and mailing lists	
		5813	Publishing of newspapers, journals and periodicals		This class includes publishing of newspapers, including advertising newspapers, periodicals and other journals, including publishing of radio and television schedules. Publishing can be done in print or electronic form, including on the Internet.
			58130	Publishing of newspapers, journals and periodicals	
		5819	Other publishing activities		This class includes: - publishing (including on-line) of catalogs, photos, engravings and postcards, greeting cards and forms, posters, reproduction of works of art and advertising material, other printed matter - on-line publishing of statistics or other information
			58191	On-line publishing of statistics and other information	
			58199	Other publishing activities (including on-line) n.e.c.	
	582	Software publishing			
		5820	Software publishing		This class includes publishing of ready-made (non-customized) software. This class excludes: - reproduction of software, see 1820 - retail sale of non-customized software, see 4741 - production of software not associated with publishing, see 6201
			58201	Publishing of operating systems and system software	
			58202	Publishing of operating business and other applications	
	58203		Publishing of computer games for all platforms		

Section J: Information and communication

Division	Group	Class	Sub-Class	Description
59	Motion picture, video and television programme production, sound recording and music publishing activities			
	591	Motion picture, video and television programme activities		
		5911	Motion picture, video and television programme production activities	
			This class excludes:	
			<ul style="list-style-type: none"> - film duplicating (except reproduction of motion picture film for theatrical distribution) as well as reproduction of audio and video tapes, CDs or DVDs from master copies, see 1820 - reproduction of motion picture film for theatrical distribution, see 5912 - sound recording and recording of books on tape, see 5920 - activities of personal theatrical or artistic agents or agencies, see 7490 - activities of own account actors, cartoonists, directors, stage designers and technical specialists, see 9000 	
		59111	Production of motion picture and video (audio visual)	
		59112	Production of television programmes or television commercials	
		5912	Motion picture, video and television programme post-production activities	
			This class includes post-production activities such as editing, titling, subtitling, credits, closed captioning, computer-produced graphics, animation, special effects and film/tape transfers. Activities of motion picture film laboratories and activities of special laboratories for animated films such as developing and processing motion picture film, reproduction of motion picture film for theatrical distribution	
			59120	Motion picture, video and television programme post production activities (editing, titling, sub-titling etc)
		5913	Motion picture, video and television programme distribution activities	
			This class includes: <ul style="list-style-type: none"> - distributing film, video tapes, DVDs and similar productions to motion picture theatres, television networks and stations and exhibitors - acquiring film, video tape and DVD distribution rights 	
		59130	Motion picture, video and television programme distribution activities	
		5914	Motion picture projection activities	
			This class includes motion picture or videotape projection in cinemas, in the open air or in other projection facilities, activities of cine-clubs	
59141	Motion picture or video tape projection in movie theatre, in the open air or in other projection facilities			
59142	Activities of cine-clubs			
592	Sound recording and music publishing activities			
	5920	Sound recording and music publishing activities		
		This class excludes: <ul style="list-style-type: none"> - reproduction from master copies of music or other sound recordings, see 1820 - wholesale of recorded audio tapes and disks, see 4649 		
59201		Activities of sound recording in studio or elsewhere		
59202	Activities of music publishing			

Section J: Information and communication

Division	Group	Class	Sub-Class	Description	
60	Programming and broadcasting activities				
	601	Radio broadcasting			
		6010	Radio broadcasting		
				This class includes broadcasting audio signals through radio broadcasting studios and facilities for the transmission of aural programming to the public, to affiliates or to subscribers.	
				This class excludes: - production of taped radio programming, see 5920	
			60100	Radio broadcasting	
602	Television programming and broadcasting activities				
	6020	Television programming and broadcasting activities			
			This class includes creation of a complete television channel programme, from purchased programme components (e.g. movies, documentaries etc.), self-produced programme components (e.g. local news, live reports) or a combination thereof. This complete television programme can be either broadcast by the producing unit or produced for transmission by third party distributors, such as cable companies or satellite television providers.		
	60200	Television programming and broadcasting activities			
61	Telecommunications				
	611	Wired telecommunications activities			
		6110	Wired telecommunications activities		
				This class includes operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound and video using a wired telecommunications infrastructure. Purchasing access and network capacity from owners and operators of networks and providing telecommunications services using this capacity to businesses and households	
			61101	Activities of basic telecom services: telephone, telex and telegraph	
			61102	Maintenance of telecom network	
		61103	Activities of the cable operators		
		61104	Activities of providing internet access by the operator of the wired infrastructure.		
612	Wireless telecommunications activities				
	6120	Wireless telecommunications activities			
		This class includes operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound, and video using a wireless telecommunications infrastructure, maintaining and operating paging as well as cellular and other wireless telecommunications networks, purchasing access and network capacity from owners and operators of networks and providing wireless telecommunications services (except satellite) using this capacity to businesses and households, provision of Internet access by the operator of the wireless infrastructure.			

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Division	Group	Class	Sub-Class	Description	
	613		61201	Activities of Internet access by the operator of the wireless infrastructure	
			61202	Activities of maintaining and operating paging, cellular and other telecommunication networks	
			61209	Activities of other wireless telecommunications activities n.e.c	
			Satellite telecommunications activities		
		6130	Satellite telecommunications activities		
			This class includes:		
			- operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound and video using a satellite telecommunications infrastructure		
			- delivery of visual, aural or textual programming received from cable networks, local television stations or radio networks to consumers via direct-to-home satellite systems (The units classified here do not generally originate programming material.)		
			- provision of Internet access by the operator of the satellite infrastructure		
				61301	Activity of Internet access by the operator of the satellite infrastructure
		61309	Other satellite telecommunications activities n.e.c		
619	Other telecommunications activities				
	6190	Other telecommunications activities			
		This class includes provision of specialized telecommunications applications, such as satellite tracking, communications telemetry, and radar station operations, operation of satellite terminal stations and associated facilities operationally connected with one or more terrestrial communications systems and capable of transmitting telecommunications to or receiving telecommunications from satellite systems			
		61900	Other telecommunications activities		
62	Computer programming, consultancy and related activities				
	620	Computer programming, consultancy and related activities			
		6201	Computer programming activities		
			This class includes:		
			- designing the structure and content of, and/or writing the computer code necessary to create and implement such as systems software (including updates and patches), software applications (including updates and patches) and databases		
			- customizing of software, i.e. modifying and configuring an existing application so that it is functional within the clients' information system environment.		
			This class excludes:		
			- publishing packaged software, see 5820		
			- planning and designing computer systems that integrate computer hardware, software and communication technologies, even though providing software might be an integral part, see 6202		

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Division	Group	Class	Sub-Class	Description
			62011	Writing, modifying, testing of computer program to meet the needs of a particular client excluding web-page designing (software development)
			62012	Web-page designing/development
			62013	Providing software support and maintenance to the clients
			62014	Activities related to Artificial Intelligence (AI) (Nature language, computer vision, virtual reality etc)
		6202	Computer consultancy and computer facilities management activities	
			This class includes planning and designing of computer systems that integrate computer hardware, software and communication technologies. The units classified in this class may provide the hardware and software components of the system as part of their integrated services or these components may be provided by third parties or vendors. The units classified in this class often install the system and train and support the users of the system. Provision of on-site management and operation of clients' computer systems and/or data processing facilities, as well as related support services	
		6209	62020	Computer consultancy and computer facilities management activities
			Other information technology and computer service activities	
			This class excludes: <ul style="list-style-type: none"> - installation of mainframe and similar computers, see 3320 - computer programming, see 6201 - computer consultancy, see 6202 - computer facilities management, see 6202 - data processing and hosting, see 6311 	
			62091	Software installation
			62092	Computer disaster recovery
			62099	Other information technology and computer service activities n.e.c
63	Information service activities			
	631	Data processing, hosting and related activities; web portals		
		6311	Data processing, hosting and related activities	
			This class includes provision of infrastructure for hosting, data processing services and related activities such as: <ul style="list-style-type: none"> - specialized hosting activities such as streaming services and application hosting - application service provisioning 	
			63111	Data entry, processing and report writing activities
			63112	Web hosting activities
			63113	Data centre activities
			63119	Other data processing, hosting and related activities n.e.c.
		6312	Web portals	
			63121	Operation of web sites that use a search engine to generate and maintain extensive databases of internet addresses and content in an easily searchable format

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Division	Group	Class	Sub-Class	Description
			63122	Operation of other websites that act as portals to the Internet, such as media sites providing periodically updated content
	639	Other information service activities		
		6391	News agency activities	
			This class includes news syndicate and news agency activities furnishing news, pictures and features to the media.	
			This class excludes:	
			- activities of independent photojournalists, see 7420	
			- activities of independent journalists, see 9000	
			63910	News agency activities
		6399	Other information service activities n.e.c.	
			This class includes other information service activities not elsewhere classified, such as telephone based information services, information search services on a contract or fee basis, news clipping services, press clipping services, etc.	
			This class excludes:	
			- activities of call centers, see 8220	
			63991	Activities of cyber/internet café
			63999	Other information service activities n.e.c.

Section K: Financial and insurance activities

Division	Group	Class	Sub-Class	Description
64	Financial service activities, except insurance and pension funding			
	641	Monetary intermediation		
		6411	Central banking	
			This class includes issuing and managing the country's currency, monitoring and control of the money supply, taking deposits that are used for clearance between financial institutions, supervising banking operations, holding the country's international reserves, acting as banker to the government	
			64110	Central banking
		6419	Other monetary intermediation	
			This class includes the receiving of deposits and/or close substitutes for deposits and extending of credit or lending funds. The granting of credit can take a variety of forms, such as loans, mortgages, credit cards etc. These activities are generally carried out by monetary institutions other than central banks, such as banks, savings banks, credit unions.	
			This class excludes:	
			- credit granting for house purchase by specialized non-depository institutions, see 6492	
			- credit card transaction processing and settlement activities, see 6619	

Section K: Financial and insurance activities

Division	Group	Class	Sub-Class	Description
			64191	Monetary intermediation of commercial banks, saving banks, postal savings bank and discount houses
			64192	Activities of specialized institutions granting credit for house purchases that also take deposits
			64199	Other monetary intermediation services n.e.c.
	642	Activities of holding companies		
		6420	Activities of holding companies	
			<p>This class includes the activities of holding companies, i.e. units that hold the assets (owning controlling-levels of equity) of a group of subsidiary corporations and whose principal activity is owning the group. The holding companies in this class do not provide any other service to the businesses in which the equity is held, i.e. they do not administer or manage other units.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - active management of companies and enterprises, strategic planning and decision making of the company, see 7010 	
			64200	Activities of holding companies
	643	Trusts, funds and similar financial entities		
		6430	Trusts, funds and similar financial entities	
			<p>This class includes legal entities organized to pool securities or other financial assets, without managing, on behalf of shareholders or beneficiaries. The portfolios are customized to achieve specific investment characteristics, such as diversification, risk, rate of return and price volatility. These entities earn interest, dividends and other property income, but have little or no employment and no revenue from the sale of services.</p>	
			64301	Trusts funds
			64302	Investment fund
			64309	Other similar financial entities n.e.c
	649	Other financial service activities, except insurance and pension funding activities		
		6491	Financial leasing	
			<p>This class includes leasing where the term approximately covers the expected life of the asset and the lessee acquires substantially all the benefits of its use and takes all the risks associated with its ownership. The ownership of the asset may or may not eventually be transferred. Such leases cover all or virtually all costs including interest.</p>	
			64910	Financial leasing
			64921	private money lender
			64929	other credit granting n.e.c
		6499	Other financial service activities, except insurance and pension funding activities, n.e.c.	
			<p>This class includes other financial service activities primarily concerned with distributing funds other than by making loans:</p> <ul style="list-style-type: none"> * factoring activities * writing of swaps, options and other hedging arrangements * activities of viatical settlement companies - own-account investment activities, such as by venture capital companies, investment clubs etc. 	

Section K: Financial and insurance activities

Division	Group	Class	Sub-Class	Description
			64990	Other financial service activities, except insurance and pension funding activities, n.e.c.
65	Insurance, reinsurance and pension funding, except compulsory social security			
	651	Insurance		
		6511	Life insurance	
				This class includes underwriting annuities and life insurance policies, disability income insurance policies, and accidental death and dismemberment insurance policies (with or without a substantial savings element).
			65110	Life insurance
		6512	Non-life insurance	
				This class includes:
				- provision of insurance services other than life insurance:
				* accident and fire insurance, health insurance and travel insurance
				* property insurance, motor, marine, aviation and transport insurance
				* pecuniary loss and liability insurance
			65120	Non-life insurance
	652	Reinsurance		
		6520	Reinsurance	
				This class includes activities of assuming all or part of the risk associated with existing insurance policies originally underwritten by other insurance carriers
			65200	Reinsurance
	653	Pension funding		
		6530	Pension funding	
				This class includes legal entities (i.e. funds, plans and/or programmes) organized to provide retirement income benefits exclusively for the sponsor's employees or members. This includes pension plans with defined benefits, as well as individual plans where benefits are simply defined through the member's contribution.
			65300	Pension funding
66	Activities auxiliary to financial service and insurance activities			
	661	Activities auxiliary to financial service activities, except insurance and pension funding		
		6611	Administration of financial markets	
				This class includes operation and supervision of financial markets other than by public authorities, such as commodity contracts exchanges, futures commodity contracts exchanges, securities exchanges, stock exchanges, stock or commodity options exchanges
			66110	Administration of financial markets

Section K: Financial and insurance activities

Division	Group	Class	Sub-Class	Description
		6612	Security and commodity contracts brokerage	This class includes dealing in financial markets on behalf of others (e.g. stock broking) and related activities, securities brokerage, commodity contracts brokerage, activities of bureaux de change etc.
			66120	Security and commodity contracts brokerage
		6619	Other activities auxiliary to financial service activities	This class includes activities auxiliary to financial service activities not elsewhere classified, such as financial transaction processing and settlement activities, including for credit card transactions, investment advisory services, activities of mortgage advisers and brokers, trustee, fiduciary and custody services on a fee or contract basis
			66190	Other activities auxiliary to financial service activities
	662	Activities auxiliary to insurance and pension funding		
		6621	Risk and damage evaluation	This class includes the provision of administration services of insurance, such as assessing and settling insurance claims. This class also includes: - assessing insurance claims such as claims adjusting, risk assessing, risk and damage evaluation - settling insurance claims
			66210	Risk and damage evaluation
		6622	Activities of insurance agents and brokers	This class includes activities of insurance agents and brokers (insurance intermediaries) in selling, negotiating or soliciting of annuities and insurance and reinsurance policies
			66220	Activities of insurance agents and brokers
		6629	Other activities auxiliary to insurance and pension funding	This class includes activities involved in or closely related to insurance and pension funding (except claims adjusting and activities of insurance agents): * salvage administration * actuarial services
			66290	Other activities auxiliary to insurance and pension funding
	663	Fund management activities		
		6630	Fund management activities	This class includes portfolio and fund management activities on a fee or contract basis, for individuals, businesses and others.
			66301	Management of mutual funds
			66302	Management of pension funds
			66309	Management of other investment funds n.e.c

Section L: Real estate activities

Division	Group	Class	Sub-Class	Description
68	Real estate activities			
	681	Real estate activities with own or leased property		
		6810	Real estate activities with own or leased property	
			This class includes buying, selling, renting and operating of self-owned or leased real estate, such as apartment buildings and dwellings, non-residential buildings, including exhibition halls, self-storage facilities, malls and shopping centers, land - provision of homes and furnished or unfurnished flats or apartments for more permanent use, typically on a monthly or annual basis.	
			68100	Real estate activities with own or leased property (buying, selling and renting of owned or leased property)
	682	Real estate activities on a fee or contract basis		
6820		Real estate activities on a fee or contract basis		
				This class includes the provision of real estate activities on a fee or contract basis including real estate related services such as activities of real estate agents and brokers, intermediation in buying, selling and renting of real estate on a fee or contract basis, management of real estate on a fee or contract basis, appraisal services for real estate, activities of real estate escrow agents.
		68200	Real estate activities on a fee or contract basis (activities of agents and brokers)	

Section M: Professional, scientific and technical activities

Division	Group	Class	Sub-Class	Description
69	Legal and accounting activities			
	691	Legal activities		
		6910	Legal activities	
			This class includes legal representation of one party's interest against another party, whether or not before courts or other judicial bodies, general counselling and advising, preparation of legal documents, other activities of notaries public, civil law notaries, arbitrators, examiners and referees. This class excludes: - law court activities, see 8423	
			69100	Legal activities (including legal consultancy)
	692	Accounting, bookkeeping and auditing activities; tax consultancy		
6920		Accounting, bookkeeping and auditing activities; tax consultancy		
				This class includes recording of commercial transactions from businesses or others - examination of accounts and certification of their accuracy - preparation of personal and business income tax returns - advisory activities and representation on behalf of clients before tax authorities
		69201	Consultancy in Accounting, bookkeeping and auditing activities	
		69202	Tax consultancy	

Section M: Professional, scientific and technical activities

Division	Group	Class	Sub-Class	Description	
70	Activities of head offices; management consultancy activities				
	701	Activities of head offices			
		7010	Activities of head offices		
				<p>This class includes the overseeing and managing of other units of the company or enterprise; undertaking the strategic or organizational planning and decision-making role of the company or enterprise; exercising operational control and manage the day-to-day operations of their related units.</p> <p>This class includes activities of:</p> <ul style="list-style-type: none"> - head offices - centralized administrative offices, corporate offices - district and regional offices - subsidiary management offices 	
		70100	Activities of head offices		
	702	Management consultancy activities			
		7020	Management consultancy activities		
				<p>This class includes the provision of advice, guidance and operational assistance to businesses and other organizations on management issues, such as strategic and organizational planning; decision areas that are financial in nature; marketing objectives and policies; human resource policies, practices and planning; production scheduling and control planning.</p>	
		70201	Management consultancy activities such as mentoring, advising and helping businesses and public services		
		70209	Management consultancy activities n.e.c		
71	Architectural and engineering activities; technical testing and analysis				
	711	Architectural and engineering activities and related technical consultancy			
		7110	Architectural and engineering activities and related technical consultancy		
				<p>This class includes the provision of architectural services, engineering services, drafting services, building inspection services and surveying and mapping services.</p>	
			71101	Architectural and engineering consultancy	
			71102	Land and boundary surveying activities	
			71103	Geophysical, geologic and seismic surveying	
			71104	Consultancy in aeronautic services	
		71109	Other architectural and engineering activities and related technical consultancy n.e.c		
	712	Technical testing and analysis			
7120		Technical testing and analysis			
			<p>This class includes:</p> <ul style="list-style-type: none"> - performance of physical, chemical and other analytical testing of all types of materials and products, certification of products, including consumer goods, motor vehicles, aircraft, pressurized containers, nuclear plants etc. - periodic road-safety testing of motor vehicles 		

Section M: Professional, scientific and technical activities

Division	Group	Class	Sub-Class	Description
			71200	Technical testing and analysis
72		Scientific research and development		
	721	Research and experimental development on natural sciences and engineering		
		7210	Research and experimental development on natural sciences and engineering	This class includes research and experimental development on natural science and engineering such as research and development on natural sciences, research and development on engineering and technology, research and development on medical sciences, research and development on biotechnology, research and development on agricultural sciences, interdisciplinary research and development, predominantly on natural sciences and engineering
			72100	Research and experimental development on natural sciences and engineering
	722	Research and experimental development on social sciences and humanities		
		7220	Research and experimental development on social sciences and humanities	This class includes: <ul style="list-style-type: none"> - research and development on social sciences - research and development on humanities - interdisciplinary research and development, predominantly on social sciences and humanities
			72200	Research and experimental development on social sciences and humanities
73		Advertising and market research		
	731	Advertising		
		7310	Advertising	This class includes the provision of a full range of advertising services (i.e. through in-house capabilities or subcontracting), including advice, creative services, production of advertising material, media planning and buying. This class excludes: <ul style="list-style-type: none"> - publishing of advertising material, see 5819
			73100	Advertising
	732	Market research and public opinion polling		
		7320	Market research and public opinion polling	This class includes investigation into market potential, acceptance and familiarity of products and buying habits of consumers for the purpose of sales promotion and development of new products, including statistical analyses of the results, investigation into collective opinions of the public about political, economic and social issues and statistical analysis thereof.
			73200	Market research and public opinion polling

Section M: Professional, scientific and technical activities

Division	Group	Class	Sub-Class	Description
74	Other professional, scientific and technical activities			
	741	Specialized design activities		
		7410	Specialized design activities	
				This class includes industrial design, i.e. creating and developing designs and specifications that optimize the use, value and appearance of products, including the determination of the materials, construction, mechanism, shape, colour and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal and efficiency in production, distribution, use and maintenance.
			74101	Fashion design related to textiles, wearing apparel, shoes, jewellery, furniture and other fashion goods as well as other personal or household goods
			74102	Activities of interior decorators
			74103	Services of graphic designers
			74109	Other specialized design activities n.e.c.
	742	Photographic activities		
		7420	Photographic activities	
				This class excludes: - processing motion picture film related to the motion picture and television industries, see 5912 - cartographic and spatial information activities, see 7110
			74201	Commercial & consumer photograph production and photographic film processing.
			74202	Activities of photojournalists
			74203	Microfilming of documents
			74209	Other photographic activities n.e.c.
	749	Other professional, scientific and technical activities n.e.c.		
		7490	Other professional, scientific and technical activities n.e.c.	
				This class includes a great variety of service activities generally delivered to commercial clients. It includes those activities for which more advanced professional, scientific and technical skill levels are required, but does not include ongoing, routine business functions that are generally of short duration.
			74901	Translation and interpretation activities
			74902	Business brokerage activities (arranging for the purchase and sale of small and medium-sized businesses excluding real estate)
			74903	Patent brokerage activities
			74904	Weather forecasting activities
			74905	Security consulting
			74906	Environmental consulting
			74909	Other professional, scientific and technical activities n.e.c.

Section M: Professional, scientific and technical activities

Division	Group	Class	Sub-Class	Description
75	Veterinary activities			
	750	Veterinary activities		
		7500	Veterinary activities	
			75000	Veterinary activities

Section N: Administrative and support service activities

Division	Group	Class	Sub-Class	Description	
77	Rental and leasing activities				
	771	Renting and leasing of motor vehicles			
		7710	Renting and leasing of motor vehicles		
			This class includes renting and operational leasing of the following types of vehicles such as passenger cars (without drivers) and trucks, utility trailers and recreational vehicles.		
			This class excludes:		
			- renting or leasing of vehicles/ trucks with driver, see 4922, 4923		
			- financial leasing, see 6491		
			77100	Renting and leasing of motor vehicles (without driver)	
	772	Renting and leasing of personal and household goods			
		7721	Renting and leasing of recreational and sports goods		
					This class includes renting of recreational and sports equipment such as pleasure boats, canoes, sailboats, beach chairs and umbrellas, skis and other sports equipment
			77211	Renting and leasing of motor bikes and bicycles.	
		77219	Renting and leasing of other recreational and sport equipment n.e.c (river rafting boat, paddling boat, etc)		
		7722	Renting of video tapes and disks		
			77220	Renting of video tapes and disks	
		7729	Renting and leasing of other personal and household goods		
			This class excludes:		
			- renting of cars, trucks, trailers and recreational vehicles without driver, see 7710		
			- renting of recreational and sports goods, see 7721		
			- renting of video tapes and disks, see 7722		
			- renting of motorcycles and caravans without driver, see 7730		
			- renting of office furniture, see 7730		
			- provision of linen, work uniforms and related items by laundries, see 9601		
77291	Renting of tent, furniture, pottery and glass, kitchen and tableware, utensils, household electrical and electronic equipment etc.				
77292	Renting of books, journals and magazines				
77293	Renting of jewellery, musical instruments, scenery and costumes				
77294	Renting of textiles, wearing apparel, footwear, sleeping bag, rucksack, household goods				
77299	Renting of other personal and household goods n.e.c.				

Section N: Administrative and support service activities

Division	Group	Class	Sub-Class	Description
	773	Renting and leasing of other machinery, equipment and tangible goods		
		7730	Renting and leasing of other machinery, equipment and tangible goods	
				This class excludes: <ul style="list-style-type: none"> - renting of agricultural and forestry machinery or equipment with operator, see 0161, 0240 - renting of construction and civil engineering machinery or equipment with operator, see division 43 - renting of water-transport equipment with operator, see division 50 - renting of air-transport equipment with operator, see division 51 - renting of pleasure boats, see 7721 - renting of bicycles, see 7721
			77301	Renting and operational leasing, without operator, of other machinery and equipment that are generally used as capital goods by industries
			77302	Renting and operational leasing of agricultural and forestry machinery and equipment without operator
			77303	Renting and operational leasing of construction and civil-engineering machinery and equipment without operator
			77304	Renting and operational leasing of office machinery and equipment without operator
			77305	Renting and operational leasing of land-transport equipment (other than motor vehicles) without drivers
			77306	Renting of other tangible goods without operator (includes renting of containers, pallets, animals etc.)
			77309	Renting and leasing of other machinery and equipment n.e.c. without operator
	774	Leasing of intellectual property and similar products, except copyrighted works		
		7740	Leasing of intellectual property and similar products, except copyrighted works	
				This class includes leasing of intellectual property products (except copyrighted works, such as books or software), receiving royalties or licensing fees for the use of patented entities, trademarks or service marks, brand names and franchise agreements, mineral exploration and evaluation
			77400	Leasing of intellectual property and similar products, except copyrighted works
78	Employment activities			
	781	Activities of employment placement agencies		
		7810	Activities of employment placement agencies	
				This class includes personnel search, selection referral and placement activities, including executive placement and search activities, activities of casting agencies and bureaus, such as theatrical casting agencies, activities of on-line employment placement agencies.
			78100	Activities of employment placement agencies (such as overseas/ domestic employment agencies)

Section N: Administrative and support service activities

Division	Group	Class	Sub-Class	Description
	782	Temporary employment agency activities		
		7820	Temporary employment agency activities	This class includes supplying workers to clients' businesses for limited periods of time to temporarily replace or supplement the working force of the client, where the individuals provided are employees of the temporary help service unit. Units classified here do not provide direct supervision of their employees at the clients' work sites.
			78200	Temporary employment agency activities (Short term labour recruitment agencies)
	783	Other human resources provision		
		7830	Other human resources provision	This provision of human resources is typically done on a long-term or permanent basis and the units classified here may perform a wide range of human resource and personnel management duties associated with this provision. The units classified here represent the employer of record for the employees on matters relating to payroll, taxes, and other fiscal and human resource issues, but they are not responsible for direction and supervision of employees.
			78300	Other human resources provision
79	Travel agency, tour operator, reservation service and related activities			
	791	Travel agency and tour operator activities		
		7911	Travel agency activities	This class includes activities of agencies primarily engaged in selling travel, tour, transportation and accommodation services to the general public and commercial clients
			79110	Travel agency activities (Ticketing agencies only)
		7912	Tour operator activities	This class includes arranging and assembling tours that are sold through travel agencies or directly by tour operators. The tours may include any or all of the transportation, accommodation and food, visits to museums, historical or cultural sites, theatrical, musical or sporting events.
			79120	Tour operator activities
		7990	Other reservation service and related activities	This class excludes activities of travel agencies and tour operators, see 7911, 7912, organization and management of events such as meetings, conventions and conferences, see 8230.
			79901	Activities of tourist guides
			79902	Reservations for transportation, hotels, restaurants, car rentals, entertainment and sport etc.
			79909	Other reservation service and related activities n.e.c

Section N: Administrative and support service activities

Division	Group	Class	Sub-Class	Description
80	Security and investigation activities			
	801	Private security activities		
		8010	Private security activities	
			This class includes armored car services, bodyguard services, polygraph services, fingerprinting services, security guard services. This class excludes: - public order and safety activities, see 8423	
	80100	Private security activities		
	802	Security systems service activities		
		8020	Security systems service activities	
			This class includes monitoring or remote monitoring of electronic security alarm systems, such as burglar and fire alarms, including their maintenance, installing, repairing, rebuilding, and adjusting mechanical or electronic locking devices, safes and security vaults. This class excludes: - installation of security systems, such as burglar and fire alarms, without later monitoring, see 4321 - selling security systems, mechanical or electronic locking devices, safes and security vaults, without monitoring, installation or maintenance services, see 4759	
	80200	Security systems service activities		
	803	Investigation activities		
8030		Investigation activities		
		This class includes investigation and detective service activities, activities of all private investigators, independent of the type of client or purpose of investigation		
80300	Investigation activities			
81	Services to buildings and landscape activities			
	811	Combined facilities support activities		
		8110	Combined facilities support activities	
	This class includes provision of a combination of support services within a client's facility, such as general interior cleaning, maintenance, trash disposal, guard and security, mail routing, reception, laundry and related services to support operations within facilities.			
	81100	Combined facilities support activities		
812	Cleaning activities			
	8121	General cleaning of buildings		
This class includes general (non-specialized) cleaning of all types of buildings, such as offices, houses or apartments, factories, shops and institutions, general (non-specialized) cleaning of other business and professional premises and multiunit residential buildings. These activities cover mostly interior cleaning although they may include the cleaning of associated exterior areas such as windows or passageways.				

Section N: Administrative and support service activities

Division	Group	Class	Sub-Class	Description	
	813	8129	81210	General cleaning of buildings	
			Other building and industrial cleaning activities		
			This class includes specialized cleaning activities for buildings such as window cleaning, chimney cleaning and cleaning of fireplaces, stoves, furnaces, incinerators, boilers, ventilation ducts and exhaust units, swimming pool cleaning and maintenance services, disinfecting and exterminating activities, street sweeping and snow and ice removal, other building and industrial cleaning activities, n.e.c.		
			81291	Cleaning of buses, planes, trains, etc.	
			81292	Cleaning of industrial machinery	
		81299	Other building and industrial cleaning activities n.e.c.		
		Landscape care and maintenance service activities			
		8130	Landscape care and maintenance service activities		
			This class includes planting, care and maintenance of parks and gardens for private and public housing, industrial and commercial buildings, greenery for sports grounds (e.g. football fields, golf courses etc.), play grounds, lawns for sunbathing and other recreational parks, maintenance of land in order to keep it in good ecological condition.		
		81300	Landscape care and maintenance service activities		
82	Office administrative, office support and other business support activities				
	821	Office administrative and support activities			
	8211	Combined office administrative service activities			
		This class includes provision of a combination of day-to-day office administrative services, such as reception, financial planning, billing and record keeping, personnel and physical distribution (mail services) and logistics for others on a contract or fee basis.			
		82110	Combined office administrative service activities		
	8219	Photocopying, document preparation and other specialized office support activities			
		This class includes a variety of copying, document preparation and specialized office support activities. The document copying/printing activities included here cover only short-run type printing activities.			
		This class excludes:			
		- printing of documents (offset printing, quick printing etc.), see 1811			
		- specialized stenotype services such as court reporting, see 8299			
		82191	Photocopying, duplicating and blueprinting services		
		82192	Document preparation, typing, word processing and desktop publishing services		
		82199	Other specialised office support services activities n.e.c.		

Section N: Administrative and support service activities

Division	Group	Class	Sub-Class	Description
	822	Activities of call centres		
		8220	Activities of call centres	This class includes activities of inbound call centres, answering calls from clients by using human operators, automatic call distribution, computer telephone integration, interactive voice response systems or similar methods to receive orders, provide product information, deal with customer requests for assistance or address customer complaints, activities of outbound call centers using similar methods to sell or market goods or services to potential customers, undertake market research or public opinion polling and similar activities for clients.
			82200	Activities of call centres
	823	Organization of conventions and trade shows		
		8230	Organization of conventions and trade shows	This class includes organization, promotion and/or management of events, such as business and trade shows, conventions, conferences and meetings, whether or not including the management and provision of the staff to operate the facilities in which these events take place
			82300	Organization of conventions and trade shows.
	829	Business support service activities n.e.c.		
		8291	Activities of collection agencies and credit bureaus	This class includes collection of payments for claims and remittance of payments collected to the clients, such as bill or debt collection services, compiling of information, such as credit and employment histories on individuals and credit histories on businesses and providing the information to financial institutions, retailers and others who have a need to evaluate the creditworthiness of these persons and businesses.
			82910	Activities of collection agencies and credit bureaus
		8292	Packaging activities	This class includes packaging activities on a fee or contract basis, whether or not these involve an automated process such as bottling of liquids, including beverages and food, packaging of solids (blister packaging, foil-covered etc.), security packaging of pharmaceutical preparations, labeling, stamping and imprinting, parcel-packing and gift-wrapping.
			82920	Packaging activities
		8299	Other business support service activities n.e.c.	This class includes providing verbatim reporting and stenotype recording of live legal proceedings and transcribing subsequent recorded materials, such as real-time (i.e. simultaneous) closed captioning of live television performances of meetings, conferences, address bar coding services, bar code imprinting services, activities of independent auctioneers, other support activities typically provided to businesses not elsewhere classified.
			82990	Other business support service activities n.e.c.

Section O: Public administration and defence; compulsory social security

Division	Group	Class	Sub-Class	Description
84	Public administration and defence; compulsory social security			
	841	Administration of the State and the economic and social policy of the community		
		8411	General public administration activities	
				This class includes executive and legislative administration of central, regional and local bodies, administration and supervision of fiscal affairs, budget implementation and management of public funds and public debt, administration of overall (civil) R&D policy and associated funds, administration and operation of overall economic and social planning and statistical services at the various levels of government.
			84110	General public administration activities
		8412	Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security	
				This class includes public administration of programmes aimed to increase personal well-being such as health, education, culture, sport, recreation, environment, housing and social services, public administration of R&D policies and associated funds for these areas.
				This class excludes:
				- sewage, refuse disposal and remediation activities, see divisions 37, 38, 39
				- compulsory social security activities, see 8430
				- education activities, see division 85
				- human health-related activities, see division 86
			84121	Regulatory agencies relating to health
			84122	Regulatory agencies relating to education
			84129	Regulatory agencies relating to other social services excluding social security n.e.c.
		8413	Regulation of and contribution to more efficient operation of businesses	
				This class includes public administration and regulation, including subsidy allocation, for different economic sectors such as agriculture, land use, energy and mining resources, infrastructure, transport, communication, hotels and tourism, wholesale and retail trade, administration of R&D policies and associated funds to improve economic performance, administration of general labour affairs, implementation of regional development policy measures, e.g. to reduce unemployment.
			84131	Regulatory agencies relating to agriculture, mining resources, land-use and infrastructure.
			84132	Regulatory agencies relating to transport, communication, hotel, tourism, wholesale & retail trade and energy.
			84139	Other regulatory agencies n.e.c.

Section O: Public administration and defence; compulsory social security

Division	Group	Class	Sub-Class	Description
	842	Provision of services to the community as a whole		
		8421	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, aid to foreign countries, whether or not routed through international organizations, provision of military aid to foreign countries, management of foreign trade, international financial and foreign technical affairs
			84210	Foreign affairs
		8422	Defence activities	This class includes administration, supervision and operation of military defence affairs and land, sea, air and space defence forces, 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-related R&D policies and related funds
			84220	Defence activities
		8423	Public order and safety activities	This class includes administration and operation of regular and auxiliary police forces supported by public authorities and other special police forces, including traffic regulation, firefighting and fire prevention, administration and operation of administrative civil and criminal law courts, military tribunals and the judicial system, including legal representation and advice on behalf of the government or when provided by the government in cash or services, arbitration of civil actions.
			84230	Public order and safety activities
	843	Compulsory social security activities		
		8430	Compulsory social security activities	This class includes funding and administration of government-provided social security programmes such as sickness, work-accident and unemployment insurance, retirement pensions, programmes covering losses of income due to maternity, temporary disablement, widowhood etc.
			84300	Compulsory social security activities

Section P: Education

Division	Group	Class	Sub-Class	Description
85	Education			
	851	Pre-primary and primary education		
		8510	Pre-primary and primary education	
			85101	Pre-primary education (ECCD)
			85102	Primary education (from PP to grade six)
			85103	Provision of literacy programmes for adults at primary level (NFE)
			85104	Special education for differently abled students at primary level

Section P: Education

Division	Group	Class	Sub-Class	Description
	852	Secondary education		
		8521	Secondary education	
			85211	General school education in the lower secondary level (up to VIII standard) without any special subject pre-requisite
			85212	General school education in the middle secondary level (up to X standard) without any special subject pre-requisite
			85213	General school education in the higher secondary level (Upto XII Standard) giving, in principle, access to higher education
			85214	Special education for differently abled students at lower, middle and higher secondary level
		8522	Technical and vocational secondary education	
			This class includes instruction for tourist guides, instruction for chefs, hoteliers and restaurateurs, special education for handicapped students at this level, cosmetology and barber schools, computer repair training, driving schools for occupational drivers e.g. of trucks, buses, coaches.	
			85221	Technical and vocational education below the level of higher education except for differently abled.
			85222	Technical and vocational education leading to Degree certificate level except for differently abled.
			85223	Technical and vocational education leading to Diploma/certificate level except for differently abled.
			85224	Technical and vocational education for differently abled students below the level of higher education
			85225	Professional motor driving school
	853	Higher education		
		8530	Higher education	
			This class includes post-secondary non-tertiary education, first stage of tertiary education (not leading to an advanced research qualification), second stage of tertiary education (leading to an advanced research qualification), performing arts schools providing higher education	
			85301	Higher education in science, commerce, humanity and fine arts leading to a university degree or equivalent
			85302	Higher education in engineering / other technical courses leading to a university degree or equivalent
			85303	Higher education in medical/bio-technology and related courses leading to a university degree or equivalent
			85304	Higher education in management courses leading to a university degree or equivalent
			85305	Higher education in law leading to a university degree or equivalent
			85306	Higher education in other professional/ vocational courses leading to a university degree or equivalent
			85307	Higher education not leading to a university degree or equivalent

Section P: Education

Division	Group	Class	Sub-Class	Description
	854	Other education		
		8541	Sports and recreation education	This class includes sports instruction (baseball, basketball, cricket, football, etc., camps, sports instruction, cheerleading instruction, gymnastics instruction, riding instruction, academies or schools, swimming instruction, professional sports instructors, teachers, coaches, card game instruction (such as bridge)
			85411	Coaching activities of archery, football, basketball and volley ball.
			85412	Yoga, Zumba and martial arts instructions
			85419	Other sports and recreation education n.e.c.
		8542	Cultural education	This class includes piano teachers and other music instruction, art instruction, dance instruction and dance studios, drama schools (except academic), fine arts schools (except academic), performing arts schools (except academic), photography schools (except commercial)
			85420	Cultural education (Rapa, Zorig-Chusum, etc)
		8549	Other education n.e.c.	This class includes education that is not definable by level, learning centres offering remedial courses, professional examination review courses, language instruction and conversational skills instruction, speed reading instruction, flying schools, computer training
			85491	Monastic education (Dratshang, Shedra, Drupdey etc)
			85492	Academic tutoring services
			85493	Professional examination review courses
			85494	Motor driving school (non-professional)
			85499	Other educational services n.e.c.
	855	Educational support activities		
		8550	Educational support activities	This class includes provision of non-instructional services that support educational processes or systems such as educational guidance counseling services, educational testing evaluation services, educational testing services, organization of student exchange programs
			85501	Educational consultancy and placement activities
			85502	Educational guidance counseling services
			85509	Other educational support activities n.e.c.

Section Q: Human health and social work activities

Division	Group	Class	Sub-Class	Description	
86	Human health activities				
	861	Hospital activities			
		8610	Hospital activities		
				This class includes short- or long-term hospital activities, i.e. medical, diagnostic and treatment activities, of general hospitals (e.g. community and regional hospitals, hospitals of non-profit organizations, university hospitals, military-base and prison hospitals) and specialized hospitals (e.g. mental health and substance abuse hospitals, hospitals for infectious diseases, maternity hospitals, specialized sanatoriums) The activities are chiefly directed to inpatients, are carried out under the direct supervision of medical doctors	
			86100	Hospital activities	
	862	Medical and dental practice activities			
		8620	Medical and dental practice activities		
				This class includes medical consultation and treatment in the field of general and specialized medicine by general practitioners and medical specialists and surgeons - dental practice activities of a general or specialized nature, e.g. dentistry, endodontic and pediatric dentistry; oral pathology, orthodontic activities - dental activities in operating rooms, private consultants' services to inpatients.	
				86201	Medical practice activities (treatment outside of hospital)
			86202	Dental practice activities	
	869	Other human health activities			
		8690	Other human health activities		
				This class includes activities for human health not performed by hospitals or by medical doctors or dentists. These activities may be carried out in health clinics such as those attached to firms, schools, homes for the aged, labour organizations and fraternal organizations and in residential health facilities other than hospitals, as well as in own consulting rooms, patients' homes or elsewhere. These activities do not involve medical treatment. This class also includes - activities of medical laboratories such as X-ray laboratories and other diagnostic imaging centres. - activities of blood banks, sperm banks, transplant organ banks etc.	
				86901	Activities of Traditional medicine/Ayurveda practitioners
			86902	Activities of homeopaths (traditional healers)	
			86903	Activities of nurses, masseurs, physiotherapists or other para-medical practitioners	
			86904	Activities of independent diagnostic/pathological laboratories	
	86905		Activities of independent blood banks		
	86909	Other human health activities n.e.c. (including independent ambulance activities)			

Section Q: Human health and social work activities

Division	Group	Class	Sub-Class	Description
87	Residential care activities			
	871	Residential nursing care facilities		
		8710	Residential nursing care facilities	
			This class includes activities of homes for the elderly with nursing care, convalescent homes, rest homes with nursing care, nursing care facilities and nursing homes	
	87100	Residential nursing care facilities		
	872	Residential care activities for mental retardation, mental health and substance abuse		
		8720	Residential care activities for mental retardation, mental health and substance abuse	
			This class includes the provision of residential care (but not licensed hospital care) to people with mental retardation, mental illness, or substance abuse problems. Facilities provide room, board, protective supervision and counselling and some health care. It also includes provision of residential care and treatment for patients with mental health and substance abuse illnesses.	
	This class excludes:		<ul style="list-style-type: none"> - social work activities with accommodation, such as temporary homeless shelters, see 8790 	
	87200	Residential care activities for mental retardation, mental health and substance abuse		
	873	Residential care activities for the elderly and disabled		
		8730	Residential care activities for the elderly and disabled	
This class includes the provision of residential and personal care services for the elderly and disabled who are unable to fully care for themselves and/or who do not desire to live independently. The care typically includes room, board, supervision, and assistance in daily living, such as housekeeping services. In some instances these units provide skilled nursing care for residents in separate on-site facilities.				
This class excludes:		<ul style="list-style-type: none"> - activities of homes for the elderly with nursing care, see 8710 - social work activities with accommodation where medical treatment or accommodation are not important elements, see 8790 		
87300	Residential care activities for the elderly and differently abled			
879	Other residential care activities			
	8790	Other residential care activities		
		This class includes activities provided on a round-the-clock basis directed to provide social assistance to children and special categories of persons with some limits on ability for self-care, but where medical treatment or education are not important elements such as orphanages, children's boarding homes and hostels, temporary homeless shelters and institutions that take care of unmarried mothers and their children.		
87900	Other residential care activities n.e.c			

Section Q: Human health and social work activities

Division	Group	Class	Sub-Class	Description
88	Social work activities without accommodation			
	881	Social work activities without accommodation for the elderly and disabled		
		8810	Social work activities without accommodation for the elderly and disabled	
	88100		Social work activities without accommodation for the elderly and differently abled	
	889	Other social work activities without accommodation		
		8890	Other social work activities without accommodation	
88900	Other social work activities without accommodation			

Section R: Arts, entertainment and recreation

Division	Group	Class	Sub-Class	Description	
90	Creative, arts and entertainment activities				
	900	Creative, arts and entertainment activities			
		9000	Creative, arts and entertainment activities		This class includes the operation of facilities and provision of services to meet the cultural and entertainment interests of their customers. This includes the production and promotion of, and participation in, live performances, events or exhibits intended for public viewing; the provision of artistic, creative or technical skills for the production of artistic products and live performances.
			90001	Activities of production of live theatrical presentations, concerts, dance productions and other stage productions such as luyang, drayang, music band etc.	
			90002	Operation of concert and theatre halls and other arts facilities	
			90003	Activities of sculptors, painters, cartoonists, engravers, etchers, etc. including restoration of works of art	
			90004	Activities of independent journalists and individual writers for all subjects including fictional writing, technical writing etc.	
90009			Other creative arts and entertainment activities n.e.c.		

Section R: Arts, entertainment and recreation

Division	Group	Class	Sub-Class	Description		
91	Libraries, archives, museums and other cultural activities					
	910	Libraries, archives, museums and other cultural activities				
		9101	Library and archives activities			
			This class includes documentation and information activities of libraries of all kinds, reading, listening and viewing rooms, public archives providing service to the general public or to a special clientele, such as students, scientists, staff, members as well as operation of government archives			
		91010	Library and archives activities			
		9102	Museums activities and operation of historical sites and buildings			
			91021	Operation of museums of all kinds		
		91022	Operation of historical/religious sites and buildings			
		9103	Botanical and zoological gardens and nature reserves activities			
			This class includes: - operation of botanical and zoological gardens, including children's zoos - operation of nature reserves, including wildlife preservation, etc.			
91030		Botanical and zoological gardens and nature reserves activities (Operation)				
92	Gambling and betting activities					
	920	Gambling and betting activities				
		9200	Gambling and betting activities			
			This class includes: - bookmaking and other betting operations - off-track betting - operation of casinos, including "floating casinos" - sale of lottery tickets - operation (exploitation) of coin-operated gambling machines - operation of virtual gambling web sites			
			92001	Wholesale of lottery tickets		
			92002	Retail sale of lottery tickets		
92009			Other gambling and betting activities n.e.c			
93	Sports activities and amusement and recreation activities					
931	Sports activities					
	9311	Operation of sports facilities				
This class excludes: - renting of recreation and sports equipment, see 7721 - operation of ski hills, see 9329 - park and beach activities, see 9329						
93110	Operation of sports facilities (open, closed or covered, with or without spectators seating)					

Section R: Arts, entertainment and recreation

Division	Group	Class	Sub-Class	Description
		9312	Activities of sports clubs	<p>This class includes the activities of sports clubs, which, whether professional, semi-professional or amateur clubs, give their members the opportunity to engage in sporting activities such as football clubs, bowling clubs, swimming clubs, golf clubs, boxing clubs, body-building clubs, track and field clubs, shooting clubs, etc.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - sports instruction by individual teachers, trainers, see 8541 - operation of sports facilities, see 9311 - organization and operation of outdoor or indoor sports events for professionals or amateurs by sports clubs with their own facilities, see 9311
			93120	Activities of sports clubs
		9319	Other sports activities	<p>This class includes:</p> <ul style="list-style-type: none"> - activities of producers or promoters of sports events, with or without facilities - activities of individual own-account sportsmen and athletes, referees, judges, timekeepers etc. - activities of sports leagues and regulating bodies - activities related to promotion of sporting events - activities of mountain guides - support activities for sport or recreational hunting and fishing
			93190	Other sports activities
	932	Other amusement and recreation activities		
		9321	Activities of amusement parks and theme parks	<p>This class includes activities of amusement parks or theme parks, including the operation of a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits and picnic grounds</p>
			93210	Activities of amusement parks and theme parks
		9329	Other amusement and recreation activities n.e.c.	<p>This class includes activities of recreation parks, including renting of facilities such as bathhouses, lockers, chairs etc., renting of leisure and pleasure equipment as an integral part of recreational facilities, activities of producers or entrepreneurs of live events other than arts or sports events, with or without facilities.</p> <p>This class excludes beverage serving activities of discotheques, see 5630, campgrounds, recreational camps, campsites and campgrounds, see 5520, separate renting of leisure and pleasure equipment, see 7721, activities of amusement parks and theme parks, see 9</p>
			93291	Operation of discotheques and dance floor
			93292	Operation of karaoke
			93293	Operation of water based recreational activities rafting, boating etc.
			93299	Other amusement and recreation activities n.e.c.

Section S: Other service activities

Division	Group	Class	Sub-Class	Description
94		Activities of membership organizations		
	941	Activities of business, employers and professional membership organizations		
		9411	Activities of business and employers membership organizations	
				This class includes activities of organizations whose members' interests centre on the development and prosperity of enterprises in a particular line of business or trade, including farming, or on the economic growth and climate of a particular geographical area or political subdivision without regard for the line of business, activities of chambers of commerce, guilds and similar organizations, dissemination of information, representation before government agencies, public relations and labour negotiations of business and employer organizations.
			94110	Activities of business and employers membership organizations
		9412	Activities of professional membership organizations	
				This class includes the activities of associations of writers, painters, lawyers, doctors, journalists and other similar organisations
			94120	Activities of professional membership organizations
	942	Activities of trade unions		
		9420	Activities of trade unions	
				This class includes promoting of the interests of organized labor and union employees, activities of associations whose members are employees interested chiefly in the representation of their views concerning the salary and work situation, and in concerted action through organization
			94200	Activities of trade unions
	949	Activities of other membership organizations		
		9491	Activities of religious organizations	
				This class includes activities of religious organizations or individuals providing services directly to worshippers in temples or other places, activities of organizations providing monastery and convent services and religious retreat activities
			94910	Activities of religious organizations
		9492	Activities of political organizations	
				This class includes activities of political organizations and auxiliary organizations such as young people's auxiliaries associated with a political party. These organizations chiefly engage in influencing decision-taking in public governing bodies by placing members of the party or those sympathetic to the party in political office and involve the dissemination of information, public relations, fund-raising etc.
			94920	Activities of political organizations
		9499	Activities of other membership organizations n.e.c.	
			94990	Activities of other membership organizations n.e.c.

Section S: Other service activities

Division	Group	Class	Sub-Class	Description	
95	Repair of computers and personal and household goods				
	951	Repair of computers and communication equipment			
		9511	Repair of computers and peripheral equipment		
			95111	Repair and maintenance of computer and peripheral equipment	
		95112	Repair and maintenance of automated terminals like automatic teller machines, point-of-sale (POS) terminals, not mechanically operated		
		9512	Repair of communication equipment		
			This class includes repair and maintenance of communications equipment such as cordless telephones, cellular phones, carrier equipment modems, fax machines and communications transmission equipment (e.g. routers, bridges, modems)		
	95120	Repair of communication equipment			
	952	Repair of personal and household goods			
		9521	Repair of consumer electronics		
			This class includes repair and maintenance of consumer electronics such as television, radio receivers, CD players and household-type video cameras		
		95210	Repair of consumer electronics		
		9522	Repair of household appliances and home and garden equipment		
			95221	Repair and servicing of household appliances (refrigerators, stoves, washing machines, clothes dryers, room air conditioners, etc.)	
			95222	Repair and servicing of home and garden equipment such as lawn mowers, edgers, trimmers etc.	
		9523	Repair of footwear and leather goods		
			95230	Repair of footwear and leather goods	
		9524	Repair of furniture and home furnishings		
			This class includes reupholstering, refinishing, repairing and restoring of furniture and home furnishings including office furniture and assembly of self-standing furniture.		
			95240	Repair of furniture and home furnishings	
9529		Repair of other personal and household goods			
		95291	Repair of bicycles		
	95292	Repair and alteration of clothing			
	95293	Repair and alteration of jewellery			
	95294	Repair of watches, clocks and their parts			
	95295	Repair of musical instruments			
95299	Repair of other personal and household goods n.e.c.				

Section S: Other service activities

Division	Group	Class	Sub-Class	Description		
96	Other personal service activities					
	960	Other personal service activities				
		9601	Washing and (dry-) cleaning of textile and fur products			This class includes laundering and dry-cleaning, pressing 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.
			96010	Washing and (dry-) cleaning of textile and fur products		
		9602	Hairdressing and other beauty treatment			This class includes hair washing, trimming and cutting, setting, dyeing, tinting, waving, straightening and similar activities for men and women, shaving and beard trimming, facial massage, manicure and pedicure, make-up etc.
			96020	Hairdressing and other beauty treatment (salon, barber)		
		9603	Funeral and related activities			
			96030	Funeral and related activities		
		9609	Other personal service activities n.e.c.			
			96091	Astrological and spiritualists' activities		
			96092	Activities of sauna and steam baths, hotstone bath, massage salons etc.		
			96093	Operation of wellness centre with accommodation		
				96903	Activities of baby sitter and general household maintenance activities like grooming of the floor, dusting, cleaning of utensils etc.	

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

Division	Group	Class	Sub-Class	Description	
97	Activities of households as employers of domestic personnel				
	970	Activities of households as employers of domestic personnel			
		9700	Activities of households as employers of domestic personnel		
			97000	Activities of households as employers of domestic personnel	

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

Division	Group	Class	Sub-Class	Description
98	Undifferentiated goods- and services-producing activities of private households for own use			
	981	Undifferentiated goods-producing activities of private households for own use		
		9810	Undifferentiated goods-producing activities of private households for own use	
				This class includes undifferentiated subsistence goods-producing activities of households, i.e., the activities of households that are engaged in a variety of activities that produce goods for their own subsistence. These activities include farming, the production of shelter and clothing and other goods produced by the household for its own subsistence. If households are also engaged in the production of marketed goods, they are classified to the appropriate goods-producing industry of ISIC.
			98100	Undifferentiated goods-producing activities of private households for own use
	982	Undifferentiated service-producing activities of private households for own use		
9820		Undifferentiated service-producing activities of private households for own use		
			This class includes undifferentiated subsistence services-producing activities of households, i.e. the activities of households that are engaged in a variety of activities that produce services for their own subsistence. These activities include cooking, teaching, caring for household members and other services produced by the household for its own subsistence.	
	98200	Undifferentiated service-producing activities of private households for own use		

Section U: Activities of extraterritorial organizations and bodies

Division	Group	Class	Sub-Class	Description
99	Activities of extraterritorial organizations and bodies			
	990	Activities of extraterritorial organizations and bodies		
		9900	Activities of extraterritorial organizations and bodies	
			This class includes: <ul style="list-style-type: none"> - activities of international organizations such as the United Nations and the specialized agencies of the United Nations system, regional bodies etc., the International Monetary Fund, the World Bank, etc. - activities of diplomatic and consular missions when being determined by the country of their location rather than by the country they represent. 	
		99000	Activities of extraterritorial organizations and bodies	

PART 4: EXPLANATORY NOTE

A: AGRICULTURE, FORESTRY AND FISHING

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

01 Crop and animal production, hunting and related service activities

This division distinguishes two basic activities, production of crop products and production of animal products. This division includes the form of organic agriculture, as well as growing of genetically modified crops and raising of genetically modified animals. Also included are service activities incidental to agriculture and hunting, trapping and related activities.

Group 015 (Mixed farming) breaks with the usual principles for identifying main activity. It accepts that many agricultural holdings have reasonably balanced crop and animal production and that it would be arbitrary to classify them in one category or the other.

Agricultural activity excludes any subsequent processing of the agricultural products (classified under divisions 10 and 11 (Manufacture of food products and beverages) and division 12 (Manufacture of tobacco products)), beyond that needed to prepare them for the primary markets. However,

the preparation of products for the primary markets is included here.

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

011 Growing of non-perennial crops

This group includes the growing of non-perennial crops, i.e. plants that do not last for more than two growing seasons. Included is the growing of these plants for the purpose of seed production.

012 Growing of perennial crops

This class includes growing of perennial crops, i.e. plants that lasts for more than two growing seasons, either dying back after each season or growing continuously. Included is the growing of these plants for the purpose of seed production.

014 Animal production

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

This group excludes:

- farm animal boarding and care, see 0162
- - production of hides and skins from slaughterhouses, see 1010

016 Support activities to agriculture and post-harvest crop activities

This group includes activities incidental to agricultural production and activities similar to agriculture not undertaken for production purposes (in the sense of harvesting agricultural products), done on a fee or contract basis. Also included are post-harvest crop activities, aimed at preparing agricultural products for the primary market.

02 Forestry and logging

This division includes the production of round wood for the forest-based manufacturing industries (ISIC divisions 16 and 17) as well as the extraction and gathering of wild growing non-wood forest products. Besides the production of timber, forestry activities result in products that undergo little processing, such as firewood, charcoal, wood chips and round wood used in an unprocessed form (e.g. pit-props, pulp wood etc.). These activities can be carried out in natural or planted forests.

03 Fishing and aquaculture

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

This division does not include building and repairing of ships and boats (3011, 3315) and sport or recreational fishing activities (9319). Processing of fish, crustaceans or molluscs is excluded, whether at land-based plants or on factory ships (1020).

031 Fishing

This group includes “capture fishery”, i.e. the hunting, collecting and gathering activities directed at removing or collecting live wild aquatic organisms (predominantly fish, molluscs and crustaceans) including plants from the oceanic, coastal or inland waters for human consumption and other purposes by hand or more usually by various types of fishing gear such as nets, lines and stationary traps. Such activities can be conducted on the intertidal shoreline (e.g. collection of molluscs such as mussels and oysters) or shore based netting, or from home-made dugouts or more commonly using commercially made boats in inshore, coastal waters or offshore waters. Unlike in aquaculture (group 032), the aquatic resource being captured is usually common property resource irrespective of whether the harvest from this resource is undertaken with or without exploitation rights. Such activities also include fishing restocked water bodies.

032 Aquaculture

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

Culturing/farming refers to the rearing up to their juvenile and/or adult phase under captive conditions of the above organisms. In addition, “aquaculture” also encompasses individual, corporate or state ownership of the individual organisms throughout the rearing or culture stage, up to and including harvesting.¹⁴⁵

B: MINING AND QUARRYING

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

This section includes supplementary activities aimed at preparing the crude materials for marketing, for example, crushing, grinding, cleaning, drying, sorting, concentrating ores, liquefaction of natural gas and agglomeration of solid fuels. These operations are often accomplished by the units that extracted the resource and/or others located nearby. Mining activities are classified into divisions, groups and classes on the basis of the principal mineral produced. Divisions 05, 06 are concerned with mining and quarrying of fossil fuels (coal, lignite, petroleum, gas); divisions 07, 08 concern metal ores, various minerals and quarry products.

Some of the technical operations of this section, particularly related to the extraction of hydrocarbons, may also be carried out for third parties by specialized units as an industrial service which is reflected in division 09.

This section excludes:

- processing of the extracted materials, see section C (Manufacturing)
- usage of the extracted materials without a further transformation for construction purposes, see section F (Construction)
- bottling of natural spring and mineral waters at springs and wells, see 1104
- crushing, grinding or otherwise treating certain earths, rocks and minerals not carried on in conjunction with mining and quarrying, see 2399
- collection, purification and distribution of water, see 3600

- site preparation for mining, see 4312
- geophysical, geologic and seismic surveying, see 7110

05 Mining of coal and lignite

The extraction of solid mineral fuels includes underground or open-cast mining and includes operations (e.g. grading, cleaning, compressing and other steps necessary for transportation etc.) leading to a marketable product. It does not include coking (see 1910), services incidental to coal or lignite mining (see 0990) or the manufacture of briquettes (see 1920).

06 Extraction of crude petroleum and natural gas

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

This division excludes:

- oil and gas field services, performed on a fee or contract basis, see 0910
- oil and gas well exploration, see 0910
- test drilling and boring, see 0910
- refining of petroleum products, see 1920
- geophysical, geologic and seismic surveying, see 7110

07 Mining of metal ores

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

This division excludes:

- roasting of iron pyrites, see 2011
- production of aluminum oxide, see 2420
- operation of blast furnaces, see 2410, 2420

08 Other mining and quarrying

This division includes extraction from a mine or quarry, but also dredging of alluvial deposits, rock crushing and the use of salt marshes. The products are used most notably in construction (e.g. sands, stones etc.), manufacture of materials (e.g. clay, gypsum, calcium etc.), manufacture of chemicals etc.

This division does not include processing (except crushing, grinding, cutting, cleaning, drying, sorting and mixing) of the minerals extracted.

09 Mining support service activities

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

C: MANUFACTURING

Manufacturing includes the physical or chemical transformation of materials, substances, or components into new products, although this cannot be used as the single universal criterion for defining manufacturing (see remark on processing of waste below). The materials, substances, or components transformed are raw materials that are products of agriculture, forestry, fishing, mining or quarrying as well as products of other manufacturing activities. Substantial alteration, renovation or reconstruction of goods is generally considered to be manufacturing.

Units engaged in manufacturing are often described as plants, factories or mills and characteristically use power driven machines and materials-handling equipment. However, units that transform materials or substances into new products by hand or in the worker's home and those engaged in selling to the general public of products made on the same premises from which they are sold, such as bakeries and custom tailors, are also included in this section. Manufacturing units may process materials or may contract with other units to process their materials for them. Both types of units are included in manufacturing.

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

Manufacture of specialized components and parts of, and accessories and attachments

to, machinery and equipment is, as a general rule, classified in the same class as the manufacture of the machinery and equipment for which the parts and accessories are intended. Manufacture of 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. However, making specialized components and accessories by moulding or extruding plastics materials is included in class 2220.

Assembly of the component parts of manufactured products is considered manufacturing. This includes the assembly of manufactured products from either self-produced or purchased components.

The recovery of waste, i.e. the processing of waste into secondary raw materials is classified in class 3830 (Materials recovery). While this may involve physical or chemical transformations, this is not considered to be a part of manufacturing. The primary purpose of these activities is considered to be the treatment or processing of waste and they are therefore classified in Section E (Water supply; sewerage, waste management and remediation activities). However, the manufacture of new final products (as opposed to secondary raw materials) is classified in manufacturing, even if these processes use waste as an input. For example, the production of silver from film waste is considered to be a manufacturing process.

Specialized maintenance and repair of industrial, commercial and similar machinery and equipment is, in general, classified in division 33 (Repair, maintenance and installation of machinery and equipment).

However, the repair of computers and personal and household goods is classified in division 95 (Repair of computers and personal and household goods), while the repair of motor vehicles is classified in division 45 (Wholesale and retail trade and repair of motor vehicles and motorcycles). The installation of machinery and equipment, when carried out as a specialized activity, is classified in 3320.

Remark: The boundaries of manufacturing and the other sectors of the classification system can be somewhat blurry.

As a general rule, the activities in the manufacturing section involve the transformation of materials into new products. Their output is a new product. However, the definition of what constitutes a new product can be somewhat subjective. As clarification, the following activities are considered manufacturing in ISIC:148

- Milk pasteurizing and bottling (see 1050)
- Fresh fish processing (oyster shucking, fish filleting), not done on a fishing boat (see 1020)
- Printing and related activities (see 1811, 1812)
- Ready-mixed concrete production (see 2395)
- Leather converting (see 1511)
- Wood preserving (see 1610)
- Electroplating, plating, metal heat treating, and polishing (see 2592)
- Rebuilding or remanufacturing of machinery (e.g. automobile engines, see 2910)
- Tyre retreading (see 2211)

Conversely, there are activities that, although sometimes involving transformation processes, are classified in other sections of ISIC (in other words, they are not classified as manufacturing). They include:

- Logging, classified in section A (Agriculture, forestry and fishing); Beneficiating of agricultural products classified in section A (Agriculture, forestry and fishing);
- Beneficiating of ores and other minerals, classified in section B (Mining and quarrying);
- Construction of structures and fabricating operations performed at the site of construction, classified in section F (Construction);
- Activities of breaking bulk and redistribution in smaller lots, including packaging, repackaging, or bottling products, such as liquors or chemicals; sorting of scrap; mixing paints to customer order; and cutting metals to customer order, produce a modified version of the same product are classified to section G (Wholesale and retail trade; repair of motor vehicles and motorcycles).

10 Manufacture of food products

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

This division is organized by activities dealing with different kinds of products: meat, fish, fruit and vegetables, fats and oils, milk products, grain mill products, animal feeds and other food products. Production can be carried out for own account, as well as for third parties, as in custom slaughtering.

Some activities are considered manufacturing (for example, those performed in bakeries,

pastry shops, and prepared meat shops etc. which sell their own production) even though there is retail sale of the products in the producers' own shop. However, where the processing is minimal and does not lead to a real transformation, the unit is classified to Wholesale and retail trade (section G).

Production of animal feeds from slaughter waste or by-products is classified in 1080, while processing food and beverage waste into secondary raw material is classified to 3830, and disposal of food and beverage waste in 3821.

106 Manufacture of grain mill products, starches and starch products

This group includes the milling of flour or meal from grains or vegetables, the milling, cleaning and polishing of rice, as well as the manufacture of flour mixes or doughs from these products. Also included in this group is the wet milling of corn and vegetables and the manufacture of starch and starch products.

107 Manufacture of other food products

This group includes the production of a variety of food products not included in previous groups of this division. This includes the production of bakery products, sugar and confectionery, macaroni noodles and similar products, prepared meals and dishes, coffee, tea and spices as well as perishable and specialty food products.

11 Manufacture of beverages

This division includes the manufacture of beverages, such as nonalcoholic beverages and mineral water, manufacture of alcoholic beverages mainly through fermentation, beer and wine, and the manufacture of distilled alcoholic beverages.

This division excludes:

- production of fruit and vegetable juices, see 1030

- manufacture of milk-based drinks, see 1050
- manufacture of coffee, tea and maté products, see 1079

12 Manufacture of tobacco products

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

13 Manufacture of textiles

This division includes preparation and spinning of textile fibres as well as textile weaving, finishing of textiles and wearing apparel, manufacture of made-up textile articles, except apparel (e.g. household linen, blankets, rugs, cordage etc.). Growing of natural fibres is covered under division 01, while manufacture of synthetic fibres is a chemical process classified in class 2030. Manufacture of wearing apparel is covered in division 14.

131 Spinning, weaving and finishing of textiles

This group includes the manufacture of textiles, including preparatory operations, the spinning of textile fibres and the weaving of textiles. This can be done from varying raw materials, such as silk, wool, other animal, vegetable or manmade fibres, paper or glass etc. Also included in this group is the finishing of textiles and wearing apparel, i.e. bleaching, dyeing, dressing and similar activities.

139 Manufacture of other textiles

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

14 Manufacture of wearing apparel

This division includes all tailoring (ready-to-wear or made-to-measure), in all

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

15 Manufacture of leather and related products

This division includes dressing and dyeing of fur and the transformation of hides into leather by tanning or curing and fabricating the leather into products for final consumption. It also includes the manufacture of similar products from other materials (imitation leathers or leather substitutes), such as rubber footwear, textile luggage etc. The products made from leather substitutes are included here, since they are made in ways similar to those in which leather products are made (e.g. luggage) and are often produced in the same unit.

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

This division includes the manufacture of wood products, such as lumber, plywood, veneers, wood containers, wood flooring, wood trusses, and prefabricated wood buildings. The production processes include sawing, planing, shaping, laminating, and assembling of wood products starting from logs that are cut into bolts, or lumber that may then be cut further, or shaped by lathes or other shaping tools. The lumber or other transformed wood shapes may also be subsequently planed or smoothed, and assembled into finished products, such as wood containers. With the exception of sawmilling, this division is subdivided mainly based on the specific products manufactured. This division does

not include the manufacture of furniture (3100), or the installation of wooden fittings and the like (4330).

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

This group includes the manufacture of products of wood, cork, straw or plaiting materials, including basic shapes as well as assembled products.

17 Manufacture of paper and paper products

This division includes the manufacture of pulp, paper and converted paper products. The manufacture of these products is grouped together because they constitute a series of vertically connected processes. More than one activity is often carried out in a single unit. There are essentially three activities: The manufacture of pulp involves separating the cellulose fibers from other impurities in wood or used paper. The manufacture of paper involves matting these fibers into a sheet. Converted paper products are made from paper and other materials by various cutting and shaping techniques, including coating and laminating activities. The paper articles may be printed (e.g. wallpaper, gift wrap etc.), as long as the printing of information is not the main purpose. The production of pulp, paper and paperboard in bulk is included in class 1701, while the remaining classes include the production of further-processed paper and paper products.

18 Printing and reproduction of recorded media

This division includes printing of products, such as newspapers, books, periodicals, business forms, greeting cards, and other materials, and associated support activities, such as bookbinding, plate-making services, and data imaging. The support activities included here are an integral part of the printing industry,

and a product (a printing plate, a bound book, or a computer disk or file) that is an integral part of the printing industry is almost always provided by these operations.

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

This division also includes the reproduction of recorded media, such as compact discs, video recordings, software on discs or tapes, records etc.

This division excludes publishing activities (see section J).

181 Printing and service activities related to printing

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

19 Manufacture of coke and refined petroleum products

This division includes the transformation of crude petroleum and coal into usable products. The dominant process is petroleum

refining which involves the separation of crude petroleum into component products through such techniques as cracking and distillation. This division also includes the manufacture for own account of characteristic products (e.g. coke, butane, propane, petrol, kerosene, fuel oil etc.) as well as processing services (e.g. custom refining).

This division includes the manufacture of gases such as ethane, propane and butane as products of petroleum refineries.

Not included is the manufacture of such gases in other units (2011), manufacture of industrial gases (2011), extraction of natural gas (methane, ethane, butane or propane) (0600), and manufacture of fuel gas, other than petroleum gases (e.g. coal gas, water gas, producer gas, gasworks gas) (35420).

The manufacture of petrochemicals from refined petroleum is classified in division 20.

20 Manufacture of chemicals and chemical products

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

202 Manufacture of other chemical products

This group includes the manufacture of chemical products other than basic chemicals and man-made fibres. This includes the manufacture of a variety of goods such as pesticides, paints and inks, soap, cleaning preparations, perfumes and toilet preparations, explosives and pyrotechnic products, chemical preparations

for photographic uses (including film and sensitized paper), gelatins, composite diagnostic preparations etc.

21 Manufacture of pharmaceuticals, medicinal chemical and botanical products

This division includes the manufacture of basic pharmaceutical products and pharmaceutical preparations.

This includes also the manufacture of medicinal chemical and botanical products.

22 Manufacture of rubber and plastics products

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

23 Manufacture of other non-metallic mineral products

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

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

This group includes the manufacture of intermediate and final products from mined or quarried non-metallic minerals, such as sand, gravel, stone or clay .

24 Manufacture of basic metals

This division includes the activities of smelting and/or refining ferrous and non-ferrous metals from ore, pig or scrap, using electro metallurgic

and other process metallurgic techniques. This division also includes the manufacture of metal alloys and super-alloys by introducing other chemical elements to pure metals. The output of smelting and refining, usually in ingot form, is used in rolling, drawing and extruding operations to make products such as plate, sheet, strip, bars, rods or wire, and in molten form to make castings and other basic metal products.

243 Casting of metals

This group includes the manufacture of semi-finished products and various castings by a casting process.

This group excludes:

- Manufacture of finished cast products such as:
 - boilers and radiators, see 2512
 - cast household items see 2599

25 Manufacture of fabricated metal products, except machinery and equipment

This division includes the manufacture of "pure" metal products (such as parts, containers and structures), usually with a static, immovable function, as opposed to the following divisions 26-30, which cover the manufacture of combinations or assemblies of such metal products (sometimes with other materials) into more complex units that, unless they are purely electrical, electronic or optical, work with moving parts.

The manufacture of weapons and ammunition is also included in this division.

This division excludes:

- specialized repair and maintenance activities, see group 331
- specialized installation of machinery and other manufactured goods in buildings, see 3320

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

This group includes the manufacture of structural metal products (such as metal frameworks or parts for construction), as well as metal container-type objects (such as reservoirs, tanks, central heating boilers) and steam generators.

259 Manufacture of other fabricated metal products; metalworking service activities

This group includes general activities for the treatment of metal, such as forging or pressing, plating, coating, engraving, boring, polishing, welding etc., which are typically carried out on a fee or contract basis. This group also includes the manufacture of a variety of metal products, such as cutlery; metal hand tools and general hardware; cans and buckets; nails, bolts and nuts; metal household articles; metal fixtures; ships propellers and anchors; assembled railway track fixtures etc. for a variety of household and industrial uses.

26 Manufacture of computer, electronic and optical products

This division includes the manufacture of computers, computer peripherals, communications equipment, and similar electronic products, as well as the manufacture of components for such products. Production processes of this division are characterized by the design and use of integrated circuits and the application of highly specialized miniaturization technologies. The division also contains the manufacture of consumer electronics, measuring, testing, navigating, and control equipment, irradiation, electro medical and electro therapeutic equipment, optical instruments and equipment, and the manufacture of magnetic and optical media.

265 Manufacture of measuring, testing, navigating and control equipment; watches and clocks

This group includes the manufacture of measuring, testing, navigating and control equipment for various industrial and non-industrial purposes, including time-based measuring devices such as watches and clocks and related devices.

27 Manufacture of electrical equipment

This division includes the manufacture of products that generate, distribute and use electrical power. Also included is the manufacture of electrical lighting, signaling equipment and electric household appliances. This division excludes the manufacture of electronic products (see division 26).

273 Manufacture of wiring and wiring devices

This group includes the manufacture of current-carrying wiring devices and non current-carrying wiring devices for wiring electrical circuits regardless of material. This group also includes the insulating of wire and the manufacture of fiber optic cables.

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

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

This division distinguishes between the manufacture of special-purpose machinery, i.e. machinery for exclusive use in an ISIC industry or a small cluster of ISIC industries, and general-purpose machinery, i.e. machinery that is being used in a wide range of ISIC industries.

This division also includes other special purpose machinery, not covered elsewhere in the classification, whether or not used in a manufacturing process, such as fairground amusement equipment, automatic bowling alley equipment, etc.

This division excludes the manufacture of metal products for general use (division 25), associated control devices, computer equipment, measurement and testing equipment, electricity distribution and control apparatus (divisions 26 and 27) and general-purpose motor vehicles (divisions 29 and 30).

281 Manufacture of general purpose machinery

This group includes the manufacture of general-purpose machinery, i.e. machinery that is being used in a wide range of ISIC industries. This can include the manufacture of components used in the manufacture of a variety of other machinery or the manufacture of machinery that support the operation of other businesses.

282 Manufacture of special-purpose machinery

This group includes the manufacture of special-purpose machinery, i.e. machinery for exclusive use in an ISIC industry or a small cluster of ISIC industries. While most of these are used in other manufacturing processes, such as food manufacturing or textile manufacturing, this group also includes the manufacture of machinery specific for other (non-manufacturing industries), such

as aircraft launching gear or amusement park equipment.

29 Manufacture of motor vehicles, trailers and semi-trailers

This division includes the manufacture of motor vehicles for transporting passengers or freight. The manufacture of various parts and accessories, as well as the manufacture of trailers and semi-trailers, is included here. The maintenance and repair of vehicles produced in this division are classified in 4520.

30 Manufacture of other transport equipment

This division includes the manufacture of transportation equipment such as ship building and boat manufacturing, the manufacture of railroad rolling stock and locomotives, air and spacecraft and the manufacture of parts thereof.

301 Building of ships and boats

This group includes the building of ships, boats and other floating structures for transportation and other commercial purposes, as well as for sports and recreational purposes.

309 Manufacture of transport equipment n.e.c.

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

31 Manufacture of furniture

This division includes the manufacture of furniture and related products of any material except stone, concrete and ceramic. The processes used in the manufacture of furniture are standard methods of forming materials and assembling components, including cutting, moulding and laminating. The design of the article, for both aesthetic and functional qualities, is an important aspect of the production process.

Some of the processes used in furniture manufacturing are similar to processes that are used in other segments of manufacturing. For example, cutting and assembly occurs in the production of wood trusses that are classified in division 16 (Manufacture of wood and wood products). However, the multiple processes distinguish wood furniture manufacturing from wood product manufacturing. Similarly, metal furniture manufacturing uses techniques that are also employed in the manufacturing of roll-formed products classified in division 25 (Manufacture of fabricated metal products). The molding process for plastics furniture is similar to the molding of other plastics products. However, the manufacture of plastics furniture tends to be a specialized activity.

32 Other manufacturing

This division includes the manufacture of a variety of goods not covered in other parts of the classification. Since this is a residual division, production processes, input materials and use of the produced goods can vary widely and usual criteria for grouping classes into divisions have not been applied here.

33 Repair and installation of machinery and equipment

The repair and maintenance of machinery and equipment includes specialized repair of goods produced in the manufacturing sector with the aim to restore machinery, equipment and other products to working order. The provision of general or routine maintenance (i.e. servicing) on such products to ensure they work efficiently and to prevent breakdown and unnecessary repairs is included.

This division does only include specialized repair and maintenance activities. A substantial amount of repair is also done by manufacturers of machinery, equipment and other goods, in

which case the classification of units engaged in these repair and manufacturing activities is done according to the value-added principle which would often assign these combined activities to the manufacture of the good. The same principle is applied for combined trade and repair. Rebuilding or remanufacturing of machinery and equipment is considered manufacturing. Repair and maintenance of goods that are utilized as capital goods as well as consumer goods is typically classified as repair and maintenance of household goods (e.g. office and household furniture repair, see 9524). Also included in this division is the specialized installation of machinery. However, the installation of equipment that forms an integral part of buildings or similar structures, such as installation of electrical wiring, installation of escalators or installation of air-conditioning systems, is classified as construction.

This division excludes:

- cleaning of industrial machinery, see 8129
- repair and maintenance of computers and communications equipment, see 951
- repair and maintenance of household goods, see 952

331 Repair of fabricated metal products, machinery and equipment

The repair and maintenance of fabricated metal products, machinery and equipment includes specialized repair of goods produced in the manufacturing sector with the aim to restore these metal products, machinery, equipment and other products to working order. The provision of general or routine maintenance (i.e. servicing) on such products to ensure they work efficiently and to prevent breakdown and unnecessary repairs is included.

This group excludes:

- rebuilding or remanufacturing of machinery and equipment, see corresponding class in divisions 25-31
- cleaning of industrial machinery, see 8129
- repair and maintenance of computers and communications equipment, see 951
- repair and maintenance of household goods, see 952

D: ELECTRICITY, GAS, STEAM AND AIR CONDITIONING SUPPLY

This section includes the activity of providing electric power, natural gas, steam, hot water and the like through a permanent infrastructure (network) of lines, mains and pipes. The dimension of the network is not decisive; also included are the distribution of electricity, gas, steam, hot water and the like in industrial parks or residential buildings.

This section therefore includes the operation of electric and gas utilities, which generate, control and distribute electric power or gas. Also included is the provision of steam and air-conditioning supply.

This section excludes the operation of water and sewerage utilities, see 36, 37. This section also excludes the (typically long-distance) transport of gas through pipelines.

E: WATER SUPPLY; SEWERAGE, WASTE MANAGEMENT AND REMEDIATION

ACTIVITIES

This section includes activities related to the management (including collection, treatment and disposal) of various forms of waste, such as solid or non-solid industrial or household

waste, as well as contaminated sites. The output of the waste or sewage treatment process can either be disposed of or become an input into other production processes. Activities of water supply are also grouped in this section, since they are often carried out in connection with, or by units also engaged in, the treatment of sewage.

36 Water collection, treatment and supply

This division includes the collection, treatment and distribution of water for domestic and industrial needs. Collection of water from various sources, as well as distribution by various means is included.

37 Sewerage

This division includes the operation of sewer systems or sewage treatment facilities that collect, treat, and dispose of sewage.

38 Waste collection, treatment and disposal activities; materials recovery

This division includes the collection, treatment, and disposal of waste materials. This also includes local hauling of waste materials and the operation of materials recovery facilities (i.e. those that sort recoverable materials from a waste stream).

381 Waste collection

This group includes the collection of waste from households and businesses by means of refuse bins, wheeled bins, containers, etc. It includes collection of non-hazardous and hazardous waste e.g. waste from households, used batteries, used cooking oils and fats, waste oil from ships and used oil from garages, as well as construction and demolition waste.

382 Waste treatment and disposal

This group includes the disposal and treatment prior to disposal of various forms of waste by different means, such as waste treatment of organic waste with the aim of

disposal; treatment and disposal of toxic live or dead animals and other contaminated waste; treatment and disposal of transition radioactive waste from hospitals, etc.; dumping of refuse on land or in water; burial or ploughing-under of refuse; disposal of used goods such as refrigerators to eliminate harmful waste; disposal of waste by incineration or combustion. Included is also the generation of electricity resulting from waste incineration processes. This group excludes the treatment and disposal of waste water (see class 3700).

39 Remediation activities and other waste management services

This division includes the provision of remediation services, i.e. the cleanup of contaminated buildings and sites, soil, surface or ground water.

F: CONSTRUCTION

This section includes general construction and specialized construction activities for buildings and civil engineering works. It includes new work, repair, additions and alterations, the erection of prefabricated buildings or structures on the site and also construction of a temporary nature.

General construction is the construction of entire dwellings, office buildings, stores and other public and utility buildings, farm buildings etc., or the construction of civil engineering works such as motorways, 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 subcontracted out. A

unit that carries the overall responsibility for a construction project is classified here.

Also included is the repair of buildings and engineering works. This section includes the complete construction of buildings (division 41), the complete construction of civil engineering works (division 42), as well as specialized construction activities, if carried out only as a part of the construction process (division 43). The renting of construction equipment with operator is classified with the specific construction activity carried out with this equipment.

This section also includes the development of building projects for buildings or civil engineering works by bringing together financial, technical and physical means to realize the construction projects for later sale. If these activities are carried out not for later sale of the construction projects, but for their operation (e.g. renting of space in these buildings, manufacturing activities in these plants), the unit would not be classified here, but according to its operational activity, i.e. real estate, manufacturing etc.

41 Construction of buildings

This division includes general construction of buildings of all kinds. It includes new work, repair, additions and alterations, the erection of pre-fabricated buildings or structures on the site and also construction of temporary nature. Included is the construction of entire dwellings, office buildings, stores and other public and utility buildings, farm buildings, etc.

42 Civil engineering

This division includes general construction for civil engineering objects. It includes new work, repair, additions and alterations, the erection of pre-fabricated structures on the site and also construction of temporary nature.

Included is the construction of heavy constructions such as motorways, streets, bridges, tunnels, railways, airfields, harbours and other water projects, irrigation systems, sewerage systems, industrial facilities, pipelines and electric lines, outdoor sports facilities, etc. This work can be carried out on own account or on a fee or contract basis. Portions of the work and sometimes even the whole practical work can be subcontracted out.

43 Specialized construction activities

This division includes specialized construction activities (special trades), i.e. the construction of parts of buildings and civil engineering works or preparation therefore. It is usually specialized in one aspect common to different structures, requiring specialized skills or equipment, such as pile-driving, foundation work, 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. Specialized construction activities are mostly carried out under subcontract, but especially in repair construction it is done directly for the owner of the property. Also included are building finishing and building completion activities.

Included are the installations of all kind of utilities that make the construction function as such. These activities are usually performed at the site of the construction, although parts of the job may be carried out in a 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, commercial refrigerating work,

the installation of illumination and signalling systems for roads, railways, airports, harbours, etc. Also repair of the same type as the above mentioned activities is included.

Building completion activities encompass activities that contribute to the completion or finishing of a construction such as glazing, plastering, painting, floor and wall tiling or covering with other materials like parquet, carpets, wallpaper, etc., floor sanding, finish carpentry, acoustical work, cleaning of the exterior, etc. Also repair of the same type as the above mentioned activities is included.

The rental of equipment with operator is classified with the associated construction activity.

431 Demolition and site preparation

This group includes activities of preparing a site for subsequent construction activities, including the removal of previously existing structures.

432 Electrical, plumbing and other construction installation activities

This group includes installation activities that support the functioning of a building as such, including installation of electrical systems, plumbing (water, gas and sewage systems), heat and air-conditioning systems, elevators etc.

G: WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES AND

MOTORCYCLES

This section includes wholesale and retail sale (i.e. sale without transformation) of any type of goods, and rendering services incidental to the sale of merchandise. Wholesaling and retailing are the final steps in the distribution of merchandise. Also included in this section are the repair of motor vehicles and motorcycles.

Sale without transformation is considered to include the usual operations (or manipulations) associated with trade, for example sorting, grading and assembling of goods, mixing (blending) of goods (for example wine or sand), bottling (with or without preceding bottle cleaning), packing, breaking bulk and repacking for distribution in smaller lots, storage (whether or not frozen or chilled), cleaning and drying of agricultural products, cutting out of wood fibre boards or metal sheets as secondary activities.

Division 45 includes all activities related to the sale and repair of motor vehicles and motorcycles, while divisions 46 and 47 include all other sale activities. The distinction between division 46 (wholesale) and division 47 (retail sale) is based on the predominant type of customer.

Wholesale is the resale (sale without transformation) of new and used goods to retailers, to industrial, commercial, institutional or professional users, or to other wholesalers, or involves acting as an agent or broker in buying merchandise for, or selling merchandise to, such persons or companies. The principal types of businesses included are merchant wholesalers, i.e. wholesalers who take title to the goods they sell, such as wholesale merchants or jobbers, industrial distributors, exporters, importers, and cooperative buying associations, sales branches and sales offices (but not retail stores) that are maintained by manufacturing or mining units apart from their plants or mines for the purpose of marketing their products and that do not merely take orders to be filled by direct shipments from the plants or mines. Also included are merchandise and commodity brokers, commission merchants and agents and assemblers, buyers and cooperative associations engaged in the marketing of farm products.

Wholesalers frequently physically assemble, sort and grade goods in large lots, break bulk, repack and redistribute in smaller lots, for example pharmaceuticals; store, refrigerate, deliver and install goods, engage in sales promotion for their customers and label design. Retailing is the resale (sale without transformation) of new and used goods mainly to the general public for personal or household consumption or utilization, by shops, department stores, stalls, mail-order houses, door-to-door sales persons, hawkers and peddlers, consumer cooperatives, auction houses etc. Most retailers take title to the goods they sell, but some act as agents for a principal and sell either on consignment or on a commission basis.

45 Wholesale and retail trade and repair of motor vehicles and motorcycles

This division includes all activities (except manufacture and renting) related to motor vehicles and motorcycles, including lorries and trucks, such as the wholesale and retail sale of new and second-hand vehicles, the repair and maintenance of vehicles and the wholesale and retail sale of parts and accessories for motor vehicles and motorcycles. Also included are activities of commission agents involved in wholesale or retail sale of vehicles. This division also includes activities such as washing, polishing of vehicles etc.

This division does not include the retail sale of automotive fuel and lubricating or cooling products or the renting of motor vehicles or motorcycles.

46 Wholesale trade, except of motor vehicles and motorcycles

This division includes wholesale trade on own account or on a fee or contract basis (commission trade) related to domestic wholesale trade as well as international wholesale trade (import/export).

Wholesale is the resale (sale without transformation) of new and used goods to retailers, business-to-business trade, such as to industrial, commercial, institutional or professional users, or resale to other wholesalers, or involves acting as an agent or broker in buying merchandise for, or selling merchandise to, such persons or companies. The principal types of businesses included are merchant wholesalers, i.e. wholesalers who take title to the goods they sell, such as wholesale merchants or jobbers, industrial distributors, exporters, importers, and cooperative buying associations, sales branches and sales offices (but not retail stores) that are maintained by manufacturing or mining units apart from their plants or mines for the purpose of marketing their products and that do not merely take orders to be filled by direct shipments from the plants or mines. Also included are merchandise and commodity brokers, commission merchants and agents and assemblers, buyers and cooperative associations engaged in the marketing of farm products.

Wholesalers frequently physically assemble, sort and grade goods in large lots, break bulk, repack and redistribute in smaller lots, for example pharmaceuticals; store, refrigerate, deliver and install goods, engage in sales promotion for their customers and label design.

This division excludes:

- wholesale of motor vehicles, caravans and motorcycles, see 4510, 4540
- wholesale of motor vehicle accessories, see 4530, 4540
- renting and leasing of goods, see division 77
- packing of solid goods and bottling of liquid or gaseous goods, including blending and filtering for third parties, see 8292

465 Wholesale of machinery, equipment and supplies

This group includes the wholesale of computers, telecommunications equipment, specialized machinery for all kinds of industries and general purpose machinery.

466 Other specialized wholesale

This group includes other specialized wholesale activities not classified in other groups of this division. This includes the wholesale of intermediate products, except agricultural, typically not for household use.

47 Retail trade, except of motor vehicles and motorcycles

This division includes the resale (sale without transformation) of new and used goods mainly to the general public for personal or household consumption or utilization, by shops, department stores, stalls, mail-order houses, hawkers and peddlers, consumer cooperatives etc. Retail trade is classified first by type of sale outlet (retail trade in stores: groups 471 to 477; retail trade not in stores: groups 478 and 479). Retail trade in stores includes the retail sale of used goods (class 4774). For retail sale in stores, there exists a further distinction between specialized retail sale (groups 472 to 477) and non-specialized retail sale (group 471). The above groups are further subdivided by the range of products sold. Sale not via stores is subdivided according to the forms of trade, such as retail sale via stalls and markets (group 478) and other non-store retail sale, e.g. mail order, door-to-door, by vending machines etc. (group 479). The goods sold in this division are limited to goods usually referred to as consumer goods or retail goods. Therefore goods not usually entering the retail trade, such as cereal grains, ores, industrial machinery etc., are excluded. This division also includes units

engaged primarily in selling to the general public, from displayed merchandise, products such as personal computers, stationery, paint or timber, although these sales may not be for personal or household use.

Some processing of goods may be involved, but only incidental to selling, e.g. sorting or repackaging of goods, installation of a domestic appliance etc.

This division also includes the retail sale by commission agents and activities of retail auctioning houses.

This division excludes:

- sale of farmers' products by farmers, see division 01
- manufacture and sale of goods, which is generally classified as manufacturing in divisions 10-32163
- sale of motor vehicles, motorcycles and their parts, see division 45
- trade in cereal grains, ores, crude petroleum, industrial chemicals, iron and steel and industrial machinery and equipment, see division 46
- sale of food and drinks for consumption on the premises and sale of takeaway food, see division 56
- renting of personal and household goods to the general public, see group 772

471 Retail sale in non-specialized stores

This group includes the retail sale of a variety of product lines in the same unit (non-specialized stores), such as supermarkets or department stores.

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

This group includes retail sale in stores specialized in selling food, beverage or tobacco products.

474 Retail sale of information and communications equipment in specialized stores

This group includes the retail sale of information and communications equipment, such as computers and peripheral equipment, telecommunications equipment and consumer electronics, by specialized stores.

475 Retail sale of other household equipment in specialized stores

This group includes the retail sale of household equipment, such as textiles, hardware, carpets, electrical appliances or furniture, in specialized stores.

476 Retail sale of cultural and recreation goods in specialized stores

This group includes the retail sale in specialized stores of cultural and recreation goods, such as books, newspapers, music and video recordings, sporting equipment, games and toys.

477 Retail sale of other goods in specialized stores

This group includes the sale in specialized stores carrying a particular line of products not included in other parts of the classification, such as clothing, footwear and leather articles, pharmaceutical and medical goods, watches, souvenirs, cleaning materials, weapons, flowers and pets and others. Also included is the retail sale of used goods in specialized stores.

478 Retail sale via stalls and markets

This group includes the retail sale of any kind of new or second hand product in a usually movable stall either along a public road or at a fixed marketplace.

479 Retail trade not in stores, stalls or markets

This group includes retail sale activities by mail order houses, over the Internet, through door-to-door sales, vending machines etc..

H: TRANSPORTATION AND STORAGE

This section includes the provision of passenger or freight transport, whether scheduled or not, by rail, pipeline, road, water or air and associated activities such as terminal and parking facilities, cargo handling, storage etc. Included in this section is the renting of transport equipment with driver or operator. Also included are postal and courier activities.

This section excludes:

- major repair or alteration of transport equipment, except motor vehicles, see division 3315
- construction, maintenance and repair of roads, railroads, harbours, airfields, see 4210, 4290
- maintenance and repair of motor vehicles, see 4520
- renting of transport equipment without driver or operator, see 7710, 7730

49 Land transport and transport via pipelines

This division includes the transport of passengers and freight via road and rail, as well as freight transport via pipelines.

491 Transport via railways

This group includes rail transportation of passengers and/or freight using railroad rolling stock on mainline networks, spread over an extensive geographic area, or operate over a short distance on a local rail line.

This group excludes:

- related activities such as switching and shunting, see 5221
- operation of railroad infrastructure, see 5221

492 Other land transport

This group includes all land-based transport activities other than rail transport.

50 Water transport

This division includes the transport of passengers or freight over water, whether scheduled or not. Also included is the operation of towing or pushing boats, excursion, cruise or sightseeing boats, ferries, water taxis etc. Although the location is an indicator for the separation between sea and inland water transport, the deciding factor is the type of vessel used. All transport on sea-going vessels is classified in group 501, while transport using other vessels is classified in group 502.

This division excludes restaurant and bar activities on board ships (see class 5610, 5630), if carried out by separate units.

501 Sea and coastal water transport

This group includes the transport of passengers or freight on vessels designed for operating on sea or coastal waters. Also included is the transport of passengers or freight on great lakes etc. when similar types of vessels are used.

502 Inland water transport

This group includes the transport of passengers or freight on inland waters, involving vessels that are not suitable for sea transport.

51 Air transport

This division includes the transport of passengers or freight by air or via space.

This division excludes:

- crop spraying, see 0161165
- overhaul of aircraft or aircraft engines, see 3315
- operation of airports, see 5223
- aerial advertising (sky-writing), see 7310
- aerial photography, see 7420

52 Warehousing and support activities for transportation

This division includes warehousing and support activities for transportation, such

as operating of transport infrastructure (e.g. airports, harbours, tunnels, bridges, etc.), the activities of transport agencies and cargo handling.

521 Warehousing and storage

522 Support activities for transportation

This division includes activities supporting the transport of passengers or freight, such as operation of parts of the transport infrastructure or activities related to handling freight immediately before or after transport or between transport segments. The operation and maintenance of all transport facilities is included.

53 Postal and courier activities

This division includes postal and courier activities, such as pickup, transport and delivery of letters and parcels under various arrangements. Local delivery and messenger services are also included.

I: ACCOMMODATION AND FOOD SERVICE ACTIVITIES

This section includes the provision of short-stay accommodation for visitors and other travelers and the provision of complete meals and drinks fit for immediate consumption. The amount and type of supplementary services provided within this section can vary widely.

This section excludes the provision of long-term accommodation as primary residences, which is classified in Real estate activities (section L). Also excluded is the preparation of food or drinks that are either not fit for immediate consumption or that are sold through independent distribution channels, i.e. through wholesale or retail trade activities. The preparation of these foods is classified in Manufacturing (section C).

55 Accommodation

This division includes the provision of short-stay accommodation for visitors and other travellers. Also included are the provision of longer term accommodation for students, workers and similar individuals. Some units may provide only accommodation while others provide a combination of accommodation, meals and/or recreational facilities.

This division excludes activities related to the provision of long-term primary residences in facilities such as apartments typically leased on a monthly or annual basis classified in Real Estate (section L).

56 Food and beverage service activities

This division includes food and beverage serving activities providing complete meals or drinks fit for immediate consumption, whether in traditional restaurants, self-service or take-away restaurants, whether as permanent or temporary stands with or without seating. Decisive is the fact that meals fit for immediate consumption are offered, not the kind of facility providing them.

Excluded is the production of meals not fit for immediate consumption or not planned to be consumed immediately or of prepared food which is not considered to be a meal (see divisions 10: Manufacture of food products and 11: Manufacture of beverages).

Also excluded is the sale of not self-manufactured food which is not considered to be a meal or of meals which are not fit for immediate consumption (see section G: Wholesale and retail trade; ...).

562 Event catering and other food service activities

This group includes catering activities for individual events or for a specified period of time and the operation of food concessions, such as at sports or similar facilities.

J: INFORMATION AND COMMUNICATION

This section includes the production and distribution of information and cultural products, the provision of the means to transmit or distribute these products, as well as data or communications, information technology activities and the processing of data and other information service activities.

The main components of this section are publishing activities (division 58), including software publishing, motion picture and sound recording activities (division 59), radio and TV broadcasting and programming activities (division 60), telecommunications activities (division 61) and information technology activities (division 62) and other information service activities (division 63).

Publishing includes the acquisition of copyrights to content (information products) and making this content available to the general public by engaging in (or arranging for) the reproduction and distribution of this content in various forms. All the feasible forms of publishing (in print, electronic or audio form, on the internet, as multimedia products such as CD-ROM reference books etc.) are included in this section

Activities related to production and distribution of TV programming span divisions 59, 60 and 61, reflecting different stages in this process. Individual components, such as movies, television series etc. are produced by activities in division 59, while the creation of a complete television channel programme, from components produced in division 59 or other components (such as live news programming) is included in division 60. Division 60 also includes the broadcasting of this programme by the producer. The distribution of the complete television

programme by third parties, i.e. without any alteration of the content, is included in division 61. This distribution in division 61 can be done through broadcasting, satellite or cable systems.

58 Publishing activities

This division includes the publishing of books, brochures, leaflets, dictionaries, encyclopaedias, atlases, maps and charts; publishing of newspapers, journals and periodicals; directory and mailing list and other publishing, as well as software publishing.

Publishing includes the acquisition of copyrights to content (information products) and making this content available to the general public by engaging in (or arranging for) the reproduction and distribution of this content in various forms. All the feasible forms of publishing (in print, electronic or audio form, on the internet, as multimedia products such as CD-ROM reference books etc.), except publishing of motion pictures, are included in this division.

This division excludes publishing of motion pictures, videotapes and movies on DVD or similar media (division 59) and the production of master copies for records or audio material (division 59). Also excluded is printing (see 1811) and the mass reproduction of recorded media (see 1820).

581 Publishing of books, periodicals and other publishing activities

This group includes activities of publishing books, newspapers, magazines and other periodicals, directories and mailing lists, and other works such as photos, engravings, postcards, timetables, forms, posters and reproductions of works of art. These works are characterized by the intellectual creativity required in their development and are usually protected by copyright.

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

This division includes production of theatrical and non-theatrical motion pictures whether on film, video tape or disc for direct projection in theatres or for broadcasting on television; supporting activities such as film editing, cutting, dubbing etc.; distribution of motion pictures and other film productions to other industries; as well as motion picture or other film productions projection. Buying and selling of motion picture or other film productions distribution rights is also included.

This division also includes the sound recording activities, i.e. production of original sound master recordings, releasing, promoting and distributing them, publishing of music as well as sound recording service activities in a studio or elsewhere.

591 Motion picture, video and television programme activities

This group includes production of theatrical and non-theatrical motion pictures whether on film, video tape, DVD or other media, including digital distribution, for direct projection in theatres or for broadcasting on television; supporting activities such as film editing, cutting, dubbing etc.; distribution of motion pictures or other film productions (video tapes, DVDs, etc) to other industries; as well as their projection. Buying and selling of motion picture or any other film production distribution rights is also included.

60 Broadcasting and programming activities

This division includes the activities of creating content or acquiring the right to distribute content and subsequently broadcasting that content, such as radio, television and data programs of entertainment, news, talk, and the like. Also included is data

broadcasting, typically integrated with radio or TV broadcasting. The broadcasting can be performed using different technologies, over-the-air, via satellite, via a cable network or via internet. This division also includes the production of programs that are typically narrowcast in nature (limited format, such as news, sports, education, and youth-oriented programming) on a subscription or fee basis, to a third party, for subsequent broadcasting to the public.

This division excludes the distribution of cable and other subscription programming (see division 61).

61 Telecommunications

This division includes the activities of providing telecommunications and related service activities that is transmitting voice, data, text, sound and video. The transmission facilities that carry out these activities may be based on a single technology or a combination of technologies. The commonality of activities classified in this division is the transmission of content, without being involved in its creation. The breakdown in this division is based on the type of infrastructure operated.

In the case of transmission of television signals this may include the bundling of complete programming channels (produced in division 60) in to programme packages for distribution.

62 Computer programming, consultancy and related activities

This division includes the following activities of providing expertise in the field of information technologies: writing, modifying, testing and supporting software; planning and designing computer systems that integrate computer hardware, software and communication technologies; on-site management and operation of clients' computer systems

and/or data processing facilities; and other professional and technical computer-related activities.

63 Information service activities

This division includes the activities of web search portals, data processing and hosting activities, as well as other activities that primarily supply information.

631 Data processing, hosting and related activities; web portals

This group includes the activities of providing infrastructure for hosting, data processing services and related activities, as well as the provision of search facilities and other portals for the Internet.

639 Other information service activities

This group includes the activities of news agencies, libraries and archives and all other remaining information service activities.

K: FINANCIAL AND INSURANCE ACTIVITIES

This section includes financial service activities, including insurance, reinsurance and pension funding activities and activities to support financial services.

This section also includes the activities of holding assets, such as activities of holding companies and the activities of trusts, funds and other financial vehicles.

64 Financial service activities, except insurance and pension funding

This division includes the activities of obtaining and redistributing funds other than for the purpose of insurance or pension funding or compulsory social security.

Note: National institutional arrangements are likely to play a significant role in determining the classification within this division.

641 Monetary intermediation

This group includes:

- obtaining of funds in the form of transferable deposits, i.e. funds that are fixed in money terms, and obtained on a day-to-day basis and, apart from central banking, obtained from non-financial sources.

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

This group includes financial service activities other than those conducted by monetary institutions.

This group excludes:

- insurance and pension funding activities, see division 65

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

This class includes the underwriting annuities and insurance policies and investing premiums to build up a portfolio of financial assets to be used against future claims. Provision of direct insurance and reinsurance are included.

651 Insurance

This group includes life insurance and life reinsurance with or without a substantial savings element and other non-life insurance. It also includes legal entities (i.e. funds, plans, and/or programs) organized to provide retirement income benefits exclusively for the sponsor's employees or members.

66 Other financial activities

This division includes the provision of services involved in or closely related to financial service activities, but not themselves providing financial services. The primary breakdown of this division is according to the type of financial transaction or funding served.

661 Activities auxiliary to financial service activities, except insurance and pension funding

This group includes the furnishing of physical or electronic marketplaces for the purpose of facilitating the buying and selling of stocks, stock options, bonds or commodity contracts.

662 Activities auxiliary to insurance and pension funding

This group includes acting as agents (i.e. brokers) in selling annuities and insurance policies or provide other employee benefits and insurance and pension related services such as claims adjustment and third party administration.

L: REAL ESTATE ACTIVITIES

This section includes acting as lessors, agents and/or brokers in one or more of the following: selling or buying real estate, renting real estate, providing other real estate services such as appraising real estate or acting as real estate escrow agents. Activities in this section may be carried out on own or leased property and may be done on a fee or contract basis. Also included is the building of structures, combined with maintaining ownership or leasing of such structures.

This section includes real estate property managers.

M: PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES

This section includes specialized professional, scientific and technical activities. These activities require a high degree of training, and make specialized knowledge and skills available to users.

69 Legal and accounting activities

This division includes legal representation of one party's interest against another party,

whether or not before courts or other judicial bodies by, or under supervision of, persons who are members of the bar, such as advice and representation in civil cases, advice and representation in criminal actions, advice and representation in connection with labour disputes. It also includes preparation of legal documents such as articles of incorporation, partnership agreements or similar documents in connection with company formation, patents and copyrights, preparation of deeds, wills, trusts, etc. as well as other activities of notaries public, civil law notaries, bailiffs, arbitrators, examiners and referees. It also includes accounting and bookkeeping services such as auditing of accounting records, designing accounting systems, preparing financial statements and bookkeeping.

70 Activities of head offices; management consultancy activities

This division includes the provision of advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning. It also includes the overseeing and managing of other units of the same company or enterprise, i.e. the activities of head offices.

71 Architecture and engineering activities; technical testing and analysis

This division includes the provision of architectural services, engineering services, drafting services, building inspection services and surveying and mapping services. It also includes the performance of physical, chemical, and other analytical testing services.

72 Scientific research and development

This division includes the activities of three types of research and development: 1)

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, 2) applied research: original investigation undertaken in order to acquire new knowledge, directed primarily towards a specific practical aim or objective and 3) experimental development: systematic work, drawing on existing knowledge gained from research and/or practical experience, directed to producing new materials, products and devices, to installing new processes, systems and services, and to improving substantially those already produced or installed. Research and experimental development activities in this division are subdivided into two categories: natural sciences and engineering; social sciences and the humanities.

This division excludes:

- market research, see 7320

73 Advertising and market research

This division includes the creation of advertising campaigns and placement of such advertising in periodicals, newspapers, radio and television, or other media as well as the design of display structures and sites.

74 Other professional, scientific and technical activities

This division includes the provision of professional scientific and technical services (except legal and accounting activities; architecture and engineering activities; technical testing and analysis; management and management consultancy activities; research and development and advertising activities).

Writers who prepare technical manuals or other material containing technical content are classified in class 7490.

75 Veterinary activities

This division includes the provision of animal health care and control activities for farm animals or pet animals. These activities are carried out by qualified veterinarians in veterinary hospitals as well as when visiting farms, kennels or homes, in own consulting and surgery rooms or elsewhere. It also includes animal ambulance activities.

N: ADMINISTRATIVE AND SUPPORT SERVICE ACTIVITIES

This section includes a variety of activities that support general business operations. These activities differ from those in section M, since their primary purpose is not the transfer of specialized knowledge.

77 Rental and leasing activities

This division includes the rental and leasing of tangible and non-financial intangible assets, including a wide array of tangible goods, such as automobiles, computers, consumer goods, and industrial machinery and equipment, to customers in return for a periodic rental or lease payment. It is subdivided into: (1) the renting of motor vehicles, (2) the renting of recreational and sports equipment and personal and household equipment, (3) the leasing of other machinery and equipment of the kind often used for business operations, including other transport equipment and (4) the leasing of nonfinancial intangible assets.

Only the provision of operating leases is included in this division. Allowing the use of assets, such as patents, trademarks, brand names, and/or franchise agreements for which a royalty payment or licensing fee is paid to the asset holder is also included in this division.

This division excludes:

- financial leasing, see 6491

- renting of real estate, see section L
- renting of equipment with operator, see corresponding classes according to activities carried out with this equipment, e.g. construction (section F), transportation (section H)

772 Renting and leasing of personal and household goods

This group includes the renting of personal and household goods as well as renting of recreational and sports equipment and video tapes. Activities generally include short-term rental of goods although in some instances, the goods may be leased for longer periods of time.

78 Employment activities

This division includes activities of listing employment vacancies and referring or placing applicants for employment, where the individuals referred or placed are not employees of the employment agencies, supplying workers to clients' businesses for limited periods of time to supplement the working force of the client, and the activities of providing human resources and human resource management services for others on a contract or fee basis.

This division includes:

- executive search and placement activities
- theatrical casting agencies

This division excludes:

- activities of agents for individual artists, see 7490

79 Travel agency, tour operator and other reservation service activities

This division includes the activity of agencies, primarily engaged in selling travel, tour, transportation and accommodation services to the general public and commercial clients and the activity of arranging and assembling tours that are sold through travel

agencies or directly by agents such as tour operators; and other travel-related services including reservation services. The services of tourist guides are also included.

791 Travel agency and tour operator activities

This group includes the activities of agencies, primarily engaged in selling travel, tour, transportation and accommodation services to the general public and commercial clients and the activity of arranging and assembling tours that are sold through travel agencies or directly by agents such as tour operators.

80 Security and investigation activities

This division includes security-related services such as: investigation and detective services; guard and patrol services; picking up and delivering money, receipts, or other valuable items with personnel and equipment to protect such properties while in transit; operation of electronic security alarm systems, such as burglar and fire alarms, where the activity focuses on remote monitoring these systems, but often involves also sale, installation and repair services. If the latter components are provided separate, they are excluded from this division and classified in retail sale, construction etc.

81 Services to buildings and landscape activities

This division includes the provision of operating staff to perform a combination of support services within a client's facilities. Units classified here provide operating staff to carry out these support activities, but are not involved with or responsible for the core business or activities of the client.

This division also includes activities of interior and exterior cleaning of buildings of all types, cleaning of industrial machinery, cleaning of trains, buses, planes, etc., cleaning of the

inside of road and sea tankers, disinfecting and exterminating activities for buildings, ships, trains, etc., bottle cleaning, street sweeping, snow and ice removal, provision of landscape care and maintenance services and provision of these services along with the design of landscape plans and/or the construction (i.e. installation) of walkways, retaining walls, decks, fences, ponds, and similar structures.

812 Cleaning activities

This group includes the activities of general interior cleaning of all types of buildings, exterior cleaning of buildings, specialized cleaning activities for buildings or other specialized cleaning activities, cleaning of industrial machinery, cleaning of the inside of road and sea tankers, disinfecting and extermination activities for buildings and industrial machinery, bottle cleaning, street sweeping, snow and ice removal.

This group excludes agricultural pest control, steam-cleaning, sand blasting and similar activities for building exteriors (Construction), carpet and rug shampooing, drapery and curtain cleaning (Other service activities). Cleaning of new buildings immediately after construction is also excluded (Construction).

813 Landscape care and maintenance service activities

82 Office administrative, office support and other business support activities

This division includes the provision of a range of day to day office administrative services, as well as ongoing routine business support functions for others, on a contract or fee basis. This division also includes all support service activities typically provided to businesses not elsewhere classified. Units classified in this division do not provide operating staff to carry out the complete operations of a business.

821 Office administrative and support activities

This group includes the provision of a range of day to day office administrative services, such as financial planning, billing and record keeping, personnel and physical distribution and logistics for others on a contract or fee basis.

This group includes also support activities for others on a contract or fee basis, that are ongoing routine business support functions that businesses and organizations traditionally do for themselves.

Units classified in this group do not provide operating staff to carry out the complete operations of a business. Units engaged in one particular aspect of these activities are classified according to that particular activity.

829 Business support service activities n.e.c.

This group includes the activities of collection agencies, credit bureaus and all support activities typically provided to businesses not elsewhere classified.

O: PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY

This section includes activities of a governmental nature, normally carried out by the public administration. This includes the enactment and judicial interpretation of laws and their pursuant regulation, as well as the administration of programmes based on them, legislative activities, taxation, national defence, public order and safety, immigration services, foreign affairs and the administration of government programmes. This section also includes compulsory social security activities.

The legal or institutional status is not, in itself, the determining factor for an activity to belong

in this section, rather than the activity being of a nature specified in the previous paragraph. This means that activities classified elsewhere in ISIC do not fall under this section, even if carried out by public entities. For example, administration of the school system (i.e. regulations, checks, curricula) falls under this section, but teaching itself does not (see section P), and a prison or military hospital is classified to health (see section Q). Similarly, some activities described in this section may be carried out by non-government units.

841 Administration of the State and the economic and social policy of the community

This group includes general administration (e.g. executive, legislative, financial administration etc. at all levels of government) and supervision in the field of social and economic life.

842 Provision of services to the community as a whole

This group includes foreign affairs, defence and public order and safety activities.

P: EDUCATION

This section includes education at any level or for any profession, oral or written as well as by radio and television or other means of communication. It includes education by the different institutions in the regular school system at its different levels as well as adult education, literacy programmes etc. Also included are military schools and academies, prison schools etc. at their respective levels.

For each level of initial education, the classes include special education for physically or mentally handicapped pupils. The breakdown of the categories in this section is based on the level of education offered as defined by the levels of ISCED 1997. The section includes public as well as private education.

This section also includes instruction primarily concerned with sport and recreational activities such as bridge or golf and education support activities.

852 Secondary education

This group includes the provision of general secondary and technical and vocational secondary education.

854 Other education

This group includes general continuing education and continuing vocational education and training for any profession. Instruction may be oral or written and may be provided in classrooms or by radio, television, Internet, correspondence or other means of communication. It excludes educational activities as outlined in groups 851-853 – primary education, secondary education or higher education. It includes camps and schools offering instruction in athletic activities to groups or individuals, foreign language instruction, instruction in the arts, drama or music or other instruction or specialized training, not comparable to the education in groups 851 - 853.

Q: HUMAN HEALTH AND SOCIAL WORK ACTIVITIES

This section includes the provision of health and social work activities. Activities include a wide range of activities, starting from health care provided by trained medical professionals in hospitals and other facilities, over residential care activities that still involve a degree of health care activities to social work activities without any involvement of health care professionals.

86 Human health activities

This division includes activities of short- or long-term hospitals, general or specialty medical, surgical, psychiatric and substance

abuse hospitals, sanatoria, preventoria, medical nursing homes, asylums, mental hospital institutions, rehabilitation centres, leprosaria and other human health institutions which have accommodation facilities and which engage in providing diagnostic and medical treatment to inpatients with any of a wide variety of medical conditions. It also includes medical consultation and treatment in the field of general and specialized medicine by general practitioners and medical specialists and surgeons. It includes dental practice activities of a general or specialized nature and orthodontic activities. Additionally, this division includes activities for human health not performed by hospitals or by practicing medical doctors but by paramedical practitioners legally recognized to treat patients.

87 Residential care activities

This division includes the provision of residential care combined with either nursing, supervisory or other types of care as required by the residents. Facilities are a significant part of the production process and the care provided is a mix of health and social services with the health services being largely some level of nursing services.

88 Social work activities without accommodation

This division includes the provision of a variety of social assistance services directly to clients. The activities in this division do not include accommodation services, except on a temporary basis.

889 Other social work activities without accommodation n.e.c.

R: ARTS, ENTERTAINMENT AND RECREATION

This section includes a wide range of activities to meet varied cultural, entertainment and

recreational interests of the general public, including live performances, operation of museum sites, gambling, sports and recreation activities.

91 Libraries, archives, museums and other cultural activities

This division includes activities of libraries and archives; the operation of museums of all kinds, botanical and zoological gardens; the operation of historical sites and nature reserves activities. It also includes the preservation and exhibition of objects, sites and natural wonders of historical, cultural or educational interest (e.g. world heritage sites, etc).

This division excludes:

- sports and amusement and recreation activities such as the operation of bathing beaches and recreation parks, see division 93

92 Gambling and betting activities

This division includes the operation of gambling facilities such as casinos, bingo halls and video gaming terminals and the provision of gambling services, such as lotteries and off-track betting.

93 Sports activities and amusement and recreation activities

This division includes the provision of recreational, amusement and sports activities (except museums activities, preservation of historical sites, botanical and zoological gardens and nature reserves activities; and gambling and betting activities).

Excluded from this division are dramatic arts, music and other arts and entertainment such as the production of live theatrical presentations, concerts and opera or dance productions and other stage productions, see division 90.

931 Sports activities

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

932 Other amusement and recreation activities

This group includes a wide range of units that operate facilities or provide services to meet the varied recreational interests of their patrons. It includes the operation of a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits and picnic grounds. This group excludes sports activities and dramatic arts, music and other arts and entertainment.

S: OTHER SERVICE ACTIVITIES

This section (as a residual category) includes the activities of membership organizations, the repair of computers and personal and household goods and a variety of personal service activities not covered elsewhere in the classification.

94 Activities of membership organizations

This division includes activities of organizations representing interests of special groups or promoting ideas to the general public. These organizations usually have a constituency of members, but their activities may involve and benefit non-members as well. The primary

breakdown of this division is determined by the purpose that these organizations serve, namely interests of employers, self-employed individuals and the scientific community (group 941), interests of employees (group 942) or promotion of religious, political, cultural, educational or recreational ideas and activities (group 949).

941 Activities of business, employers and professional membership organizations

This group includes the activities of units that promote the interests of the members of business and employers organizations. In the case of professional membership organizations, it also includes the activities of promoting the professional interests of members of the profession.

949 Activities of other membership organizations

This group includes the activities of units (except business and employers' organizations, professional organizations, trade unions, religious organizations) that promote the interests of their members.

95 Repair of computers and personal and household goods

This division includes the repair and maintenance of computers peripheral equipment such as desktops, laptops, computer terminals, storage devices and printers. It also includes the repair of communications equipment such as fax machines, two-way radios and consumer electronics such as radios and TVs, home and garden equipment such as lawn-mowers and blowers, footwear and leather goods, furniture and home furnishings, clothing and clothing accessories, sporting goods, musical instruments, hobby articles and other personal and household goods.

Excluded from this division is the repair of medical and diagnostic imaging equipment,

measuring and surveying instruments, laboratory instruments, radar and sonar equipment, see 3313.

951 Repair of computers and communication equipment

This group includes the repair and maintenance of computers and peripheral equipment and communications equipment.

952 Repair of personal and household goods

This group includes the repair and servicing of personal and household goods.

96 Other personal service activities

This division includes all service activities not mentioned elsewhere in the classification. Notably it includes types of services such as washing and (dry-)cleaning of textiles and fur products, hairdressing and other beauty treatment, funeral and related activities.

T: ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS; UNDIFFERENTIATED GOODS- AND SERVICES-PRODUCING ACTIVITIES OF HOUSEHOLDS FOR OWN USE

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

This division contains the undifferentiated subsistence goods-producing and services-producing activities of households. Households should be classified here only if it is impossible to identify a primary activity for the subsistence activities of the household. If the household engages in market activities, it should be classified according to the primary market activity carried out.

U: ACTIVITIES OF EXTRATERRITORIAL ORGANIZATIONS AND BODIES

99 Activities of extraterritorial
organizations and bodies

990 Activities of extraterritorial
organizations and bodies



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