

## Explanatory notes of ATECO 2025

### 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, and the production of animal products from a farm or natural habitats.

This section also includes organic agriculture, aquaculture, the growing of genetically modified crops and the raising of genetically modified animals.

The following activities are excluded:

- *undifferentiated subsistence goods-producing activities of households, see 98.10*

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

This division includes two basic activities, namely the production of crop products and the production of animal products.

Mixed farming (group 01.5) breaks with the usual principles for identifying the main activity. It accepts that many agricultural units have a reasonably balanced production of crops and animals, and that it would be arbitrary to classify them in one category or the other.

This division includes the soilless cultivation of crops, such as using hydroponic and aquaponic methods.

The term 'aquaponics' cannot be automatically assimilated to division 01 or division 03 because they generate two different products: plants (division 01) and fishes (division 03). Therefore for the classification of aquaponics, the value added principle should be applied.

On the contrary, growing of crops by conventional techniques are also considered to be those where the plant is raised in containers and not on the land.

This division also includes service activities incidental to agriculture, as well as hunting, trapping and related activities.

Agricultural activities exclude any subsequent processing of the agricultural products (classified under divisions 10, 11 and 12), beyond that needed to prepare them for the primary markets. The preparation of products for the primary markets is included here.

In agriculture, one frequent situation where the breakdown of the value added presents difficulties is when a unit manufactures a product from its own agricultural output.

For example when a unit produces grapes and manufactures wine from the own-produced grapes, or when it produces olives and manufactures oil from the own-produced olives. In these cases the most suitable proxy variable is the number of hours worked.

Applying this variable to these vertically integrated activities would generally lead to the classification of the units under agriculture. In the same case for other agricultural products, units will be classified in agriculture by convention, in order to guarantee harmonised treatment.

The following activities are excluded:

- *field construction (for example, agricultural land terracing, drainage, preparing rice paddies), see section F*

- *activities of buyers and cooperative associations engaged in the marketing of farm products, see section G*

- *landscape service activities, see 81.30*

##### 01.1 Growing of non-perennial crops

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

## **01.11 Growing of cereals, other than rice, leguminous crops and oil seeds**

This class includes all forms of growing of cereals, leguminous crops and oil seeds. Further included is the growing of these plants for the purpose of seed production. The growing of these crops is often combined within agricultural units.

The following activities are excluded:

- *growing of rice, see 01.12*
- *growing of vegetables, see 01.13*
- *growing of sweetcorn, see 01.13*
- *growing of fibre crops, see 01.16*
- *growing of maize, lupines or kale for fodder, see 01.19*
- *growing of oleaginous fruits, see 01.26*

### **01.11.0 Growing of cereals, other than rice, leguminous crops and oil seeds**

#### **01.11.00 Growing of cereals, other than rice, leguminous crops and oil seeds**

- growing of cereals, e.g.:
  - wheat
  - grain maize
  - sorghum
  - barley
  - rye
  - oats
  - millet
- pseudocereals, in other words, fruits or seeds used as cereals, e.g.:
  - quinoa
  - amaranth
  - chia
- growing of leguminous crops, e.g.:
  - beans
  - broad beans
  - chickpeas
  - cowpeas
  - lentils
  - lupines
  - peas
  - pigeon peas
- growing of oil seeds, e.g.:
  - soya beans
  - groundnuts
  - castor beans
  - linseed
  - mustard seed
  - niger seed
  - rapeseed
  - safflower seed
  - sesame seed
  - sunflower seed

## **01.12 Growing of rice**

## **01.12.0 Growing of rice**

### **01.12.00 Growing of rice**

- growing of rice

## **01.13 Growing of vegetables and melons, roots and tubers**

The following activities are excluded:

- *growing of grain maize, see 01.11*
- *growing of maize, lupines, kale for fodder, see 01.19*
- *growing of beet seeds other than sugar beet seeds, see 01.19*
- *growing of strawberries, see 01.25*
- *growing of perennial and non-perennial spices and aromatic crops, see 01.28*
- *growing of spices and aromatic, drug and pharmaceutical crops, see 01.28*
- *growing of pepper (Piper spp.), see 01.28*
- *growing of plants for planting, see 01.30*
- *growing of mushroom spawn, see 01.30*
- *gathering of mushrooms and other wild growing non-wood forest products, see 02.30*

### **01.13.1 Growing of vegetables and melons**

- growing of leafy or stem vegetables, e.g.:
  - artichokes
  - asparagus
  - cabbages
  - cauliflower and broccoli
  - lettuce and chicory
  - spinach
  - fennels
  - celery
- growing of fruit-bearing vegetables, e.g.:
  - cucumbers and gherkins
  - eggplants (aubergines)
  - tomatoes
  - zucchini
  - green beans
  - watermelons
  - melons
- growing of mushrooms and truffles
- growing of vegetable seeds (excluding sugar beet seeds and other beet seeds)
- growing of chillies, peppers (Capsicum spp.)
- growing of sweetcorn

Growing of vegetables and melons is subdivided on the basis of the cultivation technique used in: open-air growing, protected soilless growing (e.g. hydroponic and aquaponics) and other protected growing excluding soilless growing.

#### **01.13.11 Growing of vegetables and melons in open fields**

#### **01.13.12 Growing of vegetables and melons in greenhouses as soil-less culture**

#### **01.13.13 Growing of vegetables and melons in greenhouses, other than soil-less culture**

### **01.13.2 Growing of roots, including sugar beet**

#### **01.13.20 Growing of roots, including sugar beet**

- growing of root, bulb or tuberous vegetables, e.g.:
  - carrots
  - turnips
  - garlic
  - onions (including shallots)
  - leeks and other alliaceous vegetable
  - radishes
- growing of sugar beet
- growing of sugar beet seeds
- growing of mangolds

### **01.13.3 Growing of tubers, including potatoes**

#### **01.13.30 Growing of tubers, including potatoes**

- growing of tubers, e.g.:
  - potatoes
  - sweet potatoes
  - cassava
  - yams
  - swedes

### **01.14 Growing of sugar cane**

The following activities are excluded:

- *growing of sugar beet, see 01.13*

#### **01.14.0 Growing of sugar cane**

##### **01.14.00 Growing of sugar cane**

### **01.15 Growing of tobacco**

The following activities are excluded:

- *preparation of tobacco leaves (e.g. sun drying) by a third party, see 01.63*
- *manufacture of tobacco products, see 12.00*

#### **01.15.0 Growing of tobacco**

##### **01.15.00 Growing of tobacco**

- growing of unmanufactured tobacco
- preliminary processing of tobacco when associated with the growing of tobacco

### **01.16 Growing of fibre crops**

#### **01.16.0 Growing of fibre crops**

##### **01.16.00 Growing of fibre crops**

- growing of cotton
- growing of jute, kenaf and other textile bast fibres
- growing of flax and hemp

- growing of sisal and other textile fibres of the genus agave
- growing of abaca, ramie and other vegetable textile fibres

## **01.19 Growing of other non-perennial crops**

The following activities are excluded:

- *growing of grain maize, see 01.11*
- *growing of sweet corn, see 01.13*
- *growing of sugar beet seeds, see 01.13*
- *growing of hops, see 01.28*
- *growing of non-perennial spices and aromatic, drug and pharmaceutical crops, see 01.28*
- *growing of plants for ornamental purposes, see 01.30*

### **01.19.1 Growing of flowers**

- growing of flowers
- cutting of flowers and flower buds
- growing of flower seeds
- growing of perennial flowers and other ornamental plants

Growing of flowers is subdivided on the basis of the cultivation technique used in: open-air growing, protected soilless growing (e.g. hydroponics and aquaponics) and other protected growing, excluding soilless growing.

#### **01.19.11 Growing of flowers in open fields**

#### **01.19.12 Growing of flowers in greenhouses as soil-less culture**

#### **01.19.13 Growing of flowers in greenhouses, other than soil-less culture**

### **01.19.9 Growing of crops for fodder and of other non-perennial crops n.e.c.**

#### **01.19.90 Growing of crops for fodder and of other non-perennial crops n.e.c.**

- growing of clover, alfalfa, sainfoin, maize, lupines, other grasses, fodder kale and similar forage crops
- growing of beet seeds and seeds of forage plants

## **01.2 Growing of perennial crops**

This group includes the growing of perennial crops, in other words, plants that last for more than two growing seasons, either dying back after each season or growing continuously. Further included is the growing of these plants for the purpose of seed production.

The following activities are excluded:

- *growing of perennial flowers and other ornamental plants, see 01.19*

### **01.21 Growing of grapes**

The following activities are excluded:

- *manufacture of juice, see 10.32*
- *manufacture of wine, see 11.02*

#### **01.21.0 Growing of grapes**

##### **01.21.00 Growing of grapes**

- growing of grapes for consumption or for further production of wine, juice, vinegar and dried fruit (e.g. raisins, zante currants or sultanas)

Further included is the manufacture of wine, juice, vinegar and dried fruit if associated with the growing of grapes.

## **01.22 Growing of tropical and subtropical fruits**

### **01.22.0 Growing of tropical and subtropical fruits**

#### **01.22.00 Growing of tropical and subtropical fruits**

- growing of tropical and subtropical fruits, e.g.:

- avocados
- bananas and plantains
- dates
- figs
- mangoes
- papayas
- pineapples
- prickly pears
- rambutans
- lychees

## **01.23 Growing of citrus fruits**

### **01.23.0 Growing of citrus fruits**

#### **01.23.00 Growing of citrus fruits**

- growing of citrus fruits, e.g.:

- grapefruit and pomelo
- lemons and limes
- oranges
- tangerines, mandarins and clementines
- bergamot, citrus myrtifolia and cedro

## **01.24 Growing of pome fruits and stone fruits**

The following activities are excluded:

- *growing of mangoes, rambutans and lychees, see 01.22*
- *growing of olives, see 01.26*

### **01.24.0 Growing of pome fruits and stone fruits**

#### **01.24.00 Growing of pome fruits and stone fruits**

- growing of pome fruits and stone fruits, e.g.:

- apples
- apricots
- cherries and sour cherries
- peaches and nectarines
- pears and quinces
- plums and sloes

## **01.25 Growing of other tree and bush fruits and nuts**

The following activities are excluded:

- *growing of coconuts, see 01.26*

### **01.25.0 Growing of other tree and bush fruits and nuts**

#### **01.25.00 Growing of other tree and bush fruits and nuts**

- growing of berries, e.g.:
  - blueberries
  - fresh currants
  - gooseberries
  - kiwi fruit
  - raspberries
  - strawberries
  - sea buckthorn
- growing of fruit seeds
- growing of edible nuts, e.g.:
  - almonds
  - cashew nuts
  - chestnuts
  - hazelnuts
  - pistachios
  - walnuts
  - pine nuts
- growing of other tree and bush fruits, e.g.:
  - locust beans
  - persimmon
  - pomegranate

#### **01.26 Growing of oleaginous fruits**

The following activities are excluded:

- *growing of soya beans, groundnuts and other oil seeds, see 01.11*
- *growing of nuts for oil (e.g. walnuts, almonds, hazelnuts, pine nuts or pistachios), see 01.25*
- *manufacture of olive oil, see 10.41*

#### **01.26.0 Growing of oleaginous fruits**

##### **01.26.00 Growing of oleaginous fruits**

- growing of oleaginous fruits, e.g.:
  - coconuts
  - olives
  - oil palms

Further included is the manufacture of olive oil associated with the growing of olives.

#### **01.27 Growing of beverage crops**

The following activities are excluded:

- *growing of grapes, see 01.21*
- *growing of hops, see 01.28*

#### **01.27.0 Growing of beverage crops**

##### **01.27.00 Growing of beverage crops**

- growing of beverage crops e.g.:
  - coffee
  - tea

- maté
- cocoa

## **01.28 Growing of spices, aromatic, drug and pharmaceutical crops**

The following activities are excluded:

- *drying of spices and aromatic, drug and pharmaceutical plants by third parties, see 01.63*

### **01.28.0 Growing of spices, aromatic, drug and pharmaceutical crops**

#### **01.28.00 Growing of spices, aromatic, drug and pharmaceutical crops**

- growing of perennial and non-perennial spices and aromatic crops:

- pepper (*Piper* spp.)
- nutmeg, mace and cardamoms
- anise, badian and fennel as a spice or aromatic plant
- cinnamon (*Canella*)
- cloves
- ginger
- vanilla
- basil, parsley, chervil, tarragon, marjoram, cumin, oregano, rosemary, sage, coriander, bay leaf
- hops
- caraway

- growing of drug and narcotic crops

- sun drying of spices and aromatic, drug and pharmaceutical plants when associated with the growing of the plants

## **01.29 Growing of other perennial crops**

The following activities are excluded:

- *growing of flowers, cutting of flower buds and growing of flower seeds, see 01.19*

- *gathering of tree sap or rubber-like gums in the wild, see 02.30*

### **01.29.0 Growing of other perennial crops**

#### **01.29.00 Growing of other perennial crops**

- growing of rubber trees for harvesting of latex

- growing of Christmas trees

- growing of trees for extraction of sap

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

## **01.3 Plant propagation**

### **01.30 Plant propagation**

This class includes the production of all vegetative planting materials including cuttings, suckers and seedlings either for direct plant propagation or to create plant grafting stock into which a selected scion is grafted for eventual planting to produce crops.

The following activities are excluded:

- *growing of plants for the purpose of seed production, see 01.1, 01.2*

- *operation of forest tree nurseries, see 02.10*

#### **01.30.0 Plant propagation**

##### **01.30.00 Plant propagation**



- growing of plants for planting
- growing of plants for ornamental purposes, including turf for transplanting
- growing of live plants for bulbs, tubers and roots, cuttings and slips, and mushroom spawn
- operation of tree nurseries, except forest tree nurseries

## **01.4 Animal production**

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

The following activities are excluded:

- *farm animal boarding and care, see 01.62*
- *production of hides and skins from slaughterhouses, see 10.11*

### **01.41 Raising of dairy cattle**

The following activities are excluded:

- *processing of milk, see 10.51*

#### **01.41.0 Raising of dairy cattle**

##### **01.41.00 Raising of dairy cattle**

- raising and breeding of dairy cattle and/or buffaloes
- production of raw milk from cows or buffaloes
- production of bovine semen of dairy breeds

Further included is the manufacture of dairy products, e.g. butter, yoghurt and cheese, associated with the raising of dairy cattle.

### **01.42 Raising of other cattle and buffaloes**

#### **01.42.0 Raising of other cattle and buffaloes**

##### **01.42.00 Raising of other cattle and buffaloes**

- raising and breeding of cattle and buffaloes for meat
- production of bovine semen of meat breeds
- raising and breeding of draft cattle or buffaloes
- raising and breeding of fighting bulls

### **01.43 Raising of horses and other equines**

The following activities are excluded:

- *riding instruction, see 85.51*
- *operation of racing and riding stables (if they do not have breeding activities), see 93.19*

#### **01.43.0 Raising of horses and other equines**

##### **01.43.00 Raising of horses and other equines**

- raising and breeding of horses, asses, mules or hinnies, regardless of the purpose

### **01.44 Raising of camels and camelids**

#### **01.44.0 Raising of camels and camelids**

##### **01.44.00 Raising of camels and camelids**

- raising and breeding of camels (dromedary) and camelids

## **01.45 Raising of sheep and goats**

The following activities are excluded:

- *sheep shearing on a fee or contract basis, see 01.62*
- *production of pulled wool, see 10.11*
- *processing of milk, see 10.51*

### **01.45.0 Raising of sheep and goats**

#### **01.45.00 Raising of sheep and goats**

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

Further included is the manufacture of dairy products, e.g. butter, yoghurt and cheese, associated with the raising of sheep and goats.

## **01.46 Raising of swine and pigs**

### **01.46.0 Raising of swine and pigs**

#### **01.46.00 Raising of swine and pigs**

- raising and breeding of swine and pigs

## **01.47 Raising of poultry**

The following activities are excluded:

- *production of feathers or down, see 10.12*

### **01.47.0 Raising of poultry**

#### **01.47.00 Raising of poultry**

- raising and breeding of poultry, e.g.:
  - chickens, turkeys, ducks, geese, quails, ostriches or guineafowls
- production of eggs from poultry
- operation of poultry hatcheries
- automated egg hatching for poultry

## **01.48 Raising of other animals**

The following activities are excluded:

- *production of hides and skins originating from hunting and trapping, see 01.70*
- *raising of live ornamental fish, see 03.2*
- *operation of frog farms, crocodile farms, marine worm farms, see 03.21, 03.22*
- *operation of fish farms, see 03.21, 03.22*
- *boarding and training of pets, see 96.99*
- *operation of shelters for abandoned pets, see 96.99*

### **01.48.1 Raising of rabbits**

#### **01.48.10 Raising of rabbits**

- raising and breeding of rabbits

### **01.48.2 Raising of other fur animals**

#### **01.48.20 Raising of other fur animals**

- raising and breeding of semi-domesticated or live fur animals, other than rabbits
- production of bird skins from ranching operations or skins from farming reptiles (e.g. snakes and turtles)

#### **01.48.3 Bee-keeping**

##### **01.48.30 Bee-keeping**

- beekeeping; production of bees' byproducts (e.g. honey, beeswax, propolis, bee venom or honeycomb); bee propagation for sale

#### **01.48.4 Sericulture**

##### **01.48.40 Sericulture**

- raising of silkworms, production of silkworm cocoons

#### **01.48.9 Raising of other animals n.e.c.**

##### **01.48.91 Raising of insects**

- raising of insects

##### **01.48.99 Raising of other various animals n.e.c.**

- raising and breeding of semi-domesticated animals (except fur animals):
  - birds (except poultry and ostriches)
  - reindeer
- raising and breeding of reptiles, except crocodiles
- breeding and raising of aquatic reptiles (saltwater or freshwater)
- operation of land worm farms, land mollusc farms, land snail farms etc.
- raising and breeding of pets (except fish), e.g.:
  - cats and dogs
  - birds (e.g. parakeets)
  - hamsters

### **01.5 Mixed farming**

#### **01.50 Mixed farming**

This class includes the combined production of crops and animals without a specialised production of crops or animals.

The size of the overall farming operation is not a determining factor. If either the production of crops or the production of animals in a given unit is 66% or more of standard output, the combined activities should not be included here, but allocated to crop or animal farming.

The following activities are excluded:

- *mixed crop farming, see 01.1, 01.2*
- *mixed animal farming, see 01.4*

##### **01.50.0 Mixed farming**

##### **01.50.00 Mixed farming**

### **01.6 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), usually done on a fee or contract basis.

Also included are post-harvest crop activities, aimed at preparing agricultural products for the primary market.

Also included are activities of maintenance of own or leased land, keeping it in good condition without agricultural production.

## **01.61 Support activities for crop production**

The following activities are excluded:

- *post-harvest crop activities, see 01.63*
- *drainage of agricultural land, see 43.12*
- *landscape architecture, see 71.11*
- *activities of agronomists and agricultural economists, see 74.99*
- *rental of agricultural and forestry machinery and equipment without operator, see 77.31*
- *landscape gardening; planting, see 81.30*
- *organisation of agricultural shows and fairs, see 82.30*

### **01.61.1 Maintenance of land keeping it in good condition**

#### **01.61.10 Maintenance of land keeping it in good condition**

- maintenance of own or leased land, keeping it in good condition without agricultural production
- greening activities

#### **01.61.9 Support activities for crop production n.e.c.**

##### **01.61.91 Pesticides application**

- application of pesticides (plant protection products), e.g. insecticides, rodenticides, fungicides
- pest control (including rabbits) in connection with agriculture
- pest control in agriculture

##### **01.61.99 Other support activities for crop production n.e.c.**

- crop production activities on a fee or contract basis, e.g.:
  - preparation of fields
  - establishing a crop
  - treatment of crops
  - crop spraying, including by air
  - trimming of fruit trees and vines
  - transplanting of rice; thinning of beets
  - harvesting
- operation of agricultural irrigation equipment
- provision of agricultural machinery with operators and crew

## **01.62 Support activities for animal production**

The following activities are excluded:

- *provision of space for animal boarding only, see 68.20*
- *agricultural research activities, see 72.10*
- *veterinary activities, see 75.00*
- *vaccination of animals, see 75.00*
- *rental of animals (e.g. herds or racehorses), see 77.39*
- *pet boarding, see 96.99*

### **01.62.0 Support activities for animal production**

Support activities for animal production are subdivided in activities of farriers and other animal production activities on a fee or contract basis.

#### **01.62.01 Activities of farriers**

- activities of farriers:
- balancing and shoeing of horses and other equines, e.g. donkeys and mules

The following activities are excluded:

- *veterinary activities, see 75.00.00*

#### **01.62.09 Other support activities for animal production**

- animal production activities on a fee or contract basis, e.g.:
- activities to promote the propagation, growth and output of animals
- herd testing services, droving services, agistment services, poultry caponising, coop cleaning etc.
- activities related to artificial insemination
- stud services
- sheep shearing
- farm animal boarding and care

The following activities are excluded:

- *veterinary activities, see 75.00.00*

### **01.63 Post-harvest crop activities and seed processing for propagation**

This class includes post-harvest crop activities on a fee or contract basis.

Such post-harvest activities are aimed at improving the propagation quality of seed (e.g. by the removal of non-seed materials, or damaged or immature seeds, or by reducing the seed moisture to a safe level for storage).

The following activities are excluded:

- *preparation of agricultural products by the producer, see the corresponding classes in groups 01.1, 01.2, 01.3*
- *growing of seeds, see 01.1, 01.2*
- *processing of seeds to obtain oil, see 10.41*
- *stemming and redrying of tobacco, see 12.00*
- *marketing activities of commission merchants and cooperative associations, see division 46*
- *wholesale of agricultural raw materials, see 46.2*
- *research to develop or modify new forms of seeds, see 72.10*

#### **01.63.1 Post-harvest crop activities**

##### **01.63.10 Post-harvest crop activities**

- preparation of crops for primary markets (e.g. cleaning, trimming, grading or disinfecting)
- cotton ginning
- preparation of tobacco leaves (e.g. sun drying)
- preparation of cocoa beans (e.g. peeling)
- waxing of fruit
- drying of fruit, vegetables, herbs, spices, medicinal herbs and tobacco
- sorting, cleaning and cutting of medicinal herbs
- retting of plants bearing vegetable textile fibres (such as jute, flax or coir etc.), not associated with the growing of vegetable textile fibres
- artificial ripening of fruits as a service (e.g. banana ripening)

#### **01.63.2 Seed processing for propagation**

##### **01.63.20 Seed processing for propagation**

- post-harvest activities aimed at improving the propagation quality of seed (e.g. by the removal of non-seed materials, or damaged or immature seeds, or by reducing the seed moisture to a safe level for storage)

- chemical seed treatment through the application of pesticides, e.g. insecticides, rodenticides, fungicides
- drying, cleaning, grading and treating of seeds until they are marketed
- treatment of genetically modified seeds

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

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

The following activities are excluded:

- *raising of game animals on ranching operations, see 01.4*
- *production of bird skins from ranching operations or skins from farming reptiles (e.g. snakes and turtles), see 01.48*
- *pest control (including rabbits) in connection with agriculture, see 01.61*
- *whaling, see 03.11*
- *production of hides and skins originating from slaughterhouses, see 10.11*
- *hunting for sport or recreation and related service activities, see 93.19*
- *service activities to promote hunting and trapping, see 94.99*

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

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

- hunting and trapping on a commercial basis
- taking of wild animals (dead or alive) for i) food, fur, or skin and ii) use in research, in zoos or as pets
- production of fur skins and reptile or bird skins from hunting or trapping activities
- catching of frogs and collecting of snails in the wild
- land-based catching of sea mammals (e.g. walruses or seals)
- hunting of foxes, minks and wolves to protect livestock
- hunting for animal population control

## **02 Forestry and logging**

This division includes silviculture and the production of roundwood as well as the extraction and gathering of wild-growing non-wood forest products. Besides the production of timber, forestry activities result in products that undergo little processing, for example, firewood, charcoal or roundwood used in an unprocessed form (such as pit-props or pulpwood). These activities can be carried out in natural, semi-natural or planted forests.

The following activities are excluded:

- *further processing of wood beginning with sawmilling and planing of wood, see division 16*

### **02.1 Silviculture and other forestry activities**

#### **02.10 Silviculture and other forestry activities**

The following activities are excluded:

- *growing of Christmas trees, see 01.29*
- *operation of tree nurseries, except for forest trees, see 01.30*
- *gathering of mushrooms and other wild growing non-wood forest products, see 02.30*
- *production of wood chips and particles, not associated with forestry activities, see 16.11*
- *production of wood fire logs not associated with forestry activities, see 16.26*
- *activities relating to amenity tree care and arboriculture, see 81.30*
- *conservation and maintenance services of national parks, nature parks and reserves, see 91.42*

##### **02.10.0 Silviculture and other forestry activities**

#### **02.10.00 Silviculture and other forestry activities**

- growing of standing timber: planting, replanting, transplanting, thinning and conserving of forests, and timber tracts
- growing of coppice, pulpwood and firewood
- operation of forest tree nurseries
- growing of poplar and willow

These activities can be carried out in natural, semi-natural or planted forests.

### **02.2 Logging**

#### **02.20 Logging**

The following activities are excluded:

- *growing of Christmas trees, see 01.29*
- *growing of standing timber: planting, replanting, transplanting, thinning and conserving of forests, and timber tracts, see 02.10*
- *gathering of wild growing non-wood forest products, see 02.30*
- *production of wood chips and particles, not associated with forestry activities, see 16.11*
- *production of charcoal through distillation of wood, see 20.14*

#### **02.20.0 Logging**

##### **02.20.00 Logging**

- production of roundwood for forest-based manufacturing industries
- production of roundwood used in an unprocessed form (e.g. pit-props, fence posts and utility poles)
- gathering of firewood
- gathering and production of forest harvesting residues (e.g. brushwood, stumps, wood chips from logging and other forest waste for energy)
- production of charcoal in the forest (using traditional methods)

### **02.3 Gathering of wild growing non-wood products**

#### **02.30 Gathering of wild growing non-wood products**

The following activities are excluded:

- *non-wild growing of any of these products (except growing of cork trees), see division 01*
- *growing of mushrooms or truffles, see 01.13*
- *growing of berries or nuts, see 01.25*
- *gathering of firewood, see 02.20*

##### **02.30.0 Gathering of wild growing non-wood products**

##### **02.30.00 Gathering of wild growing non-wood products**

- gathering of wild growing materials, e.g.:
  - mushrooms, truffles
  - berries
  - nuts
- tree sap
  - balata and other rubber-like gums
  - cork
  - lac and resins
  - balsams

- acorns, horse chestnuts
- mosses and lichens
- vegetable hair/eelgrass
- collecting wild plants (e.g. reeds, sedges)
- harvesting wild herbs and associated natural drying
- gathering of maple syrup in the wild

## **02.4 Support services to forestry**

### **02.40 Support services to forestry**

This class includes carrying out part of the forestry operation on a fee or contract basis.

The following activities are excluded:

- *operation of forest tree nurseries, see 02.10*
- *draining of forestry land, see 43.12*
- *clearing of building sites, see 43.12*

#### **02.40.0 Support services to forestry**

##### **02.40.00 Support services to forestry**

- forestry service activities:
  - forestry inventories
  - forest management consulting services
  - timber evaluation
  - forest fire fighting and prevention
  - forest pest control
- logging service activities:
  - transport of logs within the forest

Support activities here classified are performed on a fee or contract basis.

## **03 Fishing and aquaculture**

This division includes capture fishery and aquaculture which are characterised by the gathering of marine, brackish or freshwater fish, crustaceans, molluscs and other organisms and products (for example, aquatic plants, pearls, sponges).

The division also includes service activities incidental to marine or freshwater fishery or aquaculture.

This division also includes aquaponics. The term 'aquaponics' cannot therefore be automatically assimilated to division 01 or division 03 because they generate two products: plants (01) and fishes (03). Therefore for the classification of aquaponics, the value added principle should be applied. If included in division 03, the activity should be classified in group 03.2.

The following activities are excluded:

- *processing of fish, crustaceans or molluscs, whether at land-based plants or on factory ships, see 10.20*
- *building and repairing of ships and boats, see 30.11, 30.13, 33.15, 33.18*
- *sport or recreational fishing activities, see 93.19*

### **03.1 Fishing**

This group includes capture fishery, in other words, the harvesting, 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 (for example, nets, lines, stationary traps). Such activities can be conducted on the intertidal zones (for example, the collection of molluscs, such as mussels, oysters), coastal waters or offshore waters. These activities also include fishing in restocked water bodies.

#### **03.11 Marine fishing**



The following activities are excluded:

- *capturing of marine mammals apart from whales (e.g. seals, walruses), see 01.70*
- *processing of whales on factory ships, see 10.11*
- *processing of fish, crustaceans and molluscs on factory ships or in factories ashore, see 10.20*
- *rental of pleasure boats with crew for sea and coastal water transport (e.g. for fishing trips), see 50.10*
- *fishing inspection, protection and patrol services, see 84.24*
- *fishing practiced for sport or recreation and related services, see 93.19*
- *operation of sport fishing preserves, see 93.19*

### **03.11.0 Marine fishing**

#### **03.11.00 Marine fishing**

- fishing on a commercial basis in ocean and coastal waters
- taking of marine crustaceans and molluscs
- whaling
- taking of marine aquatic animals (e.g. turtles, sea squirts, tunicates, sea urchins)
- gathering of other marine organisms and materials (e.g. natural pearls, sponges, coral, seaweed, algae)
- processing and preserving of fish on vessels engaged in fishing

### **03.12 Freshwater fishing**

The following activities are excluded:

- *catching of frogs or collection of snails in the wild, see 01.70*
- *collecting wild plants (e.g. reeds, sedges), see 02.30*
- *processing of fish, crustaceans and molluscs on factory ships or in factories ashore, see 10.20*
- *fishing inspection, protection and patrol services, see 84.24*
- *fishing practiced for sport or recreation and related services, see 93.19*
- *operation of sport fishing preserves, see 93.19*

#### **03.12.0 Freshwater fishing**

##### **03.12.00 Freshwater fishing**

- fishing on a commercial basis in inland waters
- taking of freshwater crustaceans and molluscs
- taking of freshwater aquatic animals
- gathering of freshwater materials
- gathering of other freshwater organisms: seaweed and algae

### **03.2 Aquaculture**

This group includes aquaculture (or aquafarming), in other words, the production process involving the culturing or farming (including harvesting) of aquatic organisms (for example, fish, molluscs, crustaceans, plants, 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). Aquaculture also encompasses individual, corporate or state ownership of the individual organisms throughout the rearing or culture stage, up to and including harvesting.

Culturing/farming refers to the rearing up to their juvenile and/or adult phase under captive conditions of the above organisms.

This group also includes breeding/farming of fry and adults under artificial conditions.

The following activities are excluded:

- *breeding and raising of reptiles, see 01.48*
- *breeding and raising of snakes and turtles, see 01.48*
- *production of bird skins from ranching operations or skins from farming reptiles (e.g. snakes and turtles), see 01.48*

### **03.21 Marine aquaculture**

The following activities are excluded:

- *frog farming, see 03.22*
- *operation of sport fishing preserves, see 93.19*

#### **03.21.0 Marine aquaculture**

Activities of marine aquaculture are subdivided in cultivation of marine algae and other activities of marine aquaculture.

##### **03.21.01 Marine algae cultivation**

- growing of seaweed and algae
- marine microalgae cultivation

##### **03.21.09 Other activities of marine aquaculture**

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

### **03.22 Freshwater aquaculture**

The following activities are excluded:

- *aquaculture activities in salt water filled tanks and reservoirs, see 03.21*
- *operation of sport fishing preserves, see 93.19*

#### **03.22.0 Freshwater aquaculture**

Activities of freshwater aquaculture are subdivided in cultivation freshwater algae and other activities of freshwater aquaculture.

##### **03.22.01 Freshwater algae cultivation**

- growing of seaweed and algae (edible or not)
- freshwater microalgae cultivation

##### **03.22.09 Other activities of freshwater aquaculture**

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

### **03.3 Support activities for fishing and aquaculture**

This group includes service activities incidental to marine or freshwater fishery or aquaculture.

### **03.30 Support activities for fishing and aquaculture**

The following activities are excluded:

- *fishing and aquaculture activities, see 03.1, 03.2*
- *processing of fish and aquaculture products on factory ships or in factories ashore, see 10.20*
- *processing of fish, crustaceans and molluscs, see 10.20*

- activities related to the servicing of equipment and/or vessels, *see* division 33
- distribution of fisheries and aquaculture products, *see* divisions 46, 47, 52
- fishing practiced for sport or recreation and related services, *see* 93.19
- operation of sport fishing preserves, *see* 93.19

### **03.30.0 Support activities for fishing and aquaculture**

#### **03.30.00 Support activities for fishing and aquaculture**

- service activities incidental to marine or freshwater fishery or aquaculture, e.g.:
  - diving services for aquaculture
  - remotely operated underwater vehicles (ROV) services for aquaculture
  - repair and maintenance services for fish cages
  - other support activities on fishing and aquaculture n.e.c.
- restoration of marine ecosystems
- fishery (fishery guard) and aquaculture control

## **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 (for example, underground or surface mining, well operation, seabed mining).

This section includes supplementary activities aimed at preparing the crude materials for marketing, (for example, crushing, grinding, cleaning, drying, sorting, concentrating ores and liquefaction of natural gas).

Mining activities are classified into divisions, groups and classes on the basis of the principal mineral produced. Divisions 05 and 06 are concerned with mining and quarrying of fossil fuels (coal, lignite, petroleum, gas); divisions 07 and 08 concern metal ores, various minerals and quarry products.

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

The following activities are excluded:

- further processing of the extracted materials, *see* section C
- use of the extracted materials without further transformation for construction purposes, *see* section F
- bottling of natural spring and mineral waters at springs and wells, *see* 11.07
- remediation of mine sites, *see* 39.00

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

This division includes the extraction of solid mineral fuels through underground or open-cast mining and includes operations (for example, grading, cleaning, compressing and other steps necessary for transport) leading to a marketable product.

The following activities are excluded:

- peat digging, *see* 08.92
- services incidental to coal or lignite mining, *see* 09.90
- coking, *see* 19.10
- manufacture of briquettes, *see* 19.20

#### **05.1 Mining of hard coal**

#### **05.10 Mining of hard coal**

The following activities are excluded:

- lignite mining, *see* 05.20
- peat digging, *see* 08.92
- support activities for hard coal mining, *see* 09.90

- *test drilling for coal mining, see 09.90*
- *coke ovens producing solid fuels, see 19.10*
- *manufacture of hard coal briquettes, ovoids and similar solid hard coal fuels, see 19.20*
- *work performed to develop or prepare properties for coal mining, see 43.12*

## **05.10.0 Mining of hard coal**

### **05.10.00 Mining of hard coal**

- mining of hard coal: underground or surface mining, including mining through liquefaction methods
- cleaning, sizing, grading, pulverising, compressing etc. of coal to classify, improve quality or facilitate transport or storage
- mining of lithanthrax
- recovery of hard coal from culm banks

## **05.2 Mining of lignite**

### **05.20 Mining of lignite**

The following activities are excluded:

- *hard coal mining, see 05.10*
- *peat digging, see 08.92*
- *support activities for lignite mining, see 09.90*
- *test drilling for coal mining, see 09.90*
- *manufacture of lignite fuel briquettes, ovoids and similar solid lignite fuels, see 19.20*
- *work performed to develop or prepare properties for lignite mining, see 43.12*

### **05.20.0 Mining of lignite**

#### **05.20.00 Mining of lignite**

- mining of lignite (brown coal): underground or surface mining, including mining through liquefaction methods
- washing, dehydrating, pulverising, compressing of lignite to improve quality or facilitate transport or storage

## **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 sands and the production of natural gas and recovery of hydrocarbon liquids. This division also includes the activities of operating and developing oilfields and gas fields. Such activities may include drilling, completing and equipping wells; operating separators, emulsion breakers, desalting equipment and field gathering lines for crude petroleum; all other activities in the preparation of oil and gas up to the point of shipment from the producing property.

The following activities are excluded:

- *support activities for oilfields and gas fields, performed on a fee or contract basis, see 09.10*
- *exploration of oil and gas wells, see 09.10*
- *test drilling and boring in connection with petroleum or gas extraction, see 09.10*
- *refining of petroleum products, see 19.20*
- *geophysical, geologic and seismic surveying, see 71.12*

### **06.1 Extraction of crude petroleum**

#### **06.10 Extraction of crude petroleum**

The following activities are excluded:

- *extraction of condensates or natural gas liquids, see 06.20*

- *support activities for oil and natural gas extraction, see 09.10*
- *oil and gas exploration, see 09.10*
- *production of natural gas liquids from crude petroleum (crude oil), see 19.20*
- *manufacture of refined petroleum products, see 19.20*
- *recovery of liquefied petroleum gases in the refining of petroleum, see 19.20*
- *operation of oil pipelines, see 49.50*

## **06.10.0 Extraction of crude petroleum**

### **06.10.00 Extraction of crude petroleum**

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

## **06.2 Extraction of natural gas**

### **06.20 Extraction of natural gas**

The following activities are excluded:

- *support activities for oil and natural gas extraction, see 09.10*
- *oil and gas exploration, see 09.10*
- *production of natural gas liquids from crude petroleum (crude oil), see 19.20*
- *recovery of liquefied petroleum gases in the refining of petroleum, see 19.20*
- *manufacture of industrial gases, see 20.11*
- *operation of gas pipelines, see 49.50*

### **06.20.0 Extraction of natural gas**

#### **06.20.00 Extraction of natural gas**

- extraction of natural gas: methane, ethane, butane or propane
- production of crude gaseous hydrocarbon (natural gas)
- extraction of condensates
- extraction of natural gas liquids
- draining and separation of liquid hydrocarbon fractions
- gas desulphurisation
- extraction of coal mine methane
- mining of hydrocarbon liquids obtained through liquefaction or pyrolysis
- fracking to extract coal seam gas

## **07 Mining of metal ores**

This division includes mining for metallic minerals (ores), performed through underground or open-cast extraction, seabed mining, and so on.

This division also includes ore dressing and beneficiating operations (e.g. crushing, grinding, washing, drying, sintering, calcining or leaching ore, gravity separation or flotation operations).

The following activities are excluded:

- *roasting of iron pyrites, see 20.13*
- *operation of blast furnaces, see division 24*
- *production of aluminium oxide, see 24.42*

## **07.1 Mining of iron ores**

### **07.10 Mining of iron ores**

The following activities are excluded:

- *extraction and preparation of pyrites and pyrrhotite (except roasting), see 08.91*

#### **07.10.0 Mining of iron ores**

##### **07.10.00 Mining of iron ores**

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

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

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

### **07.21 Mining of uranium and thorium ores**

The following activities are excluded:

- *enrichment of uranium and thorium ores, see 20.13*
- *production of uranium metal from pitchblende or other ores, see 24.46*
- *smelting and refining of uranium, see 24.46*

#### **07.21.0 Mining of uranium and thorium ores**

##### **07.21.00 Mining of uranium and thorium ores**

- mining of ores chiefly valued for uranium and thorium content: pitchblende, etc.
- concentration of such ores
- manufacture of yellowcake

### **07.29 Mining of other non-ferrous metal ores**

The following activities are excluded:

- *mining and preparation of uranium and thorium ores, see 07.21*
- *production of aluminium oxide, see 24.42*
- *production of mattes of copper, see 24.44*
- *production of mattes of nickel, see 24.45*

#### **07.29.0 Mining of other non-ferrous metal ores**

##### **07.29.00 Mining of other non-ferrous metal ores**

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

## **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 (for example, sands, stones), manufacture of materials (for example, clay, gypsum, calcium) and manufacture of chemicals, and so on.

The following activities are excluded:

- *processing (except crushing, grinding, cutting, cleaning, drying, sorting and mixing) of the minerals extracted, see section C*

## **08.1 Quarrying of stone, sand and clay**

### **08.11 Quarrying of ornamental stone, limestone, gypsum, slate and other stone**

The following activities are excluded:

- *mining of chemical and fertiliser minerals, see 08.91*
- *production of calcined dolomite, see 23.52*
- *cutting, shaping and finishing of stone outside quarries, see 23.70*

#### **08.11.0 Quarrying of ornamental stone, limestone, gypsum, slate and other stone**

##### **08.11.00 Quarrying of ornamental stone, limestone, gypsum, slate and other stone**

- activities carried out by operators of quarries (e.g. production of rough cut stone)
- quarrying, rough trimming and sawing of monumental and building stone (for example, marble, granite, sandstone)
- breaking and crushing of ornamental and building stone
- quarrying, crushing and breaking of limestone
- mining of gypsum and anhydrite
- mining of chalk and uncalcined dolomite
- production of granules, chippings and powder of extracted stones, whether heat-treated or not

### **08.12 Operation of gravel and sand pits and mining of clay and kaolin**

The following activities are excluded:

- *mining of bituminous sand, see 06.10*
- *extraction of bituminous or oil shale, see 06.10*

#### **08.12.0 Operation of gravel and sand pits and mining of clay and kaolin**

##### **08.12.00 Operation of gravel and sand pits and mining of clay and kaolin**

- extraction and dredging of industrial sand, sand for construction and gravel
- breaking and crushing of gravel
- quarrying of sand
- mining of clays, refractory clays and kaolin

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

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

The following activities are excluded:

- *extraction of salt, see 08.93*
- *roasting of iron pyrites, see 20.13*
- *manufacture of synthetic fertilisers and nitrogen compounds, see 20.15*

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

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

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

- guano mining
- mining of medicinal mud
- extraction processes to produce lithium from brine

## **08.92 Extraction of peat**

The following activities are excluded:

- *service activities incidental to peat mining, see 09.90*
- *manufacture of peat briquettes, see 19.20*
- *manufacture of potting soil mixtures (e.g. of peat, natural soil, sands, clays, fertiliser minerals), see 20.15*
- *manufacture of articles of peat, see 23.99*

### **08.92.0 Extraction of peat**

#### **08.92.00 Extraction of peat**

- peat digging
- preparation of peat to improve quality or facilitate transport/storage

## **08.93 Extraction of salt**

The following activities are excluded:

- *processing of salt into food-grade salt (e.g. iodised salt), see 10.84*
- *potable water production by evaporation of saline water, see 36.00*

### **08.93.0 Extraction of salt**

Activities of extraction of salt are subdivided in extraction of salt from underground, marine saliculture and salt production by evaporation of other saline waters.

#### **08.93.01 Extraction of salt from underground**

- extraction of salt from underground, including by dissolving and pumping
- crushing, purification and refining of salt by the producer

#### **08.93.02 Marine saliculture**

- salt production by evaporation of sea water
- crushing, purification and refining of salt by the producer

#### **08.93.03 Salt production by evaporation of other saline waters**

- salt production by evaporation of saline waters other than sea water
- crushing, purification and refining of salt by the producer

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

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

Other mining and quarrying n.e.c. are subdivided in mining and quarrying of asphalt and natural bitumen, and mining and quarrying of other minerals not elsewhere classified.

#### **08.99.01 Mining and quarrying of asphalt and natural bitumen**

- mining and quarrying of natural asphalt, asphaltites and asphaltic rock; natural solid bitumen

#### **08.99.09 Mining and quarrying of other minerals n.e.c.**

- mining and quarrying of various minerals and materials:
  - pumice
  - abrasive materials, asbestos, siliceous fossil meals, natural graphite, steatite (talc), feldspar, etc.



- gemstones, quartz, mica, etc.

## **09 Mining support service activities**

This division includes specialised support services incidental to mining provided on a fee or contract basis.

It includes exploration services through traditional prospecting methods (for example 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, and so on.

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

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

The following activities are excluded:

- *service activities performed by operators of oilfields or gas fields, see 06.10, 06.20*
- *specialised repair and maintenance of drilling and extraction machinery and equipment, see 33.12*
- *specialised offshore installation, repair and maintenance of equipment that forms an integral part of floating platforms, see division 43*
- *liquefaction and regasification of natural gas for the purpose of land or water transport, not done at the mine site, see 52.21 or 52.22*
- *geophysical surveying services, on a contract or fee basis, see 71.12*

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

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

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

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

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

The following activities are excluded:

- *operating mines or quarries on a contract or fee basis, see divisions 05, 07, 08*
- *specialised repair and maintenance of mining machinery, see 33.12*
- *geophysical surveying services, on a contract or fee basis, see 71.12*

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

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

- support services on a fee or contract basis, required for mining activities of divisions 05, 07, 08:
  - exploration services by using traditional prospecting methods (e.g. 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
- securing mine shafts and tunnels

## C MANUFACTURING

This section includes the physical, mechanical, chemical or biological 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 undergoing transformation are either raw materials or products of agriculture, forestry, fishing, mining or quarrying as well as products of other manufacturing activities. Substantial alteration, renovation or reconstruction of goods is generally considered to be manufacturing.

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

Manufacture of specialised components and parts of, and accessories and attachments to machinery and equipment is, as a general rule, classified in the same class as the manufacture of the machinery and equipment for which the parts and accessories are intended.

Manufacture of unspecialised components and parts of machinery and equipment (for example engines, pistons, electric motors, electrical assemblies, valves, gears, roller bearings), is classified in the appropriate class of manufacturing, without regard to the machinery and equipment in which these items may be included.

Making specialised components and accessories by moulding or extruding plastics materials is usually included in group 22.2.

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, in other words, the processing of waste into secondary raw materials is classified in group 38.2 (NOTE: secondary raw materials are materials and products which can be used as raw materials by simple re-use, or via recycling and recovery).

While this may involve physical, mechanical, biological or chemical transformations, this is not considered to be a part of manufacturing activities. The primary purpose of these activities is considered to be the treatment or processing of waste and they are therefore classified in section E. However, the manufacture of new products from secondary raw materials is classified in manufacturing, even if these processes use waste as an input (for example the production of silver from film waste is considered to be a manufacturing process).

Specialised maintenance and repair of industrial, commercial and similar machinery and equipment is, in general, classified in division 33. However, the repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles is classified in division 95.

The installation of machinery and equipment, when carried out as a specialised activity, is classified in class 33.20.

Maintenance, repair and installation of equipment that forms an integral part of buildings or similar structures (for example maintenance, repair and installation of escalators or of air-conditioning systems, is classified as construction in section F, if carried out at the construction site).

This section also contains the activities of Factoryless Goods producers (FGPs) in manufacturing (see NACE/ATECO introductory guidelines).

As a general rule, the activities in the manufacturing section involve the transformation of materials into new, rebuilt and remanufactured products. Their output is a new product. As clarification, the following activities are considered manufacturing in NACE/ATECO:

- fresh fish processing (oyster shucking, fish filleting), not done on a fishing boat, see 10.20
- milk pasteurising and bottling, see 10.51
- leather converting, see 15.11
- wood preserving, see 16.12
- printing and related activities, excluding published goods, see 18.1
- tyre retreading, see 22.11
- ready-mixed concrete production, see 23.63
- galvanising, electroplating, plating etc., and other metallic or non-metallic coating of metals, see 25.51
- heat treatment of metals, see 25.52
- refilling of ink cartridges, see 26.20
- refilling or recharging of fire extinguishers, see 28.29
- rebuilding or remanufacture of machinery (e.g. automobile engines), see 29.10
- assembly provided by a seller or blending of several products to be sold. If assembly is provided by a contractor, this activity should be classified in manufacturing.

Conversely, there are activities that, although sometimes involving transformation processes, are classified in other sections of NACE/ATECO; in other words, they are not considered as manufacturing. They include:

- logging, classified in section A
- beneficiating of agricultural products, classified in section A
- preparation of food for immediate consumption on the premises, classified in division 56
- beneficiating of ores and other minerals, classified in section B
- production of gaseous fuels for energy supply through a permanent network, classified in section D
- production of compost from organic waste, classified in section E
- assembly provided as part of a delivery or by a seller; however, if assembly is the main activity provided by a contractor, it is classified in manufacturing.
- activities of breaking bulk and redistribution in smaller lots, including packaging, repackaging, or bottling products (e.g. as liquors or chemicals); sorting and reselling of scrap; mixing paints to customer order; cutting metals to customer order; treatment not resulting in a different good, classified in section G
- publishing and the combined activities of publishing and printing, classified in section J

## **10 Manufacture of food products**

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

This division is organised by activities dealing with different kinds of products: meat, fish, fruits and vegetables, fats and oils, milk products, grain mill products, animal feed 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 even though there is retail sale of the products in the producers' own shop (for example, those activities performed in bakeries, pastry shops and prepared meat shops which sell their own production). However, where the processing is minimal and does not lead to a real transformation, the unit is classified to section G.

This division also includes the manufacture of liquids considered food or that use similar manufacturing processes (for example, milk and fruit juice/ concentrate).

The following activities are excluded:

- *preparation of meals for immediate consumption, see division 56*

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

#### **10.11 Processing and preserving of meat, except of poultry meat**

The following activities are excluded:

- *rendering of edible poultry fats, see 10.12*

- *processing and preserving of poultry meat, see 10.12*

- *production of dried, salted or smoked meat, and meat products, see 10.13*

##### **10.11.0 Processing and preserving of meat, except of poultry meat**

###### **10.11.00 Processing and preserving of meat, except of poultry meat**

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

The following activities are excluded:  
- *processing and preserving of poultry meat, see 10.12.00*

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

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

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

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

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

The following activities are excluded:  
- *manufacture of prepared meat and poultry dishes, see 10.85*  
- *manufacture of soup containing meat, see 10.89*  
- *wholesale of meat, see 46.32*

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

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

- production of preserved meat (for example by cooking, drying, salting or smoking)
- production of meat products:
  - sausages, salami, puddings, andouillettes, saveloys, bolognas, pâtés, rillettes, boiled ham
- production of corned meat
- curing of hams and sausages

## **10.2 Processing and preserving of fish, crustaceans and molluscs**

### **10.20 Processing and preserving of fish, crustaceans and molluscs**

The following activities are excluded:  
- *processing and preserving of fish on vessels engaged in fishing, see 03.11*  
- *processing of whales on land or specialised vessels, see 10.11*  
- *production of oils and fats of fish and marine mammals, see 10.41*  
- *manufacture of prepared fish dishes, see 10.85*  
- *manufacture of fish soups, see 10.89*

#### **10.20.0 Processing and preserving of fish, crustaceans and molluscs**

This category includes the processing of seaweed and other activities of processing and preserving of fish, crustaceans and molluscs.

##### **10.20.01 Processing of seaweed**

- processing of:
  - algae
  - seaweed
  - microalgae

##### **10.20.09 Other activities of processing and preserving of fish, crustaceans and molluscs**

- preparation and preservation of fish, crustaceans and molluscs ( freezing, deep-freezing, drying, cooking, smoking, salting, immersing in brine, canning)

- production of fish, crustacean and mollusc products: fish fillets, roes, caviar, caviar substitutes, etc.
- production of fishmeal for human consumption or animal feed
- production of meals and solubles from fish and other aquatic animals unfit for human consumption
- activities of factory vessels not engaged in fishing and only in the processing and preserving of fish
- removing fish heads, gutting and cutting fish into pieces, and then freezing

## **10.3 Processing and preserving of fruit and vegetables**

### **10.31 Processing and preserving of potatoes**

#### **10.31.0 Processing and preserving of potatoes**

##### **10.31.00 Processing and preserving of potatoes**

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

### **10.32 Manufacture of fruit and vegetable juice**

The following activities are excluded:

- *manufacture of beverages produced with fruit nectars, see 11.07*

#### **10.32.0 Manufacture of fruit and vegetable juice**

##### **10.32.00 Manufacture of fruit and vegetable juice**

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

### **10.39 Other processing and preserving of fruit and vegetables**

The following activities are excluded:

- *manufacture of fruit and vegetable juices, see 10.32*
- *manufacture of flour or meal of dried leguminous vegetables, see 10.61*
- *preservation of fruits and nuts in sugar, see 10.82*
- *manufacture of prepared vegetable dishes, see 10.85*
- *manufacture of homogenised food preparations and dietetic food, see 10.86*
- *manufacture of artificial concentrates, see 10.89*

#### **10.39.0 Other processing and preserving of fruit and vegetables**

##### **10.39.00 Other processing and preserving of fruit and vegetables**

- manufacture of food consisting chiefly of fruits or vegetables
- preserving of fruits, nuts or vegetables (e.g. freezing, drying, freeze-drying, drying by infra-red radiation, immersing in oil or in vinegar, canning, high pressure, high temperature)
- manufacture of fruit or vegetable food products
- manufacture of jams, marmalades and table jellies
- shelling, peeling and roasting of nuts
- manufacture of nut foods and pastes

- manufacture of conserved tomatoes, peeled tomatoes, tomato puree
- manufacture of perishable prepared foods of fruits and vegetables, e.g.:
  - salads, mixed salads, packaged
  - peeled or cut vegetables
  - tofu (bean curd)

The following activities are excluded:

- *manufacture of fruit or vegetable juices, see 10.32.00*

## **10.4 Manufacture of vegetable and animal oils and fats**

This group includes the manufacture of crude and refined oils and fats from vegetable or animal materials.

The following activities are excluded:

- *rendering or refining of lard and edible animal fats of bovine animals, sheep, goats, pigs and poultry, see 10.1*

### **10.41 Manufacture of oils and fats**

The following activities are excluded:

- *manufacture of olive oil associated with the growing of olives, see 01.26*

- *rendering and refining of lard and other edible fats of bovine animals, sheep, goats or pigs, see 10.11*

- *rendering of edible poultry fats, see 10.12*

- *manufacture of margarine, see 10.42*

- *wet corn milling, see 10.62*

- *manufacture of corn oil, see 10.62*

- *manufacture of essential oils, see 20.59*

- *treatment of oil and fats by chemical processes, see 20.59*

#### **10.41.1 Manufacture of olive oil**

##### **10.41.10 Manufacture of olive oil**

- manufacture of crude olive oil
- manufacture of refined olive oil
- manufacture of virgin olive pomace
- manufacture of cotton linters, oilcakes and other residual products of olive oil production

#### **10.41.2 Manufacture of vegetable oils, other than olive oil**

##### **10.41.20 Manufacture of vegetable oils, other than olive oil**

- manufacture of crude vegetable oils (excluding olive oil), e.g. soya-bean oil, hemp oil, sunflower-seed oil, rape oil
- manufacture of non-defatted flour or meal of oilseeds, oil nuts or oil kernels
- processing of vegetable oils (e.g. blowing, boiling, dehydration, hydrogenation)
- production of cotton linters, oilcakes and other residual products of oil production

#### **10.41.3 Manufacture of animal oils and fats**

##### **10.41.30 Manufacture of animal oils and fats**

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

## **10.42 Manufacture of margarine and similar edible fats**

### **10.42.0 Manufacture of margarine and similar edible fats**

#### **10.42.00 Manufacture of margarine and similar edible fats**

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

### **10.5 Manufacture of dairy products and edible ice**

The following activities are excluded:

- *production of plant-based milk substitutes, see 11.07*

#### **10.51 Manufacture of dairy products**

This class includes milk processing activities to manufacture fresh milk and other dairy products.

The following activities are excluded:

- *manufacture of raw milk of cattle, see 01.41*
- *manufacture of dairy products, e.g. butter, yoghurt and cheese, associated with the raising of dairy cattle, see 01.41*
- *manufacture of raw milk of sheep, goats, horses, asses, camels etc., see 01.43, 01.44, 01.45*
- *manufacture of dairy products, e.g. butter, yoghurt and cheese, associated with the raising of sheep and goats, see 01.45*
- *manufacture of milk-based dietary drinks, see 10.86*
- *manufacture of dairy-based infant formulae, see 10.86*
- *manufacture of cheese substitutes, see 10.89*
- *manufacture of fruit kefir and water kefir, see 11.03*
- *manufacture of non-dairy milk (e.g. plant-based milk), see 11.07*

##### **10.51.1 Processing of liquid milk**

###### **10.51.10 Processing of liquid milk**

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

##### **10.51.2 Manufacture of other dairy products**

###### **10.51.20 Manufacture of other dairy products**

- manufacture of milk-based drinks
- manufacture of cream from fresh liquid milk, pasteurised, sterilised, homogenised
- manufacture of dried or concentrated milk whether or not sweetened
- manufacture of milk or cream in solid form
- manufacture of butter
- manufacture of yoghurt
- manufacture of cheese and curd
- refining and ageing cheese
- manufacture of whey
- manufacture of casein
- manufacture of lactose-free dairy products
- manufacture of starter (milk enzymes)
- manufacture of milk kefir
- manufacture of lactose and lactose syrup

### **10.52 Manufacture of ice cream and other edible ice**

The following activities are excluded:

- *production of ice from natural water for cooling purposes, see 35.30*

- activities of ice cream parlours, see 56.1

## **10.52.0 Manufacture of ice cream and other edible ice**

### **10.52.00 Manufacture of ice cream and other edible ice**

- manufacture of ice cream and other edible ice (e.g. sorbet)

## **10.6 Manufacture of grain mill products, starches and starch products**

This group includes the milling of flour or meal from grains or vegetables, the cleaning, polishing and milling of rice, as well as the micronisation and thermal processing of flour and the manufacture of flour mixes or doughs from these products.

Also included in this group are the wet milling of corn and vegetables and the manufacture of starch and starch products.

This group also includes the manufacture of gluten-free mill products.

The following activities are excluded:

- grain drying on a fee or contract basis, see 01.63

### **10.61 Manufacture of grain mill products**

The following activities are excluded:

- preparation of crops for primary markets (e.g. cleaning, trimming, grading etc.), see 01.63

- grain drying on a fee or contract basis, see 01.63

- manufacture of potato flour and meal, see 10.31

- wet corn milling, see 10.62

#### **10.61.1 Wheat and grain milling**

##### **10.61.11 Wheat milling**

- production of flour, semolina, groats, meal or pellets of wheat

##### **10.61.19 Grain milling, other than wheat milling**

- production of flour, semolina, groats, meal or pellets of rye, oats, maize (corn) or other cereal grains

#### **10.61.2 Rice milling**

##### **10.61.20 Rice milling**

- production of husked, milled, polished, glazed, parboiled or converted rice

- production of rice flour

#### **10.61.9 Manufacture of other grain mill products**

##### **10.61.90 Manufacture of other grain mill products**

- vegetable milling: production of flour or meal of dried leguminous vegetables, of roots or tubers, or of edible nuts

- manufacture of cereal breakfast foods

- manufacture of flour mixes and prepared blended flour and dough for bread, cakes, biscuits, pancakes etc.

## **10.62 Manufacture of starches and starch products**

The following activities are excluded:

- manufacture of lactose (milk sugar), see 10.51

- production of cane or beet sugar, see 10.81

### **10.62.0 Manufacture of starches and starch products**



#### **10.62.00 Manufacture of starches and starch products**

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

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

This group includes the production of bakery products, macaroni, noodles and similar products.

This group also includes the manufacture of gluten-free bakery and farinaceous products.

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

The following activities are excluded:

- *manufacture of dry bakery products, see 10.72*
- *manufacture of pastas, see 10.73*
- *retail sale of bread and rolls baked on the premises from pre-baked products, see 47.24*

##### **10.71.1 Manufacture of bread and similar products**

###### **10.71.10 Manufacture of bread and similar products**

- manufacture of bakery products
- manufacture of bread and rolls
- manufacture of rustics, pizzas and other savory baked goods
- manufacture of pre-baked bread

##### **10.71.2 Manufacture of fresh pastry goods and cakes**

###### **10.71.20 Manufacture of fresh pastry goods and cakes**

- manufacture of pastry, cakes, pies, tarts, pancakes, waffles, etc.

#### **10.72 Manufacture of rusks, biscuits, preserved pastries and cakes**

The following activities are excluded:

- *manufacture of potato snacks, see 10.31*

##### **10.72.0 Manufacture of rusks, biscuits, preserved pastries and cakes**

###### **10.72.00 Manufacture of rusks, biscuits, preserved pastries and cakes**

- manufacture of rusks, biscuits and other dry bakery products
- manufacture of preserved pastry goods, cakes and waffles
- manufacture of soft fine bakery ware, not puff pastry, obtained by fermentation from sourdough
- manufacture of snack products (cookies, crackers, pretzels, etc.), whether sweet or salted
- manufacture of breadcrumbs, obtained by grinding toasted bread

### **10.73 Manufacture of farinaceous products**

The following activities are excluded:

- *manufacture of prepared meals and dishes based on pasta and/or couscous dishes, see 10.85*
- *manufacture of soup containing pasta, see 10.89*

### **10.73.0 Manufacture of farinaceous products**

- manufacture of pastas (e.g. macaroni and noodles), whether or not cooked or stuffed
- manufacture of couscous
- manufacture of dumplings

The manufacture of farinaceous products is subdivided in manufacture of fresh farinaceous products and preserved farinaceous products.

#### **10.73.01 Manufacture of fresh farinaceous products**

#### **10.73.02 Manufacture of preserved farinaceous products**

### **10.8 Manufacture of other food products**

This group includes the production of sugar and confectionery, prepared meals and dishes, coffee, tea and spices.

### **10.81 Manufacture of sugar**

The following activities are excluded:

- *gathering of maple syrup in the wild, see 02.30*
- *manufacture of lactose and lactose syrup, see 10.51*
- *manufacture of glucose, glucose syrup, maltose, see 10.62*

#### **10.81.0 Manufacture of sugar**

##### **10.81.00 Manufacture of sugar**

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

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

The following activities are excluded:

- *manufacture of sucrose sugar, see 10.81*

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

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

- manufacture of cocoa, cocoa butter, cocoa fat, cocoa oil
- manufacture of chocolate and chocolate confectionery
- manufacture of sugar confectionery: caramels, cachous, nougats, fondant, white chocolate
- manufacture of chewing gum
- preserving in sugar of fruits, nuts, fruit peels and other parts of plants
- manufacture of confectionery lozenges and pastilles
- manufacture of sugar-free confectionery
- manufacture of chocolate puddings, sweet flan puddings and crème caramel puddings

### **10.83 Processing of tea and coffee**

The following activities are excluded:

- *drying, sorting, cleaning and cutting in the processing of medicinal herbs by third parties, see 01.63*

- *manufacture of inulin, see 10.62*
- *manufacture of spirits, beer, wine and soft drinks, see division 11*
- *preparation of botanical products for pharmaceutical use, see 21.20*

### **10.83.0 Processing of tea and coffee**

In this category activities are subdivided in processing of tea and other herb infusions, and processing of coffee.

#### **10.83.01 Processing of tea and other herb infusions**

- blending of tea and maté
- manufacture of extracts and preparations based on tea or maté
- manufacture of herb infusions (mint, vervain, chamomile, etc.)
- manufacture of tea filled in bags, pads or capsules

#### **10.83.02 Processing of coffee**

- decaffeinating and roasting of coffee
- production of coffee products:
  - ground coffee
  - soluble coffee
  - extracts and concentrates of coffee
- manufacture of coffee substitutes
- manufacture of coffee filled in bags, pads or capsules

### **10.84 Manufacture of condiments and seasonings**

The following activities are excluded:

- *growing of spice crops, see 01.28*
- *manufacture of cooking salt without further treatment, see 08.93*
- *manufacture of extracts and juices from meat, fish, shellfish or molluscs, see 10.89*

#### **10.84.0 Manufacture of condiments and seasonings**

##### **10.84.00 Manufacture of condiments and seasonings**

- manufacture of spices, sauces and condiments:
  - mayonnaise
  - mustard flour and meal
  - prepared mustard, etc.
- manufacture of vinegar, e.g.:
  - wine vinegar
  - balsamic vinegar
  - apple vinegar
  - kiwi vinegar
- manufacture of glutamate-based flavor enhancers etc.
- processing of salt into food-grade salt (e.g. iodised salt)
- processing of condiments and herbs, including drying, sorting, cleaning and cutting

### **10.85 Manufacture of prepared meals and dishes**

This class includes the manufacture of ready-made (in other words, prepared, seasoned and cooked) meals and dishes.

These dishes are processed and conserved (for example, in frozen or canned form), and are usually packaged and labelled for resale, in other words, this class does not include the preparation of meals for immediate consumption (for example, food prepared in restaurants and caterers)

To be considered a dish, these foods have to contain at least two distinct main ingredients (except seasonings, and so

on).

The manufacture of food products edible within a maximum of three days after production (perishable food products) is classified in class 10.89 (excluding the manufacture of perishable prepared foods of fruit and vegetables which is classified in class 10.39).

The following activities are excluded:

- *manufacture of fresh foods or foods with less than two ingredients, see corresponding class in division 10*
- *manufacture of perishable prepared foods of fruits and vegetables, see 10.39*
- *manufacture of perishable prepared foods (excluding perishable prepared foods of fruit and vegetables), see 10.89*
- *wholesale of prepared meals and dishes, see 46.38*
- *retail sale of prepared meals and dishes, see 47.11, 47.27*
- *activities of event catering and contract catering services, see 56.2*

#### **10.85.0 Manufacture of prepared meals and dishes**

The manufacture of prepared meals and dishes is subdivided in manufacture of meat or poultry, fish or vegetable prepared meals and dishes, manufacture of frozen or otherwise preserved pizza, manufacture of pasta prepared meals and dishes, and manufacture of other prepared meals and dishes.

##### **10.85.01 Manufacture of prepared meat or poultry meals and dishes**

- manufacture of meat or poultry dishes

##### **10.85.02 Manufacture of prepared fish meals and dishes**

- manufacture of fish dishes, including fish and chips

##### **10.85.03 Manufacture of prepared vegetable meals and dishes**

- manufacture of vegetable dishes

##### **10.85.04 Manufacture of frozen or otherwise preserved pizza**

- manufacture of frozen or otherwise preserved pizza
- manufacture of frozen or otherwise preserved croque-monsieur

##### **10.85.05 Manufacture of prepared pasta meals and dishes**

- manufacture of pasta and rice dishes
- manufacture of prepared couscous dishes

##### **10.85.09 Manufacture of other prepared meals and dishes**

#### **10.86 Manufacture of homogenised food preparations and dietetic food**

The following activities are excluded:

- *manufacture of lactose-free dairy products, see 10.51*
- *manufacture of gluten-free products, see 10.6, 10.7*
- *manufacture of sugar-free confectionery, see 10.82*

##### **10.86.0 Manufacture of homogenised food preparations and dietetic food**

##### **10.86.00 Manufacture of homogenised food preparations and dietetic food**

- manufacture of foods for particular nutritional uses:
  - infant formulae
  - follow-up formulae milk and other follow-up foods
  - baby foods
  - low-energy and energy-reduced foods intended for weight control
  - foods for medical purposes
- manufacture of milk-based dietary drinks

- production of fortified foods used to fill any gaps in the diet or to meet nutritional needs of certain groups of people, e.g. athletes subjected to intense muscular effort

## **10.89 Manufacture of other food products n.e.c.**

This class includes the manufacture of food products edible within a maximum of three days after production. Also included is the manufacture of food supplements.

The following activities are excluded:

- *manufacture of natural honey, see 01.48*
- *manufacture of perishable prepared foods of fruits and vegetables, see 10.39*
- *manufacture of tofu (bean curd), see 10.39*
- *manufacture of glutamate-based flavor enhancers, see 10.84*
- *manufacture of frozen pizza, see 10.85*
- *manufacture of spirits, beer, wine and soft drinks, see division 11*
- *production of plant-based milk substitutes (e.g. coconut, rice, almond, soya-based beverages), see 11.07*
- *manufacture of vitamins, see 21.10*

### **10.89.0 Manufacture of other food products n.e.c.**

The manufacture of other food products n.e.c. is subdivided in manufacture of food supplements and manufacture of other various food products n.e.c.

#### **10.89.01 Manufacture of food supplements**

- manufacture of food supplements

#### **10.89.09 Manufacture of other various food products n.e.c.**

- manufacture of soups and broths
- manufacture of perishable prepared foods, e.g.:
  - sandwiches
  - fresh (uncooked) pizza
- manufacture of quiche and croque-monsieur
- manufacture of liquor extracts
- manufacture of yeast
- manufacture of extracts and juices of meat, fish, crustaceans or molluscs
- manufacture of meat and cheese substitutes
- manufacture of egg products (e.g. egg albumin)
- manufacture of artificial concentrates
- processing of purchased natural honey
- production of semi-finished products for ice cream and pastries
- manufacture of pre-cooked instant soups and instant noodles
- manufacture of artificial honey and caramel
- manufacture of malt extracts and syrups
- manufacture of insect meal and other insect-based preparations

## **10.9 Manufacture of prepared animal feeds**

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

The following activities are excluded:

- *manufacture of meat products, see 10.13*
- *manufacture of fishmeal for animal feed, see 10.20*
- *manufacture of oilseed cake, see 10.41*

- activities resulting in by-products usable as animal feed without special treatment, e.g.:

- oilseeds, see 10.41
- grain milling residues, see 10.61

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

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

- manufacture of prepared feed for farm animals, including concentrated animal feed and feed supplements
- preparation of unmixed (single) feed for farm animals
- preparation of alfalfa meal and pellets
- processing of waste products from the food industry into animal feed

## **10.92 Manufacture of prepared pet foods**

The following activities are excluded:

- manufacture of meat products, see 10.13
- manufacture of fishmeal for animal feed, see 10.20
- manufacture of oilseed cake, see 10.41
- activities resulting in by-products usable as animal feed without special treatment, e.g.:
- oilseeds, see 10.41
- grain milling residues, see 10.61

### **10.92.0 Manufacture of prepared pet foods**

#### **10.92.00 Manufacture of prepared pet foods**

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

## **11 Manufacture of beverages**

This division includes the manufacture of beverages (for example, non-alcoholic beverages and mineral waters, the manufacture of alcoholic beverages mainly through fermentation, beer and wine, and the manufacture of distilled alcoholic beverages).

The following activities are excluded:

- manufacture of fruit and vegetable juices, see 10.32
- manufacture of milk-based drinks, see 10.51
- manufacture of coffee, tea and maté products, see 10.83

## **11.0 Manufacture of beverages**

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

The following activities are excluded:

- manufacture of non-distilled alcoholic beverages, see 11.02, 11.03, 11.04, 11.05
- manufacture of synthetic ethyl alcohol, see 20.14
- manufacture of ethyl alcohol from fermented materials, see 20.14
- merely bottling and labelling if performed as part of wholesale, see 46.34
- merely bottling and labelling if performed on a fee or contract basis, see 82.92

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

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

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

- manufacture of drinks mixed with distilled alcoholic beverages
- blending of distilled spirits
- production of neutral spirits

## **11.02 Manufacture of wine from grape**

The following activities are excluded:

- *manufacture of wine associated with the growing of grapes, see 01.21*
- *manufacture of wine from raisins, see 11.03*
- *merely bottling and labelling if performed as part of wholesale, see 46.34*
- *merely bottling and labelling if performed on a fee or contract basis, see 82.92*

### **11.02.1 Manufacture of wine of fresh grapes, other than sparkling wine and other special wines**

#### **11.02.10 Manufacture of wine of fresh grapes, other than sparkling wine and other special wines**

- manufacture of wine of fresh grapes
- manufacture of table wine
- manufacture of quality wines produced in specified regions
- blending, purification and bottling of wine

The following activities are excluded:

- *manufacture of sparkling wine and other special wines, see 11.02.20*
- *manufacture of wine from raisins, see 11.03.00*

### **11.02.2 Manufacture of sparkling wine and other special wines**

#### **11.02.20 Manufacture of sparkling wine and other special wines**

- manufacture of sparkling wine
- manufacture of fortified wines
- manufacture of wine from concentrated grape must
- manufacture of low or non-alcoholic wine

## **11.03 Manufacture of cider and other fermented fruit beverages**

The following activities are excluded:

- *production of wine associated with the growing of grapes, see 01.21*
- *manufacture of wine from grapes, see 11.02*
- *merely bottling and labelling if performed as part of wholesale, see 46.34*
- *merely bottling and labelling if performed on a fee or contract basis, see 82.92*

### **11.03.0 Manufacture of cider and other fermented fruit beverages**

#### **11.03.00 Manufacture of cider and other fermented fruit beverages**

- manufacture of fermented but not distilled alcoholic beverages: mead, sake, cider, perry and other fruit wines
- manufacture of wine from raisins
- manufacture of mixtures of fermented beverages and non-alcoholic beverages n.e.c.
- manufacture of fruit kefir and water kefir

## **11.04 Manufacture of other non-distilled fermented beverages**

The following activities are excluded:

- *merely bottling and labelling if performed as part of wholesale, see 46.34*

- merely bottling and labelling if performed on a fee or contract basis, see 82.92

#### **11.04.0 Manufacture of other non-distilled fermented beverages**

##### **11.04.00 Manufacture of other non-distilled fermented beverages**

- manufacture of aromatised wine of fresh grapes, flavoured with aromatic substances (e.g. vermouth)

#### **11.05 Manufacture of beer**

##### **11.05.0 Manufacture of beer**

##### **11.05.00 Manufacture of beer**

- manufacture of malt liquors (e.g. beer, ale, porter, stout)

- manufacture of low alcohol or non-alcoholic beer

#### **11.06 Manufacture of malt**

The following activities are excluded:

- *manufacture of malt extracts and syrups, see 10.89*

##### **11.06.0 Manufacture of malt**

##### **11.06.00 Manufacture of malt**

- manufacture of malt from barley, wheat, or other grains

#### **11.07 Manufacture of soft drinks and bottled waters**

The following activities are excluded:

- *production of fruit and vegetable juices, see 10.32*

- *production of concentrates from fresh fruits and vegetables, see 10.32*

- *manufacture of milk-based drinks, see 10.51*

- *manufacture of coffee, tea and maté products, see 10.83*

- *manufacture of alcohol-based drinks, see 11.01, 11.02, 11.03, 11.04, 11.05*

- *manufacture of non-alcoholic wine, see 11.02*

- *manufacture of non-alcoholic beer, see 11.05*

- *merely bottling and labelling if performed as part of wholesale, see 46.34*

- *merely bottling and labelling if performed on a fee or contract basis, see 82.92*

##### **11.07.0 Manufacture of soft drinks and bottled waters**

The manufacture of soft drinks and bottled waters is subdivided in manufacture of soft drinks and manufacture of bottled waters.

##### **11.07.01 Manufacture of soft drinks**

- manufacture of non-alcoholic beverages (except non-alcoholic beer and wine)

- manufacture of soft drinks: non-alcoholic flavoured and/or sweetened waters, e.g. lemonade, orangeade, cola, fruit drinks, tonic waters, etc.

- manufacture of other non-alcoholic beverages

- manufacture of beverages produced with fruit nectars

- production of plant-based milk substitutes (e.g. coconut, rice, almond, soya-based beverages)

##### **11.07.02 Manufacture of bottled waters**

- production of natural mineral waters and other bottled waters



## **12 Manufacture of tobacco products**

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

### **12.0 Manufacture of tobacco products**

#### **12.00 Manufacture of tobacco products**

The following activities are excluded:

- *growing or preliminary processing of tobacco, see 01.15, 01.63*
- *manufacture of electronic cigarette vapour liquids, including closed refills, see 20.59*
- *manufacture of electronic cigarettes, (vapes), see 32.99*

#### **12.00.0 Manufacture of tobacco products**

##### **12.00.00 Manufacture of tobacco products**

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

## **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 technical textiles, manufacture of made-up textile articles, except apparel (for example, household linen, blankets, rugs, cordage).

The following activities are excluded:

- *growing of natural fibres, see division 01*
- *manufacture of wearing apparel, see division 14*
- *manufacture of synthetic and artificial fibres, see 20.60*

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

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

This class includes preparatory operations on textile fibres and the spinning of textile fibres. This can be done from varying raw materials, whether new or recycled textile materials (for example, silk, cotton, wool, vegetable or man-made fibres and paper cellulose-based fibres, such as wood or straw).

The following activities are excluded:

- *preparatory operations carried out in combination with agriculture, see division 01*
- *retting of plants bearing vegetable textile fibres (jute, flax, coir, etc.), not associated with the growing of vegetable textile fibres, see 01.63*
- *cotton ginning, see 01.63*
- *manufacture of synthetic or artificial fibres and tows, manufacture of single yarns (including high-tenacity yarn and yarn for carpets) of synthetic or artificial fibres, see 20.60*
- *manufacture of glass fibres, see 23.14*
- *processing of textile waste into secondary raw materials, see 38.21*

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

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

- preparatory operations on textile fibres:
  - reeling and washing of silk
  - wool scouring, i.e. degreasing and carbonising of wool and dyeing of wool fleece

- carding and combing of all kinds of animal, vegetable and man-made fibres
- spinning and manufacture of yarn or thread for weaving or sewing, for trade or for further processing
- scutching of flax
- texturising, twisting, folding, cabling and dipping of synthetic or artificial filament yarns
- spinning of synthetic or artificial fibres
- spinning of recycled fibres from secondary raw materials
- manufacture of sewing threads
- manufacture of yarns made of man-made staple
- manufacture of paper yarn

## **13.2 Weaving of textiles**

### **13.20 Weaving of textiles**

This class includes weaving of textiles. This can be done from varying raw materials, whether new fibres or recycled textile materials (for example, silk, cotton, wool, vegetable or man-made fibres or paper, recovered textile waste materials).

The following activities are excluded:

- *manufacture of knitted and crocheted fabrics, see 13.91*
- *manufacture of textile floor coverings, see 13.93*
- *manufacture of non-woven fabrics, see 13.95*
- *manufacture of narrow fabrics, see 13.96*
- *manufacture of tarpaulins, tents, camping goods of textile materials, windsurfing and boat sails, sunblinds, loose covers for cars, machines or furniture, parachutes, see 13.96*
- *manufacture of fabrics of glass fibres, see 13.96*
- *manufacture of felt, see 13.99*
- *manufacture of carbon fibres and articles of carbon fibres, for non-electrical purposes, see 23.99*

#### **13.20.0 Weaving of textiles**

##### **13.20.00 Weaving of textiles**

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

## **13.3 Finishing of textiles**

### **13.30 Finishing of textiles**

This class includes finishing of textiles and wearing apparel, in other words, bleaching, dyeing, dressing and similar activities.

The following activities are excluded:

- *printing, including silkscreen printing, on textiles and wearing apparel, not as an intermediate process within the manufacture of textiles, see 18.12*
- *laser engraving on textiles, see 18.12*
- *manufacture of textile fabric impregnated, coated, covered or laminated with rubber where rubber is the primary constituent, see 22.12*

## **13.30.0 Finishing of textiles**

### **13.30.00 Finishing of textiles**

- bleaching and dyeing of textile fibres, yarns, fabrics and textile articles, including wearing apparel
- dressing, drying, steaming, shrinking, mending, sanforising, mercerising of textiles and textile articles, including wearing apparel
- bleaching of jeans
- pleating and similar work on textiles
- waterproofing, coating, rubberising, or impregnating purchased garments
- printing of textile fabrics as an intermediate process within the manufacture of textiles

## **13.9 Manufacture of other textiles**

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

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

The following activities are excluded:

- *manufacture of net and window furnishing type fabrics of lace, see 13.99*
- *manufacture of knitted and crocheted apparel, see 14.10*

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

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

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

### **13.92 Manufacture of household textiles and made-up furnishing articles**

The following activities are excluded:

- *manufacture of textile articles for technical use, see 13.96*
- *manufacture of blinds and sunblinds, see 13.96*
- *manufacture of napkins and napkin liners for babies, period panties and similar articles of textile materials, see 17.22*

#### **13.92.1 Manufacture of made-up household textiles articles**

##### **13.92.10 Manufacture of made-up household textiles articles**

- manufacture of made-up household textiles articles of any material, including of knitted or crocheted fabrics, e.g.:
  - blankets, including travelling rugs
  - bed, table, toilet or kitchen linen
  - quilts, eiderdowns, cushions, pouffes, pillows, sleeping bags
- manufacture of refurbished made-up household textiles articles, e.g. eiderdowns, cushions
- manufacture of the textile part of electric blankets

#### **13.92.2 Manufacture of made-up furnishing articles**

##### **13.92.20 Manufacture of made-up furnishing articles**

- manufacture of made-up furnishing articles, e.g.:
  - curtains, valances, bedspreads

- flags, banners, pennants
- dust-cloths, dishcloths and similar articles
- manufacture of textile curtains and curtains of non-wovens
- manufacture of hand-woven tapestries
- manufacture of life jackets

### **13.93 Manufacture of carpets and rugs**

The following activities are excluded:

- *manufacture of mats and matting of plaiting materials, see 16.28*
- *manufacture of floor coverings of cork, see 16.28*
- *manufacture of resilient floor coverings (e.g. vinyl, linoleum), see 22.24*

#### **13.93.0 Manufacture of carpets and rugs**

##### **13.93.00 Manufacture of carpets and rugs**

- manufacture of textile floor coverings, e.g.:
  - carpets, rugs and mats, tiles
- manufacture of needle-loom felt floor coverings
- manufacture of artificial grass (synthetic turf)

### **13.94 Manufacture of cordage, rope, twine and netting**

The following activities are excluded:

- *manufacture of hairnets, see 14.29*
- *manufacture of wire rope, see 25.93*
- *manufacture of landing-nets for sports fishing, see 32.30*

#### **13.94.0 Manufacture of cordage, rope, twine and netting**

##### **13.94.00 Manufacture of cordage, rope, twine and netting**

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

### **13.95 Manufacture of non-wovens and non-woven articles**

This class includes the manufacture of non-wovens, whether or not impregnated, coated, covered or laminated with plastics or rubber. It also includes the manufacture of non-wovens in which plastics or rubber forms the bonding substance.

The following activities are excluded:

- *manufacture of made-up articles from non-wovens, e.g.:*
  - *manufacture of bed linen, table linen, toilet linen and kitchen linen, of non-wovens, see 13.92*
  - *manufacture of curtains of non-wovens, see 13.92*
  - *manufacture of floorcloths, dishcloths, dusters and similar cleaning cloths, of non-wovens, see 13.92*
  - *manufacture of garments made up of non-wovens, see 14.29*
  - *manufacture of napkins and napkin liners for babies, period panties, see 17.22*
  - *manufacture of textile wallpaper, see 17.24*
  - *manufacture of single-use drapes used during surgical procedures made up of non-wovens, see 32.50*
- *manufacture of individual protective masks (e.g. FFP2, FFP3, surgical masks), see 32.50*

### **13.95.0 Manufacture of non-wovens and non-woven articles**

#### **13.95.00 Manufacture of non-wovens and non-woven articles**

- manufacture of non-woven sheets used for production of wound care dressings
- manufacture of non-woven fabric used for production of baby wipes

### **13.96 Manufacture of other technical and industrial textiles**

The following activities are excluded:

- *manufacture of napkins and napkin liners for babies and similar articles of textile materials, see 17.22*
- *manufacture of medical textiles impregnated or covered with pharmaceutical substances (e.g. gauze, bandages), see 21.20*
- *manufacture of transmission or conveyor belts of textile fabric, impregnated, coated, covered or laminated with rubber, see 22.12*
- *manufacture of pneumatic mattresses of vulcanised rubber, see 22.12*
- *manufacture of plates or sheets of cellular rubber or plastic combined with textiles for reinforcing purposes only, see 22.12, 22.21*
- *manufacture of cloth of woven metal wire, see 25.93*
- *manufacture of single-use surgical drapes used during surgical procedures made up of non-wovens, see 32.50*

### **13.96.0 Manufacture of other technical and industrial textiles**

#### **13.96.00 Manufacture of other technical and industrial textiles**

- manufacture of narrow woven fabrics, including fabrics consisting of warp without weft assembled by means of an adhesive
- manufacture of labels, badges, etc.
- manufacture of ornamental trimmings: braids, tassels, pompons, etc.
- manufacture of textile fabrics impregnated, coated, covered or laminated with plastics
- manufacture of metallised yarn, rubber thread and cord covered with textile material, textile yarn covered, impregnated, coated or sheathed with rubber or plastics
- manufacture of tyre cord fabric of high-tenacity man-made yarn
- manufacture of other treated or coated fabrics (e.g. buckram and similar stiffened textile fabrics, fabrics coated with gum or amylaceous substances)
- manufacture of diverse textile articles (e.g. textile wicks, incandescent gas mantles and tubular gas)
- manufacture of mantle fabric, hose piping, transmission or conveyor belts or belting (whether or not reinforced with metal or other material), bolting cloth, straining cloth
- manufacture of automotive trimmings:
  - floor mats, liners, pads etc.
- manufacture of artists' canvas boards and tracing cloth
- manufacture of tarpaulins, tents, pneumatic mattresses of textile materials, sails, parachutes, textiles for blinds and sunblinds, loose covers for cars, machines or furniture
- manufacture of fabrics of glass fibres

### **13.99 Manufacture of other textiles n.e.c.**

The following activities are excluded:

- *manufacture of needle-loom felt floor coverings, see 13.93*
- *manufacture of other technical and industrial textiles, see 13.96*
- *manufacture of textile wadding and articles of wadding: sanitary towels, tampons, etc., see 17.22*

#### **13.99.1 Manufacture of tulles, lace and embroidery**

##### **13.99.10 Manufacture of tulles, lace and embroidery**

- manufacture of tulles and other net fabrics, of lace and embroidery, in the piece, in strips or in motifs

- manufacture of net and window furnishing type fabrics of lace

### **13.99.9 Manufacture of felt and other various textile articles n.e.c.**

#### **13.99.90 Manufacture of felt and other various textile articles n.e.c.**

- manufacture of felt
- manufacture of pressure-sensitive cloth-tape
- manufacture of shoelaces, of textiles
- manufacture of powder puffs and mittens

## **14 Manufacture of wearing apparel**

This division includes all tailoring (ready-to-wear or made-to-measure), in all materials (for example, leather, fur fabric, knitted and crocheted fabrics), of all items of clothing (for example, outerwear, underwear for men, women or children; work, city or casual clothing) and accessories. There is no distinction made between clothing for adults and clothing for children.

This division also includes manufacture of articles of apparel, clothing accessories and other articles of fur skin.

The following activities are excluded:

- *manufacture of wearing apparel made of rubber or latex, see 22*
- *manufacture of wearing apparel made of plastics, see 22*
- *repair of wearing apparel, see 95.29*

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

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

This class includes the manufacture of knitted and crocheted apparel, e.g. knitted and crocheted hosiery, pullovers and cardigans.

The following activities are excluded:

- *manufacture of knitted and crocheted fabrics, see 13.91*
- *manufacture of knitted or crocheted brassieres and corsets, see 14.22*
- *manufacture of leather clothes and fur apparel, see 14.24*

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

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

- manufacture of hosiery, including socks, tights and pantyhose
- manufacture of medical stockings and hosiery
- manufacture of footwear without applied soles, knitted or crocheted

#### **14.10.2 Manufacture of pullovers, cardigans and other knitted and crocheted articles**

##### **14.10.20 Manufacture of pullovers, cardigans and other knitted and crocheted articles**

- manufacture of knitted or crocheted wearing apparel, including babies' wear, e.g.:
  - pullovers, cardigans, jerseys, shirts, T-shirts, blouses, waistcoats
  - coats, suits, ensembles, jackets, trousers, skirts
  - nightwear and underwear
- manufacture of knitted and crocheted sportswear and swimwear

### **14.2 Manufacture of other wearing apparel and accessories**

This group includes the manufacture of wearing apparel, other than knitted or crocheted. The material used may be of any kind and may be coated, impregnated or rubberised.

The following activities are excluded:

- repair of wearing apparel, see 95.29

## **14.21 Manufacture of outerwear**

The following activities are excluded:

- manufacture of knitted or crocheted wearing apparel (e.g. pullovers, cardigans, jerseys, shirts, T-shirts, blouses, waistcoats, nightwear, underwear, including babies' wear), see 14.10
- manufacture of knitted and crocheted swimwear, see 14.10
- manufacture of uniforms and similar official clothing, see 14.23
- manufacture of wearing apparel of rubber or plastics, see 22.12, 22.26

### **14.21.1 Mass-manufacture of outerwear**

#### **14.21.10 Mass-manufacture of outerwear**

- manufacture of outerwear, other than knitted or crocheted (e.g. pullovers, cardigans, jerseys, coats, suits, ensembles, jackets, trousers, skirts, shirts, T-shirts, blouses, babies' outerwear garments)
- manufacture of synthetic leather outerwear
- manufacture or processing of parts of the products listed
- manufacture of outerwear trimmed with fur
- manufacture of bridal dresses and other clothes for ceremony

### **14.21.2 Custom tailoring of outerwear**

#### **14.21.20 Custom tailoring of outerwear**

- custom tailoring of bridal dresses and other clothes for ceremony
- custom tailoring

## **14.22 Manufacture of underwear**

### **14.22.0 Manufacture of underwear**

#### **14.22.00 Manufacture of underwear**

- manufacture of woven underwear and nightwear, other than knitted or crocheted (e.g. underpants, briefs, pyjamas, nightdresses, dressing gowns, slips, swimwear, babies' underwear garments)
- manufacture of brassieres and corsets of all types of textile materials

## **14.23 Manufacture of workwear**

The following activities are excluded:

- manufacture of working clothes made of leather or composition leather, see 14.24
- manufacture of footwear, see 15.20
- manufacture of fire-protective clothing, see 32.99

### **14.23.0 Manufacture of workwear**

#### **14.23.00 Manufacture of workwear**

- manufacture of uniforms and similar official clothing (e.g. judge's gowns, church vestments)

## **14.24 Manufacture of leather clothes and fur apparel**

The following activities are excluded:

- manufacture of raw fur skins, see 01.48, 01.70
- manufacture of raw hides and skins, see 10.11
- manufacture of imitation furs (long-hair cloth obtained by weaving or knitting), see 13.20, 13.91

- *manufacture of synthetic leather outerwear, see 14.21*
- *manufacture of outerwear trimmed with fur, see 14.21*
- *manufacture of working clothes not made of leather or composition of leather, see 14.23*
- *manufacture of fur hats, see 14.29*
- *dressing and dyeing of fur, see 15.11*
- *manufacture of boots or shoes containing fur parts, see 15.20*
- *manufacture of specially designed gloves of leather or composition leather for use in sport, see 32.30*

#### **14.24.0 Manufacture of leather clothes and fur apparel**

##### **14.24.00 Manufacture of leather clothes and fur apparel**

- manufacture of wearing apparel, including working clothes, made of leather or composition leather (e.g. coats, overcoats, jackets, trousers and aprons)
- manufacture of fur wearing apparel and clothing accessories
- assemblies of fur skins (e.g. dropped fur skins, plates, mats, strips)
- manufacture of diverse articles of fur skins: rugs, unstuffed pouffes, industrial polishing cloths
- manufacture of artificial fur products

#### **14.29 Manufacture of other wearing apparel and accessories n.e.c.**

The following activities are excluded:

- *manufacture of knitted or crocheted footwear without applied soles, see 14.10*
- *manufacture of knitted and crocheted swimwear, see 14.10*
- *manufacture of swimwear, see 14.22*
- *manufacture of fur clothing accessories, see 14.24*
- *manufacture of plastic headgear, excluding safety headgear, see 22.26*
- *manufacture of safety headgear, see 32.99*

#### **14.29.0 Manufacture of other wearing apparel and accessories n.e.c.**

##### **14.29.00 Manufacture of other wearing apparel and accessories n.e.c.**

- manufacture of sportswear of broad woven fabrics (e.g. tracksuits, ski suits, other technical sportswear)
- manufacture of garments made up of non-wovens
- manufacture of hats and caps
- manufacture of leather gloves and hats
- manufacture of fur hats
- manufacture of other clothing accessories (e.g. gloves, belts, shawls, ties, cravats, hairnets)
- manufacture of babies' sportswear and clothing accessories
- manufacture of footwear of textile material without applied soles (except knitted or crocheted)

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

This division includes dressing and dyeing of fur and the transformation of hides or skins into leather by tanning or curing and fabricating the leather into products for final consumption.

It also includes the manufacture of direct substitute products (like-products) made from materials other than leather (for example, rubber footwear, textile luggage). Products made from leather substitutes are included here because they are made in ways similar to those in which leather products are made (for example, luggage) and are often produced in the same unit.

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

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



## **15.11 Tanning, dressing, dyeing of leather and fur**

The following activities are excluded:

- *production of hides and skins as part of ranching, see 01.4*
- *production of raw hides and skins as part of slaughtering, see 10.11*
- *manufacture of leather apparel, see 14.24*
- *manufacture of imitation leather not based on natural leather, see 22.12, 22.26*

### **15.11.0 Tanning, dressing, dyeing of leather and fur**

#### **15.11.00 Tanning, dressing, dyeing of leather and fur**

- tanning, dyeing and dressing of hides, skins and pre-tanned leather
- manufacture of chamois dressed, parchment dressed, patent or metallised leathers
- manufacture of composition leather
- scraping, shearing, plucking, currying, tanning, bleaching and dyeing of fur skins and hides with the hair on

## **15.12 Manufacture of luggage, handbags, saddlery and harness of any material**

The following activities are excluded:

- *manufacture of leather wearing apparel, see 14.24*
- *manufacture of leather gloves and hats, see 14.29*
- *manufacture of footwear, see 15.20*
- *manufacture of saddles for bicycles, see 30.92*
- *manufacture of precious metal watch bands, see 32.12*
- *manufacture of non-precious metal watch bands, see 32.13*
- *manufacture of linemen's safety belts and other belts for occupational use, see 32.99*

### **15.12.0 Manufacture of luggage, handbags, saddlery and harness of any material**

#### **15.12.00 Manufacture of luggage, handbags, saddlery and harness of any material**

- manufacture of luggage, handbags, backpacks, etc., of leather, composition leather or any other material where the same technology is used as for leather
- manufacture of luggage and handbags of plastic
- manufacture of saddlery and harness for any animal
- manufacture of non-metallic watch bands (e.g. fabric, leather, plastic)
- manufacture of diverse articles of leather or composition leather (e.g. driving belts, packings)
- manufacture of shoelaces, of leather
- manufacture of horse whips and riding crops
- manufacture of leather clothes for animals

## **15.2 Manufacture of footwear**

### **15.20 Manufacture of footwear**

The following activities are excluded:

- *manufacture of knitted or crocheted footwear without applied soles, see 14.10*
- *manufacture of footwear of textile material without applied soles, except knitted or crocheted, see 14.29*
- *manufacture of ski-boots, see 32.30*
- *manufacture of prescription orthopaedic shoes, see 32.50*

#### **15.20.1 Manufacture of footwear, other than leather parts of footwear**

#### **15.20.10 Manufacture of footwear, other than leather parts of footwear**

- manufacture of footwear for all purposes, of any material, by any process, including moulding
- manufacture of gaiters, chaps and similar articles
- manufacture of protective safety footwear, e.g. footwear incorporating a protective metal toe-cap
- manufacture of sports footwear (excluding articles and equipment for sports, e.g. ski boots)
- manufacture of special series-produced shoes supporting the arch of the foot
- manufacture of boots or shoes containing fur parts
- manufacture of rubber, wooden or plastic parts of footwear

#### **15.20.2 Manufacture of leather parts of footwear**

##### **15.20.20 Manufacture of leather parts of footwear**

- manufacture of leather parts of footwear (e.g. manufacture of uppers and parts of uppers, outer and inner soles, heels)

### **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 (for example, lumber, plywood, veneers, wood containers, wood flooring, wood trusses, prefabricated wood buildings, the manufacture of solid fuels from vegetable biomass, the finishing of wooden products). 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 (for example, wooden containers).

With the exception of sawmilling, this division is subdivided mainly based on the specific products manufactured.

The following activities are excluded:

- *manufacture of furniture, see 31.00*
- *installation of wooden fittings, and so on, see 43.32, 43.33, 43.35*

#### **16.1 Sawmilling and planing of wood; processing and finishing of wood**

##### **16.11 Sawmilling and planing of wood**

The following activities are excluded:

- *logging and production of wood in the rough, see 02.20*
- *drying of wood, see 16.12*
- *manufacture of veneer sheets thin enough for use in plywood, boards and panels, see 16.21*
- *manufacture of parquet panels and other assembled flooring panels of wood or bamboo, see 16.22*
- *manufacture of wooden shingles and shakes, see 16.23*
- *manufacture of fire logs or pressed wood, see 16.26*

##### **16.11.0 Sawmilling and planing of wood**

###### **16.11.00 Sawmilling and planing of wood**

- sawing, planing and machining of wood
- slicing, peeling or chipping logs
- manufacture of wooden railway sleepers
- manufacture of unassembled wooden flooring
- manufacture outside the forest of wood wool, wood sawdust and flour, wood chips and particles

#### **16.12 Processing and finishing of wood**

This class includes general activities for the processing and finishing of wood, which are typically carried out on a fee or contract basis.

The following activities are excluded:

- *manufacture of unassembled wooden flooring, see 16.11*
- *coating, impregnation or chemical treatment of wooden products, see 16.27*
- *disinfection and extermination services in buildings etc., see 81.23*
- *reupholstering, refinishing and repairing of furniture, see 95.24*

## **16.12.0 Processing and finishing of wood**

### **16.12.00 Processing and finishing of wood**

- activities mostly carried out on a fee or contract basis:
  - boring, turning, milling, broaching, levelling, grinding, polishing, splicing, etc., of wood
- drying of wood
- impregnation or chemical treatment of wood
- treatment of wood in the rough with paint, stains or other preservatives
- other activities of processing and finishing of wood

## **16.2 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.

### **16.21 Manufacture of veneer sheets and wood-based panels**

#### **16.21.0 Manufacture of veneer sheets and wood-based panels**

##### **16.21.00 Manufacture of veneer sheets and wood-based panels**

- manufacture of veneer sheets thin enough to be used for veneering, making plywood or other purposes:
  - smoothed, dyed, coated, impregnated, reinforced (with paper or fabric backing)
  - made in the form of motifs
- manufacture of plywood, veneer panels and similar laminated wood boards and sheets
- manufacture of oriented strand board (OSB) and other particle board
- manufacture of medium density fibreboard (MDF) and other fibreboard
- manufacture of densified wood
- manufacture of glue-laminated wood, cross-laminated timber (CLT) and laminated veneer wood
- manufacture of insulating fibreboards of wood, or other ligneous materials, whether or not bonded with resins or other organic substances

### **16.22 Manufacture of assembled parquet floors**

The following activities are excluded:

- *manufacture of unassembled wooden flooring, see 16.11*

#### **16.22.0 Manufacture of assembled parquet floors**

##### **16.22.00 Manufacture of assembled parquet floors**

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

### **16.23 Manufacture of other builders' carpentry and joinery**

The following activities are excluded:

- *manufacture of doors, windows, shutters and their frames, see 16.25*
- *manufacture of greenhouses predominantly made of plastics, see 22.24*
- *manufacture of greenhouses predominantly made of metal, see 25.11*

- *manufacture of walk-in wardrobes, see 31.00*
- *manufacture of wood partitions, free standing, see 31.00*
- *installation of doors, windows and stairs, see 43.32*
- *installation of kitchens, walk-in wardrobes, shopfittings, etc., see 43.32*
- *erection of roof frames, see 43.41*

### **16.23.0 Manufacture of other builders' carpentry and joinery**

The manufacture of other builders' carpentry and joinery is subdivided in manufacture of wooden stands and similar structures for conventions and trade shows, and manufacture of other builders' carpentry and joinery n.e.c.

#### **16.23.01 Manufacture of wooden stands and similar structures for conventions and trade shows**

The following activities are excluded:

- *manufacture of wooden stands not for conventions and trade fairs, see 16.23.09*

#### **16.23.09 Manufacture of other builders' carpentry and joinery n.e.c.**

- manufacture of wooden goods intended to be used primarily in the construction industry:
  - beams, rafters, roof struts
  - glue-laminated and metal connected, prefabricated wooden roof trusses
  - stairs, railings
  - wooden beadings and mouldings, shingles and shakes
- manufacture of prefabricated buildings, or elements thereof, predominantly of wood (e.g. saunas)
- manufacture of mobile homes and house trailers
- manufacture of wood partitions (except free-standing)
- manufacture of wooden stage sets
- manufacture of greenhouses predominantly made of wood
- manufacture of wooden stands, excluding wooden stands for conventions and trade fairs

The following activities are excluded:

- *manufacture of wooden stands and similar structures for conventions and trade fairs, see 16.23.01*
- *manufacture of greenhouses predominantly made of plastics, see 22.24.09*
- *manufacture of greenhouses predominantly made of metal, see 25.11.00*

### **16.24 Manufacture of wooden containers**

The following activities are excluded:

- *manufacture of luggage, see 15.12*
- *manufacture of cases of plating material, see 16.28*

#### **16.24.0 Manufacture of wooden containers**

##### **16.24.00 Manufacture of wooden containers**

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

### **16.25 Manufacture of doors and windows of wood**

The following activities are excluded:

- *manufacture of armoured doors, see 25.99*

#### **16.25.0 Manufacture of doors and windows of wood**

#### **16.25.00 Manufacture of doors and windows of wood**

- manufacture of doors and their frames and thresholds of wood
- manufacture of windows, shutters and French windows and their frames of wood
- manufacture of multi-material doors and windows with the frame made of wood

The following activities are excluded:

- *manufacture of armoured doors, see 25.99.20*

#### **16.26 Manufacture of solid fuels from vegetable biomass**

The following activities are excluded:

- *manufacture of animal feed from soybean waste, see 10.9*
- *slicing, peeling or chipping logs, see 16.11*
- *manufacture of peat briquettes, see 19.20*

#### **16.26.0 Manufacture of solid fuels from vegetable biomass**

##### **16.26.00 Manufacture of solid fuels from vegetable biomass**

- manufacture of briquettes, fire logs and pellets from agglomerated sawdust, wood waste and scrap, straw or other vegetable biomass

#### **16.27 Finishing of wooden products**

The following activities are excluded:

- *reupholstering, refinishing and repairing of furniture, see 95.24*

#### **16.27.0 Finishing of wooden products**

##### **16.27.00 Finishing of wooden products**

- process of refining or protecting wooden surfaces, (for example, coating, impregnating, finishing, polishing, buffing, oiling, waxing, bleaching, staining, painting or varnishing of wooden products)

#### **16.28 Manufacture of other products of wood and articles of cork, straw and plaiting materials**

The following activities are excluded:

- *manufacture of mats or matting of textile materials, see 13.93*
- *manufacture of luggage, see 15.12*
- *manufacture of wooden footwear or wooden parts of footwear, see 15.20*
- *manufacture of matches, see 20.59*
- *manufacture of clock cases, see 26.52*
- *manufacture of wooden spools and bobbins that are part of textile machinery, see 28.94*
- *manufacture of furniture, see 31.00*
- *manufacture of wooden toys, see 32.40*
- *manufacture of brooms and brushes, see 32.91*
- *manufacture of coffins, see 32.99*
- *manufacture of cork life preservers, see 32.99*
- *manufacture of umbrellas, see 32.99*

#### **16.28.1 Manufacture of other products of wood**

##### **16.28.11 Manufacture of frames**

- manufacture of wooden frames for artists' canvases
- manufacture of wooden mirror and picture frames

#### **16.28.19 Manufacture of other products of wood n.e.c.**

- manufacture of various wood products:
- wooden handles and bodies for tools, brooms, brushes
- wooden boot or shoe-lasts and trees, clothes-hangers
- household utensils, tableware and kitchenware of wood
- wooden statuettes and ornaments, wood marquetry, inlaid wood
- wooden cases for jewellery, cutlery and similar articles
- wooden spools, cops, bobbins, sewing thread reels and similar articles of turned wood
- other articles of wood
- manufacture of handles for umbrellas, canes and similar
- manufacture of blocks for the manufacture of smoking pipes

#### **16.28.2 Manufacture of articles of cork materials**

##### **16.28.20 Manufacture of articles of cork materials**

- natural cork processing, manufacture of agglomerated cork
- manufacture of cork for bottles
- manufacture of articles of natural or agglomerated cork, including floor coverings

#### **16.28.3 Manufacture of straw and plaiting materials**

##### **16.28.30 Manufacture of straw and plaiting materials**

- manufacture of plaits and products of plaiting materials: mats, matting, screens, cases etc.
- manufacture of basket-ware and wickerwork

### **17 Manufacture of paper and paper products**

This division includes the manufacture of pulp, paper, converted paper and the manufacture of products of recycled goods from wood, paper, cardboard and paperboard.

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.

The manufacture of pulp involves separating the cellulose fibres from other matter in wood, or dissolving and de-inking of used paper, and mixing in small amounts of reagents to reinforce the binding of the fibres.

Converted paper products are made from paper and other materials by various techniques.

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

The production of pulp, paper and paperboard in bulk is included in group 17.1, while the remaining classes include the production of further-processed paper and paper products.

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

##### **17.11 Manufacture of pulp**

###### **17.11.0 Manufacture of pulp**

###### **17.11.00 Manufacture of pulp**

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

##### **17.12 Manufacture of paper and paperboard**

The following activities are excluded:

- *manufacture of corrugated paper and paperboard, see 17.21*
- *manufacture of further-processed articles of paper, paperboard or pulp, see 17.22, 17.23, 17.24, 17.25*
- *printing and service activities related to printing, see 18.1*
- *manufacture of abrasive paper, see 23.91*
- *publishing of books, newspapers and other publishing activities, except software publishing, see 58.1*
- *manufacture of coated or impregnated paper where the coating or impregnation is the main ingredient, see class in which the manufacture of the coating or impregnation is classified*

## **17.12.0 Manufacture of paper and paperboard**

### **17.12.00 Manufacture of paper and paperboard**

- manufacture of paper and paperboard intended for further industrial processing
- further processing of paper and paperboard:
  - colouring, coating, covering and impregnation of paper and paperboard
  - manufacture of crêpe or crinkled paper
  - manufacture of laminates and foils, if laminated with paper or paperboard
- manufacture of handmade paper
- manufacture of newsprint and other printing or writing paper
- manufacture of cellulose wadding and webs of cellulose fibres
- manufacture of carbon paper or stencil paper in rolls or large sheets

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

### **17.21 Manufacture of corrugated paper, paperboard and containers of paper and paperboard**

The following activities are excluded:

- *manufacture of envelopes, see 17.23*
- *manufacture of moulded or pressed articles of paper pulp (e.g. boxes for packing eggs, moulded pulp paper plates), see 17.25*

#### **17.21.0 Manufacture of corrugated paper, paperboard and containers of paper and paperboard**

##### **17.21.00 Manufacture of corrugated paper, paperboard and containers of paper and paperboard**

- manufacture of corrugated paper and paperboard
- manufacture of cartons, boxes and cases of corrugated paper or paperboard
- manufacture of folding cartons, boxes and cases of non-corrugated paper or paperboard
- manufacture of containers of solid paperboard
- manufacture of other containers of paper and paperboard
- manufacture of sacks and bags of paper
- manufacture of office box files and similar articles
- manufacture of flexible packaging of paper, cardboard and laminated materials

### **17.22 Manufacture of household and sanitary goods and of toilet requisites**

The following activities are excluded:

- *manufacture of cellulose wadding, see 17.12*

#### **17.22.0 Manufacture of household and sanitary goods and of toilet requisites**

##### **17.22.00 Manufacture of household and sanitary goods and of toilet requisites**

- manufacture of household and personal hygiene paper and cellulose wadding products:
  - cleansing tissues

- handkerchiefs, towels, serviettes
- toilet paper
- sanitary towels and tampons, napkins and napkin liners for babies
- cups, dishes and trays
- manufacture of textile wadding and articles of wadding: sanitary towels, tampons, etc.

## **17.23 Manufacture of paper stationery**

The following activities are excluded:

- *printing on paper products, see 18.1*

### **17.23.0 Manufacture of paper stationery**

The manufacture of paper stationery is subdivided in manufacture of educational and commercial stationery, and manufacture of other paper stationery.

#### **17.23.01 Manufacture of educational and commercial stationery**

- manufacture of educational and commercial stationery (notebooks, binders, registers, accounting books, business forms, etc.), when the printed information is not the main characteristic

#### **17.23.09 Manufacture of other paper stationery**

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

## **17.24 Manufacture of wallpaper**

The following activities are excluded:

- *manufacture of paper or paperboard, see 17.12*

- *manufacture of plastic wallpaper, see 22.26*

### **17.24.0 Manufacture of wallpaper**

#### **17.24.00 Manufacture of wallpaper**

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

## **17.25 Manufacture of other articles of paper and paperboard**

The following activities are excluded:

- *printing of labels, not self-manufactured, see 18.12*

- *manufacture of playing cards, see 32.40*

- *manufacture of games and toys of paper or paperboard, see 32.40*

- *publishing of books, newspapers and other publishing activities, except software publishing, see 58.1*

### **17.25.0 Manufacture of other articles of paper and paperboard**

#### **17.25.00 Manufacture of other articles of paper and paperboard**

- manufacture of paper or paperboard labels
- manufacture of filter paper and paperboard
- manufacture of cigarette paper



- manufacture of paper and paperboard bobbins, spools, cops, etc.
- manufacture of egg trays and other moulded or pressed articles of paper pulp packaging products
- manufacture of paper novelties
- manufacture of paper or paperboard cards for use on jacquard machines
- manufacture of cardboard formwork, shapes and templates
- manufacture of set design parts made of paper or cardboard

## **18 Printing and reproduction of recorded media**

This division includes printing of products (for example, newspapers, books, periodicals, business forms and greeting cards), printing on T-shirts and other types of material, and associated support activities (for example, bookbinding, plate-making services, 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.

The ownership of the input material is irrelevant to the classification of printing and reproduction of recorded media activities. Division 18 covers explicitly the processing activities.

Processes used in printing include a variety of methods for transferring an image from a plate, screen or computer file to a medium (for example, paper, plastics, metal, textile articles, 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).

Offset printing processes are also included.

Though printing and publishing can be carried out by the same unit (for example, a newspaper), it is less and less the case that these distinct activities are carried out in the same physical location.

This division also includes reproduction of recorded media (e.g. compact discs, video recordings, software on discs or tapes, records).

The following activities are excluded:

- *publishing activities, see section J*
- *manufacture of products with a 3D printer, see corresponding classes according to the product and material used*

### **18.1 Printing and service activities related to printing**

This group includes the printing of products (for example, newspapers, books, periodicals, business forms and greeting cards), printing on T-shirts and other types of material, and associated support activities (for example, bookbinding, plate-making services, data imaging). Printing can be done using various techniques and on different materials.

#### **18.11 Printing of newspapers**

The following activities are excluded:

- *photocopying activities, see 18.12*
- *publishing of printed matter, see 58.1*
- *operation of photocopying machines for photocopying as a self-service, see 82.10*

##### **18.11.0 Printing of newspapers**

###### **18.11.00 Printing of newspapers**

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

###### **18.12 Other printing**

This class covers exclusively printing services activities, not goods.

The material printed is typically copyrighted.

The following activities are excluded:

- *printing of textile fabrics as an intermediate process within the manufacture of textiles, see 13.30*

- *manufacture of stationery (e.g. notebooks, binders, registers, accounting books, business forms), when the printed information is not the main characteristic, see 17.23*
- *publishing activities, see section J*
- *publishing of printed matter, see 58.1*
- *advertising design activities, see 73.11*
- *operation of photocopying machines for photocopying as a self-service, see 82.10*
- *engraving onto metal, glass, wood, etc., see corresponding class according to the material used*

## **18.12.0 Other printing**

### **18.12.00 Other printing**

- printing of magazines and other periodicals, appearing less than four times a week
- printing of:
  - books and brochures
  - music and music manuscripts
  - maps, atlases
  - posters, advertising catalogues, prospectuses and other printed advertising
  - postage stamps, taxation stamps
  - documents of title, cheques and other security papers
  - smart cards
  - albums, diaries, calendars and other commercial printed matter
  - beer mats
  - personalised stationery and other printed matter by letterpress, offset, photogravure, flexographic, screen printing, and other printing presses, duplication machines, computer printers, embossers etc., including quick printing directly onto textiles, plastic, glass, metal, wood and ceramics
- digital printing
- silk-screen printing on textiles and wearing apparel
- photocopying of documents
- decorative printing, e.g. printing of gift wraps, wallpapers, materials for transfer
- large format printing, e.g. printing of flags, banners, roll-ups, posters
- printing of invitations for weddings and other events
- printing on labels or tags (for example, lithographic, gravure printing, flexographic printing, printing signs)
- laser engraving on textiles
- activities of printing photographs
- printing onto glass, printing onto metals

## **18.13 Pre-press and pre-media services**

The following activities are excluded:

- *graphic designing of visual content for the communication of information not intended to be printed, see 74.1*

### **18.13.0 Pre-press and pre-media services**

#### **18.13.00 Pre-press and pre-media services**

- composing, typesetting and phototypesetting, pre-press data input into a form suitable for use in various printing processes and representation in other visual media, including scanning and optical character recognition, electronic make-up
- preparation of data files for multimedia (printing on paper, CD-ROM, the internet) applications
- plate-making services, including image setting and plate setting (for letterpress and offset printing processes)
- cylinder preparation: engraving or etching of cylinders for gravure printing
- plate processing: computer-to-plate (CTP), also photopolymer plates
- preparation of plates and dies for relief stamping or printing

- preparation of:
  - artistic works of technical character (e.g. preparation of lithographic stones and wood blocks)
  - presentation media
  - sketches, layouts, dummies etc.
  - production of proofs
- preparation of forms for flexography and screen printing frames

## **18.14 Binding and related services**

### **18.14.0 Binding and related services**

#### **18.14.00 Binding and related services**

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

## **18.2 Reproduction of recorded media**

### **18.20 Reproduction of recorded media**

The following activities are excluded:

- *reproduction of printed matter, see 18.11, 18.12*
- *software publishing, see 58.2*
- *production and distribution of motion pictures, videotapes and movies on discs or similar media, see 59.11, 59.12, 59.13*
- *reproduction of motion picture film for theatrical distribution, see 59.12*
- *production of master copies for records or audio material, see 59.20*

#### **18.20.0 Reproduction of recorded media**

##### **18.20.00 Reproduction of recorded media**

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

## **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 includes the manufacture of gases (for example, ethane, propane, butane) as products of petroleum refineries.

This division also includes the manufacture for own account of characteristic products (for example, coke, butane, propane, petrol, kerosene, fuel oil) as well as processing services (for example, custom refining).

The following activities are excluded:

- *extraction of natural gas (methane, ethane, butane or propane), see 06.20*

- *manufacture of petrochemicals from refined petroleum and manufacture of liquid biofuels, see division 20*
- *manufacture of industrial gases, see 20.11*
- *manufacture of such gases (e.g. butane, propane) in other units, see 20.14*
- *manufacture of gases other than petroleum gases for the provision of gaseous fuels through a permanent supply network (for example, coal gas, water gas, producer gas, gasworks gas), see 35.21*

## **19.1 Manufacture of coke oven products**

### **19.10 Manufacture of coke oven products**

The following activities are excluded:

- *manufacture of coal fuel briquettes, see 19.20*

#### **19.10.0 Manufacture of coke oven products**

##### **19.10.00 Manufacture of coke oven products**

- operation of coke ovens
- production of coke and semi-coke
- production of pitch and pitch coke
- production of coke oven gas
- production of crude coal and lignite tars
- agglomeration of coke

## **19.2 Manufacture of refined petroleum products and fossil fuel products**

### **19.20 Manufacture of refined petroleum products and fossil fuel products**

This class includes the manufacture of liquid or gaseous fuels or other products from crude petroleum, bituminous minerals or their fractionation products. Petroleum refining involves one or more of the following activities: fractionation; straight distillation of crude oil; cracking.

The following activities are excluded:

- *manufacture of solid fuels from biomass, see 16.26*
- *manufacture of liquid biofuels, see 20.51*
- *manufacture of articles of asphalt or similar material, e.g. petroleum bitumen or coal tar pitch, see 23.99*

#### **19.20.1 Petroleum refining**

##### **19.20.10 Petroleum refining**

- production of motor fuel: gasoline, kerosene, etc.
- production of fuel: light, medium and heavy fuel oil, refinery gases (e.g. ethane, propane, butane)
- recovery of liquefied petroleum gases in the refining of petroleum

#### **19.20.2 Manufacture of petroleum derivatives**

##### **19.20.20 Manufacture of petroleum derivatives**

- manufacture of oil-based lubricating oils or greases, including from waste oil
- manufacture of products for the petrochemical industry
- manufacture of various refined petroleum products, white spirit, vaseline, paraffin wax, petroleum jelly, etc.
- manufacture of products from petroleum waste materials (e.g. waste lubricating petroleum oils)

#### **19.20.3 Blending of LPG (Liquefied Petroleum Gases) and bottling**

##### **19.20.30 Blending of LPG (Liquefied Petroleum Gases) and bottling**

#### **19.20.4 Manufacture of products for the manufacture of road coverings**

##### **19.20.40 Manufacture of products for the manufacture of road coverings**

- manufacture of products for the manufacture of road coverings, e.g.:
  - bitumen and tar

#### **19.20.9 Manufacture of other refined petroleum products and fossil fuel products**

##### **19.20.90 Manufacture of other refined petroleum products and fossil fuel products**

- manufacture of petroleum briquettes
- blending of biofuels, i.e. blending of alcohols with petroleum (e.g. gasohol)
- manufacture of peat briquettes
- manufacture of hard coal and lignite fuel briquettes
- manufacture of hard coal briquettes

The following activities are excluded:

- *manufacture of liquid biofuels, see 20.51.00*

## **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.

This division also includes the manufacture of liquid biofuels.

Biomass may be used to carry out the manufacture of chemicals and chemical products classified in this division.

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

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

#### **20.11 Manufacture of industrial gases**

The following activities are excluded:

- *extraction of methane, ethane, butane or propane, see 06.20*
- *liquefaction and regasification of natural gas for the purpose of transport, done at the mine site, see 09.10*
- *manufacture of fuel gases (e.g. ethane, butane or propane in a petroleum refinery), see 19.20*
- *manufacture of refrigerant gases of halogenated hydrocarbons, see 20.14*
- *manufacture of gaseous fuels from coal, waste, etc., see 35.21*
- *manufacture of hydrogen for the provision as a gaseous fuel through a permanent supply network, see 35.21*

##### **20.11.0 Manufacture of industrial gases**

###### **20.11.00 Manufacture of industrial gases**

- manufacture of liquefied or compressed selected inorganic industrial or medical gases:
  - elemental gases
  - liquid or compressed air
  - mixed industrial gases
  - inert gases (e.g. carbon dioxide)
  - isolating gases
- production of hydrogen, not for energy supply through a network

### **20.12 Manufacture of dyes and pigments**

The following activities are excluded:

- *manufacture of prepared dyes and pigments, see 20.30*

## **20.12.0 Manufacture of dyes and pigments**

### **20.12.00 Manufacture of dyes and pigments**

- manufacture of dyes and pigments from any source in basic form or as concentrate
- manufacture of pure calcium oxide and calcium hydroxide
- manufacture of liquid dyes exclusively from vegetable biomass and water
- manufacture of products, of a kind used as fluorescent brightening agents or as luminophores

## **20.13 Manufacture of other inorganic basic chemicals**

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

The following activities are excluded:

- *manufacture of industrial gases, see 20.11*
- *manufacture of nitrogenous fertilisers and nitrogen compounds, see 20.15*
- *manufacture of ammonia, see 20.15*
- *manufacture of ammonium chloride, see 20.15*
- *manufacture of nitrites and nitrates of potassium, see 20.15*
- *manufacture of ammonium carbonates, see 20.15*
- *manufacture of aromatic distilled water, see 20.59*
- *manufacture of basic metals, see division 24*

## **20.13.0 Manufacture of other inorganic basic chemicals**

### **20.13.00 Manufacture of other inorganic basic chemicals**

- manufacture of chemical elements (except industrial gases and basic metals)
- manufacture of inorganic acids, except nitric acid
- manufacture of alkalis, lyes and other inorganic bases except ammonia
- manufacture of other inorganic compounds
- roasting of iron pyrites
- manufacture of distilled water
- manufacture of sodium bicarbonate
- manufacture of demineralised water
- reprocessing of nuclear fuels
- enrichment of uranium and thorium ores
- manufacture of lithium hydroxide
- manufacture of decolourising agents

## **20.14 Manufacture of other organic basic chemicals**

This class includes the manufacture of chemicals using basic processes (for example, thermal cracking, distillation). The output of these processes is usually separate chemically defined organic compounds.

The following activities are excluded:

- *extraction of natural gas, consisting predominantly of methane, see 06.20*
- *manufacture of plastics in primary forms, see 20.16*
- *manufacture of synthetic rubber in primary forms, see 20.17*
- *manufacture of crude glycerol, see 20.41*
- *manufacture of liquid biofuels (e.g. bioethanol fuel), see 20.51*

- *manufacture of ethanol from biomass, see 20.51*
- *manufacture of natural essential oils, see 20.59*
- *manufacture of salicylic and O-acetylsalicylic acids, see 21.10*
- *production of methane for the provision as a gaseous fuel through a permanent supply network, see 35.21*

## **20.14.0 Manufacture of other organic basic chemicals**

### **20.14.00 Manufacture of other organic basic chemicals**

- manufacture of basic organic chemicals:
  - acyclic hydrocarbons, saturated and unsaturated
  - cyclic hydrocarbons, saturated and unsaturated
  - acyclic and cyclic alcohols, including synthetic ethyl alcohol
  - mono- and polycarboxylic acids
  - other oxygen-function compounds, including aldehydes, ketones, quinones and dual or poly oxygen-function compounds
  - synthetic glycerol
  - nitrogen-function organic compounds, including amines
  - fermentation of sugar cane, corn or similar to produce alcohol and esters
  - other organic compounds, including wood distillation products (e.g. charcoal), etc.
- manufacture of synthetic aromatic products
- manufacture of methane, not for the provision as a gaseous fuel through a permanent supply network
- manufacture of basic organic gases, not for energy supply through a network
- distillation of coal tar
- manufacture of raw benzol
- manufacture of ethyl alcohol other than for bioethanol fuel
- manufacture of refrigerant gases

## **20.15 Manufacture of fertilisers and nitrogen compounds**

The following activities are excluded:

- *mining of guano, see 08.91*
- *manufacture of agrochemical products (e.g. pesticides), see 20.20*
- *manufacture of liming agents, see 20.59*
- *production of waste compost, see 38.21*

### **20.15.0 Manufacture of fertilisers and nitrogen compounds**

#### **20.15.00 Manufacture of fertilisers and nitrogen compounds**

- manufacture of fertilisers:
  - straight or complex nitrogenous, phosphatic or potassic fertilisers
  - urea, crude natural phosphates and crude natural potassium salts
- manufacture of associated nitrogen products:
  - nitric and sulphonitric acids, ammonia, ammonium chloride, ammonium carbonate, nitrites and nitrates of potassium
- manufacture of potting soil mixtures of natural soil, peat, sand, clays and minerals, with nitrogen, phosphorus or potassium as an essential constituent
- manufacture of other fertilisers by the mixing or chemical treatment of animal or vegetable products

## **20.16 Manufacture of plastics in primary forms**

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

The following activities are excluded:

- *manufacture of artificial and synthetic fibres, filaments and yarn, see 20.60*
- *processing shredding, cleaning, grinding of plastic waste, see 38.21*

## **20.16.0 Manufacture of plastics in primary forms**

### **20.16.00 Manufacture of plastics in primary forms**

- manufacture of plastics in primary forms:
  - polymers, including those of ethylene, propylene, styrene, vinyl chloride, vinyl acetate and acrylics
  - polyamides
  - phenolic and epoxide resins and polyurethanes
  - alkyd and polyester resins and polyethers
  - ion exchangers based on polymers
- manufacture of silicones in primary forms
- plastic compounding activities
- manufacture of cellulose and its chemical derivatives
- manufacture of plastic powders, granules or flakes by compounding or transforming plastic resins from recovered plastic waste
- manufacture of recycled plastic in flakes or plastic granulates based on pretreated plastic waste following material recovery operations

## **20.17 Manufacture of synthetic rubber in primary forms**

The following activities are excluded:

- *sorting, shredding, cleaning, grinding and pelletising of rubber waste, see 38.21*

### **20.17.0 Manufacture of synthetic rubber in primary forms**

#### **20.17.00 Manufacture of synthetic rubber in primary forms**

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

## **20.2 Manufacture of pesticides, disinfectants and other agrochemical products**

### **20.20 Manufacture of pesticides, disinfectants and other agrochemical products**

The following activities are excluded:

- *manufacture of fertilisers and nitrogen compounds, see 20.15*

#### **20.20.0 Manufacture of pesticides, disinfectants and other agrochemical products**

##### **20.20.00 Manufacture of pesticides, disinfectants and other agrochemical products**

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

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

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



The following activities are excluded:

- *manufacture of dyes, tuffs and pigments, see 20.12*
- *manufacture of writing and drawing ink, see 20.59*

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

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

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

## **20.4 Manufacture of washing, cleaning and polishing preparations**

### **20.41 Manufacture of soap and detergents, cleaning and polishing preparations**

The following activities are excluded:

- *manufacture of separate, chemically defined compounds, see 20.13, 20.14*
- *manufacture of glycerol, synthesised from petroleum products, see 20.14*
- *manufacture of cosmetic soap, see 20.42*

#### **20.41.1 Manufacture of soap, detergents and surface-active preparations**

##### **20.41.10 Manufacture of soap, detergents and surface-active preparations**

- manufacture of organic surface-active agents
- manufacture of paper, wadding, felt, etc., coated or covered with soap or detergent
- manufacture of soap, except cosmetic soap
- manufacture of surface-active preparations:
  - washing powders in solid or liquid form and detergents
  - dish-washing preparations
  - textile softeners

#### **20.41.2 Manufacture of glycerol and other cleaning and polishing preparations**

##### **20.41.20 Manufacture of glycerol and other cleaning and polishing preparations**

- manufacture of crude glycerol
- manufacture of cleaning and polishing products:
  - preparations for perfuming or deodorising rooms
  - artificial waxes and prepared waxes
  - polishes and creams for leather
  - polishes and creams for wood
  - polishes for coachwork, glass and metal
  - scouring pastes and powders, including paper, wadding, etc., coated or covered with these

## **20.42 Manufacture of perfume and toilet preparations**

The following activities are excluded:

- extraction and refining of natural essential oils, see 20.59

## **20.42.0 Manufacture of perfume and toilet preparations**

### **20.42.00 Manufacture of perfume and toilet preparations**

- manufacture of perfume and toilet preparations:

- perfume and toilet water
  - beauty and make-up preparations
  - sunburn prevention and suntan preparations
  - manicure and pedicure preparations
  - shampoos, hair lacquers, waving and straightening preparations
  - dentifrices and preparations for oral hygiene, including denture fixative preparations
  - shaving preparations, including pre-shave and aftershave preparations
  - deodorants and bath salts
  - depilatories
- manufacture of cosmetic soap

## **20.5 Manufacture of other chemical products**

This group includes the manufacture of liquid biofuels and chemical products n.e.c. (for example, explosives and pyrotechnic products, glues, essential oils, composite diagnostic preparations).

### **20.51 Manufacture of liquid biofuels**

The following activities are excluded:

- manufacture of solid fuels from vegetable biomass, see 16.26
- manufacture of ethyl alcohol other than for bioethanol biofuels, see 20.14
- manufacture of explosives, see 20.59

#### **20.51.0 Manufacture of liquid biofuels**

##### **20.51.00 Manufacture of liquid biofuels**

- manufacture of biodiesel
- manufacture of ethanol from biomass
- manufacture of mixtures of bioethanol and ethers partially derived from biomass
- manufacture of liquid biofuels even if processes use waste as an input

### **20.59 Manufacture of other chemical products n.e.c.**

The following activities are excluded:

- manufacture of synthetic aromatic products, see 20.14
- manufacture of printing ink, see 20.30
- manufacture of perfume and toilet preparations, see 20.42
- manufacture of liquid biofuels, see 20.51

#### **20.59.1 Manufacture of matches and explosives**

##### **20.59.11 Manufacture of matches**

- manufacture of matches

##### **20.59.12 Manufacture of explosives**

- manufacture of propellant powders
- manufacture of explosives and pyrotechnic products, including percussion caps, detonators, signalling flares, etc.

## **20.59.2 Manufacture of glues**

### **20.59.20 Manufacture of glues**

- manufacture of glues and prepared adhesives, including rubber-based glues and adhesives

## **20.59.3 Manufacture of essential oils**

### **20.59.30 Manufacture of essential oils**

- extraction and refining of natural essential oils
- manufacture of essential oils
- manufacture of extracts of natural aromatic products
- manufacture of resinoids
- manufacture of mixtures of odoriferous products for the manufacture of perfumes or food
- manufacture of aromatic distilled water

## **20.59.9 Manufacture of other various chemical products n.e.c.**

### **20.59.91 Manufacture of e-liquids used in vaping devices**

- manufacture of e-liquids used in vaping devices

### **20.59.99 Manufacture of all other various chemical products n.e.c.**

- manufacture of photographic plates, films, sensitised paper and other sensitised unexposed materials
- manufacture of chemical preparations for photographic uses
- manufacture of gelatine and its derivatives
- manufacture of various chemical products:
  - peptones, peptone derivatives, other protein substances and their derivatives n.e.c.
  - chemically modified oils and fats
  - materials used in the finishing of textiles and leather
  - powders and pastes used in soldering, brazing or welding
  - substances used to pickle metal
  - prepared additives for cements
  - activated carbon, lubricating oil additives, prepared rubber accelerators, catalysts and other chemical products for industrial use
  - anti-knock preparations, antifreeze preparations
  - liquids for hydraulic transmission
  - composite diagnostic or laboratory reagents
  - fuel additives, e.g. based on ethyl tertiary-butyl ether (ETBE) and methyl tertiary-butyl ether (MTBE)
- manufacture of liming agents
- manufacture of writing and drawing ink

## **20.6 Manufacture of man-made fibres**

### **20.60 Manufacture of man-made fibres**

The following activities are excluded:

- *spinning of synthetic or artificial fibres, see 13.10*
- *manufacture of yarns made of man-made staple, see 13.10*
- *manufacture of carbon fibres, see 23.99*

#### **20.60.0 Manufacture of man-made fibres**

##### **20.60.00 Manufacture of man-made fibres**

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

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

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

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

### **21.1 Manufacture of basic pharmaceutical products**

#### **21.10 Manufacture of basic pharmaceutical products**

The following activities are excluded:

- *manufacture of advance cell and gene therapy pharmaceutical preparations, see 21.20*
- *manufacture of tissue engineered medicines, see 21.20*

##### **21.10.0 Manufacture of basic pharmaceutical products**

###### **21.10.00 Manufacture of basic pharmaceutical products**

- manufacture of active pharmaceutical ingredients to be used for their pharmacological properties in the manufacture of medical products (e.g. antibiotics, basic vitamins, salicylic and O-acetylsalicylic acids)
- processing of blood
- manufacture of chemically pure sugars
- manufacture of probiotics
- processing of glands and manufacture of extracts of glands, etc.

### **21.2 Manufacture of pharmaceutical preparations**

#### **21.20 Manufacture of pharmaceutical preparations**

The following activities are excluded:

- *manufacture of herb infusions (mint, vervain, chamomile, etc.), see 10.83*
- *manufacture of food supplements, see 10.89*
- *manufacture of probiotics, see 21.10*
- *manufacture of dental fillings and dental cement, see 32.50*
- *manufacture of bone reconstruction cements, see 32.50*
- *manufacture of surgical drapes, see 32.50*
- *wholesale of pharmaceuticals, see 46.46*
- *retail sale of pharmaceuticals, see 47.73*
- *research and development for pharmaceuticals and other biotech products, see 72.10*
- *packaging of pharmaceuticals, see 82.92*

##### **21.20.0 Manufacture of pharmaceutical preparations**

The manufacture of pharmaceutical preparations is subdivided in manufacture of radioactive in-vivo diagnostic substances and manufacture of other pharmaceutical preparations.

###### **21.20.01 Manufacture of radioactive in-vivo diagnostic substances**

- manufacture of radioactive in-vivo diagnostic substances

## **21.20.09 Manufacture of other pharmaceutical preparations**

- manufacture of medicaments:
  - antisera and other blood fractions
  - vaccines
  - diverse medicaments, including homeopathic preparations
- manufacture of chemical contraceptive products for external use and hormonal contraceptive medicaments
- manufacture of medical diagnostic preparations, including pregnancy tests
- manufacture of cell and gene advance therapy medical products
- manufacture of tissue engineered medicines
- manufacture of medical impregnated wadding, gauze, bandages, dressings, etc.
- preparation of botanical products (grinding, grading, milling) for pharmaceutical use
- manufacture of viral vectors-based medicines or vaccines
- manufacture of pharmaceutical preparations for veterinary medicines

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

This division includes the manufacture of rubber and plastic products.

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

This division also includes the manufacture of products of composite materials in which plastic is the predominant material.

### **22.1 Manufacture of rubber products**

This group includes the manufacture of rubber products.

#### **22.11 Manufacture, retreading and rebuilding of rubber tyres and manufacture of tubes**

The following activities are excluded:

- *manufacture of tube repair materials, see 22.12*
- *tyre and tube repair, fitting or replacement, see 95.3*

##### **22.11.1 Manufacture of rubber tyres and manufacture of tubes**

###### **22.11.10 Manufacture of rubber tyres and manufacture of tubes**

- manufacture of rubber tyres for vehicles, equipment, mobile machinery, aircraft, toy, furniture and other uses:
  - pneumatic tyres
  - solid or cushion tyres
- manufacture of inner tubes for tyres
- manufacture of pneumatic tyres and inner tubes of rubber, of a kind used for bicycles
- manufacture of interchangeable tyre treads, tyre flaps, camelback strips for retreading tyres, etc.

##### **22.11.2 Retreading and rebuilding of rubber tyres**

###### **22.11.20 Retreading and rebuilding of rubber tyres**

- tyre retreating
- tyre rebuilding

#### **22.12 Manufacture of other rubber products**

The following activities are excluded:

- *manufacture of tyre cord fabrics, see 13.96*
- *manufacture of apparel of elastic fabrics, see 14.22, 14.29*
- *manufacture of rubber sole and other rubber parts of footwear, see 15.20*

- *manufacture of glues and adhesives based on rubber, see 20.59*
- *manufacture of camelback strips, see 22.11*
- *manufacture of inflatable rafts and boats, see 30.11, 30.12, 30.13*
- *manufacture of mattresses of uncovered cellular rubber, see 31.00*
- *manufacture of rubber sports requisites (e.g. swimming and paddling pools), except apparel, see 32.30*
- *manufacture of rubber games and toys, (including children's wading pools, inflatable children's rubber boats, inflatable rubber animals, balls, etc.), see 32.40*
- *reclaiming of rubber, see 38.21*

## **22.12.0 Manufacture of other rubber products**

### **22.12.00 Manufacture of other rubber products**

- manufacture of other products of natural or synthetic rubber, unvulcanised, vulcanised or hardened:
  - rubber plates, sheets, strip, rods, profile shapes
  - tubes, pipes and hoses
  - rubber conveyor or transmission belts or belting
  - rubber hygienic articles: sheath contraceptives, teats, hot-water bottles, etc.
  - rubber articles of apparel
  - rubber thread and rope
  - rubberised yarn and fabrics
  - rubber rings, fittings and seals
  - rubber roller coverings
  - inflatable rubber mattresses
  - inflatable balloons
- manufacture of rubber brushes
- manufacture of hard rubber pipe stems
- manufacture of hard rubber combs, hairpins, hair rollers, and similar
- manufacture of rubber expansion joints for the construction industry
- manufacture of gaskets of vulcanised rubber
- manufacture of cellular rubber latex
- manufacture of rubber floor coverings
- manufacture of rubber floor mats
- manufacture of foam rubber mattress padding and related semi-finished products
- manufacture of tube repair materials
- manufacture of rubber repair materials
- manufacture of textile fabric impregnated, coated, covered or laminated with rubber
- manufacture of rubber waterbed mattresses
- manufacture of rubber bathing caps and aprons
- manufacture of rubber wetsuits and diving suits
- manufacture of rubber sex articles
- manufacture of apparel made of latex

## **22.2 Manufacture of plastic products**

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

The following activities are excluded:

- *production of plastic parts or accessories, which are suitable for use solely or principally for motor vehicles, see 29.3*

## **22.21 Manufacture of plastic plates, sheets, tubes and profiles**

The following activities are excluded:

- *manufacture of plastics in primary forms, see 20.16*
- *manufacture of articles of synthetic or natural rubber, see 22.1*
- *embedding of metal pipes with polyurethane foam and encasing with a plastic pipe (e.g. for steam and hot water supply services), see 22.25*

### **22.21.0 Manufacture of plastic plates, sheets, tubes and profiles**

#### **22.21.00 Manufacture of plastic plates, sheets, tubes and profiles**

- manufacture of semi-manufactures of plastic products:
  - plates, sheets, blocks, film, foil, strip, etc.
- manufacture of finished plastic products:
  - tubes, pipes and hoses; hose and pipe fittings
  - cellophane film or sheet
- manufacture of flexible or rigid plates and sheets of cellular polyurethane
- manufacture of plastic plates, sheets, film, foil and strip, reinforced, laminated, supported or similarly combined with other materials
- manufacture of self-adhesive plates, sheets, film, foil, tapes and strip of plastic

## **22.22 Manufacture of plastic packing goods**

This class also includes refurbishing, e.g. cleaning and repairing, of industrial packaging, e.g. reservoirs, tanks, vats and similar containers of plastics, for industrial use.

The following activities are excluded:

- *manufacture of luggage and handbags of plastic, see 15.12*

### **22.22.0 Manufacture of plastic packing goods**

#### **22.22.00 Manufacture of plastic packing goods**

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

## **22.23 Manufacture of doors and windows of plastic**

### **22.23.0 Manufacture of doors and windows of plastic**

#### **22.23.00 Manufacture of doors and windows of plastic**

- manufacture of doors, windows and their frames of plastic
- manufacture of multi-material doors and windows with the frame made of plastic
- manufacture of shutters, blinds (including venetian blinds) and similar articles, and parts thereof, made of plastic
- manufacture of multi-material shutters for doors and windows with the frame made of plastic

## **22.24 Manufacture of builders' ware of plastic**

The following activities are excluded:

- *manufacture of greenhouses predominantly made of wood, see 16.23*
- *manufacture of rubber floors, see 22.12*
- *manufacture of doors and windows of plastic, see 22.23*
- *manufacture of greenhouses predominantly made of metal, see 25.11*

### **22.24.0 Manufacture of builders' ware of plastic**

The manufacture of builders' ware of plastic is subdivided in manufacture of wall and floor coverings of plastic, and manufacture of other builders' ware of plastic.

#### **22.24.01 Manufacture of wall and floor coverings of plastic**

- manufacture of builders' plastics ware, e.g:
  - skirting boards
  - plastic floor, wall or ceiling coverings in rolls or in the form of tiles, etc.
- manufacture of resilient floor coverings (e.g. vinyl, linoleum)

#### **22.24.09 Manufacture of other builders' ware of plastic**

- manufacture of builders' plastics ware, e.g.:
  - tanks, reservoirs
  - plastic sanitaryware like plastic baths, shower baths, washbasins, lavatory pans, flushing cisterns, etc.
- manufacture of greenhouses predominantly made of plastics
- manufacture of sanitaryware made out of a mixture of plastics and minerals, with the minerals serving as a filler

The following activities are excluded:

- *manufacture of greenhouses predominantly made of wood, see 16.23.09*
- *manufacture of greenhouses predominantly made of metal, see 25.11.00*

### **22.25 Processing and finishing of plastic products**

This class includes general activities for the processing and finishing of plastic products, typically carried out on a fee or contract basis.

The following activities are excluded:

- *plastic coating of metal surfaces, see 25.51*

#### **22.25.0 Processing and finishing of plastic products**

##### **22.25.00 Processing and finishing of plastic products**

- processing of plastics (e.g. by cutting, chamfering, turning, milling, drilling, threading by computer numerical control (CNC) or other machineries)
- bending, gluing and welding of plastic materials
- processing of plastic surfaces (e.g. by engraving, sandblasting, microblasting, polishing)
- coating of plastic surfaces (e.g. painting, varnishing and metallisation of plastics)
- cladding of metal pipes with plastics
- embedding of metal pipes with polyurethane foam and encasing with a plastic pipe (e.g. for steam and hot water supply services)
- welding of plastic tanks and pipes
- metal coating of plastics

### **22.26 Manufacture of other plastic products**

The following activities are excluded:

- *manufacture of plastic luggage, see 15.12*
- *manufacture of plastic footwear, see 15.20*
- *manufacture of plastic furniture, see 31.00*
- *manufacture of mattresses of uncovered cellular plastic, see 31.00*
- *manufacture of plastic sports requisites, see 32.30*
- *manufacture of plastic games and toys, see 32.40*
- *manufacture of plastic medical and dental appliances, see 32.50*
- *manufacture of plastic ophthalmic goods, see 32.50*



- *manufacture of brooms and brushes, see 32.91*

- *manufacture of plastic safety headgear and other personal safety equipment of plastics, see 32.99*

#### **22.26.1 Manufacture of plastic equipment for cleaning**

- manufacture of plastic equipment for cleaning

#### **22.26.11 Manufacture of plastic equipment for cleaning for domestic use**

- manufacture of plastic cleaning buckets for domestic use

The following activities are excluded:

- *manufacture of brooms and brushes, see 32.91.00*

#### **22.26.12 Manufacture of plastic equipment for cleaning for non-domestic use**

- manufacture of professional plastic cleaning trolleys

- manufacture of professional plastic squeegees or wipers

The following activities are excluded:

- *manufacture of brooms and brushes, see 32.91.00*

#### **22.26.9 Manufacture of other plastic products n.e.c.**

##### **22.26.91 Manufacture of plastic office and school supplies**

- manufacture of plastic office or school supplies

##### **22.26.99 Manufacture of other various plastic products n.e.c.**

- manufacture of plastic tableware, kitchenware and toilet articles

- manufacture of diverse plastic products, e.g.:

- plastic headgear, insulating fittings, parts of light fittings, office or school supplies, articles of apparel, fittings for furniture, statuettes, transmission and conveyer belts, plastic shoe lasts, plastic cigar and cigarette holders, combs, plastic hair curlers, plastic novelties

- manufacture of products from polymer clay

- manufacture of plastic shoe lasts

- manufacture of plastic wallpaper

### **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 (for example, flat glass, hollow glass, fibres, technical glassware), ceramic products, tiles and baked clay products, cement, concrete 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.

This division also includes the manufacture of products of composite materials in which glass and non-metallic minerals (for example, sand, gravel, stone or clay) are the predominant material.

#### **23.1 Manufacture of glass and glass products**

This group includes glass in all its forms, made by any process, and articles of glass.

##### **23.11 Manufacture of flat glass**

The following activities are excluded:

- *shaping and processing of flat glass sheets (e.g. bending, engraving, laminating, tempering), see 23.12*

##### **23.11.0 Manufacture of flat glass**

##### **23.11.00 Manufacture of flat glass**

- manufacture of flat glass (e.g. cast, rolled, drawn or blown), surface ground or polished glass in sheets and sheets of float glass, opacified, flashed or having an absorbent, reflecting or non-reflecting layer, including wired, coloured throughout the mass, or tinted flat glass
- shaping and processing done as part of the manufacturing process

## **23.12 Shaping and processing of flat glass**

The following activities are excluded:

- *printing onto glass, see 18.12*
- *manufacture of vehicle mirrors, see 29.32*

### **23.12.0 Shaping and processing of flat glass**

#### **23.12.00 Shaping and processing of flat glass**

- shaping and processing of flat glass sheets (e.g. bending, engraving, laminating, tempering)
- manufacture of bent, edgeworked, engraved, drilled or enamelled glass sheets or profiles
- manufacture of toughened or laminated safety glass
- manufacture of glass mirrors
- manufacture of multiple-walled insulating glass and units of glass
- manufacture of coated glass
- surface treatment of flat glass

## **23.13 Manufacture of hollow glass**

The following activities are excluded:

- *printing onto glass, see 18.12*
- *manufacture of glass toys, see 32.40*

### **23.13.0 Manufacture of hollow glass**

#### **23.13.00 Manufacture of hollow glass**

- manufacture of bottles and other containers of glass or crystal
- manufacture of drinking glasses, glassware for table or kitchen purposes and other domestic glass or crystal articles
- manufacture of glass inners for vacuum vessels
- cutting or otherwise decorating drinking glasses

## **23.14 Manufacture of glass fibres**

The following activities are excluded:

- *manufacture of woven fabrics of glass yarn, see 13.96*
- *manufacture of slag wool, rock wool and similar mineral wools, see 23.99*
- *manufacture of fibre-optic cables for data transmission or live transmission of images, see 27.31*

### **23.14.0 Manufacture of glass fibres**

#### **23.14.00 Manufacture of glass fibres**

- manufacture of glass fibres, including glass wool and non-woven products thereof
- manufacture of products from glass fibres
- manufacture of panels from glass fibres, e.g. for use in construction

## **23.15 Manufacture and processing of other glass, including technical glassware**

The following activities are excluded:

- *manufacture of optical elements optically worked, see 26.70*
- *manufacture of syringes and other medical laboratory equipment, see 32.50*

## **23.15.1 Glass blowing**

### **23.15.10 Glass blowing**

- manufacture of glassware used in imitation jewellery
- manufacture of glass figurines

## **23.15.9 Other manufacture and processing of other glass, including technical glassware**

### **23.15.90 Other manufacture and processing of other glass, including technical glassware**

- manufacture of laboratory, hygienic or pharmaceutical glassware
- manufacture of clock or watch glass, optical glass and optical elements not optically worked
- manufacture of glass insulators and glass insulating fittings
- manufacture of glassware and glass parts for lighting fixtures
- manufacture of glass envelopes for lamps
- manufacture of glass blocks and bricks, slabs, squares and tiles, of a kind used for building or construction purposes, and multicellular or foam glass in blocks, panels, plates, shells or similar forms
- manufacture of glass in rods or tubes
- manufacture of glass tiles
- manufacture of glass doors, walls etc.
- finishing of other glass, including technical glass (e.g. cutting or mechanically polishing glassware)

## **23.2 Manufacture of refractory products**

### **23.20 Manufacture of refractory products**

#### **23.20.0 Manufacture of refractory products**

##### **23.20.00 Manufacture of refractory products**

- manufacture of intermediate products from mined or quarried non-metallic minerals (e.g. gravel, stone or clay)
- manufacture of refractory mortars, concretes, etc.
- manufacture of refractory ceramic goods, e.g.:
  - heat-insulating ceramic goods of siliceous fossil meals
  - refractory bricks, blocks and tiles, etc.
  - retorts, crucibles, muffles, nozzles, tubes, pipes, etc.
- manufacture of refractory articles containing magnesium oxide, calcium magnesium oxide or chromite

## **23.3 Manufacture of clay building materials**

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

The following activities are excluded:

- *manufacture of refractory ceramic products, see 23.20*
- *manufacture of ceramic bricks and roofing tiles, see 23.32*
- *manufacture of artificial stone articles for use in construction, see 23.61*

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

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

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

- manufacture of non-refractory ceramic flags and paving
- manufacture of stoneware tiles

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

The following activities are excluded:

- *manufacture of refractory ceramic products, see 23.20*
- *manufacture of non-structural non-refractory ceramic products, see 23.4*

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

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

- manufacture of structural non-refractory ceramic articles, obtained by firing clay building materials (e.g. ceramic bricks, roofing tiles, chimney pots, pipes, conduits)
- manufacture of flooring blocks in baked clay

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

This group includes the manufacture of final products from mined or quarried non-metallic minerals, e.g. (for example, sand, gravel, stone or clay.).

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

The following activities are excluded:

- *manufacture of imitation jewellery, see 32.13*
- *manufacture of ceramic toys, see 32.40*

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

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

- manufacture of ceramic tableware, kitchenware, household articles, toilet articles, statuettes and other ornamental articles of ceramics (e.g. porcelain, china, common pottery, stoneware, earthenware or fine pottery)

### **23.42 Manufacture of ceramic sanitary fixtures**

The following activities are excluded:

- *manufacture of ceramic building materials, see 23.3*
- *manufacture of refractory ceramic goods, see 23.20*

#### **23.42.0 Manufacture of ceramic sanitary fixtures**

##### **23.42.00 Manufacture of ceramic sanitary fixtures**

- manufacture of ceramic sanitary fixtures (e.g. sinks, washbasins, washbasin pedestals, baths, bidets, water closet pans, flushing cisterns)

### **23.43 Manufacture of ceramic insulators and insulating fittings**

The following activities are excluded:

- *manufacture of refractory ceramic goods, see 23.20*

#### **23.43.0 Manufacture of ceramic insulators and insulating fittings**

##### **23.43.00 Manufacture of ceramic insulators and insulating fittings**

- manufacture of electrical insulators and insulating fittings for electrical purposes, of ceramics
- manufacture of porcelain electrical insulators

## **23.44 Manufacture of other technical ceramic products**

The following activities are excluded:

- *manufacture of ceramic building materials, see 23.3*
- *manufacture of refractory ceramic goods, see 23.20*
- *manufacture of artificial stone (e.g. cultured marble), see 23.66*

### **23.44.0 Manufacture of other technical ceramic products**

#### **23.44.00 Manufacture of other technical ceramic products**

- manufacture of permanent magnets and articles intended to become permanent magnets after magnetisation, of materials other than metal (e.g. agglomerated ferrite)
- manufacture of ceramic wares for laboratory, chemical or other technical uses

## **23.45 Manufacture of other ceramic products**

The following activities are excluded:

- *manufacture of ceramic sanitary fixtures, see 23.42*
- *manufacture of artificial teeth, see 32.50*

### **23.45.0 Manufacture of other ceramic products**

#### **23.45.00 Manufacture of other ceramic products**

- manufacture of ceramic pots, jars and similar articles, of a kind used for conveyance or packing of goods
- manufacture of ceramic troughs, tubs and similar receptacles, of a kind used in agriculture
- manufacture of ceramic products n.e.c.

## **23.5 Manufacture of cement, lime and plaster**

### **23.51 Manufacture of cement**

The following activities are excluded:

- *manufacture of refractory mortars, concrete, etc., see 23.20*
- *manufacture of ready-mixed and dry-mix concrete and mortars, see 23.63, 23.64*
- *manufacture of articles of cement, see 23.65, 23.66*
- *manufacture of cements used in dentistry, see 32.50*

#### **23.51.0 Manufacture of cement**

##### **23.51.00 Manufacture of cement**

- manufacture of clinker and hydraulic cements, including Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker
- manufacture of cement bonding agents

### **23.52 Manufacture of lime and plaster**

The following activities are excluded:

- *manufacture of pure calcium oxide and calcium hydroxide, see 20.12*
- *manufacture of articles of plaster, see 23.62, 23.66*

#### **23.52.1 Manufacture of lime**

##### **23.52.10 Manufacture of lime**

- manufacture of quicklime, slaked lime and hydraulic lime

- manufacture of calcined or sintered dolomite

## **23.52.2 Manufacture of plaster**

### **23.52.20 Manufacture of plaster**

- manufacture of gypsum
- manufacture of plasters of calcined gypsum or calcium sulphate

## **23.6 Manufacture of articles of concrete, cement and plaster**

### **23.61 Manufacture of concrete products for construction purposes**

The following activities are excluded:

- *manufacture of other articles of concrete, cement and plaster not for use in construction, see 23.66*

#### **23.61.0 Manufacture of concrete products for construction purposes**

The manufacture of concrete products for construction purposes is subdivided in manufacture of prefabricated concrete pipes for drinking water, manufacture of prefabricated concrete fireplaces, manufacture of precast concrete articles for construction purposes, manufacture of prefabricated concrete structures for construction purposes, and manufacture of concrete products for construction purposes n.e.c.

##### **23.61.01 Manufacture of prefabricated concrete pipes for drinking water**

- manufacture of prefabricated concrete pipes for drinking water

##### **23.61.02 Manufacture of prefabricated concrete fireplaces**

- manufacture of prefabricated fireplaces of cement, concrete or artificial stone

##### **23.61.03 Manufacture of precast concrete articles for construction purposes**

- manufacture of precast concrete, cement or artificial stone articles for use in construction:
  - tiles, flagstones, building blocks, bricks, boards, sheets, panels, pipes, posts, etc.
- manufacture of prefabricated factory-made elements of brick for construction of prefabricated structures to be used in landscaping and retaining wall, wastewater and stormwater management, and underground utilities

##### **23.61.04 Manufacture of prefabricated concrete structures for construction purposes**

- manufacture of prefabricated structures and structural components for building or civil engineering, traffic control and obstruction, of cement, concrete or artificial stone

##### **23.61.09 Manufacture of concrete products for construction purposes n.e.c.**

- manufacture of factory-made elements with concrete
- manufacture of calcium silicate masonry units
- manufacture of autoclaved aerated concrete masonry units

## **23.62 Manufacture of plaster products for construction purposes**

### **23.62.0 Manufacture of plaster products for construction purposes**

#### **23.62.00 Manufacture of plaster products for construction purposes**

- manufacture of articles of plaster or compositions based on plaster for use in construction:
  - boards, sheets, panels, tiles and similar articles, not ornamented

## **23.63 Manufacture of ready-mixed concrete**

The following activities are excluded:

- *manufacture of refractory cements, see 23.20*

## **23.63.0 Manufacture of ready-mixed concrete**

### **23.63.00 Manufacture of ready-mixed concrete**

- manufacture of concrete ready to pour, i.e. to which water has already been added and which is usually transported in concrete-mixer lorries

## **23.64 Manufacture of mortars**

The following activities are excluded:

- *manufacture of refractory mortars, see 23.20*

- *manufacture of ready-mixed concrete and concrete ready to pour, see 23.63*

### **23.64.0 Manufacture of mortars**

#### **23.64.00 Manufacture of mortars**

- manufacture of non-refractory mortars and of concrete not yet mixed with water

## **23.65 Manufacture of fibre cement**

The following activities are excluded:

- *manufacture of insulating fibreboards of wood or other ligneous fibres, whether or not bonded with resins or other organic substances, see 16.21*

### **23.65.0 Manufacture of fibre cement**

The manufacture of fibre cement is subdivided in manufacture of products of vegetable substances agglomerated with cement, plaster or other mineral binder and manufacture of articles of asbestos-cement or cellulose fibre-cement.

#### **23.65.01 Manufacture of products of vegetable substances agglomerated with cement, plaster or other mineral binder**

- manufacture of panels, boards, tiles, blocks and similar articles of vegetable substances (e.g. wood wool, straw, reeds, rushes) agglomerated with cement, plaster or other mineral binders

#### **23.65.02 Manufacture of articles of asbestos-cement or cellulose fibre-cement**

- manufacture of articles of asbestos cement or cellulose fibre cement, e.g.:

• corrugated sheets, other sheets, panels, tiles, tubes, pipes, reservoirs, troughs, basins, sinks, jars, window frames

## **23.66 Manufacture of other articles of concrete, cement and plaster**

The following activities are excluded:

- *manufacture of precast concrete, cement or artificial stone articles for use in construction, see 23.61*

### **23.66.0 Manufacture of other articles of concrete, cement and plaster**

The manufacture of other articles of concrete, cement and plaster is subdivided in manufacture of statuary, bas- and haut-reliefs, vases, flowerpots and manufacture of other articles of concrete, cement and plaster n.e.c.

#### **23.66.01 Manufacture of statuary, bas- and haut-reliefs, vases, flowerpots**

- manufacture of other articles of concrete, plaster or of compositions based on plaster, cement or artificial stone (e.g. statuary, bas- and haut-reliefs, vases, flowerpots)

#### **23.66.09 Manufacture of other articles of concrete, cement and plaster n.e.c.**

- manufacture of artificial stone (e.g. cultured marble)

- manufacture of ornamented boards or panels of plaster or of compositions based on plaster

- manufacture of other articles of calcium silicate

- manufacture of other articles of autoclaved aerated concrete

## **23.7 Cutting, shaping and finishing of stone**

### **23.70 Cutting, shaping and finishing of stone**

The following activities are excluded:

- *activities carried out by operators of quarries (e.g. production of rough cut stone), see 08.11*
- *production of millstones, abrasive stones and similar products, see 23.9*

#### **23.70.1 Cutting and processing of stone and marble**

##### **23.70.10 Cutting and processing of stone and marble**

- cutting, shaping and finishing of stone (e.g. for use in construction, on roads, as roofing)
- manufacture of stone furniture

#### **23.70.2 Shaping and finishing of stone and marble**

##### **23.70.20 Shaping and finishing of stone and marble**

- cutting, shaping and finishing of stone, e.g. for use in cemeteries
- manufacture of statues, other than artistic originals
- mosaic works

#### **23.70.3 Crushing of stone**

##### **23.70.30 Crushing of stone**

- crushing of stone not associated with mining and quarrying

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

### **23.91 Manufacture of abrasive products**

#### **23.91.0 Manufacture of abrasive products**

##### **23.91.00 Manufacture of abrasive products**

- manufacture of millstones, grindstones, grinding wheels etc., without frameworks, for grinding, sharpening, trueing or cutting, hand sharpening or polishing stones
- manufacture of abrasive paper
- manufacture of natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made

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

The following activities are excluded:

- *manufacture of glass wool and non-woven glass wool products, see 23.14*
- *manufacture of graphite electrodes, see 27.90*
- *manufacture of carbon or graphite gaskets, see 28.29*

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

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

- manufacture of friction material and unmounted articles thereof with a base of mineral substances or of cellulose
- manufacture of mineral insulating materials, e.g.:
  - 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 diverse mineral substances, e.g.:



- worked mica and articles of mica, of peat, of graphite (other than electrical articles)
- manufacture of articles of asphalt or similar material (e.g. petroleum bitumen or coal tar pitch)
- manufacture of carbon and graphite fibres and products (except electrodes and electrical applications)
- manufacture of woven carbon threads
- manufacture of artificial corundum
- manufacture of bituminous sheaths
- manufacture of asphalt mixtures
- manufacture of articles of peat

## **24 Manufacture of basic metals**

This division includes the activities of smelting and/or refining ferrous and non-ferrous metals from ore, pig, metal waste or scrap, using electro metallurgic and other metallurgical process 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, for example, plate, sheet, strip, bars, rods, wire or tubes, pipes and hollow profiles, and other basic metal products, and in molten form to make castings.

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

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

This class includes activities such as direct reduction of iron ore, production of pig iron in molten or solid form, conversion of pig iron into steel, manufacture of ferro-alloys and manufacture of steel products.

The following activities are excluded:

- *cold drawing of bars, see 24.31*

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

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

- operation of blast furnaces, steel converters, rolling and finishing mills
- production of pig iron and spiegeleisen in pigs, blocks or other primary forms
- production of ferro-alloys
- production of ferrous products by direct reduction of iron and other spongy ferrous products
- production of iron of exceptional purity by electrolysis or other chemical processes
- remelting of scrap ingots of iron or steel
- production of granular iron and iron powder
- production of iron and steel in ingots or other primary forms
- production of semi-finished products of iron or steel
- manufacture of hot-rolled and cold-rolled flat-rolled products of iron or steel
- manufacture of hot-rolled bars and rods of iron or steel
- manufacture of hot-rolled open sections of iron or steel
- manufacture of sheet piling of steel and welded open sections of iron or steel
- manufacture of railway track materials (unassembled rails) of iron or steel
- production of blast furnace gas
- manufacture of coated or uncoated flat-rolled steel products in coils or in straight lengths of a width of 600 mm or more by cold re-rolling of hot-rolled flat products or of steel rods

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

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

The following activities are excluded:

- *manufacture of seamless tubes and pipes of steel by centrifugally casting, see 24.52*

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

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

- manufacture of seamless tubes and pipes of circular or non-circular cross section and of blanks of circular cross section, for further processing, by hot rolling, hot extrusion or by other hot processes of an intermediate product, which can be a bar or a billet obtained by hot rolling or continuous casting

- manufacture of precision and non-precision seamless tubes and pipes from hot-rolled or hot-extruded blanks by further processing, by cold drawing or cold rolling of tubes and pipes of circular cross section and by cold drawing only for tubes and pipes of non-circular cross section and hollow profiles

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

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

- manufacture of welded tubes and pipes of an external diameter exceeding 406,4 mm, cold formed from hot-rolled flat products and longitudinally or spirally welded

- manufacture of welded tubes and pipes of an external diameter of 406,4 mm or less of circular cross section by continuous cold or hot forming of hot- or cold-rolled flat products and longitudinally or spirally welded and of non-circular cross section by hot or cold forming into shape from hot- or cold-rolled strip longitudinally welded

- manufacture of welded precision tubes and pipes of an external diameter of 406,4 mm or less by hot or cold forming of hot or cold rolled strip and longitudinally welded delivered as welded or further processed, by cold drawing or cold rolling or cold formed into shape for tube and pipe of non-circular cross section

- manufacture of flat flanges and flanges with forged collars by processing of hot-rolled flat products of steel

- manufacture of butt-welding fittings (e.g. elbows and reductions), by forging of hot-rolled seamless tubes of steel

- threaded and other tube or pipe fittings of steel

## **24.3 Manufacture of other products of first processing of steel**

This group includes manufacturing other products by cold processing of steel.

### **24.31 Cold drawing of bars**

The following activities are excluded:

- *cold drawing of wire, see 24.34*

#### **24.31.0 Cold drawing of bars**

##### **24.31.00 Cold drawing of bars**

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

### **24.32 Cold rolling of narrow strip**

The following activities are excluded:

- *manufacture of coated or uncoated flat-rolled steel products in coils or in straight lengths of a width of 600 mm or more by cold re-rolling of hot-rolled flat products or of steel rods, see 24.10*

#### **24.32.0 Cold rolling of narrow strip**

##### **24.32.00 Cold rolling of narrow strip**

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

### **24.33 Cold forming or folding**

The following activities are excluded:

- *reinforcement steel bending activities, at the construction site, see 43.99*

- repairing/restoring of reinforced concrete structures, e.g. beams, columns, see 43.99

### **24.33.0 Cold forming or folding**

Activities of cold forming or folding are subdivided in manufacture of open sections and ribbed sheets, manufacture of sandwich panels and pre-shaping of reinforcing steel and similar activities.

#### **24.33.01 Manufacture of open sections and ribbed sheets**

- manufacture of open sections by progressive cold forming on a roll mill or folding on a press of flat rolled products of steel
- manufacture of cold-formed or cold-folded ribbed sheets

#### **24.33.02 Manufacture of sandwich panels**

- manufacture of cold-formed or cold-folded sandwich panels

#### **24.33.03 Pre-shaping of reinforcing steel and similar activities**

- reinforcement steel bending activities, not at the construction site
- reinforcement steel bending activities of concrete structures
- steel pre-shaping, shaping and straightening for reinforced concrete structure
- steel cutting for reinforced concrete structure

The following activities are excluded:

- reinforcement steel bending activities, at the construction site, see 43.99.09
- repairing/restoring of reinforced concrete structures, e.g. beams, columns, see 43.99.09

### **24.34 Cold drawing of wire**

The following activities are excluded:

- drawing of bars and solid sections of steel, see 24.31
- manufacture of derived wire products, see 25.93

#### **24.34.0 Cold drawing of wire**

##### **24.34.00 Cold drawing of wire**

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

## **24.4 Manufacture of basic precious and other non-ferrous metals**

### **24.41 Precious metals production**

The following activities are excluded:

- casting of copper, zinc and other non-ferrous metals, see 24.54
- manufacture of precious metal jewellery, see 32.12

#### **24.41.0 Precious metals production**

##### **24.41.00 Precious metals production**

- production of basic precious metals:
- production and refining of unwrought or wrought precious metals: gold, silver, platinum, etc., from ore and scrap
- production of precious metal alloys
- production of precious metal in semi-manufactured or in powder forms
- cladding of base metals with a covering of silver, gold or platinum, affixed by soldering, brazing, welding, hot-rolling or similar mechanical means
- manufacture of wire of precious metals by drawing
- manufacture of precious metal plates, sheets, strips and foil laminates

- silver recovery from waste and scrap by electrolytic refining
- melting and casting of precious metal into ingots, blocks or similar forms

## **24.42 Aluminium production**

The following activities are excluded:

- *casting of aluminium and other light metals, see 24.53*
- *shredding of aluminium waste and scrap, see 38.21*

### **24.42.0 Aluminium production**

#### **24.42.00 Aluminium production**

- production of unwrought aluminium, alloyed or not alloyed, from alumina or from aluminium waste and scrap
- manufacture of aluminium bars, rods, profiles and wire
- manufacture of aluminium tubes, pipes, tube and pipe fittings
- manufacture of aluminium plates, sheets and strip, whether or not painted, varnished or coated with plastics
- manufacture of aluminium foil, whether or not printed or backed with paper, paperboard, plastics or similar backing materials
- production of aluminium oxide (alumina)

## **24.43 Lead, zinc and tin production**

The following activities are excluded:

- *casting of lead, zinc or tin, see 24.54*
- *shredding of lead, zinc or tin waste and scrap, see 38.21*

### **24.43.0 Lead, zinc and tin production**

#### **24.43.00 Lead, zinc and tin production**

- production of unwrought lead, zinc and tin, alloyed or not alloyed, from ores or from lead, zinc or tin waste and scrap
- manufacture of bars, rods, profiles, wire, plates, sheets, strip and foil of lead, zinc or tin
- manufacture of zinc powder by atomisation of molten zinc

## **24.44 Copper production**

The following activities are excluded:

- *casting of copper, see 24.54*
- *shredding of copper waste and scrap, see 38.21*

### **24.44.0 Copper production**

#### **24.44.00 Copper production**

- manufacture of unrefined or refined unwrought copper, alloyed or not alloyed, from ores or from copper waste and scrap
- manufacture of bars, rods, profiles, plates, sheets and strip of copper and copper alloys
- manufacture of wire of copper and copper alloys
- manufacture of tubes, pipes, tube and pipe fittings of copper and copper alloys
- manufacture of copper foil, whether or not printed or backed with paper, paperboard, plastics or similar backing materials
- manufacture of bars, rods, profiles, plates, sheets, strip, wire, tubes and pipes of brass

## **24.45 Other non-ferrous metal production**

The following activities are excluded:

- *casting of non-ferrous metals, see 24.53, 24.54*
- *shredding of non-ferrous metal waste and scrap, see 38.21*

#### **24.45.0 Other non-ferrous metal production**

##### **24.45.00 Other non-ferrous metal production**

- production of unwrought chrome, manganese, nickel, etc., alloyed or not alloyed, from ores or oxides or from electrolytic and aluminothermic refining of chrome, manganese, nickel, etc., waste and scrap
- manufacture of bars, rods, profiles and wire of chrome, manganese, nickel, etc.
- manufacture of plates, sheets, strip and foil of chrome, manganese, nickel, etc.
- production of mattes of nickel
- production of other non-ferrous metals

#### **24.46 Processing of nuclear fuel**

The following activities are excluded:

- *enrichment of uranium and thorium ores, see 20.13*

##### **24.46.0 Processing of nuclear fuel**

##### **24.46.00 Processing of nuclear fuel**

- production of natural uranium metal and its compounds from pitchblende or other ores
- manufacture of alloys of natural uranium, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds
- smelting and refining of natural uranium

### **24.5 Casting of metals**

This group includes activities of foundries employing different casting processes to produce castings with all ferrous and non-ferrous metal alloys. Subsequent trimming or descaling of the castings might be included, but without any further processing.

This group includes the manufacture of castings used in various industries.

The following activities are excluded:

- *manufacture of products obtained by production processes other than from castings (e.g. as forged, pressed, drawn and stamped parts, rolled rings or powder metallurgy products), see division 25*
- *manufacture of finished products by further processing of castings, e.g.:*
  - *boilers and radiators, see 25.21*
  - *cast household items, anchors, ships' propellers and bells, see 25.99*

#### **24.51 Casting of iron**

This class includes activities of iron foundries.

##### **24.51.0 Casting of iron**

##### **24.51.01 Casting of grey iron**

- manufacture of castings made of grey iron castings

##### **24.51.02 Casting of ductile iron**

- manufacture of castings made of ductile iron castings (including casting of spheroidal graphite iron castings and malleable iron castings)

##### **24.51.09 Casting of iron n.e.c.**

- manufacture of castings made of other special iron alloys castings, e.g.:

- austempered iron castings
- wear and abrasion resistant iron castings

## **24.52 Casting of steel**

This class includes casting of steel with investment casting technique and other techniques.

### **24.52.0 Casting of steel**

#### **24.52.00 Casting of steel**

- manufacture of castings made of alloy or common steel castings, e.g.:
  - corrosion resistant alloy steel castings
  - refractory alloy steel castings
  - wear resistant alloy steel castings
  - low alloy steel castings
- manufacture of castings made of carbon or commercial steel castings
- manufacture of castings made of alloy and high alloy castings, e.g.:
  - nickel-based alloyed steel castings
- manufacture of castings made of stainless-steel castings
- manufacture of seamless tubes and pipes of steel by centrifugally casting

## **24.53 Casting of light metals**

This class includes casting of light metals with pressure diecasting technique, investment casting technique and other techniques.

This class includes activities of foundries of light metal castings, e.g. aluminium, magnesium, titanium etc.

This class also includes casting of dental implements, etc. of other light metals.

The following activities are excluded:

- *casting of metals not considered light metals, see 24.51, 24.52, 24.54*

### **24.53.0 Casting of light metals**

The activities of casting of light metals is subdivided in casting of aluminium, casting of magnesium, casting of cobalt and casting of light metals n.e.c.

#### **24.53.01 Casting of aluminium**

- manufacture of castings made of aluminium

#### **24.53.02 Casting of magnesium**

- manufacture of castings made of magnesium

#### **24.53.03 Casting of cobalt**

- cobalt-based superalloys castings

#### **24.53.09 Casting of light metals n.e.c.**

- manufacture of castings made of titanium

## **24.54 Casting of other non-ferrous metals**

This class includes casting of other non-ferrous metals with pressure diecasting technique, investment casting technique and other techniques.

This class includes activities of foundries of other non-ferrous metals.

This class also includes casting of dental implements, etc. of other non-ferrous metals.

### **24.54.0 Casting of other non-ferrous metals**

- 24.54.01 Casting of copper**
  - manufacture of castings made of copper alloys
- 24.54.02 Casting of zinc**
  - manufacture of castings made of zinc alloys
- 24.54.03 Casting of nickel**
  - manufacture of castings made of nickel alloys
  - casting of nickel-chromium based superalloys
- 24.54.09 Casting of other non-ferrous metals n.e.c.**
  - manufacture of castings made of lead alloys
  - manufacture of castings made of other non-ferrous metals alloys

## **25 Manufacture of fabricated metal products, except machinery and equipment**

This division includes the manufacture of pure metal products (for example parts, containers, structures), usually with a static, immovable function. This is in contrast to divisions 26, 27, 28, 29, 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.

This division also includes the manufacture of products of composite materials in which metals are the predominant material.

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

The following activities are excluded:

- *specialised repair and maintenance activities of fabricated metal products, machinery and equipment, see 33.1*
- *specialised installation of manufactured goods produced in this division in buildings (e.g. central heating boilers), see 43.22*

### **25.1 Manufacture of structural metal products**

This group includes the manufacture of structural metal products (for example, metal frameworks or metal parts for parts of structures).

#### **25.11 Manufacture of metal structures and parts of structures**

The following activities are excluded:

- *manufacture of greenhouses predominantly made of wood, see 16.23*
- *manufacture of greenhouses predominantly made of plastics, see 22.24*
- *manufacture of parts for marine or power boilers, see 25.21*
- *manufacture of metal casks, drums, cans, pails, boxes etc. of a kind normally used for carrying and packing of goods, of a capacity not exceeding 300 litres, see 25.91, 25.92*
- *manufacture of tins and cans for food products, collapsible tubes and boxes, see 25.92*
- *manufacture of assembled railway track fixtures, see 25.99*
- *manufacture of coachwork, see 29.20*
- *manufacture of sections of ships, see 30.11, 30.13*

#### **25.11.0 Manufacture of metal structures and parts of structures**

##### **25.11.00 Manufacture of metal structures and parts of structures**

- manufacture of metal frameworks or skeletons for construction and parts thereof (towers, lattice masts, trusses, bridges, bridge sections, etc.)
- manufacture of equipment for scaffolding, shuttering, propping or pit-propping
- manufacture of industrial frameworks in metal (frameworks for blast furnaces, lifting and handling equipment, etc.)
- manufacture of prefabricated buildings mainly of metal:

- site huts, modular exhibition elements, etc.
- manufacture of metal frameworks for tensile structures
- manufacture of metal frameworks for greenhouses
- manufacture of greenhouses predominantly made of metal
- manufacture of supporting structures of metal (e.g. for lights or loudspeakers)

The following activities are excluded:

- *manufacture of greenhouses predominantly made of wood, see 16.23.09*
- *manufacture of greenhouses predominantly made of plastics, see 22.24.09*

## **25.12 Manufacture of doors and windows of metal**

The following activities are excluded:

- *manufacture of curtains of non-wovens, see 13.92*
- *manufacture of textile curtains, see 13.92*
- *manufacture of blinds (excluding metal blinds) and sun blinds, see 13.96*

### **25.12.1 Manufacture of metal doors, windows and their frames, shutters and gates**

#### **25.12.10 Manufacture of metal doors, windows and their frames, shutters and gates**

- manufacture of metal doors, windows and their frames, thresholds for doors, shutters and gates
- metal room partitions for floor attachment
- manufacture of temporary spatial extensions made of metal
- manufacture of wrought-iron doors, windows and gates

### **25.12.2 Manufacture of metal blinds and similar products**

#### **25.12.20 Manufacture of metal blinds and similar products**

- manufacture of metal blinds, metal sunblinds and insect screens
- manufacture of metal structures for awnings and blinds

## **25.2 Manufacture of tanks, reservoirs and containers of metal**

This group includes the manufacture of metal tanks, central heating radiators, steam or other vapour generating boilers (other than central heating boilers).

### **25.21 Manufacture of central heating radiators, steam generators and boilers**

The following activities are excluded:

- *manufacture of electrical ovens and water heaters, see 27.51*
- *manufacture of boiler-turbine sets, see 28.11*
- *manufacture of household heating equipment, see 28.21*
- *manufacture of isotope separators, see 28.99*

#### **25.21.1 Manufacture of central heating radiators and boilers**

##### **25.21.10 Manufacture of central heating radiators and boilers**

- manufacture of radiators for central heating, non-electrically heated

#### **25.21.2 Manufacture of steam generators**

##### **25.21.20 Manufacture of steam generators**

- manufacture of steam or other vapour generating boilers
- manufacture of auxiliary plant for use with steam or other vapour generating boilers (e.g. economisers, super



heaters, steam collectors and accumulators)

- manufacture of condensers for steam or other vapour power units
- manufacture of nuclear reactors, except isotope separators
- manufacture of marine or power boilers
- construction of steam pipeline networks, including further treatment of pipelines, generally to build pipelines or pressure pipeline networks, as well as related design work

## **25.22 Manufacture of other tanks, reservoirs and containers of metal**

The following activities are excluded:

- *manufacture of metal casks, drums, cans, pails, boxes, etc., of a kind normally used for carrying and packing of goods, of a capacity not exceeding 300 litres, see 25.91, 25.92*
- *manufacture of transport containers, see 29.20*
- *manufacture of tanks (armoured military vehicles), see 30.40*

### **25.22.0 Manufacture of other tanks, reservoirs and containers of metal**

#### **25.22.00 Manufacture of other tanks, reservoirs and containers of metal**

- manufacture of reservoirs, tanks, vats and similar containers of metal of a capacity exceeding 300 litres, whether or not lined or heat-insulated
- manufacture of metal containers for compressed or liquefied gas

## **25.3 Manufacture of weapons and ammunition**

### **25.30 Manufacture of weapons and ammunition**

The following activities are excluded:

- *manufacture of percussion caps, detonators or signalling flares, see 20.59*
- *manufacture of cutlasses, swords, bayonets, etc., see 25.61*
- *manufacture of optical gun-sighting equipment, see 26.70*
- *manufacture of bodies for armoured vehicles, see 29.20*
- *building of military ships and vessels, see 30.13*
- *manufacture of military air and spacecraft, see 30.32*
- *manufacture of tanks and other armoured and motorised fighting vehicles, see 30.40*

#### **25.30.1 Manufacture of military weapons and ammunition**

##### **25.30.10 Manufacture of military weapons and ammunition**

- manufacture of military weapons (e.g. artillery weapons, rocket launchers, flame-throwers, grenade launchers, torpedo tubes and similar projectors, machine guns)
- manufacture of war ammunition
- manufacture of bombs, grenades, torpedoes, mines, missiles and similar munitions of war

##### **25.30.2 Manufacture of sporting and civilian firearms and ammunition**

##### **25.30.20 Manufacture of sporting and civilian firearms and ammunition**

- manufacture of:
  - pistols
  - revolvers
  - shotguns
  - rifles
- manufacture of spring, air or gas guns and pistols, etc.
- manufacture of cartridges for shotguns, revolvers and pistols

- manufacture of muzzle-loading guns
- manufacture of signal guns
- manufacture of hunting, sporting or protective firearms and ammunition

## **25.4 Forging and shaping metal and powder metallurgy**

### **25.40 Forging and shaping metal and powder metallurgy**

This class includes general activities for the forming of metal.

The following activities are excluded:

- *production of metal powder, see 24.10, 24.4*

#### **25.40.0 Forging and shaping metal and powder metallurgy**

##### **25.40.00 Forging and shaping metal and powder metallurgy**

- forging, pressing, stamping and roll-forming of metal
- production of metal objects directly from metal powders by heat treatment (sintering) or under pressure, i.e. powder metallurgy
- subsequent trimming or descaling of the metal, without any further processing

## **25.5 Treatment and coating of metals; machining**

This group includes general activities for the treatment of metal (for example, plating, coating, engraving, boring, polishing or welding), which are typically carried out on a fee or contract basis.

### **25.51 Coating of metals**

The following activities are excluded:

- *activities of farriers, see 01.62*
- *printing onto metals, see 18.12*
- *metal coating of plastics, see 22.25*
- *cladding of base metals with a covering of silver, gold or platinum, see 24.41*
- *heat treatment of metals, see 25.52*
- *hardening of metals, see 25.52*
- *painting of metals on buildings and civil engineering structures, see 43.34*
- *'while-you-wait' engraving services, see 95.29*

#### **25.51.0 Coating of metals**

##### **25.51.00 Coating of metals**

- galvanising, including general (batch) hot-dip galvanising
- phosphate or chromate conversion coating
- cladding, electroplating, anodising, etc., of metals
- colouring of metals
- non-metallic coating of metals, e.g.:
  - powder or plastic coating, enamelling, lacquering

## **25.52 Heat treatment of metals**

### **25.52.0 Heat treatment of metals**

#### **25.52.00 Heat treatment of metals**

- general activities for the heat treatment of metals
- thermomechanical heat treatment of metals (e.g. preheating, annealing, hardening, tempering, quenching, deep

freezing of metal)

- thermochemical heat treatment of metals (e.g. carburising, carbonitriding, nitrocarburising, nitriding, oxidising, sulphidising, boriding)
- electrowinning of metals

## **25.53 Machining of metals**

The following activities are excluded:

- *activities of farriers, see 01.62*

### **25.53.0 Machining of metals**

#### **25.53.00 Machining of metals**

- boring, turning, milling, eroding, planing, lapping, broaching, levelling, sawing, grinding, sharpening, deburring, sandblasting, tumbling, polishing, buffing, welding, splicing, etc., of metalwork pieces
- cutting of and engraving or writing on metals by means of laser beams

## **25.6 Manufacture of cutlery, tools and general hardware**

This group includes the manufacture of cutlery, metal hand tools and general hardware.

### **25.61 Manufacture of cutlery**

The following activities are excluded:

- *manufacture of knives and cutting blades for industrial machines, see 25.63*
- *manufacture of hollowware (pots, kettles, etc.), dinnerware (bowls, platters, etc.), or flatware (plates, saucers, etc.), see 25.99*
- *manufacture of cutlery of precious metal, see 32.12*

#### **25.61.0 Manufacture of cutlery**

##### **25.61.00 Manufacture of cutlery**

- manufacture of domestic cutlery, e.g. knives, forks, spoons
- manufacture of other articles of cutlery, e.g.:
  - cleavers and choppers
  - razors and razor blades
  - scissors and hair clippers
- manufacture of cutlasses, swords, bayonets etc.

### **25.62 Manufacture of locks and hinges**

The following activities are excluded:

- *manufacture of nails, pins etc., see 25.93*
- *manufacture of bolts, screws, nuts and similar threaded products, see 25.94*
- *lock repair and provision of key duplication services, see 95.29*

#### **25.62.0 Manufacture of locks and hinges**

##### **25.62.00 Manufacture of locks and hinges**

- manufacture of hardware, such as padlocks, locks, keys, hinges (e.g. base metal mountings, fittings and similar articles for buildings, furniture, vehicles)

### **25.63 Manufacture of tools**

The following activities are excluded:

- *manufacture of power-driven hand tools, see 28.24*
- *manufacture of ingot moulds, see 28.91*

## **25.63.1 Manufacture of hand tools and of interchangeable tools**

### **25.63.11 Manufacture of hand tools**

- manufacture of hand tools (e.g. pliers, screwdrivers)
- manufacture of non-power-driven agricultural hand tools
- manufacture of saws
- manufacture of press tools
- manufacture of blacksmiths' tools (e.g. forges, anvils)
- manufacture of vices, clamps

### **25.63.12 Manufacture of interchangeable tools**

- manufacture of knives and cutting blades for machines or for mechanical appliances
- manufacture of saw blades, including circular saw blades and chainsaw blades
- manufacture of interchangeable tools for hand tools, whether or not power-operated, or for machine tools (e.g. drills, punches, milling cutters)

## **25.63.2 Manufacture of moulding boxes and moulds**

### **25.63.20 Manufacture of moulding boxes and moulds**

- manufacture of moulding boxes and moulds (except ingot moulds)

## **25.9 Manufacture of other fabricated metal products**

This group includes the manufacture of a variety of metal products (for example. cans, 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.

This group also includes refurbishing, e.g. cleaning and repairing, of industrial packaging, e.g. reservoirs, tanks, vats and similar containers of steel, for industrial use.

## **25.91 Manufacture of steel drums and similar containers**

The following activities are excluded:

- *manufacture of containers of metal, for compressed or liquefied gas, of a capacity exceeding 300 litres, see 25.22*

### **25.91.0 Manufacture of steel drums and similar containers**

#### **25.91.00 Manufacture of steel drums and similar containers**

- manufacture of iron or steel tanks, cans, drums, buckets, boxes and similar containers, of a capacity not exceeding 300 litres

## **25.92 Manufacture of light metal packaging**

The following activities are excluded:

- *manufacture of containers of metal, for compressed or liquefied gas of a capacity exceeding 300 litres, see 25.22*

### **25.92.0 Manufacture of light metal packaging**

#### **25.92.00 Manufacture of light metal packaging**

- manufacture of iron or steel cans which are to be closed by soldering or crimping, of a capacity of less than 50 litres
- manufacture of aluminium casks, drums, cans, boxes and similar containers, of a capacity not exceeding 300 litres
- manufacture of tins and cans for food products, collapsible tubes and boxes

- manufacture of metallic closures

## **25.93 Manufacture of wire products, chain and springs**

The following activities are excluded:

- *manufacture of clock or watch springs, see 26.52*
- *manufacture of wire and cable for electricity transmission, see 27.32*
- *manufacture of power transmission chain, see 28.15*

### **25.93.1 Manufacture of wire products**

#### **25.93.10 Manufacture of wire products**

- manufacture of metal cable, plaited bands and similar articles
- manufacture of uninsulated metal cable or insulated cable not capable of being used as a conductor of electricity
- manufacture of coated or cored wire
- manufacture of articles made of wire (e.g. barbed wire, wire fencing, grill, netting, cloth)
- coated electrodes for electric arc welding
- manufacture of nails and pins
- manufacture of cloth of woven metal wire

### **25.93.2 Manufacture of chain**

#### **25.93.20 Manufacture of chain**

- manufacture of chain, except power transmission chain

### **25.93.3 Manufacture of springs**

#### **25.93.30 Manufacture of springs**

- manufacture of springs (except watch springs), e.g.:
  - leaf springs, helical springs, torsion bar springs
  - leaves for springs

## **25.94 Manufacture of fasteners and screw machine products**

### **25.94.0 Manufacture of fasteners and screw machine products**

#### **25.94.00 Manufacture of fasteners and screw machine products**

- manufacture of rivets, washers and similar non-threaded products
- manufacture of screw machine products
- manufacture of bolts, screws, nuts and similar threaded products

## **25.99 Manufacture of other fabricated metal products n.e.c.**

The following activities are excluded:

- *activities of farriers, see 01.62*
- *manufacture of swords, bayonets, see 25.61*
- *manufacture of electrical signalling equipment, e.g. traffic lights and pedestrian signalling equipment, see 27.90*
- *manufacture of shopping carts, see 30.99*
- *manufacture of metal furniture, see 31.00*
- *manufacture of sports goods, see 32.30*
- *manufacture of games and toys, see 32.40*
- *manufacture of metal safety headgear and other metal personal safety devices, see 32.99*

## **25.99.1 Manufacture of metal household articles for bathroom and kitchen**

### **25.99.10 Manufacture of metal household articles for bathroom and kitchen**

- manufacture of metal household articles:
  - flatware: plates, saucers, etc.
  - hollowware: pots, kettles, etc.
  - dinnerware: bowls, platters, etc.
  - saucepans, frying pans and other non-electrical utensils for use at the table or in the kitchen
  - small hand-operated kitchen appliances and accessories
  - metal scouring pads
- manufacture of building components of zinc: baths, sinks, washbasins and similar articles
- manufacture of iron straws
- manufacture of pewter or copper household articles for use at the table or in the kitchen

## **25.99.2 Manufacture of safes, strongboxes and metal armoured doors**

### **25.99.20 Manufacture of safes, strongboxes and metal armoured doors**

- manufacture of safes, strongboxes, armoured doors, etc.

## **25.99.9 Manufacture of other various fabricated metal products n.e.c.**

### **25.99.90 Manufacture of other various fabricated metal products n.e.c.**

- manufacture of building components of zinc: gutters, roof capping and similar articles
- manufacture of metal goods for office use, except furniture
- manufacture of various metal articles:
  - ship propellers and blades thereof
  - anchors
  - bells
  - assembled railway track fixtures
  - clasps, buckles, hooks
  - metal ladders
  - metal signs, including road signs
  - sewing thimbles
- manufacture of foil bags
- manufacture of permanent metallic magnets
- manufacture of metal badges and metal military insignia
- manufacture of metal hair curlers, metal umbrella handles and frames, combs
- manufacture of metal handles for brooms and brushes
- manufacture of metal figurines and statuettes, including wrought-iron figurines and statuettes
- manufacture of metal picture frames, including wrought-iron picture frames

## **26 Manufacture of computer, electronic and optical products**

This division includes the manufacture of computers, computer peripherals, communication equipment, and similar electronic products, as well as the manufacture of components for such products. Production processes of this division are characterised by the design and use of integrated circuits and the application of highly specialised miniaturisation technologies.

The division also contains the manufacture of consumer electronics, measuring, testing and navigating equipment, irradiation, electromedical and electrotherapeutic equipment, optical instruments and equipment, and the manufacture of magnetic and optical media.

The following activities are excluded:

- *manufacture of conductors for electronic use and of optical fibre cables, see division 27*

## **26.1 Manufacture of electronic components and boards**

### **26.11 Manufacture of electronic components**

This class includes the manufacture of semiconductors and other components for electronic applications.

The following activities are excluded:

- *printing of smart cards, see 18.12*
- *manufacture of printed circuits consisting of conductor elements, contacts and other passive elements, see 26.12*
- *manufacture of computer and television displays, see 26.20, 26.40*
- *manufacture of modems (carrier equipment), see 26.30*
- *manufacture of X-ray tubes and similar irradiation devices, see 26.60*
- *manufacture of optical equipment and instruments, see 26.70*
- *manufacture of similar devices for electrical applications, see division 27*
- *manufacture of fluorescent ballasts, see 27.11*
- *manufacture of solar generators, which can be used directly to supply power to, e.g. a motor or an electrolyser, see 27.11*
- *manufacture of electrical relays, see 27.12*
- *manufacture of electrical wiring devices, see 27.33*
- *manufacture of assembled electric conductors, insulated and fitted with connectors, see 27.90*
- *manufacture of solar water heaters, see 28.21*
- *installation of solar panels, see 43.21*
- *installation of solar heating systems, see 43.22*

#### **26.11.0 Manufacture of electronic components**

##### **26.11.00 Manufacture of electronic components**

- manufacture of electronic capacitors
- manufacture of electronic resistors
- manufacture of microprocessors
- manufacture of electron tubes
- manufacture of cables, printer cables, monitor cables, universal serial bus (USB) cables
- manufacture of bare printed circuit boards, consisting only of conductor elements and contacts
- manufacture of integrated circuits (analogue, digital or hybrid)
- manufacture of diodes, transistors and related discrete devices
- manufacture of inductors (e.g. chokes, coils, transformers), electronic component-type transformers
- manufacture of electronic crystals and crystal assemblies
- manufacture of solenoids, switches and transducers for electronic applications
- manufacture of dice or wafers - which consist of chemical elements (e.g. silicon) - that are selectively doped or diffused to create discrete regions for the purposes of their applications in the field of electronics
- manufacture of display components, e.g. plasma, polymer, liquid crystal displays (LCDs)
- manufacture of light-emitting diodes (LEDs)
- manufacture of photovoltaic cells, modules and panels

### **26.12 Manufacture of loaded electronic boards**

The following activities are excluded:

- *printing of smart cards, see 18.12*
- *manufacture of bare printed circuit boards, consisting only of conductor elements and contacts, see 26.11*

#### **26.12.0 Manufacture of loaded electronic boards**

## **26.12.00 Manufacture of loaded electronic boards**

- manufacture of loaded printed circuit boards consisting of conductor elements, contacts and other passive elements
- loading of passive elements (components) onto printed circuit boards
- manufacture of interface cards (e.g. sound, video, controllers, network, modems) loaded with passive elements
- manufacture of electronic components and sub-assemblies used in communication equipment, including computer modems

## **26.2 Manufacture of computers and peripheral equipment**

### **26.20 Manufacture of computers and peripheral equipment**

This class includes the manufacture and/or assembly of electronic computers (for example, mainframes, desktop computers, laptops, computer servers); computer peripheral equipment (for example, storage devices, input/output devices such as printers, monitors, keyboards). Computers can be analogue, digital, or hybrid. Digital computers, the most common type, are devices that do all of the following: (1) store the processing program or programs and the data immediately necessary for the execution of a program, (2) can be freely programmed in accordance with the requirements of the user, (3) perform arithmetical computations specified by the user and (4) execute, without human intervention, a processing program that requires the computer to modify its execution by logical decision during the processing run. Analogue computers are capable of simulating mathematical models and comprise at least analogue control and programming elements.

The following activities are excluded:

- *reproduction of recorded media (computer media, sound, video etc.), see 18.20*
- *manufacture of electronic components and electronic assemblies used in computers and peripherals, see 26.1*
- *manufacture of computer modems, see 26.12*
- *manufacture of interface cards, modules and assemblies, see 26.12*
- *manufacture of printed circuit boards loaded with passive elements, see 26.12*
- *manufacture of modems (carrier equipment), see 26.30*
- *manufacture of digital communication switches, data communication equipment (e.g. bridges, routers, gateways), see 26.30*
- *manufacture of consumer electronic devices (e.g. CD players, DVD players, Blu-ray players), see 26.40*
- *manufacture of television monitors and displays, see 26.40*
- *manufacture of video game consoles, see 26.40*
- *manufacture of blank optical and magnetic media for use with computers or other devices, see 26.70*
- *refilling of ink and toner cartridges by retail sellers, see 47.40*

### **26.20.0 Manufacture of computers and peripheral equipment**

#### **26.20.00 Manufacture of computers and peripheral equipment**

- manufacture of desktop computers
- manufacture of laptop computers
- manufacture of mainframe computers
- manufacture of handheld computers
- manufacture of magnetic disk drives, flash drives and other storage devices
- manufacture of optical disc drives for computers
- manufacture of printers
- manufacture of monitors
- manufacture of keyboards
- manufacture of all types of mice, joysticks, and trackball accessories
- manufacture of dedicated computer terminals
- manufacture of computer servers
- manufacture of scanners, including barcode scanners
- manufacture of smart card readers
- manufacture of computer projectors (video beamers)



- manufacture of toner cartridges
- manufacture of computer terminals:
  - automatic teller machines (ATMs) and point-of-sale (POS) terminals, not mechanically operated
  - automatic ticketing devices (ticket vending machine) etc.
- manufacture of multifunction office equipment performing two or more of the following functions (e.g. printing, scanning, copying, telefaxing)
- refilling of ink cartridges

## **26.3 Manufacture of communication equipment**

### **26.30 Manufacture of communication equipment**

This class includes the manufacture of telephone and data communication equipment used to move signals electronically through wired or wireless networks (for example, radio and television broadcasts, wireless communication equipment).

The following activities are excluded:

- *manufacture of electronic components and sub-assemblies used in communication equipment, including computer modems, see 26.12*
- *manufacture of printed circuit boards loaded with passive elements, see 26.12*
- *manufacture of computers and computer peripheral equipment, see 26.20*
- *manufacture of consumer audio and video equipment, see 26.40*
- *manufacture of burglar- and fire-alarm systems, sending signals to a control station, see 26.51*
- *manufacture of global positioning system (GPS) devices, see 26.51*
- *manufacture of electronic scoreboards, see 27.90*
- *manufacture of traffic lights, see 27.90*

#### **26.30.0 Manufacture of communication equipment**

The manufacture of communication equipment is subdivided in manufacture of radio and television studio and broadcasting equipment, and manufacture of other communication equipment.

##### **26.30.01 Manufacture of radio and television studio and broadcasting equipment**

- manufacture of cable television equipment
- manufacture of radio and television studio and broadcasting equipment, including television cameras
- manufacture of radio and television transmitters

##### **26.30.09 Manufacture of other communication equipment**

- manufacture of central office switching equipment
- manufacture of cordless telephones
- manufacture of private branch exchange (PBX) equipment
- manufacture of telephone and facsimile equipment, including telephone answering machines
- manufacture of data communication equipment (e.g. bridges, routers, gateways)
- manufacture of transmitting and receiving antenna
- manufacture of pagers
- manufacture of mobile telephones
- manufacture of mobile communication equipment
- manufacture of modems (carrier equipment)
- manufacture of communication devices using infra-red signals (e.g. remote controls)
- manufacture of intercoms
- manufacture of telecommunication equipment for satellites
- manufacture of smartwatches

## **26.4 Manufacture of consumer electronics**

## **26.40 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.

The following activities are excluded:

- *reproduction of recorded media (computer media, sound, video etc.), see 18.20*
- *manufacture of computer peripheral devices and computer monitors, see 26.20*
- *manufacture of telephone answering machines, see 26.30*
- *manufacture of pagers, see 26.30*
- *manufacture of remote controlled devices (radio and infra-red), see 26.30*
- *manufacture of broadcast and studio equipment (e.g. reproduction equipment, transmitting and receiving antennas, commercial video cameras), see 26.30*
- *manufacture of antennas, see 26.30*
- *manufacture of digital cameras, see 26.70*
- *manufacture of electronic games with fixed (non-replaceable) software, see 32.40*

### **26.40.0 Manufacture of consumer electronics**

The manufacture of consumer electronics is subdivided in manufacture of video game consoles and manufacture of other consumer electronics.

#### **26.40.01 Manufacture of video game consoles**

- manufacture of video game consoles

#### **26.40.09 Manufacture of other consumer electronics**

- manufacture of video recorders and duplicating equipment
- manufacture of televisions
- manufacture of television monitors and displays
- manufacture of audio recording and duplicating equipment
- manufacture of multimedia projectors suitable for use only or principally with transmission and reception apparatus for television broadcasting
- manufacture of stereo equipment
- manufacture of radio receivers
- manufacture of speaker systems
- manufacture of household-type video cameras
- manufacture of jukeboxes
- manufacture of amplifiers for musical instruments and public address systems
- manufacture of microphones
- manufacture of optical media players with optical reading systems
- manufacture of karaoke machines
- manufacture of headphones (e.g. for radio, stereo, computer)
- manufacture of personal audio and video headsets, including virtual reality headsets
- manufacture of home theatre audio and video equipment

## **26.5 Manufacture of measuring testing instruments, clocks and watches**

This group includes the manufacture of sensing, measuring, testing and navigating equipment for various industrial and non-industrial purposes, including time-based measuring devices (for example, watches and clocks) and related devices.

### **26.51 Manufacture of instruments and appliances for measuring, testing and navigation**

This class comprises the manufacture of search, detection, navigation, guidance, aeronautical, and nautical systems and instruments; automatic controls and regulators for applications (for example, heating, air-conditioning, refrigeration and appliances); instruments and devices for measuring, displaying, indicating, recording, transmitting and controlling temperature, humidity, pressure, vacuum, combustion, flow, level, viscosity, density, acidity,

concentration and rotation; totalising (in other words 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/physical composition or concentration of samples of solid, fluid, gaseous or composite materials; other measuring and testing instruments; and parts thereof.

The manufacture of non-electric measuring, testing and navigating equipment (except simple mechanical tools) is included here.

The following activities are excluded:

- *manufacture of telephone answering machines, see 26.30*
- *manufacture of irradiation equipment, see 26.60*
- *manufacture of optical positioning equipment, see 26.70*
- *manufacture of lenses, optical microscopes, binoculars and telescopes, see 26.70*
- *manufacture of dictating machines, see 28.23*
- *manufacture of weighing machinery (other than sensitive laboratory balances), levels, tape measures, etc., see 28.29*
- *manufacture of tyre alignment and balancing equipment, see 28.99*
- *manufacture of medical thermometers, see 32.50*
- *installation of industrial process control equipment, see 33.20*

## **26.51.1 Manufacture of instruments and appliances for navigation, hydrology, geophysics and meteorology**

### **26.51.10 Manufacture of instruments and appliances for navigation, hydrology, geophysics and meteorology**

- manufacture of aircraft engine instruments
- manufacture of air navigation systems
- manufacture of meteorological instruments
- manufacture of surveying instruments
- manufacture of search, detection, navigation, aeronautical, and nautical equipment, including sonobuoys
- manufacture of radar equipment
- manufacture of global positioning system (GPS) devices
- manufacture of measuring and recording equipment (e.g. flight recorders)
- manufacture of motion detectors
- manufacture of radars
- manufacture of sensors and sensing equipment

### **26.51.2 Manufacture of other instruments and appliances for measuring and testing**

#### **26.51.21 Manufacture of burglar and fire alarm systems**

- manufacture of burglar- and fire-alarm systems, sending signals to a control station

#### **26.51.29 Manufacture of other instruments and appliances for measuring and testing n.e.c.**

- manufacture of automotive emissions testing equipment
- manufacture of physical properties testing and inspection equipment
- manufacture of polygraph machines
- manufacture of radiation detection and monitoring instruments
- manufacture of thermometers liquid-in-glass and bi-metal types (except medical)
- manufacture of humidistats
- manufacture of hydronic limit controls
- manufacture of flame and burner control
- manufacture of spectrometers
- manufacture of pneumatic gauges
- manufacture of consumption meters (e.g. water, gas, electricity)
- manufacture of flow meters and counting devices

- manufacture of tally counters
- manufacture of mine detectors, pulse (signal) generators; metal detectors
- manufacture of environmental controls and automatic controls for appliances
- manufacture of industrial process control instruments
- manufacture of laboratory analytical instruments (e.g. blood analysis equipment)
- manufacture of laboratory scales, balances, incubators and miscellaneous laboratory apparatus for measuring, testing, etc.
- manufacture of electron and proton microscopes (except optical microscopes)
- manufacture of drawing, marking-out or mathematical calculating instruments

## **26.52 Manufacture of watches and clocks**

This class includes the manufacture of watches, clocks and timing mechanisms, and parts thereof.

The following activities are excluded:

- *manufacture of non-metallic watch bands (e.g. fabric, leather, plastic), see 15.12*
- *manufacture of smartwatches, see 26.30*
- *manufacture of watch bands of precious metal, see 32.12*
- *manufacture of watch bands of non-precious metal, see 32.13*

### **26.52.0 Manufacture of watches and clocks**

#### **26.52.00 Manufacture of watches and clocks**

- manufacture of watches and clocks of all kinds, including instrument panel clocks
- manufacture of watch and clock cases, including cases of precious metals
- manufacture of time-recording equipment and equipment for measuring, recording and otherwise displaying intervals of time with a watch or clock movement or with synchronous motor, e.g.:
  - parking meters
  - time clocks
  - time/date stamps
  - process timers
- manufacture of time switches and other releases with a watch or clock movement or with synchronous motor:
  - time locks
- manufacture of components for clocks and watches, e.g.:
  - movements of all kinds for watches and clocks
  - springs, jewels, dials, hands, plates, bridges and other parts
  - watch and clock cases and housings of all materials

## **26.6 Manufacture of irradiation, electromedical and electrotherapeutic equipment**

### **26.60 Manufacture of irradiation, electromedical and electrotherapeutic equipment**

The following activities are excluded:

- *manufacture of tanning beds, see 27.90*
- *manufacture of orthopaedic and prosthetic devices, see 32.50*

#### **26.60.0 Manufacture of irradiation, electromedical and electrotherapeutic equipment**

The manufacture of irradiation, electromedical and electrotherapeutic equipment is subdivided in manufacture of non- medical irradiation, electromedical and electrotherapeutic equipment and manufacture of non- medical irradiation, electromedical and electrotherapeutic equipment.

##### **26.60.01 Manufacture of medical irradiation, electromedical and electrotherapeutic equipment**

- manufacture of medical diagnostic and medical therapeutic irradiation apparatus and tubes:

- alpha, beta, gamma, X-ray or other medical diagnostic and medical therapeutic radiation equipment
- manufacture of computed tomography (CT) scanners
- manufacture of positron emission tomography (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 artificial respiration or therapeutic respiration apparatus
- manufacture of pacemakers
- manufacture of hearing aids

#### **26.60.02 Manufacture of non-medical irradiation, electromedical and electrotherapeutic equipment**

- manufacture of irradiation apparatus and tubes other than medical diagnostic and medical therapeutic irradiation apparatus and tubes (e.g. industrial, research, scientific)
- manufacture of food and milk irradiation equipment

### **26.7 Manufacture of optical instruments, magnetic and optical media and photographic equipment**

#### **26.70 Manufacture of optical instruments, magnetic and optical media and photographic equipment**

This class includes the manufacture of optical instruments and lenses, for example binoculars, microscopes (except electron, proton), telescopes, prisms, lenses (except ophthalmic); the coating or polishing of lenses (except ophthalmic); the mounting of lenses (except ophthalmic); the manufacture of photographic equipment (for example, cameras and the manufacture of light meters).

The following activities are excluded:

- *reproduction of recorded media (computer media, sound, video etc.), see 18.20*
- *manufacture of computer projectors, see 26.20*
- *manufacture of commercial TV and videotelevision studio and broadcasting equipment, including television cameras, see 26.30*
- *manufacture of household-type video cameras, see 26.40*
- *manufacture of fire alarms, see 26.51*
- *manufacture of complete equipment using laser components, see manufacturing class by type of machinery (e.g. medical laser equipment), see 26.60*
- *manufacture of photocopy machines, see 28.23*
- *manufacture of ophthalmic goods, see 32.50*

#### **26.70.1 Manufacture of optical instruments, optical precision tools and optical measuring and checking devices and instruments**

##### **26.70.11 Manufacture of optical instruments and optical precision tools**

- manufacture of optical mirrors
- manufacture of optical gun-sighting equipment
- manufacture of optical positioning equipment
- manufacture of optical magnifying instruments
- manufacture of optical machinist's precision tools
- manufacture of lenses, optical microscopes, binoculars and telescopes
- manufacture of laser assemblies
- manufacture of prisms

##### **26.70.12 Manufacture of optical measuring and checking devices and instruments**

- manufacture of optical comparators
- manufacture of optical measuring and checking devices and instruments (e.g. fire control equipment, photographic light meters, rangefinders)

## **26.70.2 Manufacture of magnetic and optical media**

### **26.70.20 Manufacture of magnetic and optical media**

- manufacture of unrecorded magnetic audio and videotapes
- manufacture of unrecorded optical disks

## **26.70.3 Manufacture of photographic equipment**

### **26.70.30 Manufacture of photographic equipment**

- manufacture of film cameras and digital cameras
- manufacture of motion picture and slide projectors
- manufacture of overhead transparency projectors
- manufacture of objective lenses for cameras, projectors or photographic enlargers or reducers

## **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, signalling equipment and electric household appliances.

The following activities are excluded:

- *manufacture of electronic products, see division 26*

## **27.1 Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus**

This group comprises the manufacture of power, distribution and specialty transformers; electric motors, generators and motor generator sets.

### **27.11 Manufacture of electric motors, generators and transformers**

This class includes the manufacture of all electric motors and transformers: AC, DC and AC/DC.

The following activities are excluded:

- *manufacture of electronic component-type transformers and switches, see 26.11*
- *manufacture of photovoltaic cells, modules and panels, see 26.11*
- *manufacture of diodes, transistors and related discrete devices, see 26.11*
- *manufacture of electric welding and soldering equipment, see 27.90*
- *manufacture of turbine generator sets, see 28.11*
- *manufacture of electric motors for motor vehicles, see 29.10*
- *manufacture of starting motors and generators for internal combustion engines, see 29.31*
- *repair and maintenance of electric motors, generators, and motor generator sets, see 33.14*

### **27.11.0 Manufacture of electric motors, generators and transformers**

#### **27.11.00 Manufacture of electric motors, generators and transformers**

- manufacture of electric motors, except for motor vehicles
- manufacture of distribution transformers, electric
- manufacture of arc welding transformers
- manufacture of ballasts for discharge lamps or tubes (i.e. transformers)
- manufacture of substation transformers for electric power distribution
- manufacture of transmission and distribution-voltage regulators

- manufacture of inverters, rectifiers and converters
- manufacture of electric linear actuators
- manufacture of prime mover generator sets (except turbine generator sets)
- manufacture of power generators (except battery charging alternators for internal combustion engines)
- manufacture of motor generator sets (except turbine generator sets)
- rewinding of armatures on a factory basis
- manufacture of solar generators, which can be used directly to supply power to, e.g. a motor or an electrolyser

## **27.12 Manufacture of electricity distribution and control apparatus**

The following activities are excluded:

- *manufacture of environmental controls and industrial process control instruments, see 26.51*
- *manufacture of motor generator sets (except turbine generator sets), see 27.11*
- *manufacture of switches for electrical circuits (e.g. push-button and snap switches), see 27.33*
- *manufacture of electrical plugs, connectors or sockets, see 27.33*
- *manufacture of boxes for electrical wiring (e.g. junction, outlet, switch boxes), see 27.33*

### **27.12.0 Manufacture of electricity distribution and control apparatus**

#### **27.12.00 Manufacture of electricity distribution and control apparatus**

- manufacture of power circuit breakers
- manufacture of surge suppressors (for distribution-level voltage)
- manufacture of control panels for electric power distribution
- manufacture of electrical relays
- manufacture of duct for electrical switchboard apparatus
- manufacture of electric fuses
- manufacture of power switching equipment
- manufacture of electric power switches (except push-button, snap, solenoid, tumbler)

## **27.2 Manufacture of batteries and accumulators**

### **27.20 Manufacture of batteries and accumulators**

This class includes the manufacture of non-rechargeable and rechargeable batteries.

The following activities are excluded:

- *manufacture of charging facilities for cars, see 27.90*
- *installation of electric storage systems for buildings, see 43.21*

#### **27.20.0 Manufacture of batteries and accumulators**

##### **27.20.00 Manufacture of batteries and accumulators**

- manufacture of primary cells and primary batteries:
  - cells containing manganese dioxide, mercuric dioxide, silver oxide, etc.
- manufacture of electric accumulators, including parts thereof:
  - separators, containers, covers
- manufacture of lead acid batteries
- manufacture of nickel-cadmium (NiCad) batteries
- manufacture of nickel-metal hydride (NiMH) batteries
- manufacture of lithium batteries
- manufacture of dry cell batteries
- manufacture of wet cell batteries

- manufacture of batteries for vehicles, bicycles and other cycles
- manufacture of battery energy storage systems

## **27.3 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 fibre-optic cables.

### **27.31 Manufacture of fibre optic cables**

The following activities are excluded:

- *manufacture of glass fibres or strand, see 23.14*
- *manufacture of connectors for optical fibres, optical fibre bundles and cables, see 27.33*
- *installation of fibre optic and other cables for buildings, see 43.21*

#### **27.31.0 Manufacture of fibre optic cables**

##### **27.31.00 Manufacture of fibre optic cables**

- manufacture of fibre-optic cables for data transmission or live transmission of images, whether or not fitted with connectors

### **27.32 Manufacture of other electronic and electric wires and cables**

The following activities are excluded:

- *manufacture (drawing) of wire, see 24.34, 24.41, 24.42, 24.43, 24.44, 24.45*
- *manufacture of cables, printer cables, monitor cables, USB cables, see 26.11*
- *manufacture of electrical cord sets with insulated wire and connectors, see 27.90*
- *manufacture of cable sets, wiring harnesses and similar cable sets or assemblies for automotive applications, see 29.31*

#### **27.32.0 Manufacture of other electronic and electric wires and cables**

##### **27.32.00 Manufacture of other electronic and electric wires and cables**

- manufacture of insulated wire and cable, made of steel, copper, aluminium
- manufacture of wire and cable for electricity transmission

## **27.33 Manufacture of wiring devices**

This class includes the manufacture of current-carrying and non-current-carrying wiring devices for electrical circuits regardless of material.

The following activities are excluded:

- *manufacture of ceramic insulators, see 23.43*

### **27.33.0 Manufacture of wiring devices**

#### **27.33.00 Manufacture of wiring devices**

- manufacture of bus bars, electrical conductors (except switchgear-type)
- manufacture of ground fault circuit interrupters (GFCIs)
- manufacture of lamp-holders
- manufacture of lightning arrestors and coils
- manufacture of switches for electrical wiring (e.g. pressure, push-button, snap, tumbler switches)
- manufacture of electrical plugs or sockets
- manufacture of current-carrying and non-current-carrying wiring devices for lighting fixtures



- manufacture of boxes for electrical wiring (e.g. junction, outlet, switch boxes)
- manufacture of electrical conduit and fitting
- manufacture of transmission pole and line hardware
- manufacture of plastic non-current-carrying wiring devices, including plastic junction boxes, faceplates and similar, plastic pole line fittings and switch covers
- manufacture of connectors for optical fibres, optical fibre bundles and cables

## **27.4 Manufacture of lighting equipment**

### **27.40 Manufacture of 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 and other fixtures, and lighting fixture components (except current-carrying wiring devices).

The following activities are excluded:

- *manufacture of glassware and glass parts for lighting fixtures, see 23.15*
- *manufacture of light-emitting diodes (LEDs), see 26.11*
- *manufacture of current-carrying and non-current-carrying wiring devices for lighting fixtures, see 27.33*
- *manufacture of ceiling fans or bath fans with integrated lighting fixtures, see 27.51*
- *manufacture of electrical signalling equipment (e.g. traffic lights and pedestrian signalling equipment), see 27.90*
- *manufacture of electrical signs, see 27.90*

#### **27.40.0 Manufacture of lighting equipment**

The manufacture of lighting equipment is subdivided in manufacture of lighting equipment for transportation equipment, manufacture of festive illuminations and manufacture of other lighting equipment.

##### **27.40.01 Manufacture of lighting equipment for transportation equipment**

- manufacture of lighting equipment for transport equipment (e.g. for motor vehicles, aircraft, boats)
- manufacture of lamps, including headlamps, for motor vehicles

##### **27.40.02 Manufacture of festive illuminations**

- manufacture of festive illuminations for patronal festivals
- manufacture of Christmas illuminations
- manufacture of light chains

##### **27.40.09 Manufacture of other lighting equipment**

- manufacture of lamps, fixtures and bulbs, e.g. discharge, incandescent, fluorescent, ultraviolet, infra-red, light-emitting diode (LED)
- manufacture of ceiling or wall lighting fixtures (e.g. chandeliers)
- manufacture of table or floor-standing lamps (i.e. lighting fixtures)
- manufacture of electric fireplace logs
- manufacture of flashlights
- manufacture of electric insect lamps
- manufacture of lanterns (e.g. carbide, electric, gas, gasoline, kerosene)
- manufacture of spotlights
- manufacture of street lighting fixtures (except traffic signals)
- manufacture of solar lighting equipment

## **27.5 Manufacture of domestic appliances**

This group 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 (for example, dishwashers, water heaters, garbage disposal units).

This group includes the manufacture of appliances with electric, gas or other fuel sources.

## **27.51 Manufacture of electric domestic appliances**

The following activities are excluded:

- *manufacture of non-electric space heaters, see 27.52*
- *manufacture of commercial and industrial refrigerators and freezers, room air conditioners, attic fans, permanently mounted space heaters, commercial ventilation and exhaust fans, commercial-type cooking equipment; commercial-type laundry, dry-cleaning and pressing equipment; commercial, industrial and institutional vacuum cleaners, see division 28*
- *manufacture of permanently mounted central heating equipment, see 28.21*
- *manufacture of household-type sewing machines, see 28.94*
- *installation of central vacuum cleaning systems, see 43.24*
- *repair and maintenance of household appliances and home and garden equipment, see 95.22*

### **27.51.0 Manufacture of electric domestic appliances**

#### **27.51.00 Manufacture of electric domestic appliances**

- manufacture of domestic electric appliances:
  - refrigerators
  - freezers
  - dishwashers
  - washing and drying machines
  - vacuum cleaners
  - floor polishers
  - waste disposal units
  - grinders, blenders, juice squeezers
  - tin openers
  - electric shavers, electric toothbrushes, and other electric personal care devices
  - knife sharpeners
  - ventilating or recycling hoods
- manufacture of domestic electrothermic appliances:
  - electric water heaters
  - electric blankets
  - electric hairdryers, combs, brushes, curlers
  - electric smoothing irons
  - space heaters and household-type fans, portable
  - electric ovens
  - microwave ovens
  - cookers, hotplates
  - toasters
  - electric barbecues
  - coffee or tea makers
  - frying pans, roasters, hoods
  - electric heating resistors, etc.
  - table, floor, wall, window, ceiling or roof fans

## **27.52 Manufacture of non-electric domestic appliances**

The following activities are excluded:

- *manufacture of central heating boilers and solar water heaters, see 28.21*

## **27.52.0 Manufacture of non-electric domestic appliances**

### **27.52.00 Manufacture of non-electric domestic appliances**

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

## **27.9 Manufacture of other electrical equipment**

### **27.90 Manufacture of other electrical equipment**

This class includes the manufacture of miscellaneous electrical equipment other than motors, generators and transformers, batteries and accumulators, wires and wiring devices, lighting equipment or domestic appliances.

The following activities are excluded:

- *manufacture of glass electrical insulators, see 23.15*
- *manufacture of porcelain electrical insulators, see 23.43*
- *manufacture of carbon and graphite fibres and products (except electrodes and electrical applications), see 23.99*
- *manufacture of electronic component-type rectifiers, voltage regulating integrated circuits, power converting integrated circuits, electronic capacitors, electronic resistors, and similar devices, see 26.11*
- *manufacture of photovoltaic cells, modules and panels, see 26.11*
- *manufacture of burglar and fire alarm systems, sending signals to a control station, see 26.51*
- *manufacture of mine detectors, pulse (signal) generators; metal detectors, see 26.51*
- *manufacture of transformers, motors, generators, switchgear, relays and industrial controls, see 27.1*
- *manufacture of batteries, see 27.20*
- *manufacture of communication and energy wire, current-carrying and non-current-carrying wiring devices, see 27.3*
- *manufacture of lighting equipment, see 27.40*
- *manufacture of household appliances, see 27.5*
- *manufacture of non-electrical welding and soldering equipment, see 28.29*
- *manufacture of motor vehicle electrical equipment (e.g. generators, alternators, spark plugs, ignition wiring harnesses, power window and door systems, voltage regulators), see 29.31*
- *manufacture of inverter modules and fuel cells for cars, see 29.31*
- *repair and maintenance of electrical equipment, see 33.14*

### **27.90.0 Manufacture of other electrical equipment**

The manufacture of other electrical equipment is subdivided in manufacture of electrical welding and soldering equipment, manufacture of electrical signs and electrical signalling equipment, manufacture of electrical capacitors, resistors, condensers and similar components, manufacture of electrical equipment for hairdressers, solariums and beauty centres, and manufacture of other electrical equipment n.e.c.

#### **27.90.01 Manufacture of electrical welding and soldering equipment**

- manufacture of electrical welding and soldering equipment, including handheld soldering irons

#### **27.90.02 Manufacture of electrical signs and electrical signalling equipment**

- manufacture of electrical signs
- manufacture of electrical signalling equipment (e.g. traffic lights, pedestrian signalling equipment)
- manufacture of electrical signalling, safety or traffic-control equipment for railways or tramways

#### **27.90.03 Manufacture of electrical capacitors, resistors, condensers and similar components**

- manufacture of electrical capacitors, resistors, condensers and similar components

#### **27.90.04 Manufacture of electrical equipment for hairdressers, solariums and beauty centres**

- manufacture of tanning beds

## **27.90.09 Manufacture of other electrical equipment n.e.c.**

- manufacture of battery chargers, solid-state
- manufacture of door opening and closing devices, electrical
- manufacture of electric bells
- manufacture of extension cords made from purchased insulated wire
- manufacture of ultrasonic cleaning machines (except laboratory and dental)
- manufacture of fuel cells, regulated and unregulated power supplies
- manufacture of uninterruptible power supplies (UPS)
- manufacture of surge suppressors (except for distribution-level voltage)
- manufacture of appliance cords, extension cords, and other electrical cord sets with insulated wire and connectors
- manufacture of carbon and graphite electrodes, contacts, and other electrical carbon and graphite products
- manufacture of particle accelerators
- manufacture of electromagnets
- manufacture of sirens
- manufacture of electronic scoreboards
- manufacture of electrical insulators (except glass or porcelain)
- manufacture of electroplating machinery
- manufacture of on-board chargers for motor vehicles
- manufacture of assembled cables, fitted with connectors
- manufacture of charging facilities for cars

## **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 (for example, 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 handheld 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, in other words, machinery for exclusive use in a NACE/ATECO activity or a small cluster of NACE/ATECO activities, and general-purpose machinery, in other words, machinery that is being used in a wide range of NACE/ATECO activities.

This division also includes the manufacture of other special-purpose machinery, not covered elsewhere in the classification, whether or not used in a manufacturing process (for example, fairground amusement equipment, automatic bowling alley equipment).

The following activities are excluded:

- *manufacture of metal products for general use, see division 25*
- *manufacture of associated control devices, computer equipment, measurement and testing equipment, electricity distribution and control apparatus, see divisions 26, 27*
- *manufacture of general-purpose motor vehicles, see division 29*

### **28.1 Manufacture of general-purpose machinery**

### **28.11 Manufacture of engines and turbines, except aircraft, vehicle and cycle engines**

The following activities are excluded:

- *manufacture of electric generators (except turbine generator sets), see 27.11*
- *manufacture of prime mover generator sets (except turbine generator sets), see 27.11*
- *manufacture of parts of motor vehicles' combustion engines, see 29.10*
- *manufacture of electrical equipment and components of internal combustion piston engines for motor vehicles, see 29.3*

- *manufacture of pistons, piston rings and carburettors for motor vehicles, see 29.32*
- *manufacture of internal combustion piston engines for aircraft, see 30.3*
- *manufacture of aircraft engines, turbojets and turbopropellers, see 30.31, 30.32*
- *manufacture of motorcycle propulsion engines, see 30.91*
- *manufacture of pistons, piston rings and carburettors for motorcycles, see 30.91*

## **28.11.1 Manufacture of engines, except aircraft, vehicle and cycle engines**

### **28.11.10 Manufacture of engines, except aircraft, vehicle and cycle engines**

- manufacture of internal combustion piston engines, except for motor vehicle, aircraft and motorcycle propulsion engines:
  - marine engines
  - railway engines
- manufacture of parts suitable for use solely or principally within internal combustion engines (e.g. pistons, piston rings, carburettors and such, except for motor vehicles)
- manufacture of inlet and exhaust valves of internal combustion engines
- manufacture of engines for industrial application
- factory overhaul of ship and boat engines

## **28.11.2 Manufacture of turbines**

### **28.11.20 Manufacture of turbines**

- manufacture of turbines and parts thereof:
  - steam turbines and other vapour turbines
  - hydraulic turbines, waterwheels and regulators thereof
  - wind turbines and mills
  - gas turbines, except turbojets or turbopropellers for aircraft propulsion
- manufacture of boiler turbine sets
- manufacture of turbine generator sets, consisting of a turbine and a generator mounted together
- manufacture of parts and accessories of the aforementioned machinery

## **28.12 Manufacture of fluid power equipment**

The following activities are excluded:

- *manufacture of hydraulic or pneumatic tubes, pipes and hoses of rubber, see 22.12*
- *manufacture of hydraulic or pneumatic tubes, pipes and hoses of plastic, see 22.21*
- *manufacture of compressors, see 28.13*
- *manufacture of pumps other than hydraulic fluid power pumps, see 28.13*
- *manufacture of valves for non-fluid power applications, see 28.14*
- *manufacture of mechanical power transmission equipment, see 28.15*

### **28.12.0 Manufacture of fluid power equipment**

#### **28.12.00 Manufacture of fluid power equipment**

- manufacture of hydraulic and pneumatic power engines and motors, cylinders and valves
- manufacture of hydraulic fluid power systems
- manufacture of hydraulic transmission equipment
- manufacture of hydrostatic transmission equipment
- manufacture of hydraulic fluid power pumps
- manufacture of valves for hydraulic or pneumatic transmission and air preparation equipment for use in pneumatic systems

## **28.13 Manufacture of other pumps and compressors**

The following activities are excluded:

- *manufacture of hydraulic fluid power pumps, see 28.12*

### **28.13.0 Manufacture of other pumps and compressors**

#### **28.13.00 Manufacture of other pumps and compressors**

- manufacture of air or vacuum pumps, air or other gas compressors
- manufacture of pumps for liquids, whether or not fitted with a measuring device
- manufacture of pumps for internal combustion engines (e.g. oil, water and fuel pumps for motor vehicles)
- manufacture of hand pumps

## **28.14 Manufacture of other taps and valves**

The following activities are excluded:

- *manufacture of valves of unhardened vulcanised rubber, glass or ceramic materials, see 22.12, 23.15, 23.44*

- *manufacture of inlet and exhaust valves of internal combustion engines, see 28.11*

- *manufacture of valves for hydraulic or pneumatic transmission and air preparation equipment for use in pneumatic systems, see 28.12*

### **28.14.0 Manufacture of other taps and valves**

#### **28.14.00 Manufacture of other taps and valves**

- manufacture of industrial taps and valves, including regulating valves and intake taps
- manufacture of taps and valves for sanitary fixtures
- manufacture of central heating radiator taps and valves
- manufacture of valves for non-fluid power applications

## **28.15 Manufacture of bearings, gears, gearing and driving elements**

The following activities are excluded:

- *manufacture of other chain, see 25.93*

- *manufacture of hydraulic transmission equipment, see 28.12*

- *manufacture of hydrostatic transmission equipment, see 28.12*

- *manufacture of clutches for motor vehicles, see 29.31*

- *manufacture of gears, gearboxes and parts thereof for motor vehicles, see 29.32*

- *manufacture of sub-assemblies of power transmission equipment which are suitable for use solely or principally with motor vehicles or aircraft, see divisions 29, 30*

### **28.15.0 Manufacture of bearings, gears, gearing and driving elements**

#### **28.15.00 Manufacture of bearings, gears, gearing and driving elements**

- manufacture of ball and roller bearings, and parts thereof
- manufacture of mechanical power transmission equipment, e.g.:
  - transmission shafts, including camshafts, crankshafts and cranks
  - bearing housings and plain shaft bearings
- manufacture of gears, gearing and gearboxes 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

## **28.2 Manufacture of other general-purpose machinery**

### **28.21 Manufacture of ovens, furnaces and permanent household heating equipment**

The following activities are excluded:

- *manufacture of radiators for central heating, non-electrically heated, see 25.21*
- *manufacture of electric ovens for domestic use, see 27.51*
- *manufacture of table, floor, wall, window, ceiling or roof fans, see 27.51*
- *manufacture of dryers for agricultural products, see 28.93*
- *manufacture of baking ovens, see 28.93*
- *manufacture of dryers for wood, paper pulp, paper or paperboard, see 28.99*
- *manufacture of medical, surgical or laboratory sterilisers, see 32.50*
- *manufacture of dental laboratory furnaces, see 32.50*
- *repair and maintenance of industrial process furnaces, see 33.12*

#### **28.21.1 Manufacture of ovens and furnaces**

##### **28.21.10 Manufacture of ovens and furnaces**

- manufacture of electrical and other industrial and laboratory furnaces and ovens, including incinerators
- manufacture of furnace burners
- manufacture of mechanical stokers, grates, ash dischargers, etc.

#### **28.21.2 Manufacture of permanent household heating equipment**

##### **28.21.20 Manufacture of permanent household heating equipment**

- manufacture of central heating boilers, solar water heaters and similar equipment
- manufacture of household cooling and ventilation equipment
- manufacture of generally non-reversible heat pumps (only working in one direction), mainly used for space heating or for domestic hot water supply
- manufacture of pool heaters for domestic use

## **28.22 Manufacture of lifting and handling equipment**

The following activities are excluded:

- *manufacture of machinery for vertical farming, see 28.30*
- *manufacture of continuous-action elevators and conveyors for underground use, see 28.92*
- *manufacture of mechanical shovels, excavators and shovel loaders, see 28.92*
- *manufacture of industrial robots for multiple uses, see 28.99*
- *manufacture of crane-lorries, floating cranes and railway cranes, see 29.10, 30.11, 30.20*
- *installation of lifts and elevators, see 43.24*
- *repair and maintenance of lifting and handling equipment, see 33.12*

#### **28.22.0 Manufacture of lifting and handling equipment**

The manufacture of lifting and handling equipment is subdivided in manufacture of lifts, escalators and moving walkways, and manufacture of other lifting and handling equipment.

##### **28.22.01 Manufacture of lifts, escalators and moving walkways**

- manufacture of lifts, escalators and moving walkways
- manufacture of stairlifts

##### **28.22.09 Manufacture of other lifting and handling equipment**

- manufacture of elevators for non-domestic use (excluding continuous-action elevators and conveyors for

underground use)

- manufacture of hand-operated or power-driven lifting, handling, loading or unloading machinery, e.g.:
  - pulley tackle and hoists, winches, capstans and jacks
  - derricks, cranes, mobile lifting frames, straddle carriers
  - works trucks, whether or not fitted with lifting or handling equipment, whether or not self-propelled, of the type used in factories (including handcarts and wheelbarrows)
  - mechanical manipulators and industrial robots specifically designed for lifting, handling, loading or unloading
  - unmanned and robotic forklifts and pallet loaders/unloaders
  - other works trucks, whether or not fitted with lifting or handling equipment, whether or not self-propelled, of the type used in factories
- manufacture of conveyors, teleferics, etc.
- manufacture of parts suitable for use solely or principally with lifting and handling equipment
- manufacture of automatic lifting and handling equipment for warehouses

## **28.23 Manufacture of office machinery and equipment, except computers and peripheral equipment**

The following activities are excluded:

- *manufacture of pencil sharpeners, see 25.61*
- *manufacture of computers and peripheral equipment, see 26.20*
- *manufacture of automatic goods, including beverages, vending machines, see 28.29*
- *repair and maintenance of cash registers, photocopy machines, calculators (electronic or not), typewriters, see 33.12*

### **28.23.0 Manufacture of office machinery and equipment, except computers and peripheral equipment**

#### **28.23.00 Manufacture of office machinery and equipment, except computers and peripheral equipment**

- manufacture of calculating machines
- manufacture of cash registers
- manufacture of calculators
- manufacture of postage meters, mail handling machines (envelope stuffing, sealing and addressing machinery; opening, sorting, scanning)
- manufacture of typewriters and stenography machines
- manufacture of office-type binding equipment (i.e. plastic or tape binding)
- manufacture of coin sorting, coin counting and coin wrapping machines
- manufacture of pencil sharpening machines
- manufacture of stapling machines
- manufacture of voting machines
- manufacture of tape dispensers
- manufacture of hole punches
- manufacture of photocopy machines
- manufacture of blackboards; whiteboards and marker boards with writing or drawing surfaces
- manufacture of dictating machines

## **28.24 Manufacture of power-driven hand tools**

The following activities are excluded:

- *manufacture of hand tools and interchangeable parts for pneumatic and power tools, see 25.63*
- *manufacture of electrical handheld soldering and welding machines and apparatus, see 27.90*

### **28.24.0 Manufacture of power-driven hand tools**



#### **28.24.00 Manufacture of power-driven hand tools**

- manufacture of hand tools, with self-contained electric or non-electric motor or pneumatic drive, e.g.:
  - circular or reciprocating saws
  - chainsaws
  - drills and hammer drills
  - handheld power sanders
  - pneumatic nailers
  - buffers
  - routers
  - grinders
  - staplers
  - pneumatic rivet guns
  - planers
  - shears and nibblers
  - impact wrenches
  - powder-actuated nailers

#### **28.25 Manufacture of non-domestic air conditioning equipment**

The following activities are excluded:

- *manufacture of domestic refrigerating or freezing equipment, see 27.51*
- *manufacture of domestic fans, see 27.51*
- *manufacture of household cooling equipment, see 28.21*
- *manufacture of air-conditioning machines for motor vehicles, see 29.32*

#### **28.25.0 Manufacture of non-domestic air conditioning equipment**

##### **28.25.00 Manufacture of non-domestic air conditioning equipment**

- manufacture of non-domestic refrigerating or freezing equipment
- manufacture of air-conditioning machines, except for motor vehicles
- manufacture of non-domestic fans
- manufacture of heat exchange units
- manufacture of machinery for liquefying air or other gas
- manufacture of attic ventilation fans (e.g. gable fans, roof ventilators)
- manufacture of evaporators and condensers for non-domestic refrigerators
- manufacture of reversible heat pumps that have a motorised fan and devices for changing both the air temperature and humidity
- manufacture of pool heaters for non-domestic use

#### **28.29 Manufacture of other general-purpose machinery n.e.c.**

The following activities are excluded:

- *manufacture of gaskets of vulcanised rubber, see 22.12*
- *manufacture of sensitive (laboratory-type) balances, see 26.51*
- *manufacture of domestic refrigerating or freezing equipment, see 27.51*
- *manufacture of domestic fans, see 27.51*
- *manufacture of electrical welding and soldering equipment, see 27.90*
- *manufacture of agricultural or horticultural spraying appliances, see 28.30*
- *manufacture of metal or glass rolling machinery and cylinders thereof, see 28.91, 28.99*
- *manufacture of dryers for agricultural products, see 28.93*

- *manufacture of machinery for filtering or purifying food and beverages, see 28.93*
- *manufacture of cream separators, see 28.93*
- *manufacture of commercial clothes/tumble dryers, see 28.94*
- *manufacture of printing machinery for printing textile materials, see 28.94*
- *manufacture of laundry and ironing machinery, see 28.94*
- *manufacture of centrifuges, of a kind used in laboratories, see 32.50*
- *repair and maintenance of commercial-type general-purpose machinery, see 33.12*

## **28.29.1 Manufacture of weighing machinery and automatic goods vending machines**

### **28.29.10 Manufacture of weighing machinery and automatic goods vending machines**

- manufacture of weighing machinery (other than sensitive laboratory balances), including weight-operated counting or checking machines (e.g. household and shop scales, platform scales, scales for continuous weighing, weighbridges, weighing machines)
- manufacture of automatic goods vending machines

## **28.29.2 Manufacture of distilling or rectifying plant for petroleum refineries and chemical industries**

### **28.29.20 Manufacture of distilling or rectifying plant for petroleum refineries and chemical industries**

- manufacture of distilling or rectifying plant for petroleum refineries and chemical industries
- manufacture of parts and accessories of the aforementioned machinery

## **28.29.3 Manufacture of packing and wrapping machinery**

### **28.29.30 Manufacture of packing and wrapping machinery**

- manufacture of packing and wrapping machinery:
  - filling, closing, sealing, capsuling or labelling machines, etc.
- manufacture of machinery for cleaning or drying bottles and for aerating beverages
- manufacture of distilling or rectifying plant for beverage industries
- manufacture of parts and accessories of the aforementioned machinery

## **28.29.4 Manufacture of cleaning machines for non-domestic use**

- manufacture of cleaning machines for non-domestic use

### **28.29.41 Manufacture of cleaning machines for cleaning floors, surfaces and rooms for non-domestic use**

- manufacture of high pressure cleaners

### **28.29.49 Manufacture of other cleaning machines for non-domestic use**

- manufacture of dishwashers for non-domestic use

## **28.29.9 Manufacture of other various general-purpose machinery**

### **28.29.91 Manufacture of filtering or purifying machinery and apparatus for liquids**

- manufacture of filtering or purifying machinery and apparatus for liquids (e.g. for oil, fuel)
- manufacture of filtering or purifying machinery and apparatus for gases

The following activities are excluded:

- *manufacture of machinery for filtering or purifying food and beverages, see 28.93.00*

### **28.29.92 Manufacture of levels, tape measures and similar hand tools, machinists' precision tools**

- manufacture of levels, tape measures and similar hand tools, machinist's precision tools (except optical ones)

### **28.29.99 Manufacture of other various general-purpose machinery n.e.c.**

- manufacture of equipment for projecting, dispersing or spraying liquids or powders:

- spray guns, fire extinguishers, sandblasting machines, steam cleaning machines, etc.
- manufacture of gas generators
- manufacture of calendaring or other rolling machines and cylinders thereof (except for metal and glass)
- manufacture of centrifuges, including centrifugal dryers (except cream separators, clothes/tumble dryers and centrifuges, of a kind used in laboratories)
- manufacture of gaskets and similar joints of metal sheeting combined with other materials or of two or more layers of metal
- manufacture of carbon or graphite gaskets
- manufacture of non-electrical welding and soldering machinery and apparatus
- manufacture of cooling towers and similar for direct cooling by means of recirculated water
- refilling or recharging of fire extinguishers

## **28.3 Manufacture of agricultural and forestry machinery**

### **28.30 Manufacture of agricultural and forestry machinery**

The following activities are excluded:

- *manufacture of non-power-driven hand tools, of a kind used in agriculture, horticulture or forestry, see 25.63*
- *manufacture of conveyors for farm use, see 28.22*
- *manufacture of power-driven hand tools, see 28.24*
- *manufacture of hand tools, with self-contained electric or non-electric motor or pneumatic drive, e.g. circular or reciprocating saws, chain saws, see 28.24*
- *manufacture of earth-moving machinery, see 28.92*
- *manufacture of cream separators, see 28.93*
- *manufacture of machinery to clean, sort or grade seed, grain or dried leguminous vegetables, see 28.93*
- *manufacture of road tractors for semi-trailers, see 29.10*
- *manufacture of trailers or semi-trailers for other than agricultural purposes, see 29.20*

#### **28.30.1 Manufacture of agriculture and forestry tractors**

##### **28.30.10 Manufacture of agriculture and forestry tractors**

- manufacture of agricultural and forestry tractors
- manufacture of track-laying tractors
- manufacture of single-axle (pedestrian-controlled) tractors

The following activities are excluded:

- *manufacture of ride-on lawnmowers and other similar machinery, see 28.30.91*

#### **28.30.9 Manufacture of other agricultural and forestry machinery**

##### **28.30.91 Manufacture of gardening and landscaping machinery**

- manufacture of power-driven pedestrian controlled machinery, e.g.:
  - lawnmowers
  - brushcutters
  - hedge trimmers
  - leaf-blowers and vacuums
- engine or battery powered ride-on lawnmowers, e.g. garden tractors, zero-turn lawnmowers etc., including ride-on lawnmowers

##### **28.30.99 Manufacture of other agricultural and forestry machinery n.e.c.**

- manufacture of mowers
- manufacture of mowing machines

- manufacture of flail mowers
- manufacture of pedestrian controlled motor hoes
- manufacture of self-loading or self-unloading trailers or semi-trailers for agricultural purposes
- manufacture of trailers and semi-trailers specially designed for use in agriculture
- manufacture of agricultural machinery for soil preparation or cultivation, e.g.:
  - ploughs, harrows, manure spreaders, seeders, fertiliser distributors etc.
- manufacture of harvesting or threshing machinery, e.g.:
  - harvesters, threshers, sorters, etc.
- manufacture of milking machines
- manufacture of agricultural or horticultural spraying appliances
- manufacture of diverse agricultural machinery, e.g.:
  - poultry-keeping machinery, bee-keeping equipment
  - equipment for preparing fodder, etc.
  - machines for cleaning, sorting or grading eggs, fruits etc.
- manufacture of machinery for vertical farming
- manufacture of irrigation systems
- manufacture of machinery for processing forestry and agricultural waste into solid biofuels, e.g. chippers and shredders

## **28.4 Manufacture of metal forming machinery and machine tools**

This group includes the manufacture of metal forming machinery and machine tools (for example, the manufacture of machine tools for working metals and other materials, such as wood, bone, stone, hard rubber, hard plastics, cold glass, and so on), including those using a laser beam, ultrasonic waves, plasma arc or magnetic pulse.

### **28.41 Manufacture of metal forming machinery and machine tools for metal work**

The following activities are excluded:

- *manufacture of interchangeable tools, see 25.63*
- *manufacture of electrical welding and soldering machinery and apparatus, see 27.90*
- *manufacture of machines for additive manufacturing, see 28.97*
- *repair and maintenance of metal cutting and metal forming machine tools and accessories, see 33.12*

#### **28.41.0 Manufacture of metal forming machinery and machine tools for metal work**

##### **28.41.00 Manufacture of metal forming machinery and machine tools for metal work**

- manufacture of machine tools for working metals, including those using a laser beam, ultrasonic waves, plasma arc, magnetic pulse, etc.
- manufacture of machine tools for turning, drilling, boring, threading or tapping for working metal
- manufacture of machine tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermet by means of grinding stones, abrasives or polishing products
- manufacture of machining centres and multi-station machines for working metal
- manufacture of machine tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing and cutting-off, and of other machine tools working by removing metal or cermets
- manufacture of metal stamping or pressing machine tools
- manufacture of punch presses, hydraulic presses, hydraulic brakes, drop hammers, forging machines, etc.
- manufacture of draw benches, thread rolling machines for working wires
- manufacture of parts and accessories of the aforementioned machinery
- manufacture of filing machines, riveters, sheet metal cutters

## **28.42 Manufacture of other machine tools**

The following activities are excluded:

- *manufacture of interchangeable tools for machine tools (e.g. drills, punches, dies, taps, milling cutters, turning tools, saw blades, cutting knives), see 25.63*
- *manufacture of electric handheld soldering irons and soldering guns, see 27.90*
- *manufacture of power-driven hand tools, see 28.24*
- *manufacture of filing machines, riveters, sheet metal cutters, see 28.41*
- *manufacture of machinery used in metal mills or foundries, see 28.91*
- *manufacture of machinery for mining and quarrying, see 28.92*
- *manufacture of machines for additive manufacturing, see 28.97*
- *repair and maintenance of other machine tools, see 33.12*

## **28.42.0 Manufacture of other machine tools**

### **28.42.00 Manufacture of other machine tools**

- *manufacture of machine tools for working wood, cork, bone, stone, hard rubber, hard plastics, ceramics, concrete, cold glass or similar hard non-metal materials*
- *manufacture of work holders for machine tools*
- *manufacture of dividing heads and other special attachments for machine tools*
- *manufacture of stationary machines for nailing, stapling, glueing or otherwise assembling wood, cork, bone, hard rubber or hard plastics, etc.*
- *manufacture of stationary rotary or rotary percussion drills, etc.*
- *manufacture of presses for the manufacture of particle board etc.*
- *manufacture of parts and accessories for the machine tools listed*

## **28.9 Manufacture of other special-purpose machinery**

This group includes the manufacture of special-purpose machinery, in other words, machinery for exclusive use in a NACE/ATECO industry or a small cluster of NACE/ATECO industries.

While most of this special-purpose machinery is used in other manufacturing processes (for example, food manufacturing or textile manufacturing), this group also includes the manufacture of machinery specific for other non-manufacturing industries (for example, aircraft launching gear or amusement park equipment).

## **28.91 Manufacture of machinery for metallurgy**

The following activities are excluded:

- *manufacture of moulding boxes and moulds (except ingot moulds), see 25.63*
- *manufacture of draw benches, see 28.41*
- *manufacture of machines for forming foundry moulds, see 28.99*
- *repair and maintenance of metallurgy machinery, see 33.12*

### **28.91.0 Manufacture of machinery for metallurgy**

#### **28.91.00 Manufacture of machinery for metallurgy**

- *manufacture of machines and equipment for handling hot metals (e.g. converters, ingot moulds, ladles and casting machines, of a kind used in metallurgy or in metal foundries)*
- *manufacture of metal-rolling mills and rolls for such mills*
- *manufacture of parts and accessories of the aforementioned machinery*

## **28.92 Manufacture of machinery for mining, quarrying and construction**

The following activities are excluded:

- *manufacture of lifting and handling equipment, see 28.22*
- *manufacture of tractors, see 28.30, 29.10*
- *manufacture of machine tools for working stone, including machines for splitting or clearing stone, see 28.42*
- *manufacture of concrete mixer lorries, see 29.20*

- repair and maintenance of mining, quarrying and construction, see 33.12

## **28.92.0 Manufacture of machinery for mining, quarrying and construction**

### **28.92.00 Manufacture of machinery for mining, quarrying and construction**

- manufacture of continuous-action elevators and conveyors for goods and materials for underground use
- manufacture of boring, cutting or sinking machinery for boring earth or extracting minerals or ores, or of coal or rock cutters and tunnelling machinery
- manufacture of machinery for treating minerals by screening, sorting, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form
- manufacture of concrete and mortar mixers
- manufacture of earth-moving machinery:
  - bulldozers, angledozers, graders, scrapers, levellers, mechanical shovels, shovel loaders, etc.
- manufacture of piledrivers and pile extractors, mortar spreaders, bitumen spreaders, concrete surfacing machinery, etc.
- manufacture of machines for mixing mineral substances with bitumen
- manufacture of track-laying excavators
- manufacture of bulldozer and angledozer blades
- manufacture of off-road dumper trucks
- manufacture of snowploughs and snowblowers
- manufacture of parts and accessories of the aforementioned machinery

## **28.93 Manufacture of machinery for food, beverage and tobacco processing**

The following activities are excluded:

- *manufacture of reservoirs, tanks, vats and similar containers of metal of a capacity exceeding 300 litres, whether or not lined or heat-insulated, see 25.22*
- *manufacture of food and milk irradiation equipment, see 26.60*
- *manufacture of packing, wrapping and weighing machinery, see 28.29*
- *manufacture of machinery for cleaning or drying bottles and for aerating beverages, see 28.29*
- *manufacture of cleaning, sorting or grading machinery for eggs, fruits or other crops (except seeds, grains and dried leguminous vegetables), see 28.30*
- *repair and maintenance of food, beverage, and tobacco processing machinery, see 33.12*

### **28.93.0 Manufacture of machinery for food, beverage and tobacco processing**

#### **28.93.00 Manufacture of machinery for food, beverage and tobacco processing**

- manufacture of dryers for agricultural products
- manufacture of machinery for the dairy industry, e.g.:
  - cream separators
  - milk processing machinery (e.g. homogenisers)
  - milk converting machinery (e.g. butter churns, butter workers and moulding machines)
  - cheese-making machines (e.g. homogenisers, moulders, presses)
- manufacture of machinery for the grain milling industry, e.g.:
  - machinery to clean, sort or grade seeds, grain or dried leguminous vegetables (e.g. winnowers, sieving belts, separators, grain brushing machines)
  - machinery to produce flour and meal, etc. (e.g. grinding mills, feeders, sifters, bran cleaners, blenders, rice hullers, pea splitters)
- manufacture of presses, crushers, etc. (e.g. to make wine, cider, fruit juices)
- manufacture of machinery for the bakery industry or for making macaroni, spaghetti or similar products, e.g.:
  - baking ovens, dough mixers, dough-dividers, moulders, slicers, cake depositing machines
- manufacture of machines and equipment to process diverse foods, e.g.:

- machinery to make confectionery, cocoa or chocolate; to manufacture sugar; for breweries; to process meat or poultry; to prepare fruits, nuts or vegetables; to prepare fish, shellfish or other seafood
- other machinery for the industrial preparation or manufacture of food or drink
- manufacture of machinery for filtering or purifying food and beverages
- manufacture of machinery for the extraction or preparation of animal or vegetable fats or oils
- manufacture of machinery for the preparation of tobacco and for the making of cigarettes or cigars, or for pipe or chewing tobacco or snuff
- manufacture of machinery, plant and equipment for cooking or heating food in hotels and restaurants
- manufacture of parts and accessories of the aforementioned machinery

## **28.94 Manufacture of machinery for textile, apparel and leather production**

The following activities are excluded:

- *manufacture of paper or paperboard cards for use on jacquard machines, see 17.25*
- *manufacture of domestic washing and drying machines, see 27.51*
- *manufacture of calendering machines, see 28.29*
- *manufacture of machines used in bookbinding, see 28.99*
- *manufacture of printing and bookbinding machines and machines for activities supporting printing on a variety of materials, see 28.99*
- *repair and maintenance of textile, apparel, and leather production machinery, see 33.12*

### **28.94.1 Manufacture of textile machinery**

#### **28.94.10 Manufacture of textile machinery**

- manufacture of textile machinery, e.g.:
  - machines for preparing, producing, extruding, drawing, texturing or cutting man-made textile fibres, materials or yarns
  - machines for preparing textile fibres (e.g. cotton gins, bale breakers, garnettors, cotton spreaders, wool scourers, wool carbonisers, combs, carders, roving frames)
  - spinning machines
  - machines for preparing textile yarns (e.g. reelers, warpers and related machines)
  - weaving machines (looms), including handlooms
  - knitting machines
  - machines for making knotted net, tulle, lace, braid, etc.
- manufacture of auxiliary machines or equipment for textile machinery:
  - dobbies, jacquards, automatic stop motions, shuttle changing mechanisms, spindles and spindle flyers, etc.
- manufacture of textile printing machinery
- manufacture of machinery for fabric processing:
  - machinery for washing, bleaching, dyeing, dressing, finishing, coating or impregnating textile fabrics
  - machines for reeling, unreeling, folding, cutting or pinking textile fabrics
- manufacture of sewing machines, sewing machine heads and sewing machine needles (whether or not for household use)
- manufacture of machines for producing or finishing felt or non-wovens
- manufacture of parts and accessories of the aforementioned machinery

### **28.94.2 Manufacture of leather machinery**

#### **28.94.20 Manufacture of leather machinery**

- manufacture of leather machines:
  - machinery for preparing, tanning or working hides, skins or leather
  - machinery for making or repairing footwear or other articles of hides, skins, leather or fur skins
- manufacture of parts and accessories of the aforementioned machinery

### **28.94.3 Manufacture of laundry machinery**

#### **28.94.30 Manufacture of laundry machinery**

- manufacture of laundry machinery:
  - ironing machines, including fusing presses
  - commercial washing and drying machines
  - dry-cleaning machines
- manufacture of parts and accessories of the aforementioned machinery

### **28.95 Manufacture of machinery for paper and paperboard production**

#### **28.95.0 Manufacture of machinery for paper and paperboard production**

##### **28.95.00 Manufacture of machinery for paper and paperboard production**

- manufacture of machinery for making paper pulp
- manufacture of paper and paperboard making or finishing machinery
- manufacture of machinery for making up paper pulp, paper or paperboard articles, including cutting machines for paper of all kinds
- manufacture of parts and accessories of the aforementioned machinery

### **28.96 Manufacture of plastics and rubber machinery**

The following activities are excluded:

- *manufacture of machines for additive manufacturing, see 28.97*

#### **28.96.0 Manufacture of plastics and rubber machinery**

##### **28.96.00 Manufacture of plastics and rubber machinery**

- manufacture of machinery for working soft rubber or plastics or for the manufacture of products of these materials:
  - extruders, moulders, pneumatic tyre making or retreading machines and other machines for making a specific rubber or plastic product
- manufacture of parts and accessories of the aforementioned machinery

### **28.97 Manufacture of additive manufacturing machinery**

#### **28.97.0 Manufacture of additive manufacturing machinery**

The manufacture of additive manufacturing machinery is subdivided in manufacture of additive manufacturing machinery by metal deposit, manufacture of additive manufacturing machinery by plastics or rubber deposit, and manufacture of additive manufacturing machinery n.e.c.

##### **28.97.01 Manufacture of additive manufacturing machinery by metal deposit**

- manufacture of machines for additive manufacturing by metal

##### **28.97.02 Manufacture of additive manufacturing machinery by plastics or rubber deposit**

- manufacture of machines for additive manufacturing by plastics
- manufacture of machines for additive manufacturing by rubber

##### **28.97.09 Manufacture of additive manufacturing machinery n.e.c.**

- manufacture of machines for additive manufacturing by plaster, cement, ceramic deposits, etc.

### **28.99 Manufacture of other special-purpose machinery n.e.c.**

The following activities are excluded:

- *manufacture of moulding boxes and moulds (except ingot moulds), see 25.63*



- *manufacture of household appliances, see 27.5*
- *manufacture of domestic washing and drying machines, see 27.51*
- *manufacture of mechanical manipulators and industrial robots specifically designed for lifting, handling, loading or unloading, see 28.22*
- *manufacture of photocopy machines, etc., see 28.23*
- *manufacture of machinery or equipment to work hard rubber, hard plastics or cold glass, see 28.42*
- *manufacture of ingot moulds, see 28.91*
- *manufacture of dryers for agricultural products, see 28.93*
- *manufacture of laundry machinery, e.g. dry-cleaning machines, see 28.94*
- *manufacture of machines for additive manufacturing, see 28.97*
- *manufacture of gymnasium, fitness centre or athletic equipment, see 32.30*
- *repair and maintenance of other special-purpose machinery of division 28, see 33.12*

## **28.99.1 Manufacture of printing and bookbinding machines**

### **28.99.10 Manufacture of printing and bookbinding machines**

- manufacture of printing and bookbinding machines, and machines for activities supporting printing on a variety of materials
- manufacture of parts and accessories of the aforementioned machinery

## **28.99.2 Manufacture of industrial robots for multiple uses**

### **28.99.20 Manufacture of industrial robots for multiple uses**

- manufacture of industrial robots performing multiple tasks for special purposes
- manufacture of machinery and systems for automatic or semi-automatic assembly
- manufacture of parts and accessories of the aforementioned machinery

## **28.99.9 Manufacture of other various special-purpose machinery n.e.c.**

### **28.99.91 Manufacture of aircraft launching gear, aircraft carrier catapults and related equipment**

- manufacture of aircraft launching gear, aircraft carrier catapults and related equipment

### **28.99.92 Manufacture of roundabouts, swings and other fairground amusements**

- manufacture of:
  - roundabouts
  - swings
  - shooting galleries
  - other fairground amusements

### **28.99.93 Manufacture of tyre alignment and balancing equipment and other balancing equipment**

- manufacture of tyre alignment and balancing equipment; balancing equipment (except wheel balancing)

### **28.99.99 Manufacture of all other various special-purpose machinery n.e.c.**

- manufacture of dryers for wood, paper pulp, paper or paperboard and other materials (except for agricultural products and textiles)
- manufacture of machinery for producing tiles, bricks, shaped ceramic pastes, pipes, graphite electrodes, blackboard chalk, etc.
- manufacture of semiconductor manufacturing machinery
- manufacture of machines for forming foundry moulds
- manufacture of diverse special-purpose machinery and equipment, e.g.:
  - machines to assemble electric or electronic lamps, tubes (valves) or bulbs
  - machines for the production or hot working of glass or glassware, glass fibres or yarn

- rope or cable-making machines
- machinery or apparatus for isotopic separation
- manufacture of central greasing systems
- manufacture of automatic bowling alley equipment (e.g. pin-setter)
- manufacture of waste compressing machines
- manufacture of plastering machines
- manufacture of turnstiles
- manufacture of furling systems, used for winding or releasing the running rigging
- manufacture of special-purpose machineries for testing and inspection
- manufacture of parts and accessories of the aforementioned machinery

## **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 semitrailers, is included here.

The following activities are excluded:

- *repair and maintenance of motor vehicles produced in this division (division 29), see 95.31*

### **29.1 Manufacture of motor vehicles**

#### **29.10 Manufacture of motor vehicles**

This class includes the manufacture of electric, combustion and hybrid engine vehicles and of autonomous vehicles.

The following activities are excluded:

- *manufacture of lamps for motor vehicles, see 27.40*
- *manufacture of pistons, piston rings and carburettors not for motor vehicles or motorcycles, see 28.11*
- *manufacture of works trucks fitted with a crane, see 28.22*
- *manufacture of agricultural and forestry tractors, see 28.30*
- *manufacture of track-laying tractors, see 28.30*
- *manufacture of off-road dumper trucks, see 28.92*
- *manufacture of bodies for motor vehicles (e.g. fire engines, travelling libraries, concrete-mixer lorries, etc.), see 29.20*
- *manufacture of bodies for armoured vehicles, see 29.20*
- *manufacture of electrical parts for motor vehicles, see 29.31*
- *manufacture of starter motors, see 29.31*
- *manufacture of parts and accessories for motor vehicles, see 29.32*
- *manufacture of tanks and other military fighting vehicles, see 30.40*
- *manufacture of armoured amphibious military vehicles, see 30.40*
- *manufacture of engines for motorcycles, see 30.91*
- *manufacture of bicycles with an auxiliary electric motor, see 30.92*
- *repair and maintenance of motor vehicles, see 95.31*

##### **29.10.0 Manufacture of motor vehicles**

##### **29.10.00 Manufacture of motor vehicles**

- manufacture of passenger cars
- manufacture of commercial vehicles:
  - vans, lorries, road tractors for semi-trailers, etc.
- manufacture of buses, trolleybuses and coaches
- manufacture of motor vehicle engines, including electric motors
- manufacture of other motor vehicles, e.g.:

- snowmobiles, golf carts, amphibious motor vehicles
- road sweeper trollies
- all-terrain vehicles (ATV), go-carts and similar, including racing cars
- manufacture of crane-lorries
- manufacture of motorhomes
- manufacture of concrete mixer lorries
- manufacture of fire engines, travelling libraries, armoured vehicles
- factory rebuilding of motor vehicle engines
- manufacture of chassis fitted with engines

The following activities are excluded:

- *manufacture of military fighting vehicles, see 30.40.00*

## **29.2 Manufacture of bodies and coachwork for motor vehicles; manufacture of trailers and semi-trailers**

### **29.20 Manufacture of bodies and coachwork for motor vehicles; manufacture of trailers and semi-trailers**

The following activities are excluded:

- *manufacture of trailers and semi-trailers specially designed for use in agriculture, see 28.30*

- *manufacture of parts and accessories of bodies for motor vehicles, see 29.32*

- *manufacture of vehicles drawn by animals, see 30.99*

#### **29.20.0 Manufacture of bodies and coachwork for motor vehicles; manufacture of trailers and semi-trailers**

##### **29.20.00 Manufacture of bodies and coachwork for motor vehicles; manufacture of trailers and semi-trailers**

- manufacture of bodies, including cabs for motor vehicles, e.g.:

- fire engines, travelling libraries, armoured vehicles

- concrete mixer lorries

- outfitting of all types of motor vehicles, trailers and semi-trailers

- manufacture of trailers or semi-trailers for other than agricultural purposes

- manufacture of trailers and semi-trailers, e.g.:

- tankers, trailers with closed and open bodies

- isothermic trailers

- caravans

- reconditioning and customising of motor vehicles

- manufacture of containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport

- manufacture of chassis for trailers

The following activities are excluded:

- *manufacture of armoured fighting vehicle bodies and parts thereof, see 30.40.00*

## **29.3 Manufacture of motor vehicle parts and accessories**

This group includes the manufacture of motor vehicle parts and accessories of all materials.

### **29.31 Manufacture of electrical and electronic equipment for motor vehicles**

The following activities are excluded:

- *manufacture of batteries for vehicles, see 27.20*

- *manufacture of lighting equipment for motor vehicles, see 27.40*

- *manufacture of lamps, including headlamps, for motor vehicles, see 27.40*
- *manufacture of pumps for motor vehicles and engines, see 28.13*

## **29.31.0 Manufacture of electrical and electronic equipment for motor vehicles**

### **29.31.00 Manufacture of electrical and electronic equipment for motor vehicles**

- manufacture of motor vehicle electrical equipment (e.g. starter motors, generators, alternators, spark plugs, insulated ignition wiring sets, power window and door systems, assembly of purchased gauges into instrument panels, voltage regulators)
- manufacture of (electromagnetic) clutches for motor vehicles
- manufacture of windscreen wipers, defrosters and demisters for motor vehicles
- manufacture of inverter modules and fuel cells for cars
- manufacture of cable sets, insulated wiring sets and similar cable sets or assemblies for automotive applications

## **29.32 Manufacture of other parts and accessories for motor vehicles**

The following activities are excluded:

- *manufacture of tyres, see 22.11*
- *manufacture of rubber hoses and belts, and other rubber products, see 22.12*
- *manufacture of batteries for vehicles, see 27.20*
- *manufacture of lighting equipment for motor vehicles, see 27.40*
- *manufacture of pistons, piston rings and carburetors not for motor vehicles or motorcycles, see 28.11*
- *manufacture of inlet and exhaust valves of internal combustion engines, see 28.11*
- *manufacture of pumps for motor vehicles and engines, see 28.13*
- *manufacture of electrical and electronic equipment for motor vehicles, see 29.31*
- *repair, maintenance and alteration of motor vehicles, see 95.31*

## **29.32.0 Manufacture of other parts and accessories for motor vehicles**

### **29.32.00 Manufacture of other parts and accessories for motor vehicles**

- manufacture of diverse parts and accessories for motor vehicles, e.g.:
  - gearboxes, clutches, brakes, axles, road wheels, shock absorbers
- manufacture of parts and accessories of bodies for motor vehicles, e.g.:
  - bumpers, safety seat belts, safety airbags, rear-view mirrors
- manufacture of car seats, including seats for babies and children
- manufacture of air-conditioning machines for motor vehicles
- manufacture of pistons, piston rings and carburetors for motor vehicles

## **30 Manufacture of other transport equipment**

This division includes the manufacture of transport equipment (for example, shipbuilding and boat manufacturing, the manufacture of railway rolling stock and locomotives, air and spacecraft, motorcycles, bicycles and other cycles, and the manufacture of parts thereof) whose manufacture is not elsewhere classified.

### **30.1 Building of ships and boats**

This group includes the building of ships, boats, yachts and other floating structures for transport and other commercial purposes, as well as for sport/recreational and military purposes.

#### **30.11 Building of civilian ships and floating structures**

This class includes the building of civilian ships except vessels for sports or recreation, and the construction of floating structures.

The following activities are excluded:

- *manufacture of parts of vessels, other than major hull assemblies:*

- *manufacture of sails, see 13.96*
- *manufacture of ships' propellers, see 25.99*
- *manufacture of iron or steel anchors, see 25.99*
- *manufacture of navigational instruments, see 26.51*
- *manufacture of lighting equipment for ships, see 27.40*
- *manufacture of marine engines, see 28.11*
- *factory overhaul of civilian ship and boat engines, see 28.11*
- *manufacture of amphibious motor vehicles, see 29.10, 30.40*
- *manufacture of inflatable boats or rafts for pleasure and sport, see 30.12*
- *building of yachts, see 30.12*
- *building of military ships and vessels, see 30.13*
- *specialised repair and maintenance of civilian ships and floating structures, see 33.15*
- *ship-breaking, see 38.21*
- *interior non-technical installation and finishing of boats, see 43.3*

### **30.11.0 Building of civilian ships and floating structures**

#### **30.11.00 Building of civilian ships and floating structures**

- building of commercial vessels:
  - *passenger vessels, ferry boats, cargo ships, tankers, tugs*
- building of fishing vessels, factory ships and other vessels for processing or preserving fishery products
- manufacture of civilian ship seats
- building of hovercraft (except recreation-type hovercraft)
- construction of drilling platforms, floating or submersible
- construction of floating structures, e.g.:
  - *floating docks, pontoons, cofferdams, floating landing stages, buoys, floating tanks, barges, lighters, floating cranes, non-recreational inflatable rafts, etc.*
- manufacture of sections for ships and floating structures
- manufacture of submersible drones
- factory conversion of ships
- installation of technical interiors of boats

### **30.12 Building of pleasure and sporting boats**

The following activities are excluded:

- *manufacture of parts of pleasure and sporting boats:*
  - *manufacture of sails, see 13.96*
  - *manufacture of iron or steel anchors, see 25.99*
  - *manufacture of marine engines, see 28.11*
- *factory overhaul of engines for sport/recreational ships and boats, see 28.11*
- *manufacture of sailboards and surfboards, see 32.30*
- *repair of pleasure boats, see 33.15*
- *rental of pleasure boats and sailing boats with crew, see 50.10, 50.30*
- *rental of pleasure boats and yachts without crew, see 77.21*

#### **30.12.0 Building of pleasure and sporting boats**

##### **30.12.00 Building of pleasure and sporting boats**

- manufacture of inflatable boats and rafts for sports and recreation
- building of sailing boats with or without auxiliary motor

- building of motorboats
- building of recreation-type hovercraft
- building of yachts
- manufacture of personal watercraft
- manufacture of other pleasure and sporting boats, e.g.:
  - canoes, kayaks, rowing boats, skiffs
  - rowing boats
- factory conversion of pleasure and sporting boats

### **30.13 Building of military ships and vessels**

This class includes the building of military ships and vessels, such as combat ships equipped with various offensive and defensive weapons and with protective devices against shelling, and the building of military floating structures.

The following activities are excluded:

- *manufacture of weapons and ammunition (e.g. torpedo tubes, torpedoes), see 25.30*
- *factory overhaul of military ship and vessel engines, see 28.11*
- *building of civilian ships and floating structures, see 30.11*
- *manufacture of inflatable boats or rafts for pleasure and sport, see 30.12*

#### **30.13.0 Building of military ships and vessels**

##### **30.13.00 Building of military ships and vessels**

- building of military ships and vessels, e.g. combat ships equipped with various offensive and defensive weapons and with protective devices against shelling, and building of military floating structures, e.g.:
  - aircraft carriers
  - amphibious warfare and assault ships
  - cruisers
  - destroyers
  - submarines
  - landing crafts
  - tugs for transporting ammunition or mines
- manufacture of military ships and vessel seats
- factory conversion of military ships, vessels and floating structures

### **30.2 Manufacture of railway locomotives and rolling stock**

#### **30.20 Manufacture of railway locomotives and rolling stock**

The following activities are excluded:

- *manufacture of unassembled rails, see 24.10*
- *manufacture of assembled railway or tramway track fixtures and fittings, see 25.99*
- *manufacture of electric motors not for motor vehicles, see 27.11*
- *manufacture of electrical signalling, safety or traffic-control equipment for railways or tramways, see 27.90*
- *manufacture of engines and turbines, except motor vehicle, aircraft and motorcycle engines, see 28.11*
- *manufacture of railway engines, see 28.11*

##### **30.20.0 Manufacture of railway locomotives and rolling stock**

##### **30.20.00 Manufacture of railway locomotives and rolling stock**

- manufacture of electric, diesel, steam and other rail locomotives
- manufacture of self-propelled railway or tramway coaches, vans and trucks

- manufacture of railway or tramway maintenance or service vehicles
- manufacture of railway or tramway rolling stock, not self-propelled, e.g.:
  - passenger coaches, goods vans, tank wagons, self-discharging vans and wagons, workshop vans, crane vans, tenders
- manufacture of specialised parts of railway or tramway locomotives or of rolling stock, e.g.:
  - bogies, axles and wheels, brakes and parts of brakes; hooks and coupling devices, buffers and buffer parts; shock absorbers; wagon and locomotive frames; bodies; corridor connections
- manufacture of mining locomotives and mine carts
- manufacture of mechanical and electromechanical signalling, safety and traffic control equipment (e.g. for railways, tramways, inland waterways, roads, parking facilities, airfields)
- manufacture of railway car seats
- manufacture of cable car cabins and cable car cars

### **30.3 Manufacture of air and spacecraft and related machinery**

#### **30.31 Manufacture of civilian air and spacecraft and related machinery**

The following activities are excluded:

- *manufacture of parachutes, see 13.96*
- *manufacture of missiles for military purposes, see 25.30*
- *manufacture of telecommunication equipment for satellites, see 26.30*
- *manufacture of aircraft instrumentation and aeronautical instruments, see 26.51*
- *manufacture of air navigation systems, see 26.51*
- *manufacture of lighting equipment for aircraft, see 27.40*
- *manufacture of pistons, piston rings and carburettors, not for motor vehicles or motorcycles, see 28.11*
- *manufacture of aircraft launching gear, aircraft carrier catapults and related equipment, see 28.99*
- *manufacture of ignition parts and other electrical parts for internal combustion engines, see 29.31*
- *manufacture of military air and spacecraft, see 30.32*
- *manufacture of drones for military purposes, see 30.32*
- *manufacture of toy drones, see 32.40*
- *repair and maintenance of civilian air and spacecraft, see 33.16*

#### **30.31.0 Manufacture of civilian air and spacecraft and related machinery**

##### **30.31.00 Manufacture of civilian air and spacecraft and related machinery**

- manufacture of airplanes for the transport of goods or passengers, including for recreation and sports purposes
- manufacture of helicopters
- manufacture of gliders and hang-gliders
- manufacture of dirigibles and hot-air balloons
- manufacture of parts and accessories of the aircraft of this class (class 30.31):
  - major assemblies (e.g. fuselages, wings, doors, control surfaces, landing gear, fuel tanks, nacelles)
  - airscrews, helicopter rotors and propelled rotor blades
  - civilian aircraft engines
  - turbojets and turboprops of a kind typically found on civilian aircraft
  - parts suitable for use solely or principally with internal combustion piston engines for civilian aircraft
- manufacture of ground flying trainers
- manufacture of missiles for space and civilian purposes
- manufacture of spacecraft and launch vehicles, satellites, planetary probes, orbital stations, shuttles
- manufacture of civilian unmanned aircraft (drones)
- factory overhaul and conversion of civilian aircraft or aircraft engines

- manufacture of civilian aircraft seats

### **30.32 Manufacture of military air and spacecraft and related machinery**

This class includes the manufacture of military aircraft and spacecraft and related machinery.

The following activities are excluded:

- *manufacture of weapons and ammunition, see 25.30*
- *manufacture of missiles for military purposes, see 25.30*
- *manufacture of civilian air and spacecraft and related machinery, see 30.31*
- *repair and maintenance of military air and spacecraft machinery, see 33.18*

#### **30.32.0 Manufacture of military air and spacecraft and related machinery**

##### **30.32.00 Manufacture of military air and spacecraft and related machinery**

- manufacture of military air and spacecraft
- manufacture of defence aircraft and fighter aircraft
- manufacture of fixed-wing aircraft
- manufacture of tiltrotor aircraft
- manufacture of rotary-wing aircraft
- manufacture of drones for military purposes (Unmanned Aerial Vehicles UAVs)
- manufacture of military aircraft engines, turbojets and turbopropellers
- factory overhaul and rebuilding military air and spacecraft
- manufacture of military aircraft seats

### **30.4 Manufacture of military fighting vehicles**

#### **30.40 Manufacture of military fighting vehicles**

This class includes the manufacture of military fighting vehicles, whether or not fitted with weapons, and of parts of such vehicles.

The following activities are excluded:

- *manufacture of weapons and ammunition, see 25.30*
- *manufacture of passenger cars and trucks with light armour or with removable armour, see 29.10*
- *manufacture of military ships, see 30.13*
- *manufacture of drones for military purposes, see 30.32*
- *repair and maintenance of military fighting vehicles, see 33.18*

##### **30.40.0 Manufacture of military fighting vehicles**

##### **30.40.00 Manufacture of military fighting vehicles**

- manufacture of tanks
- manufacture of armoured combat vehicles for transporting persons
- manufacture of armoured supply vehicles or armoured recovery vehicles with cranes
- manufacture of armoured amphibious military vehicles
- manufacture of remotely operated tanks
- manufacture of armoured fighting vehicle bodies and parts thereof (e.g. armoured turrets, armoured doors and covers)
- manufacture of armoured plates that are identifiable as parts of military fighting vehicles
- manufacture of special tracks and special wheels, and drive wheels for armoured fighting vehicles
- factory overhaul and rebuilding of military fighting vehicles

### **30.9 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.

## **30.91 Manufacture of motorcycles**

The following activities are excluded:

- *manufacture of pneumatic tyres of rubber, of a kind used for motorcycles, see 22.11*
- *manufacture of bicycles, see 30.92*
- *manufacture of bicycles with an auxiliary electric motor, see 30.92*
- *manufacture of cycles with an electric motor for propulsion, see 30.92*
- *manufacture of carriages for disabled persons, see 30.92*
- *manufacture of personal transporters (e.g. electric skateboards and kick scooters), see 30.92*

### **30.91.1 Manufacture of motorcycles, other than parts and accessories**

#### **30.91.11 Manufacture of engines for motorcycles**

- manufacture of engines for motorcycles

#### **30.91.12 Manufacture of motorcycles, other than engines**

- manufacture of motorcycles and mopeds
- manufacture of sidecars for motorcycles

### **30.91.2 Manufacture of parts and accessories for motorcycles**

#### **30.91.20 Manufacture of parts and accessories for motorcycles**

- manufacture of parts and accessories for motorcycles (e.g. brakes, gearboxes, clutches, road wheels, silencers and exhaust pipes, and parts thereof)
- manufacture of pistons, piston rings and carburettors for motorcycles

## **30.92 Manufacture of bicycles and invalid carriages**

The following activities are excluded:

- *manufacture of pneumatic tyres and inner tubes of rubber, of a kind used for bicycles, see 22.11*
- *manufacture of wheeled toys designed to be ridden, including plastic bicycles and tricycles, see 32.40*
- *repair of bicycles, see 95.29*

### **30.92.1 Manufacture of bicycles, other than parts and accessories**

#### **30.92.10 Manufacture of bicycles, other than parts and accessories**

- manufacture of non-motorised bicycles and other cycles, including (delivery) tricycles, tandems, children's bicycles and tricycles
- manufacture of cycles with an electric motor for propulsion
- manufacture of bicycles with an auxiliary electric motor
- manufacture of personal transporters (e.g. electric skateboards and kick scooters)

### **30.92.2 Manufacture of parts and accessories for bicycles**

#### **30.92.20 Manufacture of parts and accessories for bicycles**

- manufacture of parts and accessories of bicycles (e.g. frames, forks, wheel rims and spokes, hubs, brakes, saddles, pedals, crank gear and derailleur gears)

### **30.92.3 Manufacture of invalid carriages**

#### **30.92.30 Manufacture of invalid carriages**

- manufacture of carriages for disabled persons with or without motor
- manufacture of wheelchairs
- manufacture of parts and accessories of carriages for disabled persons

#### **30.92.4 Manufacture of baby carriages**

##### **30.92.40 Manufacture of baby carriages**

- manufacture of baby carriages and parts thereof

#### **30.99 Manufacture of other transport equipment n.e.c.**

The following activities are excluded:

- *manufacture of works trucks, whether or not fitted with lifting or handling equipment, whether or not self-propelled, of the type used in factories (including hand carts and wheelbarrows), see 28.22*
- *manufacture of decorative restaurant carts (e.g. dessert carts, food wagons), see 31.00*

#### **30.99.0 Manufacture of other transport equipment n.e.c.**

##### **30.99.00 Manufacture of other transport equipment n.e.c.**

- manufacture of hand-propelled vehicles (e.g. luggage carts, handcarts, sledges, shopping carts)
- manufacture of vehicles drawn by animals (e.g. sulkies, donkey-carts, hearses)

### **31 Manufacture of furniture**

This division includes the manufacture of furniture and parts thereof, except of sheets and slabs of glass, stone, concrete or similar material as parts of furniture.

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 manufacture of roll-formed products classified in division 25 (Manufacture of fabricated metal products).

The molding process for plastic furniture is similar to the molding of other plastic products. However, the manufacture of plastic furniture tends to be a specialised activity.

#### **31.0 Manufacture of furniture**

##### **31.00 Manufacture of furniture**

This class includes the manufacture of furniture of material, for any place and for various purposes. It also includes the manufacture of parts of furniture, except of sheets and slabs (whether or not cut to shape) of glass (including mirrors), marble or other stone, concrete or similar material.

The following activities are excluded:

- *manufacture of pillows, pouffes, cushions, quilts and eiderdowns, see 13.92*
- *manufacture of wooden mouldings which are not recognisable as integral parts of furniture, see 16.1*
- *manufacture of builders' carpentry and joinery, see 16.23*
- *manufacture of inflatable rubber mattresses, see 22.12*
- *manufacture of rubber waterbed mattresses, see 22.12*
- *manufacture of sheets and slabs (whether or not cut to shape) of ceramics, concrete and stone, see 23.42, 23.66, 23.70*
- *manufacture of light fittings or lamps, see 27.40*
- *manufacture of blackboards, see 28.23*

- *manufacture of car seats, see 29.32*
- *manufacture of baby seat for cars, see 29.32*
- *manufacture of civilian ship seats, see 30.11*
- *manufacture of military ships and vessel seats, see 30.13*
- *manufacture of railway car seats, see 30.20*
- *manufacture of aircraft seats, see 30.31, 30.32*
- *manufacture of medical, surgical, dental or veterinary furniture, see 32.50*
- *installation of modular furniture attachment, partition installation, laboratory equipment furniture installation at construction site, see 43.32*
- *installation of built-in components for shop furniture, see 43.32*
- *reupholstering, refinishing and repairing of furniture, see 95.24*

### **31.00.1 Manufacture of furniture for shops, offices and other similar places**

#### **31.00.11 Manufacture of acoustic absorbing furniture for shops, offices and other similar places**

- manufacture of sound absorbing elements, including wall panels
- manufacture of phone booths
- manufacture of modular acoustic partitions, boxes and booths for offices
- manufacture of modular lounges and meeting areas with high acoustic privacy

#### **31.00.12 Manufacture of chairs and seats for shops**

- manufacture of chairs and seats for shops
- manufacture of chairs and seats for workrooms, hotels, restaurants
- manufacture of laboratory benches, stools, and other laboratory seating

#### **31.00.13 Manufacture of furniture for shops other than chairs and seats**

- manufacture of special furniture for shops: counters, display cases, shelves, etc.
- manufacture of furniture for restaurants
- manufacture of laboratory furniture (e.g. cabinets and tables)
- manufacture of catering carts
- manufacture of built-in components for shop furniture

#### **31.00.14 Manufacture of chairs and seats for offices and other similar places**

- manufacture of chairs and seats for offices and public premises
- manufacture of chairs and seats for theatres, cinemas, etc.

#### **31.00.15 Manufacture of furniture for offices and other similar places other than chairs and seats**

- manufacture of office furniture
- manufacture of furniture for churches
- manufacture of furniture for schools
- manufacture of furniture for railway coaches, ships and boats

### **31.00.2 Manufacture of kitchen furniture**

#### **31.00.20 Manufacture of kitchen furniture**

- manufacture of kitchen furniture

### **31.00.3 Manufacture of other home furniture**

#### **31.00.31 Manufacture of home furniture, excluding kitchen furniture, chairs, sofas and similar products**

- manufacture of furniture for bedrooms, living rooms, etc.
- manufacture of beds, including wrought-iron beds

- manufacture of walk-in wardrobes

The following activities are excluded:

- *manufacture of outdoor furniture, see 31.00.32*
- *manufacture of chairs and seats, see 31.00.33*
- *manufacture of sofas, sofa beds and sofa sets, see 31.00.34*
- *manufacture of mattresses, see 31.00.35*
- *manufacture of other various furniture n.e.c., see 31.00.39*

#### **31.00.32 Manufacture of outdoor furniture**

- manufacture of furniture for gardens
- manufacture of garden chairs and seats
- manufacture of wrought-iron garden chairs and seats

#### **31.00.33 Manufacture of chairs and seats**

- manufacture of chairs and seats, excluding garden chairs and seats

#### **31.00.34 Manufacture of sofas, sofa beds and sofa sets**

- manufacture of sofas, sofa beds and sofa sets

#### **31.00.35 Manufacture of mattresses**

- manufacture of mattresses:
  - manufacture of mattresses of uncovered cellular rubber
  - manufacture of mattresses of uncovered cellular plastic
  - manufacture of upholstered sprung mattresses
  - manufacture of wool mattresses
- manufacture of mattress supports, e.g.:
  - mattress metal supports
  - mattress support wooden slats

#### **31.00.36 Manufacture of furniture parts and accessories**

- manufacture of furniture parts and accessories, e.g. furniture doors and drawer fronts, furniture knobs and handles

#### **31.00.37 Finishing of furniture**

- finishing of furniture (e.g. spraying, painting, polishing, upholstering)

#### **31.00.39 Manufacture of other furniture n.e.c.**

- manufacture of cabinets for sewing machines, televisions, etc.

### **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.

#### **32.1 Manufacture of jewellery, bijouterie and related articles**

This group includes the manufacture of jewellery and imitation jewellery articles.

#### **32.11 Striking of coins**

##### **32.11.0 Striking of coins**

##### **32.11.00 Striking of coins**

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

## **32.12 Manufacture of jewellery and related articles**

The following activities are excluded:

- *manufacture of non-metallic watch bands (e.g. fabric, leather, plastic, etc.), see 15.12*
- *manufacture of base metals clad with silver, gold or platinum, not further worked, see 24.41*
- *manufacture of statuettes and other ornaments of base metal plated with precious metal, see 25.99*
- *manufacture of watch cases, whether or not of precious metal, see 26.52*
- *manufacture of (non-precious) metal watch bands, see 32.13*
- *manufacture of imitation jewellery, whether or not plated with precious metal, see 32.13*
- *repair of jewellery, see 95.25*

### **32.12.1 Production of precious and semi-precious stones in the worked state**

#### **32.12.10 Production of precious and semi-precious stones in the worked state**

- production of worked pearls
- production of precious and semi-precious stones in the worked state, including the working of industrial quality stones and synthetic or reconstructed precious or semi-precious stones
- working of diamonds

### **32.12.2 Manufacture of jewellery and goldsmiths' articles of precious metals**

#### **32.12.20 Manufacture of jewellery and goldsmiths' articles of precious metals**

- manufacture of jewellery of precious metal or of base metals clad with precious metals, or precious or semi-precious stones, or of combinations of precious metal and precious or semi-precious stones
- manufacture of goldsmiths' articles of precious metals or of base metals clad with precious metals, e.g.:
  - dinnerware, flatware, hollowware, toilet articles, office or desk articles, articles for religious use
- manufacture of technical or laboratory articles of precious metal (except instruments and parts thereof), e.g.:
  - crucibles, spatulas, electroplating anodes
- manufacture of precious metal watch bands, wristbands, watch straps and cigarette-cases
- manufacture of cutlery of precious metal
- engraving of personal precious and non-precious metal products
- precious and semi-precious stones setting

## **32.13 Manufacture of imitation jewellery and related articles**

The following activities are excluded:

- *manufacture of jewellery made from precious metals or clad with precious metals, see 32.12*
- *manufacture of jewellery containing genuine gemstones, see 32.12*
- *manufacture of precious metal watch bands, see 32.12*

### **32.13.0 Manufacture of imitation jewellery and related articles**

#### **32.13.00 Manufacture of imitation jewellery and related articles**

- manufacture of costume or imitation jewellery, not incorporating natural or cultured pearls, precious or semi-precious stones or (except as plating or as minor constituents) precious metal or metal clad with precious metal, e.g.:
  - rings, bracelets, necklaces, brooches, earrings and similar small objects/articles of personal adornment made from base metals plated with precious metals
  - imitation jewellery containing imitation stones (e.g. imitation gemstones, imitation diamonds, and similar)
- manufacture of metal watch bands (except precious metal)

## **32.2 Manufacture of musical instruments**

### **32.20 Manufacture of musical instruments**

The following activities are excluded:

- *reproduction of pre-recorded sound and videotapes and discs, see 18.20*
- *manufacture of microphones, amplifiers, loudspeakers, headphones and similar components, see 26.40*
- *manufacture of record players, tape recorders etc., see 26.40*
- *manufacture of toy musical instruments, see 32.40*
- *publishing of pre-recorded sound and videotapes and discs, see 59.20*
- *piano tuning, see 95.29*
- *repair of musical instruments not considered cultural heritage and non-historical, see 95.29*

### **32.20.0 Manufacture of musical instruments**

#### **32.20.00 Manufacture of musical instruments**

- manufacture of string instruments
- manufacture of keyboard stringed instruments, including automatic pianos
- manufacture of keyboard pipe organs, harmoniums and similar keyboard instruments with free metal reeds
- manufacture of accordions and similar instruments, including mouth organs
- manufacture of wind instruments
- manufacture of percussion instruments (e.g. drums, xylophones, cymbals, castanets, maracas)
- manufacture of musical instruments that generate sound electronically (e.g. digital pianos, synthesisers)
- manufacture of musical boxes, fairground organs, calliopes, etc.
- manufacture of instrument parts and accessories, e.g.:
  - metronomes, tuning forks, pitch pipes, cards, discs and rolls for automatic mechanical instruments
- manufacture of whistles, call horns and other mouth-blown sound-signalling instruments

### **32.3 Manufacture of sports goods**

#### **32.30 Manufacture of sports goods**

This class includes the manufacture of sporting and athletic goods (except apparel and footwear).

The following activities are excluded:

- *manufacture of boat sails, see 13.96*
- *manufacture of sports apparel, see 14.29*
- *manufacture of saddlery and harness, see 15.12*
- *manufacture of whips and riding crops, see 15.12*
- *manufacture of sports footwear, see 15.20*
- *manufacture of rubber wetsuits and diving suits, see 22.12*
- *manufacture of plastic headgear, excluding safety headgear, see 22.26*
- *manufacture of sporting, hunting or target-shooting weapons and ammunition, see 25.30*
- *manufacture of sports vehicles other than bobsleighs, toboggans etc., see divisions 29, 30*
- *manufacture of boats for sports and recreation, see 30.12*
- *manufacture of billiard tables, see 32.40*
- *manufacture of earplugs and noise plugs (e.g. for swimming and noise protection), see 32.99*
- *manufacture of safety headgear, see 32.99*
- *repair of sports goods, see 95.29*

#### **32.30.0 Manufacture of sports goods**

The manufacture of sports goods is subdivided in manufacture of gymnasium, fitness centre or athletic equipment, and manufacture of other sports goods.

##### **32.30.01 Manufacture of gymnasium, fitness centre or athletic equipment**

- manufacture of gymnasium, fitness centre or athletic equipment

- manufacture of metal weights as used for weightlifting

### **32.30.09 Manufacture of other sports goods**

- manufacture of articles and equipment for sports, outdoor and indoor games, of any material, e.g.:
  - hard, soft and inflatable balls
  - rackets, bats and clubs
  - skis, bindings and poles
  - ski boots, snowboard boots and cross-country ski footwear
  - sailboards, surfboards and waterskis
  - requisites for sport fishing, including landing-nets
  - decoy 'birds' and similar requisites for hunting or shooting
  - table tennis equipment
  - articles and equipment for mountain climbing
  - gloves for use in sport, of leather or composition leather
  - basins for swimming and padding pools
  - ice skates, roller skates
  - bows and crossbows

## **32.4 Manufacture of games and toys**

### **32.40 Manufacture of games and toys**

This class includes the manufacture of dolls, toys and games (including electronic games), scale models and children's vehicles (except metal bicycles and tricycles).

The following activities are excluded:

- *manufacture of video game consoles, see 26.40*
- *manufacture of drones for civilian purposes, see 30.31*
- *manufacture of bicycles, see 30.92*
- *manufacture of articles for jokes and novelties, see 32.99*
- *writing and publishing of software for video game consoles, see 58.21, 62.10*

#### **32.40.1 Manufacture of games**

##### **32.40.10 Manufacture of games**

- manufacture of playing cards
- manufacture of games of paper or paperboard
- manufacture of board games and similar games
- manufacture of electronic board games
- manufacture of electronic games with fixed (non-replaceable) software
- manufacture of reduced-size (scale) models and similar recreational models, electrical trains, construction sets, etc.
- manufacture of gaming and gambling machines
- manufacture of billiards and special tables for casino games, etc.
- manufacture of table tennis tables
- manufacture of articles for funfair, table or parlour games
- manufacture of puzzles and similar articles
- manufacture of toy drones

#### **32.40.2 Manufacture of toys**

##### **32.40.20 Manufacture of toys**

- manufacture of dolls and doll garments, parts and accessories

- manufacture of action figures
- manufacture of toy animals
- manufacture of wheeled toys designed to be ridden, including plastic bicycles and tricycles
- manufacture of toy musical instruments
- manufacture of toys of paper or paperboard
- manufacture of ceramic toys
- manufacture of glass toys
- manufacture of wooden toys
- manufacture of plastic toys
- manufacture of fabric toys
- manufacture of rubber games and toys, (including children's wading pools, inflatable children's rubber boats, inflatable rubber animals, balls, etc.)

## **32.5 Manufacture of medical and dental instruments and supplies**

### **32.50 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.

Further included is the manufacture of medical, dental and similar furniture where the additional specific functions determine the purpose of the product (for example, dentist's chairs with built-in hydraulic functions).

More specifically, this class includes medical, surgical, dental and veterinary instruments and appliances, supplies and furniture.

The following activities are excluded:

- *manufacture of special series-produced shoes supporting the arch of the foot, see 15.20*
- *manufacture of denture fixative pastes and powders, see 20.42*
- *manufacture of wadding, gauze, bandages and similar articles (e.g. dressings, adhesive plasters, poultices, impregnated or coated with pharmaceutical substances), see 21.20*
- *manufacture of electromedical and electrotherapeutic apparatus, see 26.60*
- *manufacture of hearing aids, see 26.60*
- *manufacture of pacemakers, see 26.60*
- *manufacture of optical instruments and lenses, e.g. binoculars, microscopes, see 26.70*
- *manufacture of wheelchairs, see 30.92*
- *retail sale of corrective glasses, lenses and sunglasses, see 47.74*

#### **32.50.1 Manufacture of dentures**

##### **32.50.10 Manufacture of dentures**

- manufacture of dentures
- manufacture of dental prostheses on implants
- manufacture of custom-made devices for dental use, including orthodontic devices
- repair of the aforementioned devices

#### **32.50.2 Manufacture of other prosthetic devices and aids**

##### **32.50.20 Manufacture of other prosthetic devices and aids**

- manufacture of artificial teeth and dental fittings
- manufacture of orthopaedic and prosthetic devices
- manufacture of made-to-measure orthopaedic footwear and special insoles for correcting orthopaedic conditions
- manufacture of glass eyes
- manufacture of artificial limbs
- manufacture of crutches



- repair of the aforementioned devices

### **32.50.3 Manufacture of ophthalmic lenses**

#### **32.50.30 Manufacture of ophthalmic lenses**

- manufacture of ophthalmic goods, eyeglasses, sunglasses, lenses ground to prescription, contact lenses, safety goggles

### **32.50.4 Manufacture of eyeglass frames**

#### **32.50.40 Manufacture of eyeglass frames**

- manufacture of eyeglass frames

### **32.50.5 Manufacture of other medical and dental instruments and supplies**

#### **32.50.51 Manufacture of medical and dental instruments and appliances**

- manufacture of dental laboratory furnaces
- manufacture of laboratory ultrasonic cleaning machinery
- manufacture of medical, surgical or laboratory sterilisers
- manufacture of laboratory-type centrifuges
- manufacture of dental instruments and appliances
- manufacture of medical thermometers
- manufacture of ophthalmic instruments and appliances
- manufacture of artificial respiration machines
- manufacture of instruments and appliances for ozone, oxygen and aerosol therapies
- manufacture of non-edible orally administered devices for weight management or special medical purposes

#### **32.50.52 Manufacture of medical and dental supplies**

- manufacture of surgical drapes and sterile yarns/tissue
- manufacture of dental fillings and cements (except denture adhesives), dental wax and other dental plaster preparations
- manufacture of bone reconstruction cements
- manufacture of articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences, e.g. plates which remain permanently in the body (e.g. to replace part or the whole of a bone)
- manufacture of syringes, needles, catheters, cannulae etc.
- manufacture of individual protective masks (e.g. FFP2, FFP3, surgical masks)
- manufacture of sterile suture materials

#### **32.50.53 Manufacture of medical and dental furniture**

- manufacture of medical, surgical, dental or veterinary furniture, e.g.:
  - operating tables
  - examination tables
  - hospital beds with mechanical fittings
  - dentist chairs

## **32.9 Manufacturing n.e.c.**

### **32.91 Manufacture of brooms and brushes**

The following activities are excluded:

- *manufacture of electric toothbrushes, see 27.51*

#### **32.91.0 Manufacture of brooms and brushes**

### **32.91.00 Manufacture of brooms and brushes**

- manufacture of brooms and brushes (e.g. toilet brushes, household brushes, paintbrushes, fine brushes, technical and industrial brushes, including brushes constituting parts of machines, hand-operated mechanical floor sweepers, mops and feather-dusters, paint pads and rollers, squeegees and other brushes, brooms, mops)
- manufacture of shoe and clothes brushes

### **32.99 Other manufacturing n.e.c.**

The following activities are excluded:

- *manufacture of lighter wicks, see 13.96*
- *manufacture of workwear, see 14.23*
- *manufacture of paper novelties, see 17.25*
- *manufacture of manufacture of horse whips and riding crops, see 15.12*
- *manufacture of protective safety footwear, e.g. footwear incorporating a protective metal toe-cap, see 15.20*
- *manufacture of matches, see 20.59*
- *manufacture of plastic headgear excluding safety headgear, see 22.26*
- *manufacture of toner cartridges, see 26.20*
- *manufacture of individual protective masks (e.g. FFP2, FFP3, surgical masks), see 32.50*

### **32.99.1 Manufacture of protective safety equipment**

#### **32.99.10 Manufacture of protective safety equipment**

- manufacture of protective safety equipment, e.g.:
  - linemen's safety belts and other belts for occupational use
  - cork life preservers
  - safety headgear and other personal safety equipment (e.g. protective face shields/visors, of plastics, such as athletic helmets)
  - fire-protective clothing
  - metal safety headgear and other metal personal safety devices
  - earplugs and noise plugs (e.g. for swimming and noise protection)
  - gas masks
  - biohazard protective clothing and accessories
  - bulletproof vests
  - clean room suits and accessories
- manufacture of fire-protective clothing

### **32.99.2 Manufacture of umbrellas, buttons, zippers, wigs and similar articles**

#### **32.99.20 Manufacture of umbrellas, buttons, zippers, wigs and similar articles**

- manufacture of umbrellas, sun umbrellas, walking sticks, seat-sticks
- manufacture of buttons, press fasteners, snap-fasteners, press studs, slide fasteners
- manufacture of wigs, false beards, eyebrows

### **32.99.3 Manufacture of stationery articles**

#### **32.99.30 Manufacture of stationery articles**

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

### **32.99.4 Manufacture of burial coffins**

### **32.99.40 Manufacture of burial coffins**

- manufacture of burial coffins

### **32.99.9 Manufacture of other articles n.e.c.**

#### **32.99.91 Manufacture of electronic cigarettes**

- manufacture of electronic cigarettes (vapes)

#### **32.99.99 Manufacture of other various articles n.e.c.**

- manufacture of globes
- manufacture of cigarette lighters and other lighters
- manufacture of articles of personal use, e.g.:
  - smoking pipes
  - scent sprays
  - vacuum flasks and other vacuum vessels for personal or household use
- manufacture of miscellaneous articles, e.g.:
  - candles, tapers etc.
  - artificial flowers, fruits and foliage
  - hand sieves and hand riddles
  - tailors' dummies
- manufacture of jokes and novelties
- manufacture of articles for parties, e.g. carnival, including articles for magic tricks
- manufacture of floral baskets, bouquets, wreaths and similar articles
- taxidermy activities
- manufacture of scale models designed for demonstrational purposes
- manufacture of eyeglass cases
- manufacture of medals and sports cups

## **33 Repair, maintenance and installation of machinery and equipment**

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

This division only includes specialised repair and maintenance activities. A substantial amount of repair is also done by manufacturers of machinery, equipment and other goods. In such cases, the units engaged in these repair and manufacturing activities are classified according to the value-added principle, which would often assign these combined activities to the manufacture of the good. The same principle is applied for combined trade and repair.

The rebuilding or remanufacture of machinery and equipment is considered a manufacturing activity and is included in other divisions of this section.

Also included in this division is the specialised installation of machinery.

The following activities are excluded:

- *cleaning of industrial machinery, see 81.22*
- *installation of equipment that forms an integral part of buildings or similar structures (e.g. installation of electrical wiring, of escalators or of air-conditioning systems, is classified as construction), see section F*
- *repair and maintenance of computers and communication equipment, see 95.10*
- *repair and maintenance of household goods, see 95.2*
- *repair and maintenance of goods that are used 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 95.24*
- *repair and maintenance of motor vehicles and motorcycles, see 95.3*

### **33.1 Repair and maintenance of fabricated metal products, machinery and equipment**

This group includes the specialised repair of goods produced in the manufacturing sector with the aim to restore

these metal products, machinery, equipment and other products to working order. The provision of general or routine maintenance (in other words, servicing) on such products to ensure they work efficiently and to prevent breakdown and unnecessary repairs is included.

The following activities are excluded:

- *rebuilding or remanufacture of machinery and equipment, see corresponding class in divisions 25, 26, 27, 28, 29, 30*
- *cleaning of industrial machinery, see 81.22*
- *repair and maintenance of computers and communication equipment, see 95.10*
- *repair and maintenance of household goods, see 95.2*

### **33.11 Repair and maintenance of fabricated metal products**

This class includes the repair and maintenance of fabricated metal products of division 25.

The following activities are excluded:

- *sharpening of blades and saws, see 33.12*
- *repair and maintenance of shopping carts, see 33.17*
- *repair or reconditioning of wooden pallets, shipping drums or barrels, and similar items, see 33.19*
- *repair of central heating systems, etc., see 43.22*
- *repair of mechanical locking devices, safes, etc., see 80.09*

#### **33.11.0 Repair and maintenance of fabricated metal products**

The repair and maintenance of fabricated metal products is subdivided in repair and maintenance of metal tanks, reservoirs and containers, repair and maintenance of hand tools, repair and maintenance of moulding boxes and moulds, repair and maintenance of safes, strongboxes and metal armoured doors, repair and maintenance of military weapons, ordnance and artillery, repair and maintenance of sporting and civilian firearms, and repair and maintenance of other fabricated metal products.

##### **33.11.01 Repair and maintenance of metal tanks, reservoirs and containers**

- repair of metal tanks, reservoirs and containers
- maintenance of metal tanks, reservoirs and containers

##### **33.11.02 Repair and maintenance of hand tools**

- repair and maintenance of hand tools of a kind used in agriculture, horticulture or forestry
- repair and maintenance of hand saws

##### **33.11.03 Repair and maintenance of moulding boxes and moulds**

- repair and maintenance of moulds, moulding boxes for metal foundry, mould bases and moulding patterns

##### **33.11.04 Repair and maintenance of safes, strongboxes and metal armoured doors**

- repair and maintenance of safes, strongboxes, armoured doors etc.

##### **33.11.05 Repair and maintenance of military weapons, ordnance and artillery**

- repair and maintenance of firearms and ordnance
- repair and maintenance of artillery
- repair and maintenance of ammunition for military weapons, ordnance and artillery

##### **33.11.06 Repair and maintenance of sporting and civilian firearms**

- repair and maintenance of:
  - sporting guns
  - recreational guns
  - civilian guns

##### **33.11.09 Repair and maintenance of other fabricated metal products**

- repair and maintenance for pipes and pipelines
- mobile welding repair
- repair of steel shipping drums
- repair of steel packing drums
- repair and maintenance of steam or other vapour generators
- repair and maintenance of auxiliary plant for use with steam generators:
  - condensers, economisers, superheaters, steam collectors and accumulators
- repair and maintenance of nuclear reactors, except isotope separators
- repair and maintenance of parts for marine or power boilers
- plate work repair of central heating boilers and radiators

### **33.12 Repair and maintenance of machinery**

This class includes the repair and maintenance of industrial and commercial machinery and equipment, (for example, sharpening or installing machinery blades and saws); the provision of welding (for example, automotive, general) repair services; the repair of agricultural and other heavy and industrial machinery and equipment (for example, forklifts and other materials handling equipment, machine tools, commercial refrigeration equipment, construction equipment and mining machinery), including machinery and equipment of division 28.

The following activities are excluded:

- *refilling or recharging of fire extinguishers, see 28.29*
- *repair and maintenance of civilian ship and boat engines, see 33.15*
- *repair and maintenance of civilian aircraft engines, see 33.16*
- *repair and maintenance of engines for military fighting vehicles, ships, boats, air and spacecraft, see 33.18*
- *installation, repair and maintenance of furnaces and other heating equipment, see 43.22*
- *installation, repair and maintenance of ventilation and air-conditioning equipment, see 43.22*
- *installation, repair and maintenance of elevators and escalators, see 43.24*
- *repair and maintenance of computers, see 95.10*
- *repair and servicing of home and garden equipment: lawnmowers, edgers, snow- and leaf-blowers, trimmers, etc., see 95.22*
- *repair and maintenance of engines for motor vehicles, see 95.31*

#### **33.12.1 Repair and maintenance of engines, pumps, compressors and other similar machinery**

##### **33.12.10 Repair and maintenance of engines, pumps, compressors and other similar machinery**

- repair and maintenance of engines, except for motor vehicles, ships, boats and aircraft
- repair and maintenance of railway engines
- repair and maintenance of pumps, compressors and related equipment
- repair and maintenance of fluid power machinery
- repair of valves
- repair of gearing and driving elements
- repair of turbines

#### **33.12.2 Repair and maintenance of industrial process furnaces**

##### **33.12.20 Repair and maintenance of industrial process furnaces**

- repair and maintenance of industrial process furnaces

#### **33.12.3 Repair and maintenance of lifting and handling equipment**

##### **33.12.30 Repair and maintenance of lifting and handling equipment**

- repair and maintenance of lifting and handling equipment
- repair and maintenance of forklifts

- 33.12.4 Repair and maintenance of industrial refrigeration equipment and air-purifying equipment**
- 33.12.40 Repair and maintenance of industrial refrigeration equipment and air-purifying equipment**  
- repair and maintenance of industrial refrigeration equipment and air-purifying equipment
- 33.12.5 Repair and maintenance of other general-purpose machinery**
- 33.12.51 Repair and maintenance of office machinery and equipment**  
- repair and maintenance of commercial-type general-purpose machinery  
- repair and maintenance of cash registers  
- repair and maintenance of photocopy machines  
- repair of calculators, electronic or not  
- repair of typewriters
- 33.12.52 Repair and maintenance of weighing machinery and automatic goods vending machines**  
- repair and maintenance of weighing equipment  
- repair and maintenance of vending machines
- 33.12.53 Repair and maintenance of distilling or rectifying plant for petroleum refineries and chemical industries**  
- repair and maintenance of distilling or rectifying plant for petroleum refineries and chemical industries
- 33.12.54 Repair and maintenance of packing and wrapping machinery**  
- repair and maintenance of packing and wrapping machinery
- 33.12.59 Repair and maintenance of other general-purpose machinery n.e.c.**  
- repair of power-driven hand tools  
- repair and maintenance of fire extinguishers  
- repair and maintenance of other general-purpose machinery n.e.c.
- 33.12.6 Repair and maintenance of agricultural tractors**
- 33.12.60 Repair and maintenance of agricultural tractors**  
- repair and maintenance of agricultural tractors  
- repair and maintenance of forestry tractors
- 33.12.7 Repair and maintenance of other machinery used in agriculture and forestry**
- 33.12.70 Repair and maintenance of other machinery used in agriculture and forestry**  
- repair and maintenance of agricultural machinery, forestry and logging machinery
- 33.12.9 Repair and maintenance of other special-purpose machinery**
- 33.12.91 Sharpening of machinery blades and saws**  
- sharpening of machinery blades and saws
- 33.12.92 Repair and maintenance of roundabouts, swings and other fairground amusements**  
- repair and maintenance of:  
• roundabouts  
• swings  
• shooting galleries  
• other fairground amusements
- 33.12.99 Repair and maintenance of other special-purpose machinery n.e.c.**

- repair and maintenance of metal-cutting and metal-forming machine tools and accessories
- repair and maintenance of other machine tools
- repair and maintenance of metallurgy machinery
- repair and maintenance of machinery for mining, construction, oilfields and gas fields
- repair and maintenance of food, beverage and tobacco processing machinery
- repair and maintenance of textile apparel and leather production machinery
- repair and maintenance of footwear production machinery
- repair and maintenance of papermaking machinery
- repair and maintenance of plastic and rubber machinery
- repair and maintenance of other special-purpose machinery of division 28

### **33.13 Repair and maintenance of electronic and optical equipment**

This class includes the repair and maintenance of goods produced in groups 26.5, 26.6 and 26.7, except those that are considered household goods.

The following activities are excluded:

- *repair and maintenance of photocopy machines, see 33.12*
- *repair and maintenance of computers and peripheral equipment, see 95.10*
- *repair and maintenance of computer projectors, see 95.10*
- *repair and maintenance of communication equipment, see 95.10*
- *repair and maintenance of commercial television and video cameras, see 95.10*
- *repair of household-type video cameras, see 95.21*
- *repair of watches and clocks, see 95.25*

#### **33.13.0 Repair and maintenance of electronic and optical equipment**

The repair and maintenance of electronic and optical equipment is subdivided in repair and maintenance of irradiation, electromedical and electrotherapeutic equipment, repair and maintenance of optical instruments and equipment, and repair and maintenance of other electronic and optical equipment.

##### **33.13.01 Repair and maintenance of irradiation, electromedical and electrotherapeutic equipment**

- repair and maintenance of irradiation, electromedical and electrotherapeutic equipment of class 26.60, e.g.:
  - magnetic resonance imaging (MRI) equipment
  - medical ultrasound equipment
  - pacemakers
  - hearing aids
  - electrocardiographs
  - electromedical endoscopic equipment
  - irradiation apparatus

##### **33.13.02 Repair and maintenance of optical instruments and equipment**

- repair and maintenance of optical instruments and equipment of class 26.70, if the use is mainly commercial, e.g.:
  - binoculars
  - microscopes (except electron and proton microscopes)
  - telescopes
  - prisms and lenses (except ophthalmic)
  - photographic equipment

##### **33.13.09 Repair and maintenance of other electronic and optical equipment**

- repair and maintenance of the measuring, testing, navigating and control equipment of group 26.5, e.g.:
  - aircraft engine instruments
  - automotive emissions testing equipment

- meteorological instruments
- physical, electrical and chemical properties testing and inspection equipment
- surveying instruments
- radiation detection and monitoring instruments
- repair and maintenance of parking meters, time-recorders, and time/date registers (excluding clocks)

### **33.14 Repair and maintenance of electrical equipment**

This class includes the repair and maintenance of goods of division 27.

The following activities are excluded:

- *repair and maintenance of electric motors for boats, motor vehicles and motorcycles, see 33.15, 95.31, 95.32*
- *repair and maintenance of computers and peripheral computer equipment, see 95.10*
- *repair and maintenance of telecommunication equipment, see 95.10*
- *repair and maintenance of consumer electronics, see 95.21*
- *repair and maintenance of domestic appliances, see 95.22*
- *repair of watches and clocks, see 95.25*

#### **33.14.0 Repair and maintenance of electrical equipment**

##### **33.14.00 Repair and maintenance of electrical equipment**

- repair and maintenance of power, distribution, and specialty transformers
- repair and maintenance of electric motors, generators and motor generator sets
- repair and maintenance of switchgear and switchboard apparatus
- repair and maintenance of relays and industrial controls
- repair and maintenance of primary and storage batteries
- repair and maintenance of electric lighting equipment
- repair and maintenance of current-carrying wiring devices and non-current-carrying wiring devices for wiring electrical circuits
- repair and maintenance of electrical equipment for hairdressers, solariums and beauty centres
- repair and maintenance of charging facilities for cars

### **33.15 Repair and maintenance of civilian ships and boats**

This class includes the repair and maintenance of civilian ships and boats.

The following activities are excluded:

- *factory overhaul of engines for civilian and sport/recreational ships and boats, see 28.11*
- *factory overhaul and rebuilding of civilian ships and boats, see 30.11*
- *factory overhaul and rebuilding of sport/recreational ships and boats, see 30.12*
- *repair and maintenance of military ships and boats, see 33.18*
- *repair and maintenance of military ship and boat engines, see 33.18*
- *decaling and dismantling of wrecks of ships, see 38.21*

#### **33.15.0 Repair and maintenance of civilian ships and boats**

##### **33.15.00 Repair and maintenance of civilian ships and boats**

- repair and routine maintenance of civilian ships
- repair and maintenance of pleasure boats
- repair and maintenance of civilian ship and boat engines, including electric outboard motors
- repair and maintenance of floating structures

### **33.16 Repair and maintenance of civilian air and spacecraft**



This class includes the repair and maintenance of civilian aircraft and spacecraft.

The following activities are excluded:

- *factory overhaul and rebuilding of civilian aircraft, see 30.31*
- *factory overhaul of civilian aircraft engines, see 30.31*
- *repair and maintenance of military fighting vehicles, aircraft and spacecraft, see 33.18*

### **33.16.0 Repair and maintenance of civilian air and spacecraft**

#### **33.16.00 Repair and maintenance of civilian air and spacecraft**

- repair and maintenance of civilian aircraft (except factory conversion, factory overhaul, factory rebuilding)
- repair and maintenance of civilian aircraft engines

### **33.17 Repair and maintenance of other civilian transport equipment**

This class includes the repair and maintenance of other transport equipment of division 30.

The following activities are excluded:

- *factory overhaul and rebuilding of locomotives and railway cars, see 30.20*
- *repair and maintenance of railway engines, see 33.12*
- *repair and maintenance of military fighting vehicles, see 33.18*
- *repair of bicycles, see 95.29*
- *repair and maintenance of motorcycles, see 95.32*

### **33.17.0 Repair and maintenance of other civilian transport equipment**

#### **33.17.00 Repair and maintenance of other civilian transport equipment**

- repair and maintenance of railway rolling stock, tramway, trolleybus and metros
- repair and maintenance of locomotives and the conversion of railway cars
- repair of animal drawn buggies and wagons
- repair and maintenance of vehicles for the disabled
- repair of hand-propelled or animal-drawn vehicles
- repair and maintenance of shopping carts

### **33.18 Repair and maintenance of military fighting vehicles, ships, boats, air and spacecraft**

This class includes the repair and maintenance of military fighting vehicles, ships, boats, air and spacecraft.

The following activities are excluded:

- *factory overhaul of military ship and boat engines, see 28.11*
- *factory overhaul and rebuilding of military fighting vehicles, ships, boats, floating structures, air and spacecraft, see 30.13, 30.32, 30.40*
- *factory overhaul and conversion of military aircraft or aircraft engines, see 30.32*
- *repair and maintenance of civilian boats, ships, aircraft and spacecraft, and other craft, see 33.15, 33.16*

### **33.18.1 Repair and maintenance of military fighting vehicles**

#### **33.18.10 Repair and maintenance of military fighting vehicles**

- repair and maintenance of military fighting vehicles
- repair and maintenance of engines for military fighting vehicles

### **33.18.2 Repair and maintenance of military ships and boats**

#### **33.18.20 Repair and maintenance of military ships and boats**

- repair and maintenance of military ships, boats and floating structures

- repair and maintenance of engines for military vessels, ships and boats

### **33.18.3 Repair and maintenance of military air and spacecraft**

#### **33.18.30 Repair and maintenance of military air and spacecraft**

- repair and maintenance of military air and spacecraft
- repair and maintenance of engines for military air and spacecraft

### **33.19 Repair and maintenance of other equipment**

This class includes the repair and maintenance of equipment not covered in other groups of this division.

The following activities are excluded:

- *repair of metal tanks, reservoirs and containers, see 33.11*
- *repair and maintenance of roundabouts, swings and other fairground amusements, see 33.12*
- *repair of household- and office-type furniture, see 95.24*
- *repair of bicycles, see 95.29*
- *repair and alteration of clothing, see 95.29*
- *repair of non-historical musical instruments, see 95.29*
- *piano tuning, see 95.29*

### **33.19.0 Repair and maintenance of other equipment**

#### **33.19.00 Repair and maintenance of other equipment**

- repair of fishing nets, including mending
- repair of ropes, riggings, canvas and tarpaulins
- repair of fertiliser and chemical storage bags
- repair or reconditioning of wooden pallets, shipping drums or barrels, and similar items
- repair of gaming machines, e.g. pinball machines
- repair of gambling machines
- repair of hospital beds
- repair and maintenance of laboratory ultrasonic cleaning machinery, laboratory sterilisers, laboratory- type distilling apparatus, laboratory centrifuges
- repair and maintenance of gymnasium, fitness centre or athletic equipment

## **33.2 Installation of industrial machinery and equipment**

### **33.20 Installation of industrial machinery and equipment**

This class includes the specialised installation of machinery.

However, the installation of equipment that forms an integral part of buildings or similar structures (for example, installation of escalators, electrical wiring, burglar- alarm systems or air- conditioning systems), is classified as construction (see section F).

The following activities are excluded:

- *installation of technical interior of boats, see 30.11*
- *installation of charging facilities in wall-boxes, see section F*
- *construction of complete warehouses, see 41.00*
- *installation of street lighting and electrical signals, see 43.21*
- *installation of electrical systems, e.g. security alarm systems and fire alarms, see 43.21*
- *installation of heating and air-conditioning systems, see 43.22*
- *installation of elevators, escalators, automated doors, vacuum cleaning systems etc., see 43.24*
- *interior non-technical installation and finishing of boats, see 43.3*
- *installation of doors, staircases, shopfittings, furniture, etc., see 43.32*

- installation of modular furniture attachment, partition installation, laboratory equipment furniture installation at construction site, see 43.32
- erection of structural steel for warehouse storage shelves, see 43.42
- installation (setting-up) of personal computers, see 62.90

### **33.20.0 Installation of industrial machinery and equipment**

The installation of industrial machinery and equipment is subdivided in installation of electric motors, generators, transformers and electricity distribution and control apparatus, installation of communication, radio and television equipment, installation of measurement and testing equipment, installation of metal tanks, reservoirs and containers, installation of steam or other generating boilers, installation of professional office machinery and equipment, installation of medical and dental instruments and appliances, and installation of other industrial machinery and equipment.

#### **33.20.01 Installation of electric motors, generators, transformers and electricity distribution and control apparatus**

- installation of electric motors, generators, transformers and electricity distribution and control apparatus

#### **33.20.02 Installation of communication, radio and television equipment**

- installation of communication equipment
- installation of radio broadcast receivers and television receivers
- installation of professional television cameras
- installation of parts of radio and television transmission apparatus and television cameras

#### **33.20.03 Installation of measurement and testing equipment**

- installation of measurement, testing and navigation equipment
- installation and assembly of industrial process control equipment
- installation of weighing machines for industrial purposes

#### **33.20.04 Installation of metal tanks, reservoirs and containers**

- installation of metal tanks, reservoirs and containers

#### **33.20.05 Installation of steam or other generating boilers**

- installation of steam or other generating boilers

#### **33.20.06 Installation of professional office machinery and equipment**

- installation of mainframe and similar computers
- installation of photocopy machines
- installation of monitors and projectors

#### **33.20.07 Installation of medical and dental instruments and appliances**

- installation of irradiation and electromedical equipment, etc.
- installation of medical, surgical or laboratory sterilisers

#### **33.20.09 Installation of other industrial machinery and equipment**

- installation of industrial machinery in industrial plant
- dismantling large-scale machinery and equipment
- activities of millwrights
- machine rigging
- installation of bowling alley equipment
- installation of warehouse machinery and equipment
- installation of other industrial machinery and equipment, e.g. refrigeration and freezing equipment and heat pumps, except household type equipment
- installation of large-scale shelving, warehouses (not as an integral part of the building)
- installation of stand-alone charging facilities

- installation of other electrical industrial equipment

## **D ELECTRICITY, GAS, STEAM AND AIR CONDITIONING SUPPLY**

This section includes the generation, storage, control, distribution, trade and brokerage of electric power or of gaseous fuels for energy supply through a permanent network of lines, mains and pipes.

Energy supply for industrial parks or residential buildings is included.

This section therefore includes the operation of electricity and gas utilities.

The section also includes heating and cooling (for example, steam and air conditioning supply) through a permanent network.

The following activities are excluded:

- *extraction of crude natural gas, see 06.20*
- *water supply and sewerage, see divisions 36, 37*
- *transport of gas through pipelines, i.e. not through the distribution network, see 49.50*

### **35 Electricity, gas, steam and air conditioning supply**

#### **35.1 Electric power generation, transmission and distribution**

This group includes the generation of electric power, transmission from generating facilities to distribution centres and distribution to end users.

Trade and storage of electric power are also included.

The following activities are excluded:

- *separate production and distribution of steam and heat, see 35.3*
- *activities of electric power brokers or agents that arrange the sale of electricity via power distribution systems operated by others, see 35.4*

#### **35.11 Production of electricity from non-renewable sources**

The following activities are excluded:

- *production of electricity from renewable sources, see 35.12*
- *production of electricity as part of the storage of electricity, see 35.16*
- *pretreatment of waste for energy recovery, see 38.22*

##### **35.11.0 Production of electricity from non-renewable sources**

##### **35.11.00 Production of electricity from non-renewable sources**

- operation of generation facilities that produce electricity from non-renewable sources (e.g. natural gas, coal, and other fossil fuels), and from emission-free non-renewable sources (e.g. nuclear)

#### **35.12 Production of electricity from renewable sources**

The following activities are excluded:

- *production of electricity from non-renewable sources, see 35.11*
- *production of electricity as part of the storage of electricity, see 35.16*
- *pretreatment of waste for energy recovery, see 38.22*

##### **35.12.0 Production of electricity from renewable sources**

##### **35.12.00 Production of electricity from renewable sources**

- operation of generation facilities that produce electricity from renewable sources (e.g. gaseous biofuels, hydropower, on-shore and off-shore wind power, photovoltaic solar energy and thermal solar energy, geothermal energy and tide, wave and ocean energy)

- operation of generation facilities that produce electricity from renewable sources by Renewable Energy

### **35.13 Transmission of electricity**

#### **35.13.0 Transmission of electricity**

##### **35.13.00 Transmission of electricity**

- operation of high- voltage transmission systems that convey electricity from the generation facility to the distribution system

### **35.14 Distribution of electricity**

#### **35.14.0 Distribution of electricity**

##### **35.14.00 Distribution of electricity**

- operation of high- voltage, medium- voltage and low- voltage distribution systems (e.g. lines, poles, meters and wiring), which convey electric power received from the generation facility or the transmission system to the end user

- rental and leasing of electricity distribution networks

- distribution of electricity into electricity mains/networks

### **35.15 Trade of electricity**

The following activities are excluded:

- *sale of electricity on the account of others, see 35.40*

#### **35.15.0 Trade of electricity**

##### **35.15.00 Trade of electricity**

- sale of electricity on own account

- operation of charging facilities for electric vehicles (e.g. electric cars, motorcycles, bicycles)

- operation of charging facilities for electronic devices (e.g. mobile telephones, laptops)

### **35.16 Storage of electricity**

The following activities are excluded:

- *production of electricity not by storage, see 35.11, 35.12*

#### **35.16.0 Storage of electricity**

##### **35.16.00 Storage of electricity**

- conversion of electrical energy into a form of energy which can be stored, the storing of such energy, and the subsequent reversion of such energy into electrical energy (e.g. operation of pump storage facilities, compressed air storage facilities, or battery storage facilities)

- distribution of stored electricity into electricity mains/networks

## **35.2 Manufacture of gas, and distribution of gaseous fuels through mains**

This group includes the manufacture of gas, the storage and the distribution of natural or synthetic gas to the user through a system of mains.

The following activities are excluded:

- *extraction of crude natural gas, see 06.20*

- *activities of brokers or agents that arrange the sale of gaseous fuels over gas distribution systems operated by others, see 35.4*

- *transport, usually over long distances, of gas through pipelines, see 49.50*

- *separate operation of gas pipelines, typically done over long distances, connecting producers with distributors of*

*gas, or between urban centres, see 49.50*

## **35.21 Manufacture of gas**

The following activities are excluded:

- *extraction of crude natural gas, see 06.20*
- *production of coke oven gas, see 19.10*
- *manufacture of refined petroleum products, see 19.20*
- *production of liquefied petroleum gas (LPG), see 19.20*
- *manufacture of industrial gases, see 20.11*
- *production of hydrogen, not for energy supply through a network, see 20.11*
- *manufacture of basic organic gases, not for energy supply through a network, see 20.14*
- *production of blast furnace gas, see 24.10*

### **35.21.0 Manufacture of gas**

#### **35.21.00 Manufacture of gas**

- manufacture of gases other than petroleum gases for the provision of gaseous fuels through a permanent supply network (for example, coal gas, water gas, producer gas, gasworks gas)
- production of gaseous fuels for energy supply through a gas distribution network (e.g. by carbonation of coal, gasification of lignite, electrolysis or methanisation)
- production of gaseous fuels for energy supply with a specified calorific value, by purification, blending and other processes from gases of various types, including natural gas or hydrogen
- production of biogas for the purpose of gas supply (e.g. from sewage sludge, manure, waste)
- production of gaseous biofuels for energy supply through a gas distribution network
- cleansing of biogas for energy supply through a permanent network
- regasification of natural gas for distribution through mains

## **35.22 Distribution of gaseous fuels through mains**

The following activities are excluded:

- *transport, usually over long distances, of gas through pipelines, see 49.50*

### **35.22.0 Distribution of gaseous fuels through mains**

#### **35.22.00 Distribution of gaseous fuels through mains**

- transport, distribution and supply of gaseous fuels of all kinds through a system of mains
- rental and leasing of gas utility networks

## **35.23 Trade of gas through mains**

The following activities are excluded:

- *sale of gaseous fuels through mains on the account of others, see 35.40*
- *wholesale of bottled gaseous fuels, see 46.81*
- *retail sale of gaseous fuel for motor vehicles and motorcycles, see 47.30*
- *retail sale of household fuel oil and bottled gas, see 47.78*

### **35.23.0 Trade of gas through mains**

#### **35.23.00 Trade of gas through mains**

- sale of gaseous fuels through mains on own account

## **35.24 Storage of gas as part of network supply services**

The following activities are excluded:

- *gas liquefaction for mine site transport, see 09.10*
- *storage of gaseous fuels, not part of network energy supply services, see 52.10*

### **35.24.0 Storage of gas as part of network supply services**

#### **35.24.00 Storage of gas as part of network supply services**

- storage of gaseous fuels
- storage of hydrogen gas

## **35.3 Steam and air conditioning supply**

### **35.30 Steam and air conditioning supply**

The following activities are excluded:

- *manufacturing of edible ice, see 10.52*
- *manufacturing of edible ice, see 10.52*
- *production of heat/steam by conversion of waste materials, see 38.22*

#### **35.30.0 Steam and air conditioning supply**

##### **35.30.00 Steam and air conditioning supply**

- production, collection and distribution of steam and hot water for heating, power and other purposes
- production and distribution of cooled air (e.g. for air conditioning supply)
- production and distribution of chilled water for cooling purposes
- production of ice from natural water for cooling purposes
- storage of thermal energy

## **35.4 Activities of brokers and agents for electric power and natural gas**

### **35.40 Activities of brokers and agents for electric power and natural gas**

The following activities are excluded:

- *storage and distribution or provision of electric power to the user (through a system of mains) by the producer (own account), see 35.1*
- *storage and distribution or provision of gaseous fuels to the user (through a system of mains) by the producer (own account), see 35.2*
- *intermediation service activities for transport of gaseous fuels, see 52.31*

#### **35.40.0 Activities of brokers and agents for electric power and natural gas**

##### **35.40.00 Activities of brokers and agents for electric power and natural gas**

- activities of brokers or agents, who arrange the sale of electricity via power distribution systems operated by others
- sale of electricity on the account of others
- activities of gas brokers or agents, who arrange the sale of gaseous fuels via gas distribution systems operated by others
- sale of gaseous fuels through mains on the account of others
- activities of brokers and agents for the operation of electricity distribution and transmission capacity exchanges for electric power
- activities of brokers and agents for commodity and distribution capacity exchanges for gaseous fuels

# **E WATER SUPPLY; SEWERAGE, WASTE MANAGEMENT AND REMEDIATION ACTIVITIES**

This section includes activities related to the management, collection, pretreatment, recovery and disposal, of various forms of waste (for example, solid or non-solid industrial or household waste) and its organisation.

The output of the waste or sewage treatment process can either be disposed of or become an input into other production processes. Secondary raw materials are materials and products, which can be used as raw materials by simple reuse, or via recycling and recovery of waste.

Based on this definition, secondary raw materials also refer to end of waste.

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.

The activities also include remediation of contaminated buildings and sites, soil, surface and groundwater (for example, oceans, mangroves, seas), and so on.

Units that usually take over their clients' waste procedures and become the customer of the waste hauler, and then in turn charge their clients for waste services, are classified in division 38. Even if these units do not render the corresponding services themselves, they are responsible for their fulfilment. This activity is regarded as the complete outsourcing of a service.

The following activities are excluded:

- *refurbishing (e.g., cleaning and repairing) of industrial packaging, e.g. tanks, reservoirs and similar containers of plastics or steel, for industrial use, see section C*
- *waste trade activities as agents, see 46.18*
- *waste trade activities as wholesalers, see 46.87*

## **36 Water collection, treatment and supply**

This division includes the collection, treatment and distribution of water to the end user. Collection of water from various sources, as well as distribution by various means is included.

### **36.0 Water collection, treatment and supply**

#### **36.00 Water collection, treatment and supply**

The following activities are excluded:

- *provision of irrigation services for agricultural purposes, see 01.61*
- *production of natural mineral waters and other bottled waters, see 11.07*
- *treatment of wastewater in order to prevent pollution, see 37.00*
- *installation of water meters, see 43.22*
- *transport of water via pipelines, not through mains, see 49.50*
- *water meter reading by third parties, see 82.99*

##### **36.00.0 Water collection, treatment and supply**

##### **36.00.00 Water collection, treatment and supply**

- abstraction of water from rivers, lakes and groundwater
- treatment of water for the water supply
- purification of water for water supply purposes
- desalting of sea or groundwater to produce water as the principal product of interest
- distribution of water through mains, by trucks or other means
- rainwater collection
- operation of irrigation canals
- rental and leasing of water distribution networks

## **37 Sewerage**

This division includes the operation of sewerage systems or sewage treatment facilities, which collect, treat and discharge sewage into water bodies or operate surface impoundment.

This division also includes the operation of wastewater treatment facilities for reuse (for example, agricultural, industrial and road cleaning wastewater or collected rainwater).



## **37.0 Sewerage**

### **37.00 Sewerage**

The following activities are excluded:

- *further treatment of sludge extracted from wastewater, see division 38*
- *anaerobic digestion, see 38.2*
- *aerobic treatment, such as composting, see 38.21*
- *incineration with energy recovery, see 38.22*
- *incineration without energy recovery, see 38.31*
- *decontamination of surface water and groundwater at the place of pollution, see 39.00*
- *construction or repair of sewerage systems, see 42.21*
- *cleaning and unblocking of drainpipes in buildings, see 43.22*
- *rental of portable toilets, see 77.39*

### **37.00.0 Sewerage**

#### **37.00.00 Sewerage**

- operation of wastewater treatment facilities for reuse (e.g. of agricultural, industrial and road cleaning wastewater or collected rainwater), or for artificial recharge or augmentation of groundwater bodies
- collection and transport of wastewater from users (e.g. households or industrial units)
- collection and transport of rainwater by means of sewerage networks, collectors, tanks and other means of transport (e.g. sewage vehicles, etc.)
- maintenance and cleaning of sewers and drains, including sewer rodding
- freeze-drying of sewage sludge by wastewater treatment plants
- emptying and cleaning of cesspools and septic tanks, sinks and pits from sewage
- servicing of chemical toilets

## **38 Waste collection, recovery and disposal activities**

This division includes the collection, pretreatment for recovery or disposal, recovery and disposal of waste materials and its organisation.

Collection of waste which solely supports the subsequent recovery or disposal of the collected waste by the same unit is to be regarded as waste recovery or as a disposal activity.

This division also includes local hauling of waste materials and the operation of materials recovery facilities, i.e. facilities that transform waste, including scrap, whether sorted or not, into secondary raw materials.

This division also includes activities of units implementing producer responsibility obligations for the management of waste on behalf of the original waste producers. These organisations usually bear the responsibility for the treatment of waste, delegated to them from the original producers of products or packaging.

Activities may include the operation of return, collection and recovery systems for used packaging or packaging waste or for the acceptance and treatment of returned or used products.

The following activities are excluded:

- *wholesale of waste, see division 46*

### **38.1 Waste collection**

This group includes the collection of waste from households and businesses (for example, by means of bins, containers). It includes collection of non-hazardous and hazardous waste (for example, diapers, used batteries, demolition waste, waste oil from households and ships).

#### **38.11 Collection of non-hazardous waste**

The following activities are excluded:

- *collection of sewage, see division 37*
- *collection of hazardous waste, see 38.12*

- *operation of facilities for sorting recoverable waste, see 38.2*
- *operation of recovery facilities, see 38.2*
- *operation of landfills for the disposal of non-hazardous waste and permanent storage of non-hazardous waste, see 38.32*

### **38.11.0 Collection of non-hazardous waste**

#### **38.11.00 Collection of non-hazardous waste**

- collection of non-hazardous solid waste (i.e. garbage) within a local area (e.g. from households and businesses) by means of refuse bins, wheeled bins and containers, which may contain mixed recoverable materials
- collection of recyclable materials (separated or not)
- collection of non-hazardous waste of animal or vegetal origin
- collection of used cooking oils and fats
- collection of refuse in public places
- collection of yard waste
- collection of construction and demolition waste
- collection and removal of debris
- collection of waste output of industrial plants
- operation of waste transfer facilities for non-hazardous waste
- operation of waste collection facilities for non-hazardous waste

### **38.12 Collection of hazardous waste**

This class includes the collection of hazardous waste (for example, explosive, oxidising, flammable toxic, irritant, carcinogenic, corrosive, infectious and other substances) and preparations harmful for human health and the environment. The activities may also include identification, treatment, packaging and labelling of waste for the purposes of transport.

The following activities are excluded:

- *collection of non-hazardous waste, see 38.11*
- *operation of landfills for the disposal of hazardous waste and permanent storage of hazardous waste, see 38.32*
- *remediation and clean-up of contaminated buildings, mine sites, soil or groundwater (e.g. asbestos removal), see 39.00*

#### **38.12.0 Collection of hazardous waste**

##### **38.12.00 Collection of hazardous waste**

- collection of hazardous waste, e.g.:
  - used oil from ships or garages
  - paints and varnishes
  - biohazardous waste
  - hazardous waste of animal origin
  - nuclear waste
  - collection of expired pharmaceuticals
  - used batteries
- operation of waste transfer facilities for hazardous waste

### **38.2 Waste recovery**

This group includes waste pretreatment and recovery of both non-hazardous and hazardous waste. Included are materials recovery, energy recovery resulting from thermal treatment of waste and other forms of waste recovery. Treatment prior to recovery of various forms of waste by different means is also included in the group.

The following activities are excluded:

- *treatment and disposal of wastewater, see 37.00*

- waste disposal without recovery, see 38.3

## **38.21 Materials recovery**

This class includes the processing of metal and non-metal waste, including scrap and other articles into secondary raw materials.

Further included is the recovery of materials from waste streams in the form of:

(1) separating and sorting recoverable materials from non-hazardous waste streams;

or (2) separating and sorting of commingled recoverable materials (for example, paper, plastics, used beverage cans and metals) into distinct categories.

Also included is the dismantling of wrecks of any type (automobiles, ships, computers, televisions and other equipment) for materials recovery.

The explanatory notes of this class (NACE 38.21) present some examples of the mechanical or chemical transformation processes that are undertaken for materials recovery.

The following activities are excluded:

- *manufacture of new final products from secondary raw materials whether or not self-manufactured (e.g. spinning yarn from garnetted stock, making pulp from paper waste, retreading tyres or the production of metal from metal scrap), see corresponding classes in section C*

- *reprocessing of nuclear fuels, see 20.13*

- *remelting of plastics to produce granulates or compounds, see 20.16*

- *remelting ferrous waste and scrap, see 24.10*

- *production of biogas from waste for gas supply, see 35.21*

- *energy recovery during waste thermal treatment, see 38.22*

- *disposal of waste without recovery and treatment prior to disposal, see 38.3*

- *disposal of hazardous waste from dismantling of wrecks, e.g. refrigerators, see 38.32*

- *wholesale of recoverable materials, see 46.87*

- *wholesale of metal and non-metal waste and scrap and materials for recycling, including collecting, sorting, separating, stripping of used goods, e.g. cars in order to obtain reusable parts, packing and repacking, storage and delivery, but without a transformation process; additionally, the purchased and sold waste has a remaining value, see 46.87*

### **38.21.1 Dismantling of wrecks of any type for materials recovery**

#### **38.21.11 Dismantling of wrecks of ships for materials recovery**

- dismantling of wrecks of ships for materials recovery

#### **38.21.12 Dismantling of wrecks of any type for materials recovery, other than ships**

- dismantling of wrecks of any type (automobiles, computers, televisions and other equipment) for materials recovery

### **38.21.2 Recovery of materials from metal waste**

#### **38.21.20 Recovery of materials from metal waste**

- mechanical crushing and shredding of metal waste (e.g. from used cars, washing machines or motorcycles)

- mechanical reduction of large iron pieces (e.g. railway wagons)

- recovery of iron from clinker

- reclaiming metals out of photographic waste (e.g. fixer solution or photographic films and paper)

- processing (ageing, cleaning, sorting) of incineration bottom ash into secondary raw materials (metals, aggregates)

### **38.21.3 Recovery of materials from plastics waste**

#### **38.21.30 Recovery of materials from plastics waste**

- sorting and mechanical processing, (e.g. cleaning, grinding) of plastics to produce secondary raw materials

- producing of rubber powder from rubber waste and scrap, including decontamination, division (elimination) of fractions and devulcanising

- reclaiming of rubber

#### **38.21.4 Recovery of materials from other waste**

##### **38.21.40 Recovery of materials from other waste**

- crushing, cleaning and sorting of glass
- crushing, cleaning and sorting of other waste (e.g. demolition waste to obtain secondary raw materials)
- processing of food, beverage and tobacco waste and residual substances into secondary raw materials
- recovery of waste oil, processing of used cooking oils and fats into secondary raw materials
- extraction of silver from waste chemicals, other than by electrolytic refining
- recovery of phosphorus from the incineration of sewage sludge
- recovery of textile and clothing products by mechanical, thermal or chemical processes
- production of waste compost
- production of biogas from waste, not for the purpose of gas or energy supply
- composite materials recovery

#### **38.22 Energy recovery**

This class includes pretreatment of waste for energy recovery, conversion of waste materials (for example, into usable heat or electricity), through a variety of processes, which include thermal treatment.

This class also includes the activities of waste-to-energy plants.

The following activities are excluded:

- *landfill gas recovery for gas supply, see 35.21*

##### **38.22.0 Energy recovery**

###### **38.22.00 Energy recovery**

- production of heat/steam by conversion of waste materials
- incineration with energy recovery
- pretreatment of waste for energy recovery
- energy recovery during waste thermal treatment

#### **38.23 Other waste recovery**

This class includes preparation of sewage sludge for land treatment resulting in benefits to agriculture or ecological improvement.

This class also includes preparation of non-hazardous waste for reclamation in excavated areas or for engineering purposes in landscaping.

The following activities are excluded:

- *production of biogas from sewage sludge, see 35.21*
- *back-filling without related preparation activities (e.g. preparation of non-hazardous waste for engineering purposes in landscaping), see division 42*

##### **38.23.0 Other waste recovery**

###### **38.23.00 Other waste recovery**

#### **38.3 Waste disposal without recovery**

This group includes waste disposal of both non-hazardous and hazardous waste. Included are thermal treatment without energy recovery, landfilling, release in bodies of water and permanent storage of waste. Treatment prior to disposal of various forms of waste by different means (for example, the treatment of organic waste with the aim of disposal; the treatment and disposal of toxic live or dead animals and other contaminated waste; the treatment and disposal of transitional radioactive waste from hospitals etc.) are also included.

This group also includes burial or ploughing under of refuse; disposal of used goods to eliminate harmful waste.

The following activities are excluded:

- *treatment and disposal of wastewater, see 37.00*
- *waste recovery, see 38.2*

### **38.31 Incineration without energy recovery**

The following activities are excluded:

- *thermal treatment with the resulting production of energy, see 38.22*

#### **38.31.0 Incineration without energy recovery**

##### **38.31.00 Incineration without energy recovery**

- disposal and treatment prior to disposal of waste by combustion or thermal treatment without energy recovery

### **38.32 Landfilling or permanent storage**

This class includes the disposal and treatment prior to disposal of non-hazardous or hazardous waste, whether the waste is solid or not, onto or into land (i.e. underground), or in permanent waste storage facilities or sites.

The following activities are excluded:

- *operation of facilities where waste is unloaded for further transport, see 38.1*
- *operation of facilities where recoverable materials are sorted, see 38.21*
- *decontamination, cleaning up land, water and toxic material abatement, see 39.00*

#### **38.32.0 Landfilling or permanent storage**

##### **38.32.00 Landfilling or permanent storage**

- operation of landfills for the disposal of waste
- treatment of organic waste for landfilling or permanent storage
- disposal of hazardous waste from dismantling of wrecks, e.g. refrigerators
- disposal of by-products of animal origin in landfills
- permanent underground storage of waste in a deep geological cavity (e.g. in salt or potassium mines)
- storage of captured carbon dioxide

### **38.33 Other waste disposal**

The following activities are excluded:

- *operation of facilities where recoverable materials are sorted, see 38.21*
- *energy recovery by thermal treatment of waste, see 38.22*
- *decontamination, cleaning up land, water and toxic material abatement, see 39.00*

#### **38.33.0 Other waste disposal**

##### **38.33.00 Other waste disposal**

- release of liquid waste to seas/oceans or other water bodies, including seabed insertion
- injection of pumpable discards into wells, salt domes or naturally occurring repositories

## **39 Remediation activities and other waste management service activities**

This division includes the provision of remediation services (for example, cleaning up contaminated buildings, sites, soil, surface or groundwater).

### **39.0 Remediation activities and other waste management service activities**

#### **39.00 Remediation activities and other waste management service activities**

The following activities are excluded:

- *pest control in agriculture, see 01.61*
- *purification of water for water supply purposes, see 36.00*
- *collection of refuse in public places, see 38.11*
- *treatment of waste with recovery, see 38.2*
- *treatment of waste for disposal, see 38.3*
- *storage of captured carbon dioxide (CO<sub>2</sub>), see 38.32*
- *waste trade activities as agents, see 46.18*
- *waste trade activities as wholesalers, see 46.87*
- *civil engineering projects for the rehabilitation of mining sites, see section F*
- *outdoor sweeping and watering of streets, see 81.23*
- *snow and ice removal, see 81.23*
- *cemetery gardening, see 81.30*

### **39.00.0 Remediation activities and other waste management service activities**

Remediation activities and other waste management service activities are subdivided in asbestos, lead paint, and other toxic material abatement, and remediation activities and other waste management service activities n.e.c.

#### **39.00.01 Asbestos, lead paint, and other toxic material abatement**

- asbestos, lead paint and other toxic material abatement

#### **39.00.09 Remediation activities and other waste management service activities n.e.c.**

- decontamination of soils and groundwater at the place of pollution, either in situ or ex situ, using, e.g. mechanical, chemical or biological methods
- decontamination of industrial plants or sites, including nuclear plants and sites
- decontamination and cleaning up of surface water following accidental pollution (e.g. through collection of pollutants or through application of chemicals)
- cleaning up oil spills and other pollutions on land, in surface water, in ocean and seas, including coastal areas
- clearing of landmines etc., including detonation at the site
- other specialised pollution-control activities
- carbon capture activities
- remediation of mining sites
- site remediation containment, control and monitoring services

The following activities are excluded:

- *waste trade activities as agents, see 46.18.91*

## **F CONSTRUCTION**

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

General construction is the construction of entire buildings (for example, homes, offices, stores as well as utility buildings or farm buildings). It also includes the construction of civil engineering works (for example, motorways, streets, bridges, tunnels, railways, airfields, harbours and other water projects, irrigation systems, sewerage systems, industrial facilities, pipelines and electric lines, sports facilities).

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

Further included is the repair of buildings and engineering works. Maintenance, repair and installation of equipment that forms an integral part of buildings (for example, escalators or air-conditioning systems), is classified as construction in section F, if carried out at the construction site.

This section includes the complete construction of buildings (division 41), the complete construction of civil engineering works (division 42), as well as specialised construction activities, if carried out only as a part of the construction process (division 43).

The rental of construction equipment with an operator is classified with the specific construction activity carried out with this equipment.

This section also includes renovation, renewal, reconstruction and retrofitting of historical and archaeological sites and buildings.

The following activities are excluded:

- *manufacturing operations not performed at the construction site, see section C*
- *manufacture and deliverance of structures and prefabricated building parts in wood or metal with minimal on-site construction work, see divisions 16, 25*
- *archaeological excavations, see 72.20*
- *conservation and restoration of cultural heritage, of historical and archaeological assets, see 91.30*
- *conservation, restoration and other cultural heritage support activities, see 91.30*

## **41 Construction of residential and non-residential buildings**

This division includes general construction of buildings of all types and sizes. It includes construction, repair, additions and alterations as well as the erection of prefabricated buildings on-site and those of a temporary nature.

Further included is the construction of entire buildings (for example, homes, offices, stores as well as utility buildings or farm buildings).

### **41.0 Construction of residential and non-residential buildings**

#### **41.00 Construction of residential and non-residential buildings**

This class includes the construction of complete residential or non-residential buildings, as well as additions and alterations. Outsourcing parts or the whole construction process is possible. If only specialised parts of the construction process are carried out, the activity is classified in division 43.

The following activities are excluded:

- *manufacture of greenhouses predominantly made of wood, see 16.23*
- *manufacture of greenhouses predominantly made of plastics, see 22.24*
- *manufacture of greenhouses predominantly made of metal, see 25.11*
- *construction of industrial facilities, except buildings, see 42.99*
- *development of building projects, for later sale, see 68.12*
- *architectural and engineering activities, see 71.1*
- *project management for construction, see 71.1*

#### **41.00.0 Construction of residential and non-residential buildings**

##### **41.00.00 Construction of residential and non-residential buildings**

- construction of all types of buildings:
  - residential buildings
  - buildings for industrial production (e.g. factories, workshops)
  - hospital, school and office buildings
  - hotel, store, shopping centre and restaurant buildings
  - airport buildings
  - indoor sports facilities
  - parking garages, including underground parking garages
  - warehouse buildings
  - religious buildings
- erection of prefabricated buildings requiring on-site assembly
- erection of prefabricated greenhouses requiring on-site assembly
- complete remodelling or renovating of existing residential or non-residential buildings involving several specialised construction activities
- construction of air-supported buildings (e.g. air domes)

The following activities are excluded:

- *manufacture of greenhouses predominantly made of wood, see 16.23.09*
- *manufacture of greenhouses predominantly made of plastics, see 22.24.09*
- *manufacture of greenhouses predominantly made of metal, see 25.11.00*

## **42 Civil engineering**

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

Further included is the construction of heavy constructions (for example, motorways, roads, power plants, bridges, tunnels, railways, airfields, harbours and other water projects, irrigation systems, sewerage systems, industrial facilities, pipelines and electric lines, outdoor sports facilities). 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.

### **42.1 Construction of roads and railways**

#### **42.11 Construction of roads and motorways**

The following activities are excluded:

- *installation of street lighting and electrical signals, see 43.21*
- *installation of crash barriers, traffic signs etc., see 43.50*
- *road painting and other marking of streets, see 43.50*
- *project management for construction, see 71.1*
- *engineering activities, see 71.12*

##### **42.11.0 Construction of roads and motorways**

###### **42.11.00 Construction of roads and motorways**

- construction of motorways, streets, roads, other vehicular and pedestrian ways
- surface work (e.g. paving of roads, motorways or bridges with asphalt, concrete, stone)
- construction of airfield runways
- construction of rough, unpaved mountain bike pathways or trails
- construction of paved bicycle pathways

#### **42.12 Construction of railways and underground railways**

The following activities are excluded:

- *installation of lighting and electrical signals, see 43.21*
- *project management for construction, see 71.1*
- *engineering activities, see 71.12*

##### **42.12.0 Construction of railways and underground railways**

###### **42.12.00 Construction of railways and underground railways**

- construction of railways, underground railways and subways
- construction of electricity overhead lines and conductor rails for railways

#### **42.13 Construction of bridges and tunnels**

The following activities are excluded:

- *construction of railways, see 42.12*
- *installation of lighting and electrical signals, see 43.21*
- *project management for construction, see 71.1*
- *engineering activities, see 71.12*



## **42.13.0 Construction of bridges and tunnels**

### **42.13.00 Construction of bridges and tunnels**

- construction of bridges (e.g. for elevated motorways and railways)
- construction of tunnels, including those for motorways and railways

## **42.2 Construction of utility projects**

### **42.21 Construction of utility projects for fluids**

This class includes the construction of utility distribution lines for the transport of fluids, including gas, and related buildings and structures that are integral part of these systems.

The following activities are excluded:

- *installation of water and wastewater pipes in buildings, see 43.22*
- *project management activities related to civil engineering works, see 71.12*
- *camera inspections in wastewater, water and gas pipes, not associated with repair or installation, see 71.20*

#### **42.21.0 Construction of utility projects for fluids**

##### **42.21.00 Construction of utility projects for fluids**

- construction of civil engineering structures for:
  - long-distance, underwater and urban pipelines
  - water mains and water lines
  - irrigation systems (canals)
  - reservoirs
- construction of:
  - sewerage systems, including repair
  - sewage treatment and disposal plants
  - pumping stations
- water well drilling
- geothermal drilling

### **42.22 Construction of utility projects for electricity and telecommunications**

This class includes the construction of distribution lines for electricity and telecommunication and related buildings and structures that are integral part of these systems.

The following activities are excluded:

- *installation of industrial machinery and equipment, see 33.20*
- *construction of electricity overhead lines and conductor rails for railways, see 42.12*
- *construction of dams and dykes for hydroelectric power plants, see 42.91*
- *installation of photovoltaic systems on buildings, see 43.21*
- *electrical installation of accumulator chargers (e.g. for electric vehicles), see 43.21*
- *project management activities related to civil engineering works, see 71.12*

#### **42.22.0 Construction of utility projects for electricity and telecommunications**

##### **42.22.00 Construction of utility projects for electricity and telecommunications**

- construction of civil engineering structures for:
  - long-distance and urban communication and power lines
  - power plants (e.g. solar and wind energy farms)
- construction of stations for distribution of electricity (e.g. for electric vehicles)
- laying of underwater cables

## **42.9 Construction of other civil engineering projects**

### **42.91 Construction of water projects**

The following activities are excluded:

- *construction of underwater pipelines, see 42.21*
- *laying of underwater cables, see 42.22*
- *project management activities related to civil engineering works, see 71.12*

#### **42.91.0 Construction of water projects**

##### **42.91.00 Construction of water projects**

- construction and reconstruction of, e.g.:
  - waterways, harbour basins, rivers, marinas
  - hydromechanical structures (e.g. locks, lifts, sluices, slipways)
  - dams and dykes
- dredging of waterways (e.g. harbour basins, rivers)

### **42.99 Construction of other civil engineering projects n.e.c.**

The following activities are excluded:

- *installation of industrial machinery and equipment, see 33.20*
- *construction of buildings used for indoor sports, see 41.00*
- *subdividing real estate into lots, without land improvement, see 68.11*
- *subdividing and improving of self-owned land for later sale, see 68.12*
- *project management activities related to civil engineering works, see 71.12*

#### **42.99.0 Construction of other civil engineering projects n.e.c.**

##### **42.99.00 Construction of other civil engineering projects n.e.c.**

- construction of industrial facilities, except buildings, e.g.:
  - mining facilities (e.g. shafts, towers, tunnels)
  - refineries
  - chemical plants
  - grain storage systems
- construction of other facilities, except buildings, e.g.:
  - outdoor sports facilities
- construction of playgrounds
- construction of non-prefabricated swimming pools
- construction activities related to land improvement

The following activities are excluded:

- *subdividing real estate into lots, without land improvement, see 68.11.00*
- *subdividing and improving self-owned land for later sale, see 68.12.00*
- *development of building projects for sale, see 68.12.00*

## **43 Specialised construction activities**

This division includes specialised activities (special trades) in the construction of buildings and civil engineering objects or preparation of same. These activities are usually specialised in one aspect common to different structures, requiring specialised skills or equipment. Specialised construction works are generally performed by subcontractors on behalf of a contractor whose activities fall under divisions 41 or 42. Repair is usually performed without subcontracting.

Further included is the installation of all types 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 off site.

This division includes electrical, plumbing and other offshore construction installation on floating platforms.

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

This class also includes specialised construction activities carried out as repair and maintenance.

This class also includes completion or finishing of buildings and other constructions.

## **43.1 Demolition and site preparation**

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

### **43.11 Demolition**

#### **43.11.0 Demolition**

##### **43.11.00 Demolition**

- demolition, dismantling or wrecking of buildings and other structures

### **43.12 Site preparation**

The following activities are excluded:

- *drilling of production oil or gas wells, see 06.10, 06.20*
- *test drilling, associated with extraction of petroleum or gas, see 09.10*
- *test drilling and boring support services (e.g. associated with mining activities), see 09.90*
- *decontamination of soil, see 39.00*
- *water well drilling, see 42.21*
- *shaft sinking, see 43.50*
- *archaeological excavations, see 72.20*

#### **43.12.0 Site preparation**

Activities of site preparation are subdivided in site preparation for archaeological excavation and other site preparation activities.

##### **43.12.01 Site preparation for archaeological excavation**

- site preparation for archaeological excavation

The following activities are excluded:

- *archaeological excavations, see 72.20.01*

##### **43.12.09 Other site preparation activities**

- clearing of building sites
- earth moving (e.g. excavation, landfill, levelling, trench digging, blasting)
- site preparation for mining, e.g.:
  - overburden removal and other development and preparation of mineral properties and sites, except oil and gas sites
- building site drainage
- drainage of agricultural or forestry land
- rice field preparation
- land sealing

### **43.13 Test drilling and boring**

The following activities are excluded:

- *drilling of production oil or gas wells, see 06.10, 06.20*

- test drilling, associated with extraction of petroleum or gas, see 09.10
- test drilling and boring support services (e.g. associated with mining activities), see 09.90
- water well drilling, see 42.21
- geothermal drilling, see 42.21
- shaft sinking, see 43.50
- exploration of oilfields and gas fields, geophysical, geological and seismic surveying, see 71.12

### **43.13.0 Test drilling and boring**

#### **43.13.00 Test drilling and boring**

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

## **43.2 Electrical, plumbing and other construction installation activities**

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

### **43.21 Electrical installation**

This class includes the installation, repair and maintenance of electrical systems in all types of buildings and civil engineering structures.

The following activities are excluded:

- construction of distribution lines for electricity and telecommunication, see 42.22
- construction of solar and wind energy farms, see 42.22
- construction of stations for distribution of electricity (e.g. for electric vehicles), see 42.22
- installation of lightning conductors, see 43.24
- monitoring and remote monitoring of electronic security systems (e.g. burglar alarms and fire alarms, including their installation and maintenance), see 80.09

#### **43.21.0 Electrical installation**

The electrical installation is subdivided in installation of lighting and photovoltaic systems on buildings, installation of telecommunication wiring and other similar systems, installation of street lighting and airport runway lighting, installation of electrical signs and decorative lights, and installation of electrical votive and cemetery lighting systems.

##### **43.21.01 Installation of lighting and photovoltaic systems on buildings**

- installation of:
  - electrical wiring and fittings
  - lighting systems
  - fire alarms
  - photovoltaic systems on buildings
  - power storage systems
- installation of chargers for electric vehicles
- connecting of electric appliances and household equipment, including baseboard heating
- repair and maintenance of the aforementioned electrical systems

The following activities are excluded:

- installation of stand-alone charging facilities, see 33.20.09
- electrical installation of decorative lights and festive illuminations, see 43.21.04

##### **43.21.02 Installation of telecommunication wiring and other similar systems**

- installation of:
  - telecommunication wiring

- computer network and cable television wiring, including fibre-optic
- satellite dishes
- burglar-alarm systems
- repair and maintenance of the aforementioned electrical systems

The following activities are excluded:

- *monitoring and remote monitoring of electronic security systems, e.g. burglar alarms and fire alarms, including their installation and maintenance, see 80.09.00*

#### **43.21.03 Installation of street lighting and airport runway lighting**

- installation of street lighting and electrical signals
- installation of airport runway lighting
- repair and maintenance of the aforementioned electrical systems

#### **43.21.04 Installation of electrical signs and decorative lights**

- installation of electrical signs
- electrical installation of lighting systems for events, fairs and exhibitions
- electrical installation of decorative lights and festive illuminations
- electrical installation for exhibition stands
- repair and maintenance of the aforementioned electrical systems

#### **43.21.05 Installation of electrical votive and cemetery lighting systems**

- installation of electrical votive lighting systems
- installation of electrical cemetery lighting systems
- repair and maintenance of the aforementioned electrical systems

The following activities are excluded:

- *installation of stand-alone charging facilities, see 33.20.09*

- *monitoring and remote monitoring of electronic security systems, e.g. burglar alarms and fire alarms, including their installation and maintenance, see 80.09.00*

### **43.22 Plumbing, heat and air-conditioning installation**

This class includes the installation, repair and maintenance of plumbing, heating and air-conditioning systems, including additions and alterations.

The following activities are excluded:

- *installation, repair and maintenance of fire alarms, see 43.21*

- *installation of electric baseboard heating, see 43.21*

- *camera inspections in air ducts, water and gas pipes, and other liquids without repair or installation, see 71.20*

#### **43.22.0 Plumbing, heat and air-conditioning installation**

Activities of plumbing, heat and air-conditioning installation are subdivided in installation of geothermal systems, installation of pool filter systems, installation of fire sprinkler systems, installation of lawn sprinkler systems, installation of other thermo-hydraulic plumbing systems, installation of gas distribution systems, and other plumbing, heat and air-conditioning installation.

##### **43.22.01 Installation of geothermal systems**

- installation, repair and maintenance of geothermal systems

##### **43.22.02 Installation of pool filter systems**

- installation, repair and maintenance of pool filter systems

##### **43.22.03 Installation of fire sprinkler systems**

- installation, repair and maintenance of fire sprinkler systems

The following activities are excluded:

- *installation, repair and maintenance of fire alarms, see 43.21.01*

**43.22.04 Installation of lawn sprinkler systems**

- installation, repair and maintenance of lawn sprinkler systems

**43.22.05 Installation of other thermo-hydraulic plumbing systems**

- installation, repair and maintenance of:

- plumbing and sanitary equipment
- water and wastewater pipes

- cleaning and unblocking of drainpipes in buildings

- installation of water meters

**43.22.06 Installation of gas distribution systems**

- installation, repair and maintenance of:

- gas fittings
- steam piping

- installation of medical gas distribution systems in hospitals

**43.22.07 Installation of heat and air-conditioning systems**

- installation, repair and maintenance of:

- heating systems (e.g. heat pumps, solar thermal collectors)
- furnaces, cooling towers
- ventilation and air-conditioning equipment and ducts

- construction or installation of masonry heater stoves

- ductwork installation

**43.23 Installation of insulation**

The following activities are excluded:

- *external insulation of roofs, see 43.41*

- *waterproofing of roofs, see 43.41*

**43.23.0 Installation of insulation**

**43.23.00 Installation of insulation**

- thermal insulation works (e.g. for pipes, boilers and ducts, interior or exterior, including cladding for insulation)

- exterior insulation and finishing system services

- sound insulation works

- installation of acoustic panels, tiles and similar materials

- vibration insulation works

- fireproofing works

- hydro insulation

- internal insulation of roofs

**43.24 Other construction installation**

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

The following activities are excluded:

- *installation of industrial machinery, see 33.20*

- *installation of lighting and photovoltaic systems on buildings, see 43.21*

- installation of electrical votive and cemetery lighting systems, *see* 43.21
- installation of street lighting and airport runway lighting, *see* 43.21
- installation of electrical signs and decorative lights, *see* 43.21
- erection of billboards or advertising columns, *see* 43.99

#### **43.24.0 Other construction installation**

Activities of other construction installation are subdivided in installation of elevators and escalators, installation of non-electrical signs, and other construction installation n.e.c.

##### **43.24.01 Installation of elevators and escalators**

- installation in buildings or other construction projects of elevators, escalators, including stairlifts
- repair and maintenance of the aforementioned equipment

##### **43.24.02 Installation of non-electrical signs**

- installation of signs, whether illuminated or not
- installation of non electrical advertising billboards and advertising systems
- repair and maintenance of the aforementioned equipment

The following activities are excluded:

- installation of lighting and photovoltaic systems on buildings, *see* 43.21.01
- installation of street lighting and airport runway lighting, *see* 43.21.03
- erection of billboards or advertising columns, *see* 43.99.09
- installation of electrical signs and decorative lights, *see* 43.21.04
- installation of electrical votive and cemetery lighting systems, *see* 43.21.05

##### **43.24.09 Other construction installation n.e.c.**

- installation in buildings or other construction projects of:
  - automated and revolving doors
  - lightning conductors
  - vacuum cleaning systems
  - blinds and awnings
- installation of automatic gates
- installation of fences, railings and fire escape staircases
- installation and replacement of locks
- installation of automatic systems on buildings (e.g. for opening windows and doors)
- installation of equipment for the personal safety of builders (e.g. to secure lifelines)

### **43.3 Building completion and finishing**

#### **43.31 Plastering**

##### **43.31.0 Plastering**

Plastering activities are subdivided in dry-walling of walls and other plastering activities.

##### **43.31.01 Dry-walling of walls**

- dry-walling of walls

##### **43.31.02 Other plastering activities**

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

## **43.32 Joinery installation**

The following activities are excluded:

- *installation of automated and revolving doors, see 43.24*
- *laying of parquet and other wood floor covering, see 43.33*
- *rental and leasing of stands and stalls (e.g. for exhibitions or fairs), see 77.39*

### **43.32.0 Joinery installation**

Activities of joinery installation are subdivided in installation of armoured doors and installation of non-armoured doors and windows, ceilings, movable partitions and other joinery installation.

#### **43.32.01 Installation of armoured doors**

- installation of armoured and reinforced doors and front doors

#### **43.32.02 Installation of non-armoured doors and windows, ceilings, movable partitions and other joinery installation**

- installation of doors (except automated and revolving), windows, door and window frames, of wood or other materials
- installation of fitted kitchens, built-in cupboards, staircases, shopfittings, etc.
- interior completion (e.g. of ceilings and movable partitions)
- installation works for conservatories, verandas and balconies, of wood or other materials
- assembly of stands and stalls (e.g. at markets, exhibitions, fairs)
- assembly of stages
- interior non-technical installation and finishing of boats

## **43.33 Floor and wall covering**

The following activities are excluded:

- *wall cladding for exterior walls, see 43.35*

### **43.33.0 Floor and wall covering**

#### **43.33.00 Floor and wall covering**

- laying, tiling, hanging or fitting in buildings or within other constructions of:
  - ceramic, concrete or cut stone wall or floor tiles, ceramic stove fitting
  - parquet and other wooden floor coverings, wooden wall coverings
  - carpets and linoleum floor coverings, including of rubber or plastic
  - terrazzo, marble, granite or slate floor or wall coverings
  - wallpaper
- application of ornamental stuccowork
- creation of continuous floors in resin, concrete etc.
- sanding, polishing and sealing of parquet and other wooden floor coverings

## **43.34 Painting and glazing**

The following activities are excluded:

- *installation of windows, see 43.32*
- *waterproofing of roofs, see 43.41*
- *road painting and other marking of streets, see 43.50*

### **43.34.0 Painting and glazing**

Activities of painting and glazing are subdivided in painting and glazing.

#### **43.34.01 Painting**



- interior and exterior painting of buildings
- painting of civil engineering structures
- painting of fixtures already installed
- coating of metals on buildings and civil engineering structures

#### **43.34.02 Glazing**

- installation of glass, mirrors etc.

### **43.35 Other building completion and finishing**

This class includes the finishing work which concludes the construction of a building.

The following activities are excluded:

- *installation of large-scale shelving, e.g. in shops or warehouses (not an integral part of the building), see 33.20*
- *installation of acoustic panels, tiles and similar materials, see 43.23*
- *interior design activities, see 74.13*
- *general interior cleaning of buildings and other structures, see 81.21*
- *specialised interior and exterior cleaning of buildings, see 81.22*
- *steam cleaning, sandblasting and similar activities for building exteriors, see 81.22*

#### **43.35.0 Other building completion and finishing**

##### **43.35.00 Other building completion and finishing**

- installation of prefabricated metal sheets, steel parts, profiles etc.
- ornamentation fitting works on buildings
- cladding for exterior walls
- erection of curtain walls
- construction of subfloors
- other building completion and finishing work n.e.c.
- installation of safes, chests

### **43.4 Specialised construction activities in construction of buildings**

#### **43.41 Roofing activities**

The following activities are excluded:

- *internal insulation of roofs, see 43.23*

##### **43.41.0 Roofing activities**

##### **43.41.00 Roofing activities**

- roof framing works
- installation of roof trusses
- external insulation of roofs
- laying of roof coverings
- installation of insulation in roofs
- waterproofing of roofs
- installation of drains, eaves gutters and rainwater pipes
- installation of roof lights and roof access hatches
- installation of snowguards on pitched roofs
- installation of roof safety equipment

## **43.42 Other specialised construction activities in construction of buildings**

The following activities are excluded:

- *construction or installation of masonry heater stoves, see 43.22*

### **43.42.0 Other specialised construction activities in construction of buildings**

#### **43.42.00 Other specialised construction activities in construction of buildings**

- construction activities specialising in one aspect common to construction of buildings, requiring specialised skills or equipment:

- construction of foundations for buildings, including piledriving
- de-humidification of buildings
- erection of prefabricated, not self-manufactured, structural steel components for buildings
- erection of chimneys and industrial ovens
- erection of structural steel for warehouse storage shelves

## **43.5 Specialised construction activities in civil engineering**

### **43.50 Specialised construction activities in civil engineering**

The following activities are excluded:

- *surface work, e.g. paving of roads (asphalt, concrete, stone, etc.), see 42.11*

- *construction of non-prefabricated swimming pools, see 42.99*

#### **43.50.0 Specialised construction activities in civil engineering**

##### **43.50.00 Specialised construction activities in civil engineering**

- construction activities specialising in one aspect common in civil engineering, requiring specialised skills or equipment:

- construction of foundations for civil engineering, including piledriving
- shaft sinking
- erection of steel elements for civil engineering projects
- installation of crash barriers, traffic signs, etc.
- erection of noise protection walls (e.g. along roads)
- installation of street furniture
- installation of prefabricated swimming pools
- road painting and other marking of streets
- erection of protective rock walls and installation of rockfall protection

## **43.6 Intermediation service activities for specialised construction services**

### **43.60 Intermediation service activities for specialised construction services**

This class includes the intermediation for specialised construction services by bringing clients and service providers together for a fee or commission, without the intermediary providing the specialised construction services that are intermediated.

These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, post, and so on).

The fee or commission can be received from either the client or the provider of the specialised construction service. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space).

#### **43.60.0 Intermediation service activities for specialised construction services**

##### **43.60.00 Intermediation service activities for specialised construction services**

## **43.9 Other specialised construction activities**

### **43.91 Masonry and bricklaying activities**

#### **43.91.0 Masonry and bricklaying activities**

##### **43.91.00 Masonry and bricklaying activities**

- bricklaying, block laying, stone setting and other masonry works

### **43.99 Other specialised construction activities n.e.c.**

The following activities are excluded:

- *reinforcement steel bending activities, not at the construction site, see 24.33*
- *rental of construction machinery and equipment without an operator, see 77.32*
- *rental of scaffolds and work platforms, without erection and dismantling, see 77.32*
- *conservation and restoration of cultural heritage, of historical and archaeological assets, including buildings, see 91.30*

#### **43.99.0 Other specialised construction activities n.e.c.**

Other specialised construction activities n.e.c. are subdivided in rental of cranes and other building equipment with operator, activities on historical and archaeological sites and buildings and other various specialised construction activities n.e.c.

##### **43.99.01 Rental of cranes and other building equipment with operator**

- rental of cranes and other building equipment which cannot be allocated to a specific construction type, with an operator
- rental or operating leasing of scaffolds and work platforms, including erection and dismantling

##### **43.99.02 Activities on historical and archaeological sites and buildings**

- renovation, renewal, reconstruction and retrofitting of historical and archaeological sites and buildings

The following activities are excluded:

- *conservation and restoration of cultural heritage, see 91.30.01*
- *restoration of historical buildings, see 91.30.01*

##### **43.99.09 Other various specialised construction activities n.e.c.**

- construction activities specialising in one aspect common to different kinds of structures, requiring specialised skills or equipment, n.e.c.:
  - reinforcement steel bending activities, at the construction site
  - scaffolds and work platform erecting and dismantling
- erection of construction site safety equipment
- work with specialist access requirements necessitating climbing skills and the use of related equipment, (e.g. working at height on tall structures)
- repairing of reinforced concrete structures (e.g. beams, columns)
- erection of billboards or advertising columns
- concreting works

The following activities are excluded:

- *reinforcement steel bending activities, not at the construction site, see 24.33.03*

## **G WHOLESALE AND RETAIL TRADE**

This section includes wholesale and retail sale (in other words, sale without transformation) of any type of physical goods, and rendering services incidental to the sale of merchandise.

Goods are physical, produced objects for which a demand exists, over which ownership rights can be established

and whose ownership can be transferred from one unit to another by engaging in transactions on markets. This is consistent with the definitions and concepts applied in the Balance of Payments domain, the G20 Digital Economy Task Force, the Handbook on Measuring Digital Trade, and so on

Wholesale and retail sale are the final steps in the distribution of merchandise. For this purpose, ancillary activities (see NACE/ATECO introductory guidelines) are carried out, which include a number of usual operations (or manipulations) associated with trade, without transforming the goods. These operations (or manipulations) include, for example, sorting, grading and assembling of goods, mixing or blending of goods (for example, sand), bottling (with or without preceding bottle cleaning), packaging, breaking bulk and repacking for distribution in smaller lots, storage (whether or not frozen or chilled). If not carried out as usual operations (or manipulations) associated with trade, the mentioned activities can be carried out as principal, secondary or ancillary activities in other sections of NACE/ATECO.

The distinction between wholesale (division 46) and retail sale (division 47) is based on the type of customer.

Wholesale is the resale of new and used goods to retailers, business-to-business trade (for example, to industrial, commercial, institutional or professional users) or other wholesalers, or it 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, in other words, 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, agents, assemblers and buyers.

If the wholesaler does not assume ownership of the goods the wholesaler trades, the wholesaler is classified in group 46.1.

If the wholesaler assumes ownership of the goods, even if the wholesaler is acting on behalf of a third party, the wholesaler is classified in groups 46.2-46.9 (46.2, 46.3, 46.4, 46.5, 46.6, 46.7, 46.8, 46.9).

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

Retailing is the resale of new and used goods to final consumers for personal or household consumption or use, whatever the channel, in shops, department stores, stalls, mail order houses, door-to-door salespersons, hawkers, consumer cooperatives, auction houses, and so on.

It includes the sale of goods via showrooms (where the exposed goods can be bought), via ephemeral points of sale (for example, pop-up stores) as well as in automated retail shops.

Retailing includes also the sale of goods via vending machines.

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. If the retailer does not assume ownership of the goods the retailer trades, the retailer is classified in group 47.9. If the retailer assumes ownership of the goods, even if the retailer is acting on behalf of a third party, the retailer is classified in groups 47.1-47.8 (47.1, 47.2, 47.3, 47.4, 47.5, 47.6, 47.7, 47.8).

NACE/ATECO does not make any distinction at group and class level between in-store and online retail sale. Most of the retail sale activities operate both in-store and online (as well other distribution channels) and it is difficult to differentiate between the two distribution/sales channels based on the primary sales method. The share of in-store and online sales can vary over time affecting the stability of the classification. The main classification criteria for retail sale in NACE/ATECO, is based on what is sold and not the sales channel.

Retailing via mail order or internet is classified according to the type of goods sold.

The distinction between wholesale and retail is not based on the quantity of goods sold, as wholesale sales may be made on a unit basis, just as retail sales may be made on a bulk basis. Instead, the primary distinction between wholesale and retail is the type of customer. Wholesale usually involves business customers while retail usually involves final customers, such as households.

If a trader sells to both business and final customers without distinction and it is practically impossible to distinguish the majority type of customers, then it is recommended to treat the seller as a retailer.

Blending of beverages to be provided by the manufacturer or by a contractor is classified in manufacturing (section C). If carried out as a usual operation (or manipulation) associated with trade, it is considered as an ancillary activity and integrated in Section G.

This section also includes transit trade activities consisting of buying commodities, moving them from one customs territory to another. Transit trade represents a triangular transaction in which the transit trader carries out export and import transactions between two or more different countries outside their own economic territory. The transit trader owns the commodity during its transport (different to intermediaries that do not take ownership of the intermediated goods).

This section also includes specialised and non-specialised intermediation service activities for retail sale, see 47.9.

This section also includes sale of food and beverages via vending machines or automated points of sale.

Marketing activities of cooperative associations are classified to their predominant activity within division 46.

The following activities are excluded:

- *trade of electricity, see 35.15*
- *trade of gaseous fuels for energy supply through mains, see 35.23*
- *commerce of digital goods, streaming and downloading of content on digital platforms (e.g. e-books, audio), see section J*
- *activities of resellers of prepaid calling cards and services, see 61.20*
- *repair of motor vehicles and motorcycles, see division 95*

## 46 Wholesale trade

This division includes wholesale of physical goods on own account or on a fee or contract basis (commission trade) related to domestic (national) wholesale as well as international wholesale (import/export), including on the internet.

Wholesale on own account means owning the goods traded until the ownership is transferred to the buyer. In the case of transit trade, the goods are commissioned by a buyer, but the agent owns the goods while they are in transit. However, both cases are classified the same way (groups 46.2, 46.3, 46.4, 46.5, 46.6, 46.7, 46.8, 46.9).

This division includes wholesale on a fee or contract basis (group 46.1), specialised wholesale (groups 46.2, 46.3, 46.4, 46.5, 46.6, 46.7, 46.8) and non-specialised wholesale (group 46.9); class 46.39 is an exception as it includes non-specialised wholesale of food, beverages and tobacco.

The rules for defining specialised and non-specialised wholesale activities are described in the NACE/ ATECO introductory guidelines.

This division also includes:

- wholesale of motor vehicles and motorcycles, and related parts, equipment and accessories
- transit trade activities

The following activities are excluded:

- *trade of electricity, see 35.15*
- *trade of gaseous fuels for energy supply through mains, see 35.23*
- *rental and leasing of goods, see division 77*
- *packaging of solid goods and bottling of liquid or gaseous goods, including blending and filtering for third parties, see 82.92*

### 46.1 Wholesale on a fee or contract basis

This group includes intermediation service activities, in other words, the facilitation of transactions between sellers and buyers for the ordering of goods for a fee or commission without taking ownership of the goods intermediated, including:

- activities of commission agents, commodity brokers and other wholesalers trading on the account of others without owning the intermediated goods at any time
- activities of bringing sellers and buyers together
- activities of undertaking commercial transactions on the account of a principal, including on the internet

This group also includes:

- activities of central purchasing units if they are only intermediaries and do not own the goods
- activities of wholesale auctioneering houses for third-party goods, including internet wholesale auctions

The following activities are excluded:

- *wholesale on own account, see 46.2, 46.3, 46.4, 46.5, 46.6, 46.7, 46.8, 46.9*
- *activities of commission agents who assume ownership of the goods, even if they are acting in the name of a third party, see 46.2, 46.3, 46.4, 46.5, 46.6, 46.7, 46.8, 46.9*
- *intermediation service activities for retail sale, see 47.9*
- *intermediation service activities for real estate activities, see 68.31*
- *operation of websites providing searches for goods that link the customers to sellers, see the corresponding classes for intermediation service activities*
- *activities of advertising, market research and public relations, see division 73*

### 46.11 Activities of agents involved in the wholesale of agricultural raw materials, live animals, textile raw materials and semi-finished goods

The following activities are excluded:

- *activities of agents involved in the wholesale of food for pets, see 46.17*
- *wholesale on own account, see 46.2, 46.3, 46.4, 46.5, 46.6, 46.7, 46.8, 46.9*
- *activities of commission agents who assume ownership of the goods, even if they are acting in the name of a third party, see 46.2, 46.3, 46.4, 46.5, 46.6, 46.7, 46.8, 46.9*

#### **46.11.0 Activities of agents involved in the wholesale of agricultural raw materials, live animals, textile raw materials and semi-finished goods**

The activities of agents involved in the wholesale of agricultural raw materials, live animals, textile raw materials and semi-finished goods are subdivided in activities of agents involved in the wholesale of agricultural raw materials, activities of agents involved in the wholesale of flowers and plants, activities of agents involved in the wholesale of live animals, activities of agents involved in the wholesale of textile raw materials and semi-finished goods.

##### **46.11.01 Activities of agents involved in the wholesale of agricultural raw materials**

- activities of agents involved in wholesale of livestock feed

##### **46.11.02 Activities of agents involved in the wholesale of flowers and plants**

- activities of agents involved in the wholesale of flowers, plants, bulbs and seeds
- activities of agents involved in the wholesale of cut flowers and flower buds

##### **46.11.03 Activities of agents involved in the wholesale of live animals**

- activities of agents involved in the wholesale of live animals, e.g. buffaloes, sheep, goats, turkeys, horses

##### **46.11.04 Activities of agents involved in the wholesale of textile raw materials and semi-finished goods**

- activities of agents involved in the wholesale of raw and semi-finished textile fibres
- activities of agents involved in the wholesale of raw skins
- activities of agents involved in wholesale auctions for fur skin

#### **46.12 Activities of agents involved in the wholesale of fuels, ores, metals and industrial chemicals**

The following activities are excluded:

- *wholesale on own account, see 46.2, 46.3, 46.4, 46.5, 46.6, 46.7, 46.8, 46.9*
- *activities of commission agents who assume ownership of the goods, even if they are acting in the name of a third party, see 46.2, 46.3, 46.4, 46.5, 46.6, 46.7, 46.8, 46.9*

##### **46.12.0 Activities of agents involved in the wholesale of fuels, ores, metals and industrial chemicals**

- activities of agents involved in the wholesale of fuels, ores, metals and industrial chemicals, including fertilisers

The activities included in this category are subdivided in activities of agents involved in the wholesale of liquid and gaseous fuels, activities of agents involved in the wholesale of solid fuels, activities of agents involved in the wholesale of ores and metals, activities of agents involved in the wholesale of fertilisers and agrochemical products, and activities of agents involved in the wholesale of industrial chemicals.

##### **46.12.01 Activities of agents involved in the wholesale of liquid and gaseous fuels**

- activities of agents involved in the wholesale of gas oils and lubricating petroleum oils
- activities of agents involved in the wholesale of liquid biodiesel
- activities of agents involved in the wholesale of bottled gaseous fuels

##### **46.12.02 Activities of agents involved in the wholesale of solid fuels**

- activities of agents involved in the wholesale of hard coal
- activities of agents involved in the wholesale of briquettes, ovoids and similar fuels manufactured from lignite

##### **46.12.03 Activities of agents involved in the wholesale of ores and metals**

- activities of agents involved in the wholesale of ores and metals, e.g. ferroalloys, tubes and pipes of steel

**46.12.04 Activities of agents involved in the wholesale of fertilisers and agrochemical products**

- activities of agents involved in the wholesale of pesticides (plant protection products)

**46.12.05 Activities of agents involved in the wholesale of industrial chemicals**

- activities of agents involved in the wholesale of industrial chemicals, e.g. paraffin wax other waxes, essential oils and chemical glues

**46.13 Activities of agents involved in the wholesale of timber and building materials**

The following activities are excluded:

- *wholesale on own account, see 46.2, 46.3, 46.4, 46.5, 46.6, 46.7, 46.8, 46.9*
- *activities of commission agents who assume ownership of the goods, even if they are acting in the name of a third party, see 46.2, 46.3, 46.4, 46.5, 46.6, 46.7, 46.8, 46.9*

**46.13.0 Activities of agents involved in the wholesale of timber and building materials**

The activities included in this category are subdivided in activities of agents involved in the wholesale of timber, activities of agents involved in the wholesale of paints, varnishes and lacquers, and activities of agents involved in the wholesale of other building materials.

**46.13.01 Activities of agents involved in the wholesale of timber**

- activities of agents involved in the wholesale of timber and wooden semi-finished goods
- activities of agents involved in the wholesale of pallets and wooden containers and their parts

**46.13.02 Activities of agents involved in the wholesale of paints, varnishes and lacquers**

**46.13.03 Activities of agents involved in the wholesale of other building materials**

- activities of agents involved in the wholesale of doors and windows
- activities of agents involved in the wholesale of flat glass
- activities of agents involved in the wholesale of prefabricated buildings and building equipment
- activities of agents involved in the wholesale of sanitary equipment

**46.14 Activities of agents involved in the wholesale of machinery, industrial equipment, ships and aircraft**

The following activities are excluded:

- *activities of commission agents for motor vehicles and motorcycles, see 46.18*
- *activities of wholesale auctioneering houses for third-party goods of motor vehicles, including internet wholesale auctions of motor vehicles, see 46.18*
- *wholesale on own account, see 46.2, 46.3, 46.4, 46.5, 46.6, 46.7, 46.8, 46.9*
- *activities of commission agents who assume ownership of the goods, even if they are acting in the name of a third party, see 46.2, 46.3, 46.4, 46.5, 46.6, 46.7, 46.8, 46.9*
- *wholesale of boats, see 46.64*
- *retail sale of boats, see 47.63*
- *intermediation service activities for specialised retail sale of yachts and recreational boats, see 47.92*
- *rental of pleasure boats and sailing boats with crew, see 50.10, 50.30*
- *intermediation service activities for freight transportation, see 52.31*
- *intermediation service activities for passenger transportation, see 52.32*
- *rental and leasing of pleasure boats without operator, see 77.21*
- *intermediation service activities for rental and leasing of pleasure boats without operator, see 77.52*

**46.14.0 Activities of agents involved in the wholesale of machinery, industrial equipment, ships and aircraft**

The activities included in this category are subdivided in activities of agents involved in the wholesale of machinery and industrial equipment for use in industry and trade, activities of agents involved in the wholesale of machinery and industrial equipment for use in construction, activities of agents involved in the wholesale of office machinery,

computers and communication equipment, activities of agents involved in the wholesale of agricultural equipment, and activities of agents involved in the wholesale of ships and aircraft.

**46.14.01 Activities of agents involved in the wholesale of machinery and industrial equipment for use in industry and trade**

- activities of agents involved in the wholesale of machinery and industrial equipment:
  - for use in industry
  - for use in trade
- activities of agents involved in the wholesale of heating, ventilation and air conditioning equipment, for non-domestic use
- activities of agents involved in the wholesale of equipment for solariums and beauty centres
- activities of agents involved in the wholesale of appliance cords, extension cords, and other electrical cord sets with insulated wire and connectors for non-domestic use
- activities of agents involved in the wholesale of brooms and brushes for non-domestic use

**46.14.02 Activities of agents involved in the wholesale of machinery and industrial equipment for use in construction**

- activities of agents involved in the wholesale of machinery and industrial equipment:
  - for use in construction, including the construction of roads and motorways

**46.14.03 Activities of agents involved in the wholesale of office machinery, computers and communication equipment**

- activities of agents involved in the wholesale of office machinery and computers
- activities of agents involved in the wholesale of peripheral equipment
- activities of agents involved in the wholesale of telephone and communication equipment, including mobile telephones, modems, etc.

**46.14.04 Activities of agents involved in the wholesale of agricultural equipment**

- activities of agents involved in the wholesale of agricultural equipment, including tractors

**46.14.05 Activities of agents involved in the wholesale of ships and aircraft**

- activities of agents involved in the wholesale of ships and aircraft
- activities of agents involved in the wholesale of yachts and recreational boats

**46.15 Activities of agents involved in the wholesale of furniture, household goods, hardware and ironmongery**

The following activities are excluded:

- *wholesale on own account, see 46.2, 46.3, 46.4, 46.5, 46.6, 46.7, 46.8, 46.9*
- *activities of commission agents who assume ownership of the goods, even if they are acting in the name of a third party, see 46.2, 46.3, 46.4, 46.5, 46.6, 46.7, 46.8, 46.9*

**46.15.0 Activities of agents involved in the wholesale of furniture, household goods, hardware and ironmongery**

The activities included in this category are subdivided in activities of agents involved in the wholesale of furniture made of wood, metal and plastic, activities of agents involved in the wholesale of furniture made of other materials and of home furnishings, activities of agents involved in the wholesale of household heating, ventilation and air conditioning equipment, activities of agents involved in the wholesale of other household goods, and activities of agents involved in the wholesale of hardware and ironmongery.

**46.15.01 Activities of agents involved in the wholesale of furniture made of wood, metal and plastic**

- activities of agents involved in the wholesale of office furniture and furniture for shops made of wood, metal and plastic

**46.15.02 Activities of agents involved in the wholesale of furniture made of other materials and of home furnishings**

- activities of agents involved in the wholesale of furniture made of cane, wicker, rush, cork and straw
- activities of agents involved in the wholesale of home furnishings



- activities of agents involved in the wholesale of mattresses and mattress supports

**46.15.03 Activities of agents involved in the wholesale of household heating, ventilation and air conditioning equipment**

- activities of agents involved in the wholesale of household heating, ventilation and air conditioning equipment  
- activities of agents involved in the wholesale of appliance cords, extension cords, and other electrical cord sets with insulated wire and connectors for domestic use

**46.15.04 Activities of agents involved in the wholesale of other household goods**

- activities of agents involved in the wholesale of chinaware and glassware  
- activities of agents involved in the wholesale of dish washing machines, cloth washing and drying machines, of the household type  
- activities of agents involved in the wholesale of refrigerators and freezers, of the household type

**46.15.05 Activities of agents involved in the wholesale of hardware and ironmongery**

- activities of agents involved in the wholesale of tools (e.g. hammers, saws, screwdrivers and other hand tools)  
- activities of agents involved in the wholesale of bolts and screws

**46.16 Activities of agents involved in the wholesale of textiles, clothing, fur, footwear and leather goods**

The following activities are excluded:

- *wholesale on own account, see 46.2, 46.3, 46.4, 46.5, 46.6, 46.7, 46.8, 46.9*  
- *activities of commission agents who assume ownership of the goods, even if they are acting in the name of a third party, see 46.2, 46.3, 46.4, 46.5, 46.6, 46.7, 46.8, 46.9*

**46.16.0 Activities of agents involved in the wholesale of textiles, clothing, fur, footwear and leather goods**

The activities included in this category are subdivided in activities of agents involved in the wholesale of apparel and furnishing fabrics, activities of agents involved in the wholesale of home textile goods and carpets, activities of agents involved in the wholesale of shirts, underwear and similar products, activities of agents involved in the wholesale of other clothing and clothing accessories, activities of agents involved in the wholesale of fur, activities of agents involved in the wholesale of footwear, and activities of agents involved in the wholesale of leather goods and travel accessories.

**46.16.01 Activities of agents involved in the wholesale of apparel and furnishing fabrics**

- activities of agents involved in the wholesale of fabrics  
- activities of agents involved in the wholesale of basic materials for rug, tapestry or embroidery making  
- activities of agents involved in the wholesale of haberdashery: needles, sewing thread, etc.

**46.16.02 Activities of agents involved in the wholesale of home textile goods and carpets**

- activities of agents involved in the wholesale of blankets and travelling rugs  
- activities of agents involved in the wholesale of carpets

**46.16.03 Activities of agents involved in the wholesale of shirts, underwear and similar products**

- activities of agents involved in the wholesale of shirts  
- activities of agents involved in the wholesale of underwear for adults, babies and children

**46.16.04 Activities of agents involved in the wholesale of other clothing and clothing accessories**

- activities of agents involved in the wholesale of gloves, belts, ties, etc.

**46.16.05 Activities of agents involved in the wholesale of fur**

- activities of agents involved in the wholesale of raw and processed fur skins

**46.16.06 Activities of agents involved in the wholesale of footwear**

- activities of agents involved in the wholesale of footwear, including boots and sandals

**46.16.07 Activities of agents involved in the wholesale of leather goods and travel accessories**

- activities of agents involved in the wholesale of handbags and travel accessories
- activities of agents involved in the wholesale of saddlery and harness for any animal

**46.17 Activities of agents involved in the wholesale of food, beverages and tobacco**

The following activities are excluded:

- *wholesale on own account, see 46.2, 46.3, 46.4, 46.5, 46.6, 46.7, 46.8, 46.9*
- *activities of commission agents who assume ownership of the goods, even if they are acting in the name of a third party, see 46.2, 46.3, 46.4, 46.5, 46.6, 46.7, 46.8, 46.9*

**46.17.0 Activities of agents involved in the wholesale of food, beverages and tobacco**

The activities included in this category are subdivided in activities of agents involved in the wholesale of fruit and vegetables, activities of agents involved in the wholesale of meat and meat products, activities of agents involved in the wholesale of fish and fish products, activities of agents involved in the wholesale of milk and dairy products, activities of agents involved in the wholesale of edible oils and fats, activities of agents involved in the wholesale of beverages, and activities of agents involved in the wholesale of other food and tobacco.

**46.17.01 Activities of agents involved in the wholesale of fruit and vegetables**

- activities of agents involved in the wholesale of fresh, frozen, deep-frozen, preserved and dried fruit and vegetables

**46.17.02 Activities of agents involved in the wholesale of meat and meat products**

- activities of agents involved in the wholesale of fresh, frozen, deep-frozen, preserved and dried meat
- activities of agents involved in the wholesale of charcuterie and other meat products

**46.17.03 Activities of agents involved in the wholesale of fish and fish products**

- activities of agents involved in the wholesale of fresh, frozen, deep-frozen, preserved and dried fish

**46.17.04 Activities of agents involved in the wholesale of milk and dairy products**

- activities of agents involved in the wholesale of powdered milk
- activities of agents involved in the wholesale of dairy products, e.g. cheese, butter and yoghurt

**46.17.05 Activities of agents involved in the wholesale of edible oils and fats**

- activities of agents involved in the wholesale of olive and seed oil, margarine and other similar products

**46.17.06 Activities of agents involved in the wholesale of beverages**

- activities of agents involved in the wholesale of alcohol-based drinks and non-alcoholic beverages
- activities of agents involved in the wholesale of natural mineral waters and other bottled waters

**46.17.07 Activities of agents involved in the wholesale of other food and tobacco**

- activities of agents involved in the wholesale of food supplements for human consumption
- activities of agents involved in the wholesale of eggs
- activities of agents involved in the wholesale of food for pets
- activities of agents involved in the wholesale of food supplements for animal consumption

**46.18 Activities of agents involved in the wholesale of other particular products**

The following activities are excluded:

- *wholesale on own account, see 46.2, 46.3, 46.4, 46.5, 46.6, 46.7, 46.8, 46.9*
- *activities of commission agents who assume ownership of the goods, even if they are acting in the name of a third party, see 46.2, 46.3, 46.4, 46.5, 46.6, 46.7, 46.8, 46.9*
- *waste trade activities as wholesalers, see 46.87*
- *activities of insurance agents, see 66.22*
- *activities of real estate agents, see 68.31*

- activities of sale representatives, for promotion purposes, see 73.30

**46.18.1 Activities of agents involved in the wholesale of pharmaceutical and medical goods, perfumery and toilet articles and cleaning materials**

**46.18.11 Activities of agents involved in the wholesale of pharmaceutical goods**

- activities of agents involved in the wholesale of pharmaceutical and medical goods, perfumery and toilet articles and cleaning materials

**46.18.12 Activities of agents involved in the wholesale of medical goods**

- activities of agents involved in the wholesale of medical goods
- activities of agents involved in the wholesale of orthopaedic goods
- activities of agents involved in the wholesale of pacemakers and hearing aids
- activities of agents involved in the wholesale of instruments and appliances used in dental treatment
- activities of agents involved in the wholesale of artificial teeth and artificial parts of the body
- activities of agents involved in the wholesale of medical, surgical or laboratory sterilisers
- activities of agents involved in the wholesale of medical, surgical, dental or veterinary furniture

**46.18.13 Activities of agents involved in the wholesale of perfumery and toilet articles**

- activities of agents involved in the wholesale of perfumery and toilet articles
- activities of agents involved in the wholesale of cosmetics
- activities of agents involved in the wholesale of shampoos, hair lacquers, preparations for permanent waving or straightening, lotions and other preparations for use on the hair
- activities of agents involved in the wholesale of beauty, make-up or skin-care preparations, including suntan preparations

**46.18.14 Activities of agents involved in the wholesale of cleaning materials**

- activities of agents involved in the wholesale of cleaning materials
- activities of agents involved in the wholesale of soaps and detergents

The following activities are excluded:

- activities of agents involved in the wholesale of brooms and brushes for domestic use, see 46.18.99

**46.18.2 Activities of agents involved in the wholesale of games and toys, sports goods, watches, clocks and jewellery, photographic and optical equipment**

**46.18.21 Activities of agents involved in the wholesale of games and toys**

- activities of agents involved in the wholesale of games and toys

**46.18.22 Activities of agents involved in the wholesale of bicycles**

- activities of agents involved in the wholesale of bicycles

**46.18.23 Activities of agents involved in the wholesale of other sports goods**

- activities of agents involved in the wholesale of sports goods (excluding bicycles)
- activities of agents involved in the wholesale of sailboards, surfboards and waterskis

**46.18.24 Activities of agents involved in the wholesale of watches, clocks and jewellery**

- activities of agents involved in the wholesale of watches, clocks and jewellery
- activities of agents involved in the wholesale of silverware articles

**46.18.25 Activities of agents involved in the wholesale of imitation jewellery**

- activities of agents involved in the wholesale of imitation jewellery, e.g. rings, bracelets, necklaces, brooches, earrings

**46.18.26 Activities of agents involved in the wholesale of photographic and optical equipment**

- activities of agents involved in the wholesale of photographic and optical equipment
- activities of agents involved in the wholesale of telescopes, microscopes, binoculars

**46.18.3 Activities of agents involved in the wholesale of books, newspapers, magazines and stationery**

The following activities are excluded:

- *wholesale of books, magazines and newspapers, see 46.49.2*

**46.18.31 Activities of agents involved in the wholesale of books**

- activities of agents involved in the wholesale of books

**46.18.32 Activities of agents involved in the wholesale of newspapers and magazines**

- activities of agents involved in the wholesale of newspapers and magazines

In this subcategory are classified activities of national and local distributors of newspapers and magazines operating on the basis of consignment contracts (attempted sale), and the collection of unsold newspapers and magazines by the distributors themselves.

**46.18.33 Activities of agents involved in the wholesale of stationery**

- activities of agents involved in the wholesale of stationery
- activities of agents involved in the wholesale of paper and paperboard

**46.18.4 Activities of agents involved in the wholesale of cars, other motor vehicles and motorcycles**

This category includes the activities of agents involved in the wholesale of cars, other motor vehicles and motorcycles.

It includes also activities of wholesale auctioneering houses for third-party goods of motor vehicles, including internet wholesale auctions of motor vehicles.

**46.18.41 Activities of agents involved in the wholesale of cars and light motor vehicles**

- activities of agents involved in the wholesale of cars and light motor vehicles

These motor vehicles include electric vehicles.

**46.18.42 Activities of agents involved in the wholesale of other motor vehicles**

- activities of agents involved in the wholesale of lorries, trailers and semi-trailers, camping vehicles (e.g. caravans and motorhomes)

These motor vehicles include electric vehicles.

**46.18.43 Activities of agents involved in the wholesale of parts and accessories for motor vehicles**

- activities of agents involved in the wholesale of motor vehicle parts and accessories

**46.18.44 Activities of agents involved in the wholesale of motorcycles**

- activities of agents involved in the wholesale of motorcycles (including mopeds), motorised personal transport devices

These motor vehicles include electric vehicles.

**46.18.45 Activities of agents involved in the wholesale of parts and accessories for motorcycles**

- activities of agents involved in the wholesale of parts and accessories for motorcycles
- activities of agents involved in the wholesale of parts and accessories for motorised personal transport devices

**46.18.46 Activities of agents involved in the wholesale of rolling stock and parts and accessories for rolling stock**

- activities of agents involved in the wholesale of rolling stock
- activities of agents involved in the wholesale of parts and accessories for rolling stock

**46.18.5 Activities of agents involved in the wholesale of audio and video equipment**

**46.18.50 Activities of agents involved in the wholesale of audio and video equipment**

- activities of agents involved in the wholesale of radio equipment
- activities of agents involved in the wholesale of televisions
- activities of agents involved in the wholesale of recording media players and recorders

**46.18.9 Activities of agents involved in the wholesale of other particular products n.e.c.**

**46.18.91 Activities of agents involved in the wholesale of waste**

- activities of agents involved in the wholesale of waste
- waste trade activities as agents

**46.18.92 Activities of agents involved in the wholesale of wall and floor coverings**

- activities of agents involved in the wholesale of wallpaper and similar wall coverings
- activities of agents involved in the wholesale of linoleum and hard non-plastic surface floor coverings, i.e. resilient floor coverings, e.g. vinyl

**46.18.93 Activities of agents involved in the wholesale of musical instruments**

- activities of agents involved in the wholesale of musical instruments

**46.18.99 Activities of agents involved in the wholesale of other various particular products n.e.c.**

- activities of agents involved in the wholesale of candles
- activities of agents involved in the wholesale of brooms and brushes for domestic use

**46.19 Activities of agents involved in non-specialised wholesale**

The following activities are excluded:

- *wholesale on own account, see 46.2, 46.3, 46.4, 46.5, 46.6, 46.7, 46.8, 46.9*
- *activities of commission agents who assume ownership of the goods, even if they are acting in the name of a third party, see 46.2, 46.3, 46.4, 46.5, 46.6, 46.7, 46.8, 46.9*
- *activities of real estate agents, see 68.31*
- *activities of agents involved in the sale of services for goods (transport, insurance, advertising), see relevant NACE classes according to that particular service*

**46.19.0 Activities of agents involved in non-specialised wholesale**

**46.19.00 Activities of agents involved in non-specialised wholesale**

**46.2 Wholesale of agricultural raw materials and live animals**

The following activities are excluded:

- *activities of wholesalers who do not assume ownership of the goods they trade, see 46.1*

**46.21 Wholesale of grain, unmanufactured tobacco, seeds and animal feeds**

The following activities are excluded:

- *wholesale of seeds of flowers and plants, see 46.22*
- *wholesale of food for pets, see 46.38*
- *wholesale of fertilisers and agrochemical products, see 46.85*
- *wholesale of textile fibres, see 46.86*

**46.21.1 Wholesale of grains**

**46.21.10 Wholesale of grains**

- wholesale of grains

- wholesale of pulses (dried leguminous vegetables) for sowing

## **46.21.2 Wholesale of unmanufactured tobacco, seeds and animal feeds**

### **46.21.21 Wholesale of unmanufactured tobacco**

- wholesale of unmanufactured tobacco

### **46.21.22 Wholesale of seeds and animal feeds**

- wholesale of seeds for planting
- wholesale of oleaginous fruits
- wholesale of livestock feed and agricultural raw materials
- wholesale of officinal plants (excluding bulk officinal plants)

## **46.22 Wholesale of flowers and plants**

### **46.22.0 Wholesale of flowers and plants**

#### **46.22.00 Wholesale of flowers and plants**

- wholesale of flowers, plants and bulbs
- wholesale of seeds of flowers and plants

## **46.23 Wholesale of live animals**

### **46.23.0 Wholesale of live animals**

#### **46.23.00 Wholesale of live animals**

- wholesale of pets
- wholesale of other live animals

## **46.24 Wholesale of hides, skins and leather**

The following activities are excluded:

- *activities of agents involved in wholesale auctions for fur skin, see 46.11*

### **46.24.0 Wholesale of hides, skins and leather**

The activities included in this category are subdivided in wholesale of fur skins and wholesale of other hides and leather, other than fur skins.

#### **46.24.01 Wholesale of fur skins**

- wholesale of raw and processed fur skins

#### **46.24.02 Wholesale of other hides and leather, other than fur skins**

- wholesale of leather, raw and processed hides (excluding fur skins)

## **46.3 Wholesale of food, beverages and tobacco**

This group includes the specialised and non-specialised wholesale of fresh, preserved and frozen food, beverages and tobacco.

This group includes wholesale activities involving different types of customers including retailers, economic units that provide accommodation and food service activities classified in section I (e.g. hotels and restaurants), schools, prisons, units providing residential care and assistance services etc.

The following activities are excluded:

- *activities of wholesalers who do not assume ownership of the goods they trade, see 46.1*

## **46.31 Wholesale of fruit and vegetables**

The following activities are excluded:

- *wholesale of fruit and vegetable juices, see 46.34*
- *wholesale of ready-made meals, see 46.38*

#### **46.31.1 Wholesale of fresh fruit and vegetables**

##### **46.31.10 Wholesale of fresh fruit and vegetables**

- wholesale of fresh fruit and vegetables
- wholesale of fresh legumes
- wholesale of fresh mushrooms
- wholesale of fresh potatoes

#### **46.31.2 Wholesale of preserved or frozen fruit and vegetables**

##### **46.31.20 Wholesale of preserved or frozen fruit and vegetables**

- wholesale of dried fruit and vegetables
- wholesale of preserved fruit and vegetables
- wholesale of frozen fruit and vegetables
- wholesale of preserved or frozen legumes
- wholesale of preserved or frozen mushrooms
- wholesale of preserved or frozen potatoes

#### **46.32 Wholesale of meat, meat products, fish and fish products**

The following activities are excluded:

- *wholesale of livestock feed, see 46.21*
- *wholesale of ready-made meals, see 46.38*
- *wholesale of food for pets, see 46.38*

##### **46.32.1 Wholesale of meat**

###### **46.32.11 Wholesale of fresh meat**

- wholesale of fresh meat
- wholesale of fresh poultry and game meat
- wholesale of fresh snails

###### **46.32.12 Wholesale of frozen or preserved meat**

- wholesale of preserved or frozen meat
- wholesale of preserved or frozen poultry and game meat
- wholesale of preserved or frozen snails

##### **46.32.2 Wholesale of charcuterie and other meat products**

###### **46.32.20 Wholesale of charcuterie and other meat products**

- wholesale of meat products
- wholesale of tripe, delicatessen (charcuterie), salted meat

##### **46.32.3 Wholesale of fish**

###### **46.32.31 Wholesale of fresh fish**

- wholesale of fresh fish, crustaceous and molluscs
- wholesale of fresh seafood

- wholesale of fresh algae and seaweeds

#### **46.32.32 Wholesale of preserved or frozen fish and fish products**

- wholesale of preserved or frozen fish and fish products
- wholesale of preserved or frozen crustaceous and molluscs
- wholesale of preserved or frozen seafood
- wholesale of preserved or frozen algae and seaweeds
- wholesale of dried fish

### **46.33 Wholesale of dairy products, eggs and edible oils and fats**

#### **46.33.1 Wholesale of dairy products and eggs**

##### **46.33.10 Wholesale of dairy products and eggs**

- wholesale of dairy products
- wholesale of eggs and egg products
- wholesale of powdered milk
- wholesale of ice creams and sorbets

##### **46.33.2 Wholesale of edible oils and fats**

##### **46.33.20 Wholesale of edible oils and fats**

- wholesale of edible oils and fats of animal or vegetable origin

### **46.34 Wholesale of beverages**

The following activities are excluded:

- *blending of wine, distilled spirits and other beverages (in order to make a new product), see 11.01, 11.02, 11.07*

#### **46.34.1 Wholesale of alcoholic beverages**

##### **46.34.10 Wholesale of alcoholic beverages**

- wholesale of alcoholic beverages
- wholesale of grape must
- wholesale of prepared alcoholic beverages in cans or bottles
- buying of wine in bulk and bottling without transformation

##### **46.34.2 Wholesale of non-alcoholic beverages**

##### **46.34.20 Wholesale of non-alcoholic beverages**

- wholesale of non-alcoholic beverages
- wholesale of fruit and vegetable juices
- wholesale of prepared non-alcoholic beverages in cans or bottles
- wholesale of non-alcoholic wine and beer

### **46.35 Wholesale of tobacco products**

The following activities are excluded:

- *wholesale of e-liquids for electronic cigarettes, see 46.85*

#### **46.35.0 Wholesale of tobacco products**

The activities included in this category are subdivided in wholesale of electronic cigarettes and wholesale of tobacco products n.e.c.



- 46.35.01 Wholesale of electronic cigarettes**  
- wholesale of electronic cigarettes (vapes)
- 46.35.09 Wholesale of tobacco products n.e.c.**  
- wholesale of tobacco and smoking products and accessories, including lighters, pipes, cigarette rolling equipment, etc.
- 46.36 Wholesale of sugar, chocolate and sugar confectionery**  
  
The following activities are excluded:  
- *wholesale of ice cream, see 46.33*
- 46.36.0 Wholesale of sugar, chocolate and sugar confectionery**
- 46.36.00 Wholesale of sugar, chocolate and sugar confectionery**  
- wholesale of sugar, including sugar cubes, molasses, sugar confectionery and chocolate  
- wholesale of bakery products  
- wholesale of chocolate puddings, sweet flan puddings and crème caramel puddings
- 46.37 Wholesale of coffee, tea, cocoa and spices**  
  
The following activities are excluded:  
- *processing of tea and coffee, see 10.83*  
- *wholesale of prepared beverages in cans or bottles, see 46.34*
- 46.37.0 Wholesale of coffee, tea, cocoa and spices**  
The activities included in this category are subdivided in wholesale of coffee and wholesale of tea, cocoa and spices.
- 46.37.01 Wholesale of coffee**  
- wholesale of decaffeinated coffee  
- wholesale of roasted coffee  
- wholesale of coffee filled in bags, pads or capsules
- 46.37.02 Wholesale of tea, cocoa and spices**  
- wholesale of chamomile and other products for brewing infusions  
- wholesale of cocoa powder  
- wholesale of processed cinnamon (canella) and other processed spices
- 46.38 Wholesale of other food**  
This class includes other specialised wholesale of food not already classified in the previous classes 46.31, 46.32, 46.33, 46.34, 46.35, 46.36, 46.37 (for example, wholesale of salt, vinegar, flour, yeast, honey).  
  
The following activities are excluded:  
- *wholesale of livestock feed, see 46.21*
- 46.38.0 Wholesale of other food**
- 46.38.00 Wholesale of other food**  
- wholesale of ready-made meals  
- wholesale of homogenised food preparations and dietetic food  
- wholesale of food for pets  
- wholesale of food supplements for human consumption  
- wholesale of insects (e.g. crickets) which are processed and ready-to-eat

- wholesale of food pastes

## **46.39 Non-specialised wholesale of food, beverages and tobacco**

This class includes the wholesale of food, beverages and tobacco products sold in five or more classes of group 46.3. If the products sold comprise up to four classes in group 46.3, the unit is considered a specialised trade and is classified, following the principal activity defined on the basis of its value added, in classes 46.31, 46.32, 46.33, 46.34, 46.35, 46.36, 46.37, 46.38.

### **46.39.0 Non-specialised wholesale of food, beverages and tobacco**

#### **46.39.00 Non-specialised wholesale of food, beverages and tobacco**

## **46.4 Wholesale of household goods**

This group includes the wholesale of household goods, including textiles and furniture.

The following activities are excluded:

- *activities of wholesalers who do not assume ownership of the goods they trade, see 46.1*
- *wholesale of garden and landscaping equipment (e.g. lawnmowers), see 46.61*

## **46.41 Wholesale of textiles**

The following activities are excluded:

- *wholesale of clothing, see 46.42*
- *wholesale of tents and sleeping bags, see 46.49*
- *wholesale of textile fibres, see 46.86*

### **46.41.1 Wholesale of fabrics**

#### **46.41.10 Wholesale of fabrics**

- wholesale of fabrics

### **46.41.2 Wholesale of yarn and haberdashery**

#### **46.41.20 Wholesale of yarn and haberdashery**

- wholesale of yarn
- wholesale of haberdashery: needles, sewing thread, etc.

### **46.41.9 Wholesale of other textiles**

#### **46.41.90 Wholesale of other textiles**

- wholesale of household linen, etc.
- wholesale of parasols, tarpaulins, sails, parachutes, etc.
- wholesale of twine and cordage of jute, and jute sacks

## **46.42 Wholesale of clothing and footwear**

The following activities are excluded:

- *wholesale of jewellery, see 46.48*
- *wholesale of leather goods, excluding clothing and footwear, see 46.49*
- *wholesale of specialised sports footwear only used in the practice of a sport (e.g. ski boots, football shoes, skates, ballet shoes), see 46.49*
- *wholesale of protective gear for motorcyclists, see 46.73*

### **46.42.1 Wholesale of clothing and clothing accessories**

#### **46.42.10 Wholesale of clothing and clothing accessories**

- wholesale of clothing, including sports clothes
- wholesale of shirts
- wholesale of pullovers, cardigans and similar articles
- wholesale of clothing accessories (e.g. gloves, ties and braces)
- wholesale of umbrellas
- wholesale of underwear for adults, babies and children
- wholesale of work clothes, uniforms, costumes

#### **46.42.2 Wholesale of fur articles**

##### **46.42.20 Wholesale of fur articles**

- wholesale of fur articles

#### **46.42.3 Wholesale of footwear**

##### **46.42.30 Wholesale of footwear**

- wholesale of footwear, including non-specialised sports footwear
- wholesale of protective safety footwear, e.g. footwear incorporating a protective metal toe-cap

The following activities are excluded:

- *wholesale of specialised sport footwear only used in the practice of a sport, e.g. ski boots, football shoes, skates, ballet shoes, see 46.49.49*

#### **46.43 Wholesale of electrical household appliances**

The following activities are excluded:

- *wholesale of corrective glasses, lenses and sunglasses, see 46.46*
- *wholesale of recorded media, see 46.49*
- *wholesale of recordable media, see 46.50*
- *wholesale of sewing machines other than household-type, see 46.64*
- *wholesale of hardware, plumbing and heating equipment and supplies, see 46.84*
- *wholesale of heating, ventilation and air-conditioning equipment for non-domestic use, see 46.84*

##### **46.43.1 Wholesale of photographic and optical goods**

##### **46.43.10 Wholesale of photographic and optical goods**

- wholesale of photographic and optical goods except corrective glasses, lenses and sunglasses

##### **46.43.2 Wholesale of radio and television equipment**

##### **46.43.20 Wholesale of radio and television equipment**

- wholesale of radio and television equipment

##### **46.43.3 Wholesale of other electrical household appliances**

##### **46.43.30 Wholesale of other electrical household appliances**

- wholesale of electrical household appliances, e.g. refrigerators, ovens, washing machines, clothes dryers, vacuum cleaners
- wholesale of electrical heating and cooling appliances
- wholesale of heating equipment using renewable resources
- wholesale of heating, ventilation and air-conditioning equipment
- wholesale of sewing machines of household type

- wholesale of safety systems and alarms
- wholesale of other electrical household appliances
- wholesale of plugs, sockets and other apparatus for switching or protecting electrical circuits for domestic use

## **46.44 Wholesale of china and glassware and cleaning materials**

The following activities are excluded:

- *wholesale of saucepans and pans, see 46.49*
- *wholesale of cutlery, see 46.49*

### **46.44.1 Wholesale of chinaware**

#### **46.44.10 Wholesale of chinaware**

- wholesale of chinaware
- wholesale of ceramic articles, e.g. pottery

### **46.44.2 Wholesale of glassware**

#### **46.44.20 Wholesale of glassware**

- wholesale of glassware

### **46.44.3 Wholesale of other household utensils, crockery and pottery**

#### **46.44.30 Wholesale of other household utensils, crockery and pottery**

- wholesale of household utensils, crockery and pottery

### **46.44.4 Wholesale of cleaning materials**

#### **46.44.40 Wholesale of cleaning materials**

- wholesale of cleaning materials
- wholesale of detergents

## **46.45 Wholesale of perfume and cosmetics**

### **46.45.0 Wholesale of perfume and cosmetics**

#### **46.45.00 Wholesale of perfume and cosmetics**

- wholesale of perfumes, cosmetics, soaps and toilet paper

## **46.46 Wholesale of pharmaceutical and medical goods**

The following activities are excluded:

- *wholesale of health foods and diet products, see 46.38*
- *wholesale of furniture for medical facilities and hospitals, see 46.47*

### **46.46.1 Wholesale of basic pharmaceutical products and pharmaceutical preparations**

#### **46.46.10 Wholesale of basic pharmaceutical products and pharmaceutical preparations**

- wholesale of pharmaceutical goods
- wholesale of pharmaceutical products subject to medical prescription
- wholesale of veterinary medicines

### **46.46.2 Wholesale of herbal remedies**

- 46.46.20 Wholesale of herbal remedies**  
 - wholesale of bulk officinal plants
- 46.46.3 Wholesale of medical and orthopaedic goods**
- 46.46.31 Wholesale of glasses, sunglasses and lenses**  
 - wholesale of corrective glasses, lenses and sunglasses  
 - wholesale of non-corrective sunglasses
- 46.46.39 Wholesale of medical and orthopaedic goods n.e.c.**  
 - wholesale of medical and orthopaedic goods  
 - wholesale of medical and surgical instruments  
 - wholesale of non-household-type medical equipment  
 - wholesale of hospital equipment
- 46.47 Wholesale of household, office and shop furniture, carpets and lighting equipment**
- 46.47.1 Wholesale of household, office and shop furniture**
- 46.47.10 Wholesale of household, office and shop furniture**  
 - wholesale of furniture  
 - wholesale of mattresses and box springs  
 - wholesale of furniture for warehouses, churches, medical facilities and hospitals, etc.  
 - wholesale of antique furniture
- 46.47.2 Wholesale of household, office and shop carpets**
- 46.47.20 Wholesale of household, office and shop carpets**  
 - wholesale of carpets
- 46.47.3 Wholesale of household, office and shop lighting equipment**
- 46.47.30 Wholesale of household, office and shop lighting equipment**  
 - wholesale of lighting equipment
- 46.48 Wholesale of watches and jewellery**
- The following activities are excluded:  
 - *wholesale of imitation jewellery, see 46.49*  
 - *wholesale of raw precious stones, see 46.86*  
 - *wholesale of unworked synthetic or reconstructed precious or semi-precious stones, see 46.86*
- 46.48.0 Wholesale of watches and jewellery**
- 46.48.00 Wholesale of watches and jewellery**  
 - wholesale of jewellery  
 - wholesale of processed precious, natural, synthetic or reconstructed stones  
 - wholesale of silverware articles
- 46.49 Wholesale of other household goods**
- The following activities are excluded:  
 - *wholesale of electronic cigarettes (vapes), see 46.35*

- *wholesale of disguises, see 46.42*
- *wholesale of weapons and ammunition, see 46.64*
- *wholesale of attractions for amusement and theme parks, e.g. mechanical rides, see 46.64*
- *wholesale of equipment for fish farming, see 46.64*
- *wholesale of e-liquids for electronic cigarettes, see 46.85*
- *wholesale of paper in bulk and of paper pulp, see 46.86*

#### **46.49.1 Wholesale of paper, paperboard and stationery**

##### **46.49.10 Wholesale of paper, paperboard and stationery**

- wholesale of paper stationery
- wholesale of stationery

The following activities are excluded:

- *wholesale of paper in bulk and of paper pulp, see 46.86.90*

#### **46.49.2 Wholesale of books, magazines and newspapers**

##### **46.49.21 Wholesale of books**

- wholesale of books

##### **46.49.22 Wholesale of magazines and newspapers**

- wholesale of magazines and newspapers

#### **46.49.3 Wholesale of games, toys and baby equipment**

##### **46.49.30 Wholesale of games, toys and baby equipment**

- wholesale of games and toys, including party and magic items
- wholesale of baby equipment (e.g. baby carriages, pushchairs, baby walkers, baby carriers, baby car seats)

#### **46.49.4 Wholesale of bicycles and other sports goods**

##### **46.49.41 Wholesale of bicycles**

- wholesale of bicycles, electric bicycles, monowheels, hoverboards, kick scooters, including related parts and accessories

##### **46.49.49 Wholesale of other sports goods**

- wholesale of sports goods, including special sports footwear (e.g. ski boots, football shoes, skates, ballet shoes)
- wholesale of recreational boats
- wholesale of medals and sports cups
- wholesale of requisites for sport fishing
- wholesale of requisites for sport hunting, including weapons and ammunitions
- wholesale of tents and sleeping bags
- wholesale of basins for swimming pools

#### **46.49.5 Wholesale of leather goods and travel accessories**

##### **46.49.50 Wholesale of leather goods and travel accessories**

- wholesale of handbags
- wholesale of leather goods, excluding clothing and footwear, and travel accessories
- wholesale of saddlery and harness for any animal

#### **46.49.9 Wholesale of other household goods n.e.c.**

**46.49.91 Wholesale in promotional items**

- wholesale in promotional items

**46.49.92 Wholesale of party favours**

- wholesale of party favours, e.g. wedding favours

**46.49.99 Wholesale of other various household goods n.e.c.**

- wholesale of woodenware, wickerwork and corkware, etc.
- wholesale of musical instruments
- wholesale of recorded media
- wholesale of artificial flowers, foliage and fruit
- wholesale of coffins and funerary articles
- wholesale of toiletries, hygiene products etc. for pet animals
- wholesale of non-electrical household appliances
- wholesale of brooms and brushes for household cleaning
- wholesale of saucepans and pans
- wholesale of cutlery
- wholesale of imitation jewellery

**46.5 Wholesale of information and communication equipment**

This group includes the wholesale of information and communication technology (ICT) equipment.

The following activities are excluded:

- *activities of wholesalers who do not assume ownership of the goods they trade, see 46.1*

**46.50 Wholesale of information and communication equipment**

The following activities are excluded:

- *wholesale of recorded media, see 46.49*
- *wholesale of machines for additive manufacturing (3D printers, etc.), see 46.64*
- *publishing activities, see division 58*

**46.50.1 Wholesale of computers, computer peripheral equipment and software**

**46.50.10 Wholesale of computers, computer peripheral equipment and software**

- wholesale of computers, computer peripheral equipment and parts
- wholesale of smart boards
- wholesale of non- customised software, including video games, provided on physical media, with a right to perpetual use

**46.50.2 Wholesale of telephone and communication equipment**

**46.50.20 Wholesale of telephone and communication equipment**

- wholesale of telephone and communication equipment (e.g. mobile telephones, modems)
- wholesale of electronic valves and tubes
- wholesale of semiconductor devices
- wholesale of microchips and integrated circuits
- wholesale of printed circuits
- wholesale of recordable media
- wholesale of antennas and satellite dishes

**46.50.3 Wholesale of other office machinery and equipment**

**46.50.30 Wholesale of other office machinery and equipment**

- wholesale of other office machinery and equipment

**46.6 Wholesale of other machinery, equipment and supplies**

This group includes the wholesale of specialised machinery, equipment and supplies for all kinds of industries and general purpose-machinery, and parts thereof.

The following activities are excluded:

- *activities of wholesalers who do not assume ownership of the goods they trade, see 46.1*

**46.61 Wholesale of agricultural machinery, equipment and supplies**

The following activities are excluded:

- *wholesale of livestock feeds, see 46.21*

- *wholesale of fertilisers and agrochemical products, see 46.85*

**46.61.0 Wholesale of agricultural machinery, equipment and supplies**

**46.61.00 Wholesale of agricultural machinery, equipment and supplies**

- wholesale of agricultural and forestry machinery and equipment:

- ploughs, manure spreaders, seeders
- harvesters
- threshers
- milking machines
- poultry-keeping machines, bee-keeping equipment
- agricultural and forestry tractors

- wholesale of garden and landscaping equipment (e.g. lawnmowers)

**46.62 Wholesale of machine tools**

**46.62.0 Wholesale of machine tools**

**46.62.00 Wholesale of machine tools**

- wholesale of machine tools of any type and for any material

- wholesale of computer-controlled machine tools

**46.63 Wholesale of mining, construction and civil engineering machinery**

The following activities are excluded:

- *wholesale of scaffolding, see 46.83*

- *wholesale of hand tools, hardware, plumbing and heating equipment and supplies, see 46.84*

**46.63.0 Wholesale of mining, construction and civil engineering machinery**

**46.63.00 Wholesale of mining, construction and civil engineering machinery**

- wholesale of mining, construction and civil engineering machinery and equipment (e.g. excavating machines)

**46.64 Wholesale of other machinery and equipment**

The following activities are excluded:

- *activities of agents involved in the wholesale of yachts and recreational boats, see 46.14*

- *wholesale of electrical household appliances, see 46.43*

- *wholesale of sewing machines of household-type, see 46.43*



- *wholesale of other household utensils, crockery and pottery, see 46.44*
- *wholesale of non-household-type medical equipment, see 46.46*
- *wholesale of recreational boats, see 46.49*
- *wholesale of bicycles, see 46.49*
- *wholesale of saucepans and pans, see 46.49*
- *wholesale of cutlery, see 46.49*
- *wholesale of non-customised software, including video games, provided on a physical media, with a right to perpetual use, see 46.50*
- *wholesale of mining, construction and civil engineering machinery, see 46.63*
- *wholesale of motor vehicles (including trailers and caravans), see 46.71*
- *wholesale of batteries and accumulators for motor vehicles, see 46.72*
- *wholesale of motor vehicle parts, see 46.72*
- *wholesale of motorcycles, see 46.73*
- *wholesale of scaffolding, see 46.83*
- *retail sale of boats, see 47.63*
- *intermediation service activities for specialised retail sale of yachts and recreational boats, see 47.92*
- *rental of pleasure boats and sailing boats with crew, see 50.10, 50.30*
- *intermediation service activities for freight transportation, see 52.31*
- *intermediation service activities for passenger transportation, see 52.32*
- *rental and leasing of pleasure boats without operator, see 77.21*
- *intermediation service activities for rental and leasing of pleasure boats without operator, see 77.52*
- *repair and maintenance of motor vehicles, see 95.31*
- *repair and maintenance of motorcycles, see 95.32*

#### **46.64.1 Wholesale of transport equipment**

##### **46.64.11 Wholesale of ships and boats**

- wholesale of ships and boats
- wholesale of yachts

##### **46.64.19 Wholesale of other transport equipment**

- wholesale of transport equipment (e.g. locomotives, wagons), except motor vehicles, motorcycles and bicycles
- wholesale of armoured vehicles
- wholesale of aircraft, drones and unmanned aircraft systems

#### **46.64.2 Wholesale of electrical equipment for industrial installations**

##### **46.64.20 Wholesale of electrical equipment for industrial installations**

- wholesale of other electrical material (e.g. electrical motors, transformers)
- wholesale of wires and switches and other installation equipment
- wholesale of photovoltaic panels
- wholesale of other electrical material for non-domestic use

#### **46.64.3 Wholesale of equipment for hairdressers, gyms, solariums and beauty centres**

##### **46.64.30 Wholesale of equipment for hairdressers, gyms, solariums and beauty centres**

- wholesale of equipment for hairdressers, gyms, solariums and beauty centres

#### **46.64.4 Wholesale of textile, leather and laundry machinery**

##### **46.64.40 Wholesale of textile, leather and laundry machinery**

- wholesale of machinery for the textile industry and of sewing and knitting machines
- wholesale of leather machines:
  - machinery for preparing, tanning or working hides, skins or leather
  - machinery for making or repairing footwear or other articles of hides, skins, leather or fur skins
- wholesale of laundry machinery:
  - ironing machines, including fusing presses
  - commercial washing and drying machines
  - dry-cleaning machines

#### **46.64.5 Wholesale of machinery for the food and beverages industry**

- wholesale of machinery for the food and beverages industry

#### **46.64.51 Wholesale of machinery and equipment for restaurants and bars**

- wholesale of machinery for restaurants and bars, e.g. blenders, toast makers
- wholesale of machinery for ice-cream parlours and pastry shops
- wholesale of machinery for hotels, e.g. food warmers

The following activities are excluded:

- *wholesale of other household utensils, crockery and pottery, see 46.44.30*
- *wholesale of saucepans and pans, see 46.49.99*
- *wholesale of cutlery, see 46.49.99*

#### **46.64.59 Wholesale of other machinery for the food and beverages industry**

- wholesale of machinery for the industrial preparation or manufacture of food or drink

#### **46.64.6 Wholesale of cleaning machines**

##### **46.64.60 Wholesale of cleaning machines**

- wholesale of high pressure cleaners
- wholesale of dishwashers for non-domestic use
- wholesale of brooms and brushes for non-domestic use

The following activities are excluded:

- *wholesale of electrical household appliances, see 46.43.30*

#### **46.64.9 Wholesale of other machinery and equipment n.e.c.**

##### **46.64.91 Wholesale of measuring instruments and equipment**

- wholesale of measuring instruments and equipment

##### **46.64.92 Wholesale of attractions for amusement and theme parks and video game machines**

- wholesale of attractions for amusement and theme parks (e.g. mechanical rides)
- wholesale of video game machines

The following activities are excluded:

- *wholesale of non-customised software, including video games, provided on a physical media, with a right to perpetual use, see 46.50.10*

##### **46.64.99 Wholesale of other various machinery and equipment n.e.c.**

- wholesale of equipment for fish farming
- wholesale of robots for production lines
- wholesale of machinery for the tobacco industry
- wholesale of event technology equipment for events, fairs and exhibitions

- wholesale of other machinery n.e.c. for use in industry, trade and navigation and other services
- wholesale of batteries and accumulators for domestic use
- wholesale of weapons, weapon systems and ammunition
- wholesale of box pallets
- wholesale of reservoirs, tanks, vats and similar containers, capacity exceeding 300 litres, of plastics and for industrial use
- wholesale of printing machines (excluding textile printing machinery)
- wholesale of lifting and handling machinery and equipment
- wholesale of fire extinguishers
- wholesale of machines for additive manufacturing (3D printers, etc.)

The following activities are excluded:

- *wholesale of batteries and accumulators for motor vehicles, see 46.72.00*

## **46.7 Wholesale of motor vehicles, motorcycles and related parts and accessories**

The following activities are excluded:

- *activities of wholesalers who do not assume ownership of the goods they trade, see 46.1*
- *repair and maintenance of motor vehicles, see 95.31*
- *repair and maintenance of motorcycles, see 95.32*

### **46.71 Wholesale of motor vehicles**

The following activities are excluded:

- *activities of agents involved in the wholesale of cars and light motor vehicles, see 46.18*
- *wholesale of electric bicycles and their related parts and accessories, see 46.49*
- *wholesale of motorised transport equipment (e.g. ships, yachts, planes, trains), see 46.64*
- *wholesale of parts and accessories for motor vehicles, see 46.72*
- *on-demand passenger transport service activities by vehicle with a driver, see 49.33*
- *rental and leasing of cars and light motor vehicles without a driver, see 77.11*
- *repair and maintenance of motor vehicles, see 95.31*

#### **46.71.1 Wholesale of cars and light motor vehicles**

##### **46.71.10 Wholesale of cars and light motor vehicles**

- wholesale of new and used motor vehicles, including electric vehicles:
  - passenger motor vehicles, including specialised passenger motor vehicles (e.g. ambulances, minibuses)
- wholesale of off-road motor vehicles

##### **46.71.2 Wholesale of other motor vehicles**

##### **46.71.20 Wholesale of other motor vehicles**

- wholesale of new and used motor vehicles, including electric vehicles:
  - lorries, trailers and semi-trailers
  - camping vehicles (e.g. caravans, motorhomes)
  - buses

## **46.72 Wholesale of motor vehicle parts and accessories**

The following activities are excluded:

- *activities of agents involved in the wholesale of cars and light motor vehicles parts and accessories, see 46.18*
- *wholesale of boats, planes, trains, including parts and accessories, see 46.64*

## **46.72.0 Wholesale of motor vehicle parts and accessories**

### **46.72.00 Wholesale of motor vehicle parts and accessories**

- wholesale of new and used motor vehicle parts, equipment and related accessories like tyres, etc.
- wholesale of batteries and accumulators for motor vehicles

## **46.73 Wholesale of motorcycles, motorcycle parts and accessories**

The following activities are excluded:

- *activities of commission agents specialised in the wholesale of motorcycles, see 46.18*
- *wholesale of bicycles, electric bicycles and their related parts and accessories, see 46.49*
- *rental of motorcycles, see 77.11*
- *repair and maintenance of motorcycles, see 95.32*

### **46.73.1 Wholesale of motorcycles**

#### **46.73.10 Wholesale of motorcycles**

- wholesale of new and used motorcycles, including mopeds

### **46.73.2 Wholesale of motorcycles parts and accessories**

#### **46.73.20 Wholesale of motorcycles parts and accessories**

- wholesale of parts and accessories for motorcycles
- wholesale of protective gear for motorcyclists

## **46.8 Other specialised wholesale**

This group includes:

- other specialised wholesale activities not classified in groups 46.2 to 46.7 of this division (46.2, 46.3, 46.4, 46.5, 46.6, 46.7)
- the wholesale of intermediate products, except agricultural, typically not for household use

The following activities are excluded:

- *activities of wholesalers who do not assume ownership of the goods they trade, see 46.1*
- *wholesale of batteries and accumulators not for motor vehicles, see 46.64*
- *non-specialised wholesale trade, see 46.90*

## **46.81 Wholesale of solid, liquid and gaseous fuels and related products**

The following activities are excluded:

- *wholesale of hydrogen, see 46.85*

### **46.81.0 Wholesale of solid, liquid and gaseous fuels and related products**

#### **46.81.00 Wholesale of solid, liquid and gaseous fuels and related products**

- wholesale of fossil low-carbon or carbon-free fuels, greases, lubricants, oils, e.g.:
- charcoal, coal, coke, fuelwood, pellets of wood or biomass, naphtha
- crude petroleum, crude oil, diesel fuel, gasoline, fuel oil, heating oil, kerosene, biofuels, recycled carbon fuels, synthetic fuels, in blending or pure
- liquefied petroleum gas (LPG), liquefied natural gas (LNG), butane and propane gas and their related bio and renewable forms, in blending or pure
- lubricating oils and greases, refined petroleum products
- wholesale of bottled gaseous fuels

## **46.82 Wholesale of metals and metal ores**

The following activities are excluded:

- *wholesale of metal scrap, see 46.87*
- *gold bullion sales, see section L*

### **46.82.1 Wholesale of ferrous metals and ferrous metal ores**

#### **46.82.10 Wholesale of ferrous metals and ferrous metal ores**

- wholesale of ferrous metal ores
- wholesale of ferrous metals in primary forms
- wholesale of ferrous semi-finished metal ores
- wholesale of ferrous semi-finished products n.e.c.
- wholesale of steel sheets on own account, including usual cutting operations associated with trade which do not include the production of new goods

### **46.82.2 Wholesale of non-ferrous metals and non-ferrous metal ores**

#### **46.82.21 Cash-for-gold wholesale activities**

- wholesale of gold and other precious metals, purchased from households or enterprises and sold to retailers, to industrial, commercial, institutional or professional users, or to other wholesalers

The following activities are excluded:

- *retail sale of gold and other precious metals, purchased from households or enterprises and sold to households, see 47.79.32*

#### **46.82.29 Wholesale of other non-ferrous metals and non-ferrous metal ores**

- wholesale of non-ferrous metal ores
- wholesale of non-ferrous metals in primary forms
- wholesale of gold and other precious metals (excluding cash-for-gold wholesale activities)
- wholesale of non-ferrous semi-finished products n.e.c.
- wholesale of non-ferrous semi-finished metal ores

## **46.83 Wholesale of wood, construction materials and sanitary equipment**

### **46.83.1 Wholesale of wood**

#### **46.83.10 Wholesale of wood**

- wholesale of wood in the rough
- wholesale of products of primary processing of wood
- wholesale of pallets, other load boards of wood, and barrels
- wholesale of raw and assembled wood flooring

### **46.83.2 Wholesale of construction materials**

#### **46.83.21 Wholesale of paints, varnishes and lacquers**

- wholesale of paints, varnishes and lacquers

#### **46.83.22 Wholesale wallpaper and floor coverings**

- wholesale of wallpaper and floor coverings (e.g. laminate, tiles, vinyl flooring)
- wholesale of other floor coverings (e.g. linoleum)

#### **46.83.23 Wholesale of doors, windows and shutters**

- wholesale of doors, windows and shutters (of any materials)

#### **46.83.29 Wholesale of other construction materials**

- wholesale of construction materials, e.g. sand, gravel, cement, bricks, etc.
- wholesale of scaffolding
- wholesale of flat glass
- wholesale of used marble bricks, steps, roof tiles
- wholesale of street furniture, i.e. benches, traffic barriers, bollards, streetlamps, traffic lights, traffic signs, bus and tram stops
- wholesale of prefabricated buildings
- wholesale of prefabricated saunas
- wholesale of:
  - thermal insulation material
  - sound insulation material
  - thermal-acoustic material
- wholesale of reservoirs, tanks, vats and similar containers of plastics for construction

#### **46.83.3 Wholesale of sanitary equipment**

##### **46.83.30 Wholesale of sanitary equipment**

- wholesale of sanitary equipment:
  - baths, washbasins, toilets and other sanitary porcelain
  - whirlpool baths
  - shower trays

#### **46.84 Wholesale of hardware, plumbing and heating equipment and supplies**

The following activities are excluded:

- *wholesale of heating, ventilation and air-conditioning equipment, for domestic use, see 46.43*
- *wholesale of mining, construction and civil engineering machinery, see 46.63*
- *wholesale of sanitary equipment, see 46.83*

##### **46.84.1 Wholesale of hardware equipment and supplies**

##### **46.84.10 Wholesale of hardware equipment and supplies**

- wholesale of ironware and similar household hardware
- wholesale of tools (e.g. hammers, saws, screwdrivers and other hand tools), including power hand tools
- wholesale of bolts and screws
- wholesale of safes
- wholesale of padlocks and locks

##### **46.84.2 Wholesale of plumbing and heating equipment and supplies**

##### **46.84.20 Wholesale of plumbing and heating equipment and supplies**

- wholesale of fittings
- wholesale of hot water heaters, radiators and boilers
- wholesale of sanitary installation equipment:
  - tubes, pipes, fittings, taps, T-pieces, connections, rubber pipes, etc.
- wholesale of heating, ventilation and air-conditioning equipment, for non-domestic use

#### **46.85 Wholesale of chemical products**

The following activities are excluded:

- *sale of gaseous fuels through mains on the account of others, see 35.40*

#### **46.85.0 Wholesale of chemical products**

The activities included in this category are subdivided in wholesale of fertilisers and agrochemical products, wholesale of e-liquids for electronic cigarettes, and wholesale of other chemical products.

##### **46.85.01 Wholesale of fertilisers and agrochemical products**

- wholesale of fertilisers and agrochemical products
- wholesale of pesticides (plant protection products)

##### **46.85.02 Wholesale of e-liquids for electronic cigarettes**

- wholesale of e-liquids for electronic cigarettes

##### **46.85.09 Wholesale of other chemical products**

- wholesale of industrial chemicals (e.g. aniline, essential oils, chemical glues, methanol, paraffin, scents and flavourings, soda, industrial salt, acids and sulphurs, starch derivatives, industrial gases, dyes and pigments, other organic and inorganic basic chemicals, glazes, printing inks and adhesives)
- wholesale of explosives and pyrotechnic products
- wholesale of hydrogen

#### **46.86 Wholesale of other intermediate products**

The following activities are excluded:

- *wholesale of agricultural raw products, see 46.21*
- *wholesale of processed precious stones, see 46.48*
- *wholesale of stationery, see 46.49*
- *wholesale of metals and metal ores, see 46.82*
- *retail sale of gold and other precious metals, purchased from households or enterprises and sold to households, see 47.79*

##### **46.86.1 Wholesale of plastic materials in primary forms and rubber**

##### **46.86.10 Wholesale of plastic materials in primary forms and rubber**

- wholesale of plastic materials in primary forms
- wholesale of rubber

##### **46.86.2 Wholesale of textile fibres**

##### **46.86.20 Wholesale of textile fibres**

- wholesale of textile fibres

##### **46.86.3 Wholesale of packaging articles**

##### **46.86.30 Wholesale of packaging articles**

- wholesale of packaging articles

##### **46.86.9 Wholesale of other intermediate products n.e.c.**

##### **46.86.90 Wholesale of other intermediate products n.e.c.**

- wholesale of raw precious stones
- wholesale of unworked synthetic or reconstructed precious or semi-precious stones
- wholesale of non-metallic ores
- wholesale of paper in bulk and of paper pulp

The following activities are excluded:

- *wholesale of processed precious stones, see 46.48.00*

- *wholesale of ferrous metals and ferrous metal ores, see 46.82.10*
- *cash-for-gold wholesale activities, see 46.82.21*
- *wholesale of other non-ferrous metals and non-ferrous metal ores, see 46.82.29*

## **46.87 Wholesale of waste and scrap**

The following activities are excluded:

- *collection of household and industrial waste, see 38.1*
- *processing of waste and scrap and other articles into secondary raw materials when a 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 38.21*
- *dismantling of unusable automobiles, computers, televisions, and other equipment and parts for materials recovery, see 38.21*
- *ship-breaking, see 38.21*
- *shredding of cars by means of a mechanical process, see 38.21*
- *treatment of waste for disposal without recovery, see 38.3*
- *waste trade activities as agents, see 46.18*
- *retail sale of second-hand goods, see 47.79*

### **46.87.1 Wholesale of metal waste and scrap**

#### **46.87.10 Wholesale of metal waste and scrap**

- *wholesale of metal waste and scrap and materials for recycling, including collecting, sorting, separating, stripping of used goods (e.g. cars in order to obtain reusable parts), packing and repacking, storage and delivery, but without a transformation process. Additionally, the purchased and sold waste has a remaining value*
- *wholesale of usable goods (made of plastics), following the dismantling of cars, computers, televisions and other equipment on own account by the unit without further transformation of the goods*
- *wholesale of car wrecks*

### **46.87.9 Wholesale of other waste and scrap**

#### **46.87.90 Wholesale of other waste and scrap**

- *wholesale of non-metal waste and scrap and materials for recycling:*
  - *rag paper, rags, glass and plastic waste etc.*
- *wholesale of usable goods (made of plastics or other materials), following the dismantling of cars, computers, televisions and other equipment on own account by the unit without further transformation of the goods*

## **46.89 Other specialised wholesale n.e.c.**

This class includes other specialised wholesale activities not classified in other classes of this division.

### **46.89.0 Other specialised wholesale n.e.c.**

#### **46.89.00 Other specialised wholesale n.e.c.**

## **46.9 Non-specialised wholesale trade**

This group includes the wholesale of a variety of goods without any particular specialisation.

The following activities are excluded:

- *activities of wholesalers who do not assume ownership of the goods they trade, see 46.1*

### **46.90 Non-specialised wholesale trade**

#### **46.90.0 Non-specialised wholesale trade**

#### **46.90.00 Non-specialised wholesale trade**



## 47 Retail trade

This division includes the resale (sale without transformation or sale after minor alterations or usual handling, for example reconditioning) of new and used physical goods to the general public for personal or household consumption or use, by shops, department stores, consumer cooperative, stalls, mail order houses, the internet, door-to-door salespersons, hawkers, vending machines, and so on.

This division also includes the retail sale of non-food products (e.g. small toys, temporary tattoos etc.) by mechanical dispensers. This activity is included in different classes of division 47 depending on the product sold; for example, the retail sale of small toys by mechanical dispensers is classified in class 47.64.

This division includes the retail sale of new and used motor vehicles and motorcycles, including electric vehicles.

The classification of retail sale activities is done based on traded goods and not according to the way of selling (in-store, online, via stalls and markets, and so on). Retail sale activities are divided into specialised retail sale activities (groups 47.2, 47.3, 47.4, 47.5, 47.6, 47.7, 47.8) and non-specialised retail sale activities (group 47.1).

Retail sale includes the retail sale of second-hand goods (class 47.79). The above groups are further subdivided by the range of products sold.

Activities of intermediation in retail sale, which facilitate transactions between buyers and sellers for the ordering and/or delivering of goods for a fee or commission, without taking ownership of the goods, are classified in group 47.9. All other retail sale activities, even if the retailer is acting on behalf of a third party, are classified in groups 47.1, 47.2, 47.3, 47.4, 47.5, 47.6, 47.7, 47.8.

The goods sold in this division are limited to goods usually referred to as consumer goods or retail goods. Therefore, goods not normally entering the retail sale (for example, cereal grains, ores, industrial machinery), are excluded. Downloads (for example, books and videos) are also excluded.

The rules for defining specialised and non-specialised retail sale activities are described in the NACE/ ATECO introductory guidelines.

This division also includes the retail sale of goods sold primarily to the general public, from displayed merchandise (for example, personal computers, stationery, paint or timber), although these products may not be for personal or household use.

Handling that is customary in trade does not affect the basic character of the merchandise and may include, for example, sorting, separating, mixing and packaging, delivery and installation of goods as well as sales promotion for their customers, if supplied by the same trader.

This division also includes:

- retail sale of automotive fuel and lubricating or cooling products
- activities of retail auctioneering houses for both new and used third-party goods, including internet retail auctions
- activities of units providing intermediation service activities for specialised or non-specialised retail sale (marketplaces) that facilitate transactions between buyers and sellers for the ordering and/or delivering of physical goods for a fee or commission, without taking ownership of the goods that are intermediated. These activities can be carried out on digital platforms or through non-digital channels (see group 47.9)
- vending machines selling goods other than food and drinks
- vending machines selling food and drinks prepared by the machine itself

The following activities are excluded:

- *sale of farmers' products by farmers, see division 01*
- *manufacture and sale of goods, which is generally classified as manufacturing, see divisions 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32*
- *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*
- *commerce of digital goods, streaming and downloading of contents on digital platforms (e.g. e-books, audio), see section J*
- *rental and leasing of motor vehicles or motorcycles, see 77.1*
- *rental and leasing of personal and household goods to the general public, see 77.2*

### 47.1 Non-specialised retail sale

This group includes the retail sale of a variety of product lines in the same unit (non-specialised sale, for example, supermarkets, hypermarkets and department stores).

The following activities are excluded:

- *specialised retail sale, see 47.2, 47.3, 47.4, 47.5, 47.6, 47.7, 47.8*

- *intermediation services for specialised and non-specialised retail sale, see 47.9*

## **47.11 Non-specialised retail sale of predominately food, beverages or tobacco**

This class includes the retail sale of a large variety of goods (e.g. wearing apparel, furniture, appliances, hardware, cosmetics) among which, however, food products, beverages or tobacco should be predominant.

Non-specialised retail sale is allocated to this class only if the products sold comprise five or more classes in any of groups 47.2 to 47.8 and food, beverages, and tobacco account for at least 35% of value added (or a substitute thereof).

Classes 47.21 to 47.27 must be considered to determine the weight of food, beverages and tobacco.

The following activities are excluded:

- *retail sale of fuel, in combination with food, beverages, products for the maintenance of vehicles, car washing services, etc. where the sale of fuel is predominant, see 47.30*

### **47.11.0 Non-specialised retail sale of predominately food, beverages or tobacco**

The activities included in this category are subdivided in non-specialised retail sale of predominately frozen food and non-specialised retail sale of predominately non-frozen food, beverages and tobacco.

#### **47.11.01 Non-specialised retail sale of predominately frozen food**

- retail sale of frozen or deep-frozen food products of any kind, e.g. fish, vegetables, bread, ice cream products

Units selling products included in five or more classes within groups 47.2 to 47.8 are classified in this subcategory only if frozen food is predominant (food refers to products in classes 47.21, 47.22, 47.23, 47.24 and 47.27).

#### **47.11.02 Non-specialised retail sale of predominately non-frozen food, beverages and tobacco**

Units selling products included in five or more classes within groups 47.2 to 47.8 are classified in this subcategory only if non-frozen food, beverages and tobacco are predominant.

If the retail sale is provided in- store, this subcategory includes activities of, e.g. hypermarkets, supermarkets, minimarkets etc.

This subcategory includes also non-specialised retail sale of predominately non-frozen food, beverages and tobacco by duty free shops within airports.

## **47.12 Other non-specialised retail sale**

This class includes the retail sale of a large variety of goods (e.g. wearing apparel, furniture, appliances, hardware, cosmetics, jewellery, toys, sports goods) of which food products, beverages or tobacco are not predominant.

Non-specialised retail sale is allocated to this class only if the products sold comprise five or more classes in any of groups 47.2 to 47.8 and food, beverages, and tobacco do not account for at least 35% of value added (or a substitute thereof).

NACE class 47.12 is subdivided into six categories; the same threshold of 35% of value added (or a substitute thereof) applies to the classification of units into categories according to the type of products considered.

The following activities are excluded:

- *non-specialised retail sale of second-hand goods, see 47.79*

### **47.12.1 Non-specialised retail sale of predominately information equipment and electrical household appliances**

Units selling products included in five or more classes within groups 47.2 to 47.8 are classified in this category only if information equipment and electrical household appliances account for at least 35% of value added (or a substitute thereof).

Classes 47.40 and 47.54 must be considered to determine the weight of the above products.

The following activities are excluded:

- *specialised retail sale of information and communication equipment, see 47.40*

- *specialised retail sale of electrical household appliances, see 47.54*

#### **47.12.10 Non-specialised retail sale of predominately information equipment and electrical household appliances**

- retail sale of a large variety of goods among of which however the following should be predominant:

- information and communication equipment, e.g. computers and smartphones
- electrical household appliances

#### **47.12.2 Non-specialised retail sale of predominately furniture and household goods**

Units selling products included in five or more classes within groups 47.2 to 47.8 are classified in this category only if furniture and household goods account for at least 35% of value added (or a substitute thereof).

Classes 47.51 and 47.55 must be considered to determine the weight of the above products.

The following activities are excluded:

- *specialised retail sale of textiles, see 47.51*
- *specialised retail sale of furniture, lighting equipment, tableware and other household goods, see 47.55*

#### **47.12.20 Non-specialised retail sale of predominately furniture and household goods**

- retail sale of a large variety of goods among of which however the following should be predominant:

- textiles, e. g. bedlinen
- household furniture
- lighting equipment
- tableware, e.g. cutlery, crockery, glassware
- other household goods, e.g. cork and wickerwork goods

#### **47.12.3 Non-specialised retail sale of predominately hardware, building materials and plants**

Units selling products included in five or more classes within groups 47.2 to 47.8 are classified in this category only if hardware, building materials and plants account for at least 35% of value added (or a substitute thereof).

Classes 47.52, 47.53 and 47.76 must be considered to determine the weight of the above products.

The following activities are excluded:

- *specialised retail sale of hardware, building materials, paints and glass, see 47.52*
- *specialised retail sale of carpets, rugs, wall and floor coverings, see 47.53*
- *specialised retail sale of flowers, plants, fertilisers, pets and pet food, see 47.76*

#### **47.12.30 Non-specialised retail sale of predominately hardware, building materials and plants**

- retail sale of a large variety of goods among of which however the following should be predominant:

- hardware
- building materials
- paints, varnishes and lacquers
- flat glass
- do-it-yourself material, electrical and plumbing material and equipment
- doors and windows
- garden and landscaping equipment
- carpets, rugs, wall and floor coverings
- flowers, plants and fertilisers

#### **47.12.4 Non-specialised retail sale of predominately cosmetic articles, toilet articles and detergents, stationery and games**

Units selling products included in five or more classes within groups 47.2 to 47.8 are classified in this category only if stationery, games, cosmetic articles, toilet articles and detergents account for at least 35% of value added (or a substitute thereof).

Classes 47.62, 47.64, 47.75 and 47.78 must be considered to determine the weight of the above products.

The following activities are excluded:

- *specialised retail sale of newspapers, and other periodical publications and stationery, see 47.62*
- *specialised retail sale of games and toys, see 47.64*

- *specialised retail sale of cosmetic and toilet articles, see 47.75*
- *specialised retail sale of other new goods, see 47.78*

**47.12.40 Non-specialised retail sale of predominately cosmetic articles, toilet articles and detergents, stationery and games**

- retail sale of a large variety of goods among of which however the following should be predominant:

- stationery, office and school supplies, e.g. pens, pencils, paper
- games and toys
- perfumery, cosmetic, toiletries, personal care products etc.
- cleaning products, e.g. detergents, sponges

This subcategory includes also non-specialised retail sale of predominately cosmetic articles, toilet articles and detergents, stationery and games by duty free shops within airports.

**47.12.5 Non-specialised retail sale of predominately clothing and footwear**

Units selling products included in five or more classes within groups 47.2 to 47.8 are classified in this category only if clothing and footwear account for at least 35% of value added (or a substitute thereof).

Classes 47.71 and 47.72 must be considered to determine the weight of the above products.

The following activities are excluded:

- *specialised retail sale of clothing, see 47.71*
- *specialised retail sale of footwear and leather goods, see 47.72*

**47.12.50 Non-specialised retail sale of predominately clothing and footwear**

- retail sale of a large variety of goods among of which however the following should be predominant:

- clothing for adults, babies and children
- underwear
- clothing accessories, e.g. gloves
- footwear

**47.12.9 Other non-specialised retail sale n.e.c.**

Units selling products included in five or more classes within groups 47.2 to 47.8 are classified in this category only if products not mentioned in the previous categories account for at least 35% of value added (or a substitute thereof) or if they are mentioned but do not account at least for 35% of value added (or a substitute thereof).

**47.12.90 Other non-specialised retail sale n.e.c.**

**47.2 Retail sale of food, beverages and tobacco**

This group includes specialised retail sale.

The following activities are excluded:

- *food and beverage processing and manufacturing activities, see divisions 10 and 11*
- *non-specialised retail sale, see 47.1*

**47.21 Retail sale of fruit and vegetables**

The following activities are excluded:

- *retail sale of fruit and vegetable juices, see 47.25*

**47.21.0 Retail sale of fruit and vegetables**

The retail sale of fruit and vegetables is subdivided in retail sale of fresh fruit and vegetables, and retail sale of dried and preserved fruit and vegetables.

**47.21.01 Retail sale of fresh fruit and vegetables**

- retail sale of fresh fruits and vegetables, including cut fresh fruits and vegetables

#### **47.21.02 Retail sale of dried and preserved fruit and vegetables**

- retail sale of dried and preserved fruits and vegetables

#### **47.22 Retail sale of meat and meat products**

This class also includes the retail sale of meat products even though there is a minimal processing that does not lead to a real transformation. On the contrary, when the processing leads to a real transformation, even if there is retail sale of the products in the producers' own shop, the activity should be classified in manufacturing (section C).

##### **47.22.0 Retail sale of meat and meat products**

###### **47.22.00 Retail sale of meat and meat products**

- retail sale of meat and meat products, including poultry and game  
- retail sale of tripe, delicatessen (charcuterie), salted meat  
- retail sale of snails

#### **47.23 Retail sale of fish, crustaceans and molluscs**

This class also includes the retail sale of seafood products even though there is a minimal processing that does not lead to a real transformation. On the contrary, when the processing leads to a real transformation, even if there is retail sale of the products in the producers' own shop, the activity should be classified in manufacturing (section C).

##### **47.23.0 Retail sale of fish, crustaceans and molluscs**

###### **47.23.00 Retail sale of fish, crustaceans and molluscs**

- retail sale of fish, seafood, seafood products and preparations thereof  
- retail sale of algae and seaweed

#### **47.24 Retail sale of bread, cake and confectionery**

This class also includes the retail sale of bread, cake and confectionery even though there is a minimal processing that does not lead to a real transformation. On the contrary, when the processing leads to a real transformation, even if there is retail sale of the products in the producers' own shop, the activity should be classified in manufacturing (section C).

The preparation of food and thus, e.g. the sale of fresh pastry goods and cakes for immediate consumption on the premises is instead classified in food and beverage service activities (division 56).

The following activities are excluded:

- *manufacture of bread, fresh pastry goods and cakes, see 10.71*  
- *preparation of food, including fresh pastry goods and cakes, for immediate consumption on the premises, see division 56*

##### **47.24.1 Retail sale of bread**

###### **47.24.10 Retail sale of bread**

- retail sale of bread and rolls even though there is minimal processing that does not lead to a real transformation  
- retail sale of bread and rolls baked on the premises from pre-baked products  
- retail sale by automatic machines of ready-to-eat bread prepared by the machine itself

##### **47.24.2 Retail sale of cake and confectionery**

###### **47.24.20 Retail sale of cake and confectionery**

- retail sale of fresh pastry goods, cakes and confectionery even though there is minimal processing that does not lead to a real transformation

#### **47.25 Retail sale of beverages**

The following activities are excluded:

- *sale of beverages for consumption on the premises, see 56.30*

## **47.25.0 Retail sale of beverages**

### **47.25.00 Retail sale of beverages**

- retail sale of alcoholic and non-alcoholic beverages, not for consumption on the premises
- retail sale of alcoholic and non-alcoholic beverages, not manufactured on the premises
- retail sale of fruit and vegetable juices

## **47.26 Retail sale of tobacco products**

### **47.26.0 Retail sale of tobacco products**

The retail sale of tobacco products is subdivided in retail sale of tobacco in any form, retail sale of electronic cigarettes and e-liquids and retail sale of other smoking accessories.

#### **47.26.01 Retail sale of tobacco in any form**

- retail sale of tobacco in any form (e.g. cigarettes, cigars, pipe tobacco, chewing tobacco)
- retail sale of smokeless inhalation tobacco

#### **47.26.02 Retail sale of electronic cigarettes and e-liquids**

- retail sale of electronic cigarettes (vapes) and e-liquids used in vaping devices
- retail sale of other nicotine-based products (excluding tobacco in any form)

#### **47.26.09 Retail sale of other smoking accessories**

- retail sale of tobacco and smoking products and accessories, including lighters, pipes, cigarette rolling equipment, etc.

## **47.27 Retail sale of other food**

This class includes the retail sale of food products not elsewhere classified.

The retail sale of organically labelled foods, regional foods, and so on, is included in classes 47.21, 47.22 47.23, 47.24, 47.25, 47.26, 47.27, depending on the product sold.

The following activities are excluded:

- *retail sale of ready-made meals for immediate consumption on the spot, see 56.1*
- *non-specialised retail sale of predominately non-frozen food, beverages and tobacco, see 47.11*

### **47.27.1 Retail sale of milk and dairy products**

#### **47.27.10 Retail sale of milk and dairy products**

- retail sale of dairy products, including milk and cheese preparations

### **47.27.2 Retail sale of coffee**

#### **47.27.20 Retail sale of coffee**

- retail sale of coffee and coffee products:
  - ground coffee
  - soluble coffee
  - extracts and concentrates of coffee
- retail sale of coffee filled in bags, pads or capsules

### **47.27.3 Retail sale of food supplements and dietetic products**

#### **47.27.30 Retail sale of food supplements and dietetic products**

- retail sale of food supplements for human consumption (e.g. dietary supplements, diet products)

#### **47.27.9 Retail sale of other food n.e.c.**

#### **47.27.90 Retail sale of other food n.e.c.**

- retail sale of other food products n.e.c.
- retail sale of tea, oils, flour, sugar, pasta, etc.
- retail sale of eggs
- retail sale of ready-made meals, except for immediate consumption on the spot

The following activities are excluded:

- *non-specialised retail sale of predominately non-frozen food, beverages and tobacco, see 47.11.02*
- *activities of, e.g. hypermarkets, supermarkets, minimarkets etc., see 47.11.02*

### **47.3 Retail sale of automotive fuel**

#### **47.30 Retail sale of automotive fuel**

The following activities are excluded:

- *operation of charging facilities for electric vehicles, e.g. electric cars, motorcycles, scooters, bicycles, see 35.15*
- *wholesale of fuels, see 46.81*
- *retail sale of liquefied petroleum gas (LPG) for cooking or heating, see 47.78*
- *retail sale of motor vehicle parts and accessories, see 47.82*
- *retail sale of motorcycles and motorcycle parts and accessories, see 47.83*

#### **47.30.0 Retail sale of automotive fuel**

##### **47.30.00 Retail sale of automotive fuel**

- retail sale of fuels, whether fossil or carbon-free fuels, for motor vehicles and motorcycles
- operation of petrol stations
- retail sale of petrol in combination with electro fuels (e-fuels), if the sale of electro fuels is not predominant
- retail sale of lubricating products and cooling products for motor vehicles
- retail sale of hydrogen for motor vehicles and motorcycles
- retail sale of fuel, in combination with food, beverages, products for the maintenance of vehicles, car washing services, etc. where the sale of fuel is predominant

### **47.4 Retail sale of information and communication equipment**

The following activities are excluded:

- *streaming and downloading of contents on digital platforms, see section J*

#### **47.40 Retail sale of information and communication equipment**

This class includes the retail sale of information and communication technology (ICT) equipment.

The following activities are excluded:

- *retail sale of electrical household appliances, see 47.54*
- *retail sale of recorded media, see 47.69*
- *retail sale of photographic, optical and precision equipment (e.g. digital cameras), see 47.78*
- *second-hand retail sale of information and communication equipment, see 47.79*
- *distribution of e-books and audiobooks via streaming and downloading by book publishers, see 58.11*
- *distribution via streaming and downloading by video game publishers, see 58.21*
- *distribution via streaming and downloading by video publishers or film publishers, see 59.13*
- *distribution via streaming and downloading by audio publishers, see 59.20*
- *rental and leasing of office machinery, equipment and computers, see 77.33*

##### **47.40.1 Retail sale of computers, peripheral equipment and software**

#### **47.40.10 Retail sale of computers, peripheral equipment and software**

- retail sale of computers
- retail sale of computer peripheral equipment (e.g. printers, photocopiers, interactive whiteboards, videoconferencing equipment)
- retail sale of video game consoles
- retail sale of non-customised software, including video games, provided on physical media, with a right to perpetual use
- retail sale of recordable media
- refilling of ink and toner cartridges by retail sellers

#### **47.40.2 Retail sale of telephone and communication equipment**

##### **47.40.20 Retail sale of telephone and communication equipment**

- retail sale of smart telephones, mobile telephones and telephones and their accessories (e.g. chargers, hands-free kits, protective film and cases)

#### **47.40.3 Retail sale of audio and video equipment**

##### **47.40.30 Retail sale of audio and video equipment**

- retail sale of audio and video equipment
- retail sale of radio and television equipment
- retail sale of recording media players and recorders

#### **47.5 Retail sale of other household equipment**

This group includes the specialised retail sale of household equipment (for example, textiles, hardware, carpets, electrical appliances, furniture).

The following activities are excluded:

- *retail sale of audio and video equipment, see 47.40*
- *retail sale of second-hand household equipment, see 47.79*

#### **47.51 Retail sale of textiles**

The following activities are excluded:

- *retail sale of curtains and net curtains, see 47.53*
- *retail sale of parasols, see 47.55*
- *retail sale of clothing, see 47.71*

##### **47.51.1 Retail sale of apparel and furnishing type fabrics**

###### **47.51.10 Retail sale of apparel and furnishing type fabrics**

- retail sale of fabrics
- retail sale of basic materials for rug, tapestry or embroidery making
- retail sale of textiles
- retail sale of tarpaulins
- retail sale of bed linen

##### **47.51.2 Retail sale of yarn and haberdashery**

###### **47.51.20 Retail sale of yarn and haberdashery**

- retail sale of knitting yarn
- retail sale of haberdashery: needles, sewing thread, etc.



## **47.52 Retail sale of hardware, building materials, paints and glass**

The following activities are excluded:

- *installation of photovoltaic panels not connected to a building, see 42.22*
- *installation of photovoltaic panels connected to a building, see 43.21*
- *retail sale of wall or floor coverings (e.g. wallpaper, tiles, laminates, vinyl flooring), see 47.53*
- *retail sale of carpets and rugs, see 47.53*

### **47.52.1 Retail sale of hardware, paints, glass, electrical and plumbing material and equipment**

#### **47.52.10 Retail sale of hardware, paints, glass, electrical and plumbing material and equipment**

- retail sale of hardware
- retail sale of paints, varnishes and lacquers
- retail sale of solvents, white spirit and similar products
- retail sale of flat glass
- retail sale of do-it-yourself material, electrical and plumbing material and equipment
- retail sale of tools (e.g. hammers, saws, screwdrivers and other hand tools, including power hand tools)
- retail sale of electrical or electronic fire alarms, fire extinguishers, emergency blocks, smoke extraction systems, safes and vaults, without installation or maintenance services
- retail sale of electrical security alarm systems, mechanical or electronic locking devices, without later monitoring, installation or maintenance services
- retail sale of locks, e.g. metal locks

### **47.52.2 Retail sale of sanitary and heating equipment**

#### **47.52.20 Retail sale of sanitary and heating equipment**

- retail sale of sanitary and heating equipment
- retail sale of baths, washbasins and bidets
- retail sale of saunas, swimming pools and spas, including in kits, etc., without installation

### **47.52.3 Retail sale of other building material, bricks and tiles**

#### **47.52.31 Retail sale of doors and windows**

- retail sale of doors, windows and shutters (of any material)

#### **47.52.32 Retail sale of other building material, bricks and tiles n.e.c.**

- retail sale of other building material (e.g. bricks, tiles, breeze blocks, wood, floorboards, insulation material)
- retail sale of cement, mortars and timber
- retail sale of renewable energy materials (e.g. non-electric solar collectors and photovoltaic panels, without installation)

### **47.52.4 Retail sale of garden and landscaping equipment**

#### **47.52.40 Retail sale of garden and landscaping equipment**

- retail sale of garden and landscaping equipment (e.g. lawnmowers)

## **47.53 Retail sale of carpets, rugs, wall and floor coverings**

### **47.53.1 Retail sale of carpets, rugs and curtains**

#### **47.53.11 Retail sale of carpets and rugs**

- retail sale of carpets and rugs
- retail sale of bedside rugs

- retail sale of tapestries

**47.53.12 Retail trade of curtains and net curtains**

- retail sale of curtains and net curtains

**47.53.2 Retail sale of wall and floor coverings**

**47.53.20 Retail sale of wall and floor coverings**

- retail sale of wall or floor coverings (e.g. wallpaper, tiles, laminates and vinyl flooring)
- retail sale of cork floor tiles

**47.54 Retail sale of electrical household appliances**

This class includes the retail sale of electrical household appliances.

The following activities are excluded:

- *retail sale of audio and video equipment, see 47.40*
- *retail sale of lawnmowers, see 47.52*
- *retail sale of power hand tools, see 47.52*
- *retail sale of non-electrical household appliances, see 47.55*

**47.54.0 Retail sale of electrical household appliances**

**47.54.00 Retail sale of electrical household appliances**

- retail sale of room air-conditioners
- retail sale of parts and accessories for electrical household appliances

**47.55 Retail sale of furniture, lighting equipment, tableware and other household goods**

The following activities are excluded:

- *installation of electrical systems (e.g. security alarm systems and fire alarms), see 43.21*
- *retail sale of electrical or electronic fire alarms, security systems, safes, see 47.52*
- *retail sale of photovoltaic panels without installation, see 47.52*
- *retail sale of cork floor tiles, see 47.53*
- *retail sale of curtains and net curtains, see 47.53*
- *retail sale of electrical household appliances, see 47.54*
- *retail sale of musical instruments and scores, see 47.69*
- *retail sale of antiques, see 47.79*
- *retail sale of second-hand furniture, see 47.79*

**47.55.1 Retail sale of household furniture**

**47.55.10 Retail sale of household furniture**

- retail sale of household furniture, including mattresses and box springs

**47.55.2 Retail sale of other furniture**

**47.55.20 Retail sale of other furniture**

- retail sale of furniture for churches, schools, restaurants, medical facilities etc.
- retail sale of office furniture

**47.55.3 Retail sale of lighting equipment**

**47.55.30 Retail sale of lighting equipment**

- retail sale of articles for lighting

#### **47.55.4 Retail sale of tableware and kitchenware**

##### **47.55.40 Retail sale of tableware and kitchenware**

- retail sale of household utensils, cutlery, crockery, glassware, tableware, china and pottery
- retail sale of non-electrical household appliances for table or kitchen
- retail sale of solar-powered household appliances for table or kitchen

#### **47.55.9 Retail sale of baby equipment and other household goods**

##### **47.55.90 Retail sale of baby equipment and other household goods**

- retail sale of wooden, cork and wickerwork goods
- retail sale of plastic goods
- retail of sewing and knitting machines for domestic use
- retail sale of articles for toilet purposes, e.g. towel racks or towel stands
- retail sale of non-electrical household appliances (excluding tableware and kitchenware)
- retail sale of solar household appliances (excluding tableware and kitchenware)
- retail sale of parasols
- retail sale of household articles and equipment n.e.c.
- retail sale of baby equipment (e.g. baby carriages, pushchairs, baby walkers, baby carriers, baby car seats)
- retail sale of sails, except of boat sails

### **47.6 Retail sale of cultural and recreation goods**

This group includes the specialised retail sale of cultural and recreational goods (for example, books, newspapers, audio and video recordings on physical media, sports equipment, games and toys).

#### **47.61 Retail sale of books**

The following activities are excluded:

- *retail sale of recordable media, see 47.40*
- *retail sale of recorded media except audiobooks on physical media, see 47.69*
- *retail sale of antique books, see 47.79*
- *retail sale of second-hand books, see 47.79*
- *distributing e-books and audiobooks via streaming and downloading by book publishers, see 58.11*

##### **47.61.0 Retail sale of books**

##### **47.61.00 Retail sale of books**

- retail sale of books, including audiobooks on physical media

#### **47.62 Retail sale of newspapers, and other periodical publications and stationery**

The following activities are excluded:

- *retail sale of art tools and materials for drawing, painting and sculpting, see 47.69*
- *distribution of newspapers via streaming or downloading by their publishers, see 58.12*
- *distribution of periodicals and journals via streaming or downloading by their publishers, see 58.13*

##### **47.62.1 Retail sale of newspapers, and other periodical publications**

##### **47.62.10 Retail sale of newspapers, and other periodical publications**

- retail sale of newspapers, periodicals and journals

- retail sale of other periodical publications

## **47.62.2 Retail sale of stationery**

### **47.62.20 Retail sale of stationery**

- retail sale of stationery, office and school supplies (e.g. pens, pencils, paper)

## **47.63 Retail sale of sporting equipment**

The following activities are excluded:

- *activities of agents involved in the wholesale of yachts and recreational boats, see 46.14*
- *wholesale of boats, see 46.64*
- *intermediation service activities for specialised retail sale of yachts and recreational boats, see 47.92*
- *retail sale of non-specialised sports footwear (e.g. tennis shoes, basketball shoes, gym shoes, training shoes), see 47.72*
- *rental of pleasure boats and sailing boats with crew, see 50.10, 50.30*
- *intermediation service activities for freight transportation, see 52.31*
- *intermediation service activities for passenger transportation, see 52.32*
- *rental and leasing of pleasure boats without operator, see 77.21*
- *intermediation service activities for rental and leasing of pleasure boats without operator, see 77.52*

### **47.63.1 Retail sale of boats**

#### **47.63.10 Retail sale of boats**

- retail sale of boats
- retail sale of accessories for boats

### **47.63.2 Retail of bicycles and other sporting equipment**

#### **47.63.21 Retail of bicycles**

- retail sale of bicycles, including electric bicycles, monowheels, hoverboards, kickscooters
- retail sale of protective gear for cyclists

#### **47.63.29 Retail of other sporting equipment**

- retail sale of sports goods, including fishing gear, weapons and ammunitions, camping goods etc.
- retail sale of special footwear for sports (e.g. football shoes, ice skates, ski boots)
- retail sale of special sports equipment clothes for skiing, martial arts, ballet, etc.
- retail sale of parachutes, tents, sleeping bags, etc.

## **47.64 Retail sale of games and toys**

The following activities are excluded:

- *retail sale of video consoles and video games on physical media, see 47.40*
- *retail sale of disguises, see 47.71*
- *second-hand retail sale of games and toys, see 47.79*
- *edition/publishing of games, board games, see 58.19*
- *distribution of video games via streaming and downloading by their publishers, see 58.21*
- *distribution of audio via streaming and downloading by their publishers, see 59.20*
- *content distribution (sharing) platforms for video games, see 60.39*

### **47.64.0 Retail sale of games and toys**

#### **47.64.00 Retail sale of games and toys**

- retail sale of games and toys, made of all materials
- retail sale of party supplies (e.g. masks, party favour (cotillons, jokes etc.), magic items)
- retail sale of pyrotechnic products, e.g. for parties
- retail sale of toy drones

## **47.69 Retail sale of cultural and recreational goods n.e.c.**

This class includes the retail sale of cultural and recreational goods not elsewhere classified.

The following activities are excluded:

- *retail sale of video games on physical media, see 47.40*
- *retail sale of audiobooks, see 47.61*
- *retail sale of souvenirs, craftwork and religious articles, see 47.78*
- *retail sale of antiques, second-hand and antique books, second-hand musical instruments and second-hand recorded media, see 47.79*
- *distribution of audio via streaming and downloading by their publishers, see 59.20*
- *audio streaming and download distribution service activities not associated with publishing, see 60.10*

### **47.69.1 Retail sale of recorded media and musical instruments**

#### **47.69.11 Retail sale of recorded media**

- retail sale of recorded media:
  - audio recordings on physical media
  - video recordings on physical media

The following activities are excluded:

- *retail sale of audiobooks, see 47.61.00*

#### **47.69.12 Retail sale of musical instruments**

- retail sale of musical instruments, scores and related accessories (e.g. strings, music stands, metronomes)

### **47.69.2 Retail sale of philately, numismatics and collectors' items**

#### **47.69.20 Retail sale of philately, numismatics and collectors' items**

- retail sale of philately, numismatics and collectors' items (e.g. stamps and coins)

### **47.69.3 Retail sale of art supplies**

#### **47.69.30 Retail sale of art supplies**

- retail sale of art tools and materials for drawing, painting and sculpting
- retail sale of art supplies, including beads, clay, canvasses, oil paints and watercolours, etc.

### **47.69.9 Retail sale of other cultural and recreational goods n.e.c.**

#### **47.69.91 Retail sale of works of art**

- retail sale of paintings and sculptures
- activities of commercial art galleries

#### **47.69.99 Retail sale of other various cultural and recreational goods n.e.c.**

- retail sale of manuscripts

## **47.7 Retail sale of other goods, except motor vehicles and motorcycles**

This group includes the specialised retail sale of various goods not elsewhere classified (for example, clothing, footwear and leather articles, pharmaceutical and medical goods, watches, souvenirs, cleaning products, toiletries, flowers, pets).

This group also includes retail sale of second-hand goods.

## **47.71 Retail sale of clothing**

The following activities are excluded:

- *retail sale of textiles, see 47.51*
- *retail sale of special sports equipment clothes for skiing, martial arts, ballet, etc., see 47.63*
- *retail sale of protective gear for cyclists, see 47.63*
- *retail sale of second-hand clothing, see 47.79*
- *retail sale of protective gear for motorcyclists, see 47.83*

### **47.71.1 Retail sale of clothing for adults**

#### **47.71.10 Retail sale of clothing for adults**

- retail sale of articles of clothing for adults
- retail sale of clothes for ceremony for adults
- retail sale of shirts
- retail sale of pullovers, cardigans and similar articles

### **47.71.2 Retail sale of clothing for babies and children**

#### **47.71.20 Retail sale of clothing for babies and children**

- retail sale of babies' outerwear garments
- retail sale of articles of clothing for children
- retail sale of clothes for ceremony for babies and children

### **47.71.3 Retail sale of underwear**

#### **47.71.30 Retail sale of underwear**

- retail sale of underwear for adults, babies and children

### **47.71.4 Retail sale of leather and fur wearing apparel**

#### **47.71.40 Retail sale of leather and fur wearing apparel**

- retail sale of fur articles

### **47.71.5 Retail sale of clothing accessories**

#### **47.71.50 Retail sale of clothing accessories**

- retail sale of clothing accessories (e.g. gloves, ties, braces)
- retail sale of hats and umbrellas
- retail sale of work clothes, uniforms, disguises, carnival costumes, etc.

## **47.72 Retail sale of footwear and leather goods**

The following activities are excluded:

- *retail sale of special footwear for sports (e.g. football shoes, ice skates, ski boots), see 47.63*
- *retail sale of leather clothing, see 47.71*
- *retail sale of orthopaedic footwear, see 47.74*

### **47.72.1 Retail sale of footwear and footwear accessories**

#### **47.72.11 Retail sale of footwear and footwear accessories for adults**

- retail sale of footwear for adults
- retail sale of footwear accessories for adults, e.g. laces
- retail sale of footwear for ceremony for adults

#### **47.72.12 Retail sale of footwear and footwear accessories for babies and children**

- retail sale of footwear for babies and children
- retail sale of footwear accessories for babies and children, e.g. laces
- retail sale of footwear for ceremony for babies and children

#### **47.72.2 Retail sale of leather goods and travel accessories**

##### **47.72.20 Retail sale of leather goods and travel accessories**

- retail sale of leather goods
- retail sale of travel accessories of leather and leather substitutes

#### **47.73 Retail sale of pharmaceutical products**

This class includes the retail sale of pharmaceutical products subject or not subject to medical prescription, of herbal remedies and of other pharmaceutical products.

The following activities are excluded:

- *retail sale of organically labelled foods, regional foods, depending on the product sold, see 47.21, 47.22, 47.23, 47.24, 47.25, 47.26, 47.27*
- *retail sale of food supplements for human consumption, see 47.27*
- *retail sale of medical and orthopaedic goods, see 47.74*
- *retail sale of cosmetic and toilet articles, see 47.75*

#### **47.73.1 Retail sale of pharmaceutical products subject to medical prescription**

##### **47.73.10 Retail sale of pharmaceutical products subject to medical prescription**

- retail sale of pharmaceuticals subject to medical prescription
- retail sale of veterinary medicines subject to medical prescription
- retail sale of herbal medicinal products

The retail sale of products classified here is mainly subject to medical prescription.

This class includes retail sale activities provided by drugstores and by independent pharmacists.

#### **47.73.2 Retail sale of herbal remedies**

##### **47.73.20 Retail sale of herbal remedies**

- retail sale of bulk officinal plants
- retail sale of herbal remedies

The retail sale of products classified here is not subject to medical prescription.

This class includes retail sale activities provided by herbalist shops and by independent herbalists.

#### **47.73.9 Retail sale of other pharmaceutical products**

##### **47.73.90 Retail sale of other pharmaceutical products**

- retail sale of pharmaceuticals without prescription
- retail sale of veterinary medicine with or without prescription
- retail sale of homeopathic products and medicines without prescription

The retail sale of products classified here is not subject to medical prescription, except retail trade in veterinary medicines.

Activities of over the counter pharmacies are classified here.

## **47.74 Retail sale of medical and orthopaedic goods**

### **47.74.0 Retail sale of medical and orthopaedic goods**

The retail sale of medical and orthopaedic goods is subdivided in retail sale of glasses, sunglasses and lenses and retail sale of other medical and orthopaedic goods.

#### **47.74.01 Retail sale of glasses, sunglasses and lenses**

- activities of opticians
- retail sale of corrective glasses, lenses and sunglasses
- retail sale of non-corrective sunglasses

#### **47.74.09 Retail sale of other medical and orthopaedic goods**

- retail sale of hearing aids
- retail sale of orthopaedic footwear
- retail sale of crutches and wheelchairs
- retail sale of orthopaedic prostheses
- retail sale of cervical collars and corsets
- retail sale of elastocompressive products (e.g. elastic stockings, sleeves)

## **47.75 Retail sale of cosmetic and toilet articles**

The following activities are excluded:

- *retail sale of toiletries, hygiene products, etc. for pet animals, see 47.76*
- *retail sale of herbal medicinal products and herbal remedies, see 47.73*

### **47.75.0 Retail sale of cosmetic and toilet articles**

#### **47.75.00 Retail sale of cosmetic and toilet articles**

- retail sale of perfumes, cosmetics, toiletries, personal care products, etc.

## **47.76 Retail sale of flowers, plants, fertilisers, pets and pet food**

### **47.76.1 Retail sale of flowers, plants and fertilisers**

#### **47.76.10 Retail sale of flowers, plants and fertilisers**

- retail sale of flowers and plants
- retail sale of flower and plant seeds
- retail sale of fertilisers and plant protection products

#### **47.76.2 Retail sale of pets and pet food**

#### **47.76.20 Retail sale of pets and pet food**

- retail sale of pets and articles for pets
- retail sale of food for pets and other animals kept at home for pleasure (e.g. chickens, horses)
- retail sale of toiletries, hygiene products, etc. for pets

## **47.77 Retail sale of watches and jewellery**

The following activities are excluded:

- *retail sale of imitation jewellery, see 47.78*

### **47.77.0 Retail sale of watches and jewellery**



**47.77.00 Retail sale of watches and jewellery**

- retail sale of silverware articles

**47.78 Retail sale of other new goods**

The following activities are excluded:

- *retail sale of church furnishings, see 47.55*
- *retail sale of fishing gear, see 47.63*
- *retail sale of weapons and ammunition, see 47.63*
- *retail sale of stamps and coins, see 47.69*
- *retail sale of glasses and lenses, see 47.74*

**47.78.1 Retail sale of photographic and optical equipment**

**47.78.10 Retail sale of photographic and optical equipment**

- retail sale of photographic and precision equipment
- retail sale of optical equipment, excluding spectacles and lenses (e.g. telescopes, microscopes, binoculars)

**47.78.2 Retail sale of souvenirs, craftwork, religious articles, imitation jewellery and party favours**

**47.78.21 Retail sale of souvenirs**

- retail sale of souvenirs

**47.78.22 Retail sale of craftwork**

- retail sale of craftwork

**47.78.23 Retail sale of religious articles**

- retail sale of religious articles

The following activities are excluded:

- *retail sale of church furnishings, see 47.55.20*

**47.78.24 Retail sale of imitation jewellery**

- retail sale of imitation jewellery

**47.78.25 Retail sale of party favours**

- retail sale of party favours, e.g. wedding favours

**47.78.3 Retail sale of sources for household heating**

**47.78.30 Retail sale of sources for household heating**

- retail sale of household fuel oil, bottled gas, coal and fuelwood, pellets of wood or biomass

**47.78.4 Retail sale of cleaning products**

**47.78.40 Retail sale of cleaning products**

- retail sale of cleaning products (e.g. detergents, sponges)

**47.78.9 Retail sale of other new goods n.e.c.**

**47.78.91 Retail sale of packaging articles**

- retail sale of packaging articles
- retail sale of twine and cordage of jute, and jute sacks

**47.78.92 Retail sale of funeral and cemetery articles**

- retail sale of funeral and cemetery articles (e.g. urns, tombstones)

**47.78.93 Retail sale of sex articles for adults**

- activities of sexy shops

**47.78.99 Retail sale of other various new goods n.e.c.**

- retail sale of other non-food products n.e.c.
- retail sale of promotional items
- retail sale of artificial flowers and plants

**47.79 Retail sale of second-hand goods**

The following activities are excluded:

- *cash-for-gold wholesale activities: wholesale of gold and other precious metals, purchased from households or enterprises and sold to retailers, to industrial, commercial, institutional or professional users, or to other wholesaler, see 46.82*
- *retail sale of second-hand motor vehicles, motorcycles, and related parts and accessories, see 47.8*
- *activities of retail auctioneering houses for both new and used third-party goods, including internet retail auctions, see 47.9*
- *activities of intermediaries in the retail sale of second-hand goods, see 47.9*
- *activities of space rental, including staff, for second-hand goods, see 47.91*
- *activities of pawnshops, see 64.92*

**47.79.1 Retail sale of second-hand books**

**47.79.10 Retail sale of second-hand books**

- retail sale of second-hand books

The following activities are excluded:

- *retail sale of antique books, see 47.79.20*

**47.79.2 Retail sale of antiques and second-hand furniture**

**47.79.20 Retail sale of antiques and second-hand furniture**

- retail sale of antiques
- retail sale of antique books
- retail sale of second-hand furniture

**47.79.3 Retail sale of second-hand clothes and other second-hand goods**

**47.79.31 Retail sale of second-hand clothes**

- retail sale of second-hand clothes
- retail sale of second-hand clothing accessories, e.g. gloves, ties
- retail sale of second-hand shoes

**47.79.32 Retail sale of second-hand watches and jewellery**

- retail sale of second-hand silverware articles
- retail sale of gold and other precious metals, purchased from households or enterprises and sold to households

The following activities are excluded:

- *cash-for-gold wholesale activities: wholesale of gold and other precious metals, purchased from households or enterprises and sold to retailers, to industrial, commercial, institutional or professional users, or to other wholesaler, see 46.82.21*

#### **47.79.39 Retail sale of other second-hand goods n.e.c.**

- second-hand retail sale of games and toys
- second-hand retail sale of information and communication equipment
- retail sale of second-hand household appliances
- retail sale of second-hand household equipment
- retail sale of other second-hand goods

### **47.8 Retail sale of motor vehicles, motorcycles and related parts and accessories**

This group includes the retail sale of new and second-hand motor vehicles and motorcycles, as well as all kinds of parts, components, supplies, tools and accessories for motor vehicles and motorcycles, for example:

- rubber tyres and inner tubes for tyres
- spark plugs, batteries, lighting equipment, vehicle charging equipment and electrical parts

This group also includes:

- retail sale of used parts and accessories after dismantling of cars or other motor vehicles
- retail sale of parts and accessories for electric motor vehicles and motorcycles

The following activities are excluded:

- *activities of agents involved in the wholesale of motor vehicles, motorcycles and related parts, see 46.18*
- *intermediation service activities for the retail sale of motor vehicles and motorcycles, see 47.9*
- *on-demand passenger transport service activities by vehicle with a driver, see 49.33*
- *rental and leasing of motor vehicles without a driver, see 77.1*
- *repair and maintenance of motor vehicles and motorcycles, see 95.3*

### **47.81 Retail sale of motor vehicles**

The following activities are excluded:

- *retail sale of bicycles and electric bicycles etc., see 47.63*
- *retail sale of parts and accessories for motor vehicles, see 47.82*
- *retail sale of motorcycles, motorcycle parts and accessories, see 47.83*
- *activities of agents for the retail sale of motor vehicles, see 47.9*
- *on-demand passenger transport service activities by vehicle with a driver, see 49.33*
- *rental and leasing of motor vehicles without a driver, see 77.1*
- *repair and maintenance of motor vehicles and motorcycles, see 95.3*

#### **47.81.1 Retail sale of cars and light motor vehicles**

##### **47.81.10 Retail sale of cars and light motor vehicles**

- retail sale of new and used cars and other light motor vehicles, including electric vehicles:
- passenger motor vehicles
- camping vehiclese (e.g. caravans, motorhomes)

#### **47.81.2 Retail sale of other motor vehicles**

##### **47.81.20 Retail sale of other motor vehicles**

- retail sale of new and used motor vehicles, including electric vehicles, other than cars and other light motor vehicles
- retail sale of off-road motor vehicles
- retail sale of trailers for motor vehicles

### **47.82 Retail sale of motor vehicle parts and accessories**

The following activities are excluded:

- retail sale of automotive fuel, see 47.30
- retail sale of motor vehicles, see 47.81
- repair and maintenance of motor vehicles and motorcycles, see 95.3

## **47.82.0 Retail sale of motor vehicle parts and accessories**

### **47.82.00 Retail sale of motor vehicle parts and accessories**

- retail sale of new and used parts, equipment and accessories for motor vehicles
- retail sale of tyres for motor vehicles

## **47.83 Retail sale of motorcycles, motorcycle parts and accessories**

The following activities are excluded:

- retail sale of bicycles, electric bicycles, monowheels, hoverboards, kick scooters, and related parts and accessories, see 47.63
- rental of motorcycles, see 77.11
- repair and maintenance of bicycles, electric bicycles, monowheels, hoverboards, kick scooters, see 95.29
- repair and maintenance of motorcycles, see 95.32

### **47.83.1 Retail sale of motorcycles**

#### **47.83.10 Retail sale of motorcycles**

- retail sale of new and used motorcycles, including mopeds

### **47.83.2 Retail sale of motorcycle parts and accessories**

#### **47.83.20 Retail sale of motorcycle parts and accessories**

- retail sale of new and used parts and accessories for motorcycles
- retail sale of protective gear for motorcyclists

## **47.9 Intermediation service activities for retail sale**

This group includes intermediation service activities for specialised and non-specialised retail sale that facilitate transactions between buyers and sellers for physical goods for a fee or commission, without supplying and taking ownership of the goods that are intermediated.

These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail, and so on).

The fee or commission can be received from either the buyers or sellers. Revenue for intermediation service activities for retail sale can include other sources of income (for example, revenues from the sale of advertising).

This group also includes:

- activities of intermediaries in the retail sale of second-hand goods
- activities of retail auctioneering houses for both new and used third party goods, including internet retail auctions
- activities of agents for the retail sale of motor vehicles and motorcycles

## **47.91 Intermediation service activities for non-specialised retail sale**

This class includes intermediation service activities for non-specialised retail sale that facilitate transactions between buyers and sellers for the ordering and/or delivering of physical goods for a fee or commission, without supplying and taking ownership of the goods that are intermediated.

These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail, and so on).

The fee or commission can be received from either the buyers or sellers. Revenue for intermediation service activities for non-specialised retail sale can include other sources of income (for example, revenues from the sale of advertising space).

The following activities are excluded:

- intermediation service activities for specialised retail sale, see 47.92

#### **47.91.1 Intermediation service activities for non-specialised retail sale of second-hand goods**

##### **47.91.10 Intermediation service activities for non-specialised retail sale of second-hand goods**

- activities of space rental, including staff, for the retail sale of second-hand goods

#### **47.91.2 Intermediation service activities for non-specialised retail sale of new goods**

##### **47.91.20 Intermediation service activities for non-specialised retail sale of new goods**

#### **47.92 Intermediation service activities for specialised retail sale**

This class includes intermediation service activities for specialised retail sale that facilitate transactions between buyers and sellers for the ordering and/or delivering of physical goods for a fee or commission, without supplying and taking ownership of the goods that are intermediated.

These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail, and so on).

The fee or commission can be received from either the buyers or sellers. Revenue for intermediation service activities for specialised retail sale can include other sources of income (for example, revenues from the sale of advertising space).

The following activities are excluded:

- *activities of agents involved in the wholesale of yachts and recreational boats, see 46.14*
- *wholesale of boats, see 46.64*
- *retail sale of petrol in combination with electro fuels (e-fuels), if the sale of electro fuels is not predominant, see 47.30*
- *retail sale of boats, see 47.63*
- *retail sale of cosmetic and toilet articles, including retail trade via the internet, see 47.75*
- *retail sale of cars and light motor vehicles, including retail trade via the internet, see 47.81*
- *retail sale of other motor vehicles, including retail trade via the internet, see 47.81*
- *retail sale of motor vehicle parts and accessories, including retail trade via the internet, see 47.82*
- *retail sale of motorcycles, including retail trade via the internet, see 47.83*
- *retail sale of motorcycle parts and accessories, including retail trade via the internet, see 47.83*
- *intermediation service activities for non-specialised retail sale, see 47.91*
- *rental of pleasure boats and sailing boats with crew, see 50.10, 50.30*
- *intermediation service activities for freight transportation, see 52.31*
- *intermediation service activities for passenger transportation, see 52.32*
- *rental and leasing of pleasure boats without operator, see 77.21*
- *intermediation service activities for rental and leasing of pleasure boats without operator, see 77.52*

#### **47.92.1 Intermediation service activities for specialised retail sale of food and beverages**

The following activities are excluded:

- *retail sale of food, beverages and tobacco, including retail trade via the internet, see 47.2*

##### **47.92.10 Intermediation service activities for specialised retail sale of food and beverages**

#### **47.92.2 Intermediation service activities for specialised retail sale of second-hand goods**

The following activities are excluded:

- *retail sale of second-hand goods, including retail trade via the internet, see 47.79*

##### **47.92.21 Intermediation service activities for specialised retail sale of second-hand motor vehicles and motorcycles**

##### **47.92.22 Intermediation service activities for specialised retail sale of motor vehicle and motorcycle second-hand parts and accessories**

**47.92.29 Intermediation service activities for specialised retail sale of other second-hand goods**  
- intermediation service activities for specialised retail sale of second-hand yachts and recreational boats

**47.92.3 Intermediation service activities for specialised retail sale of new goods**

**47.92.31 Intermediation service activities for specialised retail sale of new motor vehicles**

The following activities are excluded:

- retail sale of cars and light motor vehicles, including retail trade via the internet, see 47.81.10
- retail sale of other motor vehicles, including retail trade via the internet, see 47.81.20

**47.92.32 Intermediation service activities for specialised retail sale of new motor vehicle parts and accessories**

The following activities are excluded:

- retail sale of motor vehicle parts and accessories, including retail trade via the internet, see 47.82.00

**47.92.33 Intermediation service activities for specialised retail sale of new motorcycles, motorcycle parts and accessories**

The following activities are excluded:

- retail sale of motorcycles, including retail trade via the internet, see 47.83.10
- retail sale of motorcycle parts and accessories, including retail trade via the internet, see 47.83.20

**47.92.34 Intermediation service activities for specialised retail sale of new electrical household appliances and other household goods**

**47.92.35 Intermediation service activities for specialised retail sale of new textiles, clothing and footwear**

**47.92.36 Intermediation service activities for specialised retail sale of new cosmetic and toilet articles**

The following activities are excluded:

- retail sale of cosmetic and toilet articles, including retail trade via the internet, see 47.75.00

**47.92.39 Intermediation service activities for specialised retail sale of new goods n.e.c.**

- intermediation service activities for specialised retail sale of new yachts and recreational boats

## **H TRANSPORTATION AND STORAGE**

This section includes the transport of passengers or freight, by rail, pipeline, road, water or air. It includes the transport of passengers regardless of the reasons, whether for personal, professional or recreational reasons, scheduled or not.

Rental of transport equipment with a driver or operator as well as postal and courier activities are classified in this section.

The section also includes associated activities (for example, operation of terminal and parking facilities, cargo handling, warehousing and storage, such as operation of silos, merchandise warehouses, storage tanks).

Transport activities classified in divisions 49, 50, 51 and 53 often involve related activities (for example, packaging, goods handling operations, temporary crating, sampling and weighing of goods), which solely support the transport activities. These supporting activities are only to be classified in division 52 if they are performed on behalf of others.

This section also includes intermediation services that link customers to transport service providers, except for division 79.

This section also includes restaurant and bar activities when provided by the same transport units.

The following activities are excluded:

- major repair, maintenance or alteration of transport equipment, except motor vehicles, see 33.1
- construction, repair and maintenance of roads, railways, harbours, airfields, see division 42
- rental of transport equipment without a driver or operator, see 77.1, 77.3

- *transport activities as an integral part of recreational facilities (e.g. in theme parks), see 93.2*
- *repair and maintenance of motor vehicles, see 95.31*
- *repair and maintenance of motorcycles, see 95.32*

## **49 Land transport and transport via pipelines**

This division includes the transport of passengers and freight by road or rail.

The activities include the transport of passengers, whether for personal, professional or recreational reasons. It also includes the transport of goods via road, rail or pipelines.

This division also includes activities by independent drivers.

### **49.1 Passenger rail transport**

#### **49.11 Passenger heavy rail transport**

The following activities are excluded:

- *passenger transport by metro, tramway, subway, underground etc., see 49.12*
- *freight rail transport, see 49.20*
- *passenger terminal activities, see 52.21*
- *operation of railway infrastructure and related activities (e.g. switching and shunting), see 52.21*
- *operation of sleeping cars or dining cars when operated by separate units, see 55.90, 56.11*

##### **49.11.0 Passenger heavy rail transport**

###### **49.11.00 Passenger heavy rail transport**

- rail transport of passengers using railway rolling stock on mainline networks
- operation of sleeping cars or dining cars as an integrated operation of railway companies
- passenger heavy rail transport for sightseeing

#### **49.12 Other passenger rail transport**

The following activities are excluded:

- *passenger terminal activities, see 52.21*
- *operation of railway infrastructure and related activities (e.g. switching and shunting), see 52.21*

##### **49.12.0 Other passenger rail transport**

###### **49.12.00 Other passenger rail transport**

- passenger transport by metro, subway, underground and elevated railways, metropolitan railway and tramway
- passenger transport by funicular railways
- passenger light rail transport for sightseeing

### **49.2 Freight rail transport**

#### **49.20 Freight rail transport**

The following activities are excluded:

- *freight transport by cableways, see 49.34*
- *warehousing and storage, see 52.10*
- *freight terminal activities, see 52.21*
- *operation of railway infrastructure and related activities (e.g. switching and shunting), see 52.21*
- *cargo handling on behalf of others, see 52.24*

## **49.20.0 Freight rail transport**

### **49.20.00 Freight rail transport**

- freight transport on mainline rail networks as well as short line freight railways
- freight transport by funicular railway
- traction services

## **49.3 Other passenger land transport**

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

### **49.31 Scheduled passenger transport by road**

Scheduled passenger transport by road follows a fixed timetable, entailing the picking up and setting down of passengers normally at fixed stops.

The following activities are excluded:

- *passenger rail transport, see 49.1*
- *passenger transport by funicular railway, see 49.12*
- *non-scheduled passenger transport by road for sightseeing, in vehicles of 10 or more persons, see 49.32*
- *on-demand passenger transport services in vehicles with a driver for a maximum of 9 persons (taxi, etc.), see 49.33*
- *operation of aerial cableways, etc., see 49.34*

#### **49.31.0 Scheduled passenger transport by road**

Scheduled passenger transport by road is subdivided in scheduled passenger transport by road for sightseeing and other scheduled passenger transport by road.

##### **49.31.01 Scheduled passenger transport by road for sightseeing**

- scheduled passenger transport by road for sightseeing
- scheduled passenger transport by road in funtrains for sightseeing tours following a fixed timetable and entailing the picking up and setting down of passengers normally at fixed stops
- scheduled passenger transport by road in buses for sightseeing tours following a fixed timetable and entailing the picking up and setting down of passengers normally at fixed stops

The following activities are excluded:

- *non-scheduled passenger transport by road in tourist buses, see 49.32.01*

##### **49.31.02 Other scheduled passenger transport by road**

- scheduled urban, suburban or long-distance road transport of passengers e.g. by bus, coach, trolleybus, minibus
- scheduled passenger transport by road to connect the city centre to the airport, the city centre to the railway station, etc.
- operation of school buses and buses for the transport of employees

### **49.32 Non-scheduled passenger transport by road**

Non-scheduled passenger transport by road is not following a fixed time schedule, without entailing the picking up and setting down of passengers at normally fixed stops.

This may include transport by bus, coach, trolleybus or minibus.

The following activities are excluded:

- *passenger rail transport, see 49.1*
- *operation of school buses and buses for the transport of employees, see 49.31*
- *on-demand passenger transport services in vehicles with a driver for a maximum of 9 persons (taxi, etc.), see 49.33*

#### **49.32.0 Non-scheduled passenger transport by road**



Non-scheduled passenger transport by road is subdivided in non-scheduled passenger transport by road for sightseeing and other non-scheduled passenger transport by road.

**49.32.01 Non-scheduled passenger transport by road for sightseeing**

- non-scheduled passenger transport by road in tourist buses

**49.32.02 Other non-scheduled passenger transport by road**

- non-scheduled urban, interurban and long-distance road transport of passengers in vehicles of 10 or more persons  
- passenger transport by road as a shuttle service within airport areas

**49.33 On-demand passenger transport service activities by vehicle with driver**

This class includes the on-demand transport of passengers in vehicles with a driver, for a maximum of 9 persons.

This class also includes on-demand transportation of passengers in vehicles with driver, for transport of 9 or less persons for recreational reasons.

The following activities are excluded:

- *bicycle taxi services, see 49.39*  
- *passenger road transport by vehicles drawn by humans or animals, see 49.39*  
- *intermediation service activities for passenger transport, see 52.32*  
- *patient transport by ambulance, see 86.92*

**49.33.1 Taxi services**

**49.33.10 Taxi services**

- taxi services  
- motorcycle taxi services

The following activities are excluded:

- *bike taxi services, see 49.39.00*

**49.33.2 Private hire vehicles with driver**

**49.33.20 Private hire vehicles with driver**

- private hire vehicles with a driver

**49.34 Passenger transport by cableways and ski lifts**

The following activities are excluded:

- *passenger rail transport for sightseeing, see 49.1*  
- *passenger transport by funicular railway, see 49.12*  
- *non-scheduled passenger road transport in vehicles of 10 or more persons, see 49.32*  
- *operation of sports areas, which may include the operation of cableways, ski lifts and chairlifts, see 93.11*

**49.34.0 Passenger transport by cableways and ski lifts**

**49.34.00 Passenger transport by cableways and ski lifts**

- transport by cableways, ski lifts and chairlifts, which may include the preparation of ski slopes  
- passenger transport by lifts  
- freight transport by cableways

**49.39 Other passenger land transport n.e.c.**

The following activities are excluded:

- *patient transport by ambulance, see 86.92*

- *transport of human remains, see 96.30*

#### **49.39.0 Other passenger land transport n.e.c.**

##### **49.39.00 Other passenger land transport n.e.c.**

- bicycle taxi services
- passenger road transport by vehicles drawn by humans or animals

The following activities are excluded:

- *rental and leasing of tourist cycle rickshaw without a driver, see 77.21.01*

#### **49.4 Freight transport by road and removal services**

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

##### **49.41 Freight transport by road**

The following activities are excluded:

- *log hauling within the forest, as part of logging operations, see 02.40*
- *distribution of water by trucks, see 36.00*
- *waste transport as an integrated part of waste collection activities, see 38.11, 38.12*
- *removal services, see 49.42*
- *operation of terminal facilities for handling freight, see 52.2*
- *crating and packing activities for transport, see 52.2*
- *moving cargos on industrial sites, typically with transport equipment that is not suitable for use on roads open to public traffic, see 52.24*
- *pickup of goods and grouping for shipping, see 52.25*
- *post and courier activities, see 53.10, 53.20*
- *transport by armoured car service activities, see 80.01*

##### **49.41.0 Freight transport by road**

###### **49.41.00 Freight transport by road**

- all freight transport operations by road:
  - logging haulage
  - livestock haulage
  - refrigerated haulage
  - heavy haulage
  - bulk haulage, including haulage in tanker trucks, including milk collection at farms
  - haulage of automobiles
  - transport of waste and waste materials, without collection or disposal
- road transport of freight, on behalf of postal or courier units, without carrying out any other post or courier activities
- road transport of objects between different units (e.g. buildings, storage units, on a fee or contract basis)
- road transport of works of art, e.g. by monitored vehicles with climate-control and air-suspension systems
- rental of freight vehicles with driver
- freight road transport by vehicles drawn by humans or animals
- rental of concrete-mixer lorries with a driver
- delivery of furniture, can include unpacking and installation

##### **49.42 Removal services**

###### **49.42.0 Removal services**

#### **49.42.00 Removal services**

- removal (relocation) services to businesses and households by road transport
- leasing of removal vehicles with a driver
- storage of furniture as part of the removal service
- dismantling and reassembly of furniture as part of the removal service

### **49.5 Transport via pipeline**

#### **49.50 Transport via pipeline**

The following activities are excluded:

- *distribution of gaseous fuels, steam or water to end users through local or regional network of mains, see 35.22, 35.30, 36.00*
- *distribution of water by trucks, see 36.00*
- *retail sale of automotive fuel, see 47.30*
- *transport of liquids by trucks, see 49.41*

#### **49.50.1 Transport of gases via pipeline**

##### **49.50.10 Transport of gases via pipeline**

- transport of gases via pipelines
- pipeline transport of natural gas from processing plants to local distribution systems
- pipeline transport of crude or refined petroleum and petroleum products
- operation of gas pipelines
- operation of pump stations for the transport of gases via pipelines

#### **49.50.2 Transport of liquids via pipeline**

##### **49.50.20 Transport of liquids via pipeline**

- transport of liquids, water, slurry and other commodities via pipelines
- operation of oil pipelines
- operation of pump stations for the transport of liquids via pipelines

## **50 Water transport**

This division includes the water transport of passengers or freight, whether scheduled or not, whether for professional, personal or recreational reasons. Also included are the operation of towing or pushing boats, excursion, or sightseeing boats, cruise ships, ferries, water taxis, and so on.

Although the location is an indicator for the separation between sea and inland water transport, the deciding factor is the type of vessel used.

Transport on seagoing vessels is classified in groups 50.1 and 50.2, while transport using other vessels is classified in groups 50.3 and 50.4.

The following activities are excluded:

- *restaurant and bar activities aboard ships if carried out by separate units, see 56.11, 56.30*

### **50.1 Sea and coastal passenger water transport**

This group includes transport of passengers over seas and coastal waters.

Also included is transport of passengers on lakes, etc., when similar types of vessels are used as on sea or coastal waters.

#### **50.10 Sea and coastal passenger water transport**

The following activities are excluded:

- *activities of agents involved in the wholesale of yachts and recreational boats, see 46.14*
- *wholesale of boats, see 46.64*
- *retail sale of boats, see 47.63*
- *intermediation service activities for specialised retail sale of yachts and recreational boats, see 47.92*
- *intermediation service activities for freight transportation, see 52.31*
- *intermediation service activities for passenger transportation, see 52.32*
- *restaurant and bar activities aboard ships, when provided by separate units, see 56.11, 56.30*
- *rental and leasing of pleasure boats and yachts without crew, see 77.21*
- *rental of commercial ships or boats without crew, see 77.34*
- *intermediation service activities for rental and leasing of pleasure boats without operator, see 77.52*
- *operation of floating casinos not transporting passengers, see 92.00*

## **50.10.0 Sea and coastal passenger water transport**

### **50.10.00 Sea and coastal passenger water transport**

- transport of passengers over seas and coastal waters, whether scheduled or not:
  - operation of excursion, cruise or sightseeing boats
  - operation of ferries, water taxis, etc.
- operation of other passenger sea or coastal transport
- rental of pleasure boats with crew for sea and coastal water transport (e.g. for fishing trips)
- ferry transport of passengers with or without a vehicle

## **50.2 Sea and coastal freight water transport**

This group includes transport of freight over seas and coastal waters.

This group also includes transport of freight on lakes, etc., when similar types of vessels are used as on sea or coastal waters.

## **50.20 Sea and coastal freight water transport**

The following activities are excluded:

- *ferry transport of passengers with or without a vehicle, see 50.10*
- *storage of freight, see 52.10*
- *harbour operations and other auxiliary activities (e.g. docking, pilotage, lighterage, vessel salvage), see 52.22*
- *cargo handling, see 52.24*
- *rental of commercial ships or boats without crew, see 77.34*

### **50.20.0 Sea and coastal freight water transport**

#### **50.20.00 Sea and coastal freight water transport**

- transport of freight over sea and coastal waters
- transport by towing or pushing of barges, oil rigs, etc.
- rental of vessels with crew for sea and coastal freight water transport
- ferry transport of unaccompanied vehicles

## **50.3 Inland passenger water transport**

This group includes transport of passengers via inland waterways.

### **50.30 Inland passenger water transport**

The following activities are excluded:

- *activities of agents involved in the wholesale of yachts and recreational boats, see 46.14*

- *wholesale of boats, see 46.64*
- *retail sale of boats, see 47.63*
- *intermediation service activities for specialised retail sale of yachts and recreational boats, see 47.92*
- *intermediation service activities for freight transportation, see 52.31*
- *intermediation service activities for passenger transportation, see 52.32*
- *restaurant and bar activities aboard ships when provided by separate units, see 56.11, 56.30*
- *rental and leasing of pleasure boats and yachts without crew, see 77.21*
- *intermediation service activities for rental and leasing of pleasure boats without operator, see 77.52*
- *operation of floating casinos not transporting passengers, see 92.00*

#### **50.30.0 Inland passenger water transport**

##### **50.30.00 Inland passenger water transport**

- transport of passengers via rivers, canals, lakes and other inland waterways, including inside harbours and ports
- transportation of passengers on inland waterways by water buses, e.g. vaporetta, and gondolas
- rental of pleasure boats with crew for inland water transport
- operation of sightseeing boats and excursions on inland waterways
- inland ferry transport of passengers with or without a vehicle

#### **50.4 Inland freight water transport**

##### **50.40 Inland freight water transport**

The following activities are excluded:

- *cargo handling, see 52.24*
- *rental of commercial ships or boats without crew, see 77.34*

##### **50.40.0 Inland freight water transport**

##### **50.40.00 Inland freight water transport**

- transport of freight via rivers, canals, lakes and other inland waterways, including inside harbours and ports
- transport of freight on inland waterways, involving vessels that are not suitable for sea transport
- rental of vessels with crew for inland freight water transport

### **51 Air transport**

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

The following activities are excluded:

- *crop spraying, see 01.61*
- *repair and maintenance of civilian aircraft or aircraft engines, see 33.16*
- *operation of airports, see 52.23*
- *aerial advertising (skywriting), see 73.11*
- *aerial photography, see 74.20*
- *civil aerial surveillance, see 80.09*
- *military aerial surveillance, see 84.22*

#### **51.1 Passenger air transport**

##### **51.10 Passenger air transport**

The following activities are excluded:

- *freight air transport whether scheduled or not, see 51.21*

- rental of air transport equipment without an operator, see 77.35
- air ambulances, see 86.92

### **51.10.1 Scheduled air transport of passengers**

#### **51.10.10 Scheduled air transport of passengers**

- scheduled air transport of passengers over regular routes
- rental of air transport equipment with an operator for the purpose of scheduled passenger transport

### **51.10.2 Non-scheduled air transport of passengers**

#### **51.10.20 Non-scheduled air transport of passengers**

- charter flights for passengers
- sightseeing flights
- rental of air transport equipment with operator for the purpose of non-scheduled passenger transportation

## **51.2 Freight air transport and space transport**

### **51.21 Freight air transport**

#### **51.21.0 Freight air transport**

##### **51.21.00 Freight air transport**

- air transport of freight whether scheduled or not
- rental of air transport equipment with an operator for the purpose of freight transport

### **51.22 Space transport**

#### **51.22.0 Space transport**

##### **51.22.00 Space transport**

- launching of satellites and space vehicles
- space transport of freight and passengers

## **52 Warehousing, storage and support activities for transportation**

This division includes warehousing and support activities for transport, such as the operating of transport infrastructure (for example, airports, harbours, tunnels, bridges). It also includes the activities of transport agencies and cargo handling.

The activities mentioned are carried out on behalf of third parties. If the related services are provided solely to support transport activities by the same unit, they are considered as ancillary activities to transport and this unit is classified elsewhere in section H.

### **52.1 Warehousing and storage**

#### **52.10 Warehousing and storage**

The following activities are excluded:

- storage of electricity, see 35.16
- storage of gaseous fuels for energy supply through a network, see 35.24
- storage of furniture as part of a removal service, see 49.42
- operation of parking facilities for motor vehicles, see 52.21
- winter storage of caravans, ships and boats and storage of aircraft, see 52.21, 52.22, 52.23
- operation of self-storage facilities, see 68.20

- rental of vacant space, see 68.20

## **52.10.1 Operation of non-refrigerated storage and warehouse facilities**

### **52.10.10 Operation of non-refrigerated storage and warehouse facilities**

- operation of storage and warehouse facilities for all kinds of goods:
  - operation of grain silos
  - general merchandise warehouses
  - storage tanks, etc.
- warehousing of furniture not part of a removal service
- operation of storage and warehouse facilities for works of art equipped with a controlled microclimate
- storage of goods in foreign trade zones
- activities of storage of physical archives and paper files
- judicial storage of vehicles

## **52.10.2 Operation of refrigerated warehouses and cool stores**

### **52.10.20 Operation of refrigerated warehouses and cool stores**

- operation of refrigerated warehouses and cool stores
- blast freezing associated with storage and warehousing

## **52.2 Support activities for transportation**

This group includes activities supporting the transport of passengers or freight, including the operation of transport facilities and parts of the transport infrastructure and activities related to handling freight before, after or between transport segments.

The following activities are excluded:

- *intermediation service activities for freight transport, see 52.31*
- *intermediation service activities for passenger transport, see 52.32*
- *remote surveillance activities, see 80.09*

## **52.21 Service activities incidental to land transportation**

The following activities are excluded:

- *liquefaction of natural gas for transport purposes, done at the mine site, see 09.10*
- *regasification of natural gas for distribution through mains, see 35.21*
- *repair of roads, see division 42*
- *cargo handling, see 52.24*
- *moving cargos on industrial sites, typically with transport equipment that is not suitable for use on roads open to public traffic, see 52.24*

### **52.21.1 Operation of railroad infrastructure and rail related facilities**

#### **52.21.10 Operation of railroad infrastructure and rail related facilities**

- activities related to rail transport of passengers, animals or freight:
  - operation of terminal facilities, e.g. railway stations
  - operation of railway infrastructure and rail-related facilities, cargo terminals, technical back-up points, railway stops for fuel
  - switching and shunting

### **52.21.2 Operation and maintenance of roads**

#### **52.21.20 Operation and maintenance of roads**

- activities related to road transport of passengers, animals or freight:
- operation of roads, bridges and tunnels, including activities of winter maintenance
- toll collection services

### **52.21.3 Operation of bus stations**

#### **52.21.30 Operation of bus stations**

- operation of bus stations

### **52.21.4 Operation of stations for the handling of goods**

#### **52.21.40 Operation of stations for the handling of goods**

- operation of terminal facilities, e.g. stations for the handling of goods
- truck transport cargo surveying activities

### **52.21.5 Operation of parking lots and garages**

#### **52.21.50 Operation of parking lots and garages**

- operation of car parks or garages, parking for bicycles, winter storage of caravans

### **52.21.6 Towing and roadside assistance**

#### **52.21.60 Towing and roadside assistance**

- towing and roadside assistance

### **52.21.9 Other service activities incidental to land transportation**

#### **52.21.90 Other service activities incidental to land transportation**

- liquefaction and/or regasification of natural gas for the purpose of land transport done outside the mine site

## **52.22 Service activities incidental to water transportation**

The following activities are excluded:

- *dredging and waterway maintenance, see 42.91*
- *cargo handling, see 52.24*
- *amusement and recreation activities related to the infrastructure of marinas, see 93.29*

### **52.22.0 Service activities incidental to water transportation**

Service activities incidental to water transportation are subdivided in liquefaction and regasification of natural gas for the purpose of water transportation, and other service activities incidental to water transportation.

#### **52.22.01 Liquefaction and regasification of natural gas for the purpose of water transportation**

- liquefaction and regasification of natural gas for the purpose of water transport done off the mine site

#### **52.22.09 Other service activities incidental to water transportation**

- activities related to the water transport of passengers, animals or freight:
- operation of terminal facilities (e.g. harbours, piers)
- operation of waterway locks, etc.
- navigation, pilotage, tug and berthing activities
- bunkering and reception of port waste
- lighterage, salvage activities
- lighthouse activities
- marine cargo surveying activities



- waterway information services
- winter storage of ships and boats
- ensuring safety at waterway infrastructure maintenance work
- fire-fighting and fire-prevention services in ports and aboard ships

## **52.23 Service activities incidental to air transportation**

The following activities are excluded:

- *cargo handling, see 52.24*
- *luggage and passenger inspection at airports, not by public authorities, see 80.01*
- *luggage and passenger inspection at airports, by public authorities, see 84.24*
- *operation of flying schools for professional pilots, see 85.32*
- *operation of flying schools not issuing certificates and permits for professionals, see 85.53*

### **52.23.0 Service activities incidental to air transportation**

#### **52.23.00 Service activities incidental to air transportation**

- activities related to the air transport of passengers, animals or freight:
  - operation of terminal facilities (e.g. airway terminals)
  - airport and air traffic control activities
  - ground service activities on airfields, etc.
- ensuring safety at airfield infrastructure maintenance work
- storage of aircraft
- fire-fighting and fire-prevention services at airports

## **52.24 Cargo handling**

This class includes:

- loading and unloading of goods and luggage irrespective of the mode of transport used
- stevedoring

This class also includes rental and leasing of transtainers or luffing cranes, with an operator, for cargo handling activities.

The following activities are excluded:

- *transport or moving of objects within an industrial plant, on a fee or contract basis, if a public road is used, see 49.41*
- *operation of terminal facilities, see 52.21, 52.22, 52.23*
- *intermediation service activities for freight transport, see 52.31*

### **52.24.1 Cargo handling incidental to air transportation**

#### **52.24.10 Cargo handling incidental to air transportation**

#### **52.24.2 Cargo handling incidental to water transportation**

#### **52.24.20 Cargo handling incidental to water transportation**

#### **52.24.3 Cargo handling incidental to rail transportation**

#### **52.24.30 Cargo handling incidental to rail transportation**

- loading and unloading of freight railway cars

#### **52.24.4 Cargo handling incidental to other land transportation**

#### **52.24.40 Cargo handling incidental to other land transportation**

- moving works of art within museums
- moving cargos on industrial sites, typically with transport equipment that is not suitable for use on roads open to public traffic

#### **52.25 Logistics service activities**

The following activities are excluded:

- *freight forwarding, see 52.26*
- *ship brokerage - includes taking care of the entry and clearance of ships, as an intermediary between shipowners and shippers or receivers of goods, see 52.31*
- *courier activities, see 53.20*
- *provision of motor, marine, aviation and transport insurance, see 65.12*
- *management consultancy for companies' logistics, see 70.20*
- *logistics consulting activities, i.e. planning, designing and supporting operations of transport, warehousing and distribution, see 70.20*

#### **52.25.0 Logistics service activities**

Logistics service activities are subdivided in logistics service activities for works of art and other logistics service activities.

##### **52.25.01 Logistics service activities for works of art**

- pickup of works of art and protective packing with anticollision, antivibration, insulation and climate-control features
- moving works of art between museums and installation of works of art, fine arts and valuable items

##### **52.25.09 Other logistics service activities**

- activities of distribution centres
- pickup of goods and grouping for shipping
- goods handling operations (e.g. temporary crating and packing goods into boxes for the purpose of warehousing or for protecting them during transport, unpacking, sampling, weighing of goods)

#### **52.26 Other support activities for transportation**

The following activities are excluded:

- *rail, ship and aircraft freight brokerage, see 52.31*
- *operation of platforms for intermediation of freight transport, see 52.31*
- *brokerage for passenger seats for ship and aircraft space, see 52.32*
- *courier activities, see 53.20*
- *provision of motor, marine, aviation and transport insurance, see 65.12*
- *management consultancy for companies' logistics, see 70.20*
- *activities of travel agencies, see 79.11*
- *activities of tour operators, see 79.12*
- *tourist assistance activities, see 79.90*

##### **52.26.0 Other support activities for transportation**

Other support activities for transportation are subdivided in activities of customs agents and freight forwarding services.

##### **52.26.01 Activities of customs agents**

- activities of customs agents

##### **52.26.02 Freight forwarding services**

- issue and procurement of transport documents and waybills

- organisation of multimodal and combined transport activities by rail, road, water or air (intermodal transport) on behalf of the shipper or consignee
- organisation and freight forwarding of group and individual consignments on behalf of the client

## **52.3 Intermediation service activities for transportation**

This group includes the intermediation of freight and passenger transport.

### **52.31 Intermediation service activities for freight transportation**

This class includes the intermediation of freight transport, by bringing clients and service providers together for a fee or commission, without the intermediary providing the freight transport services that are intermediated.

These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail, and so on).

The fee or commission can be received from either the client or the provider of the freight transport service. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space).

The following activities are excluded:

- *activities of agents involved in the wholesale of yachts and recreational boats, see 46.14*
- *wholesale of boats, see 46.64*
- *retail sale of boats, see 47.63*
- *intermediation service activities for specialised retail sale of yachts and recreational boats, see 47.92*
- *freight transport, see divisions 49, 50 and 51*
- *rental of pleasure boats and sailing boats with crew, see 50.10, 50.30*
- *brokerage of passenger seats in ships and aircraft space, see 52.32*
- *intermediation service activities for passenger transportation, see 52.32*
- *rental and leasing of pleasure boats without operator, see 77.21*
- *intermediation service activities for rental and leasing of pleasure boats without operator, see 77.52*

#### **52.31.0 Intermediation service activities for freight transportation**

##### **52.31.00 Intermediation service activities for freight transportation**

- rail, road, ship and aircraft freight brokerage
- operation of platforms for intermediation of freight transport services
- intermediation service activities for transport of gaseous fuels

### **52.32 Intermediation service activities for passenger transportation**

This class includes the intermediation of passenger transport, by bringing clients and service providers together for a fee or commission, without the intermediary providing the passenger transport services that are intermediated.

These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail, and so on).

The fee or commission can be received from either the client or the provider of the passenger transport service. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space).

The following activities are excluded:

- *activities of agents involved in the wholesale of yachts and recreational boats, see 46.14*
- *wholesale of boats, see 46.64*
- *retail sale of boats, see 47.63*
- *intermediation service activities for specialised retail sale of yachts and recreational boats, see 47.92*
- *taxi operation and other passenger road transport, see 49.3*
- *rental of pleasure boats and sailing boats with crew, see 50.10, 50.30*
- *rail, ship and aircraft freight brokerage, see 52.31*
- *intermediation service activities for freight transportation, see 52.31*

- rental and leasing of pleasure boats without operator, *see* 77.21
- operation of online platforms activities for the rental of vehicles (cars, motorcycles, etc.) without a driver, *see* 77.51
- intermediation service activities for rental and leasing of pleasure boats without operator, *see* 77.52
- units that provide reservation services alongside additional travel advice or expertise, *see* 79.11
- combined activities of accommodation, travel and food, i.e. travel agencies and tour operators, *see* 79.11, 79.12

## **52.32.0 Intermediation service activities for passenger transportation**

### **52.32.00 Intermediation service activities for passenger transportation**

- operation of online ride-sharing platforms that allow passengers to book a ride
- provision of intermediation services for the purchase of land, water or air transport for passengers
- brokerage of passenger seats in ships and aircraft space
- intermediation of transport by radio taxi services, without providing transport
- fee-based reservation services for passenger transport

## **53 Postal and courier activities**

### **53.1 Postal activities under universal service obligation**

#### **53.10 Postal activities under universal service obligation**

This class includes the activities of postal services operating under a universal service obligation by one or more designated universal service providers. The activities include use of the universal service infrastructure, including retail sale locations, sorting and processing facilities, and carrier routes to pick up and deliver mail.

The delivery can include letter post, in other words, letters, postcards, printed papers (newspapers, periodicals, advertising items, and so on), small packets, goods or documents.

Also included are other services necessary to support the universal service obligation.

The following activities are excluded:

- *postal giro, postal savings activities and money order activities, see* 64.19

#### **53.10.0 Postal activities under universal service obligation**

##### **53.10.00 Postal activities under universal service obligation**

- pickup, sorting, transport and delivery (domestic (national) or international) of letter post and (mail-type) parcels and packages by postal services operating under a universal service obligation. One or more modes of transport may be involved and the activity may be carried out with either self-owned (private) transport or via public transport.
- collection of letter-mail and parcels from public letter boxes or from post offices

### **53.2 Other postal and courier activities**

#### **53.20 Other postal and courier activities**

The following activities are excluded:

- transport of freight, *see* (according to mode of transport) 49.20, 49.41, 50.20, 50.40, 51.21, 51.22
- freight rail transport, *see* 49.20
- freight transport by road, *see* 49.41
- delivery of furniture, can include unpacking and installation, *see* 49.41
- sea and coastal freight water transport, *see* 50.20
- inland freight water transport, *see* 50.40
- freight air transport, *see* 51.21
- freight space transport, *see* 51.22
- home delivery of prepared meals, if performed by the same unit, which prepares the meals, *see* division 56

## **53.20.0 Other postal and courier activities**

### **53.20.00 Other postal and courier activities**

- pickup, sorting, transport and delivery (domestic (national) or international) of letter post and (mail-type) parcels and packages by businesses operating outside the scope of a universal service obligation. One or more modes of transport may be involved and the activity may be carried out with either self-owned (private) transport or via public transport.

- pony express services

- home delivery services, including food

## **53.3 Intermediation service activities for postal and courier activities**

### **53.30 Intermediation service activities for postal and courier activities**

This class includes the intermediation of postal and courier activities, by bringing clients and service providers together for a fee or commission, without the intermediary providing the postal and courier services that are intermediated.

These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail, and so on).

The fee or commission can be received from either the client or the provider of the postal and courier service. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space).

The following activities are excluded:

- *food delivery services, see 53.20*

- *operation of online platforms for home delivery of prepared meals, if the delivery is carried out by the same unit which prepares the meals, see 56.40*

- *monetary intermediation services (e.g. payment of fees through the post office), see 64.19*

### **53.30.0 Intermediation service activities for postal and courier activities**

#### **53.30.00 Intermediation service activities for postal and courier activities**

- any intermediation service undertaken by third parties to postal service providers and offered to business and domestic (household) clients

- operation of online platforms to allow people to book a food delivery

## **I ACCOMMODATION AND FOOD SERVICE ACTIVITIES**

This section includes the provision of short-term (less than one year) accommodation for visitors and other travellers, temporary accommodation in single or shared rooms or dormitories for students, seasonal workers and other individuals, as well as the provision of meals and drinks fit for immediate consumption. The amount and type of supplementary services provided within this section can vary widely.

The following activities are excluded:

- *preparation of food and drinks sold through wholesale or retail sale activities, see section C*

- *resale of food or drinks through wholesale or retail sale activities, see section G*

- *provision of long-term (one year or more) accommodation as primary residences, see section M*

## **55 Accommodation**

This division includes the provision of short-term accommodation for visitors and other travellers.

The accommodation may include meals, recreational facilities and other services.

Also included is the provision of short-term accommodation (for example, for students, workers).

Short-term accommodation means accommodation provided for less than one year at a time.

There is a rule for the classification of activities related to the provision of accommodation in flats or apartments based on the length of the stay: activities related to the provision of residences in facilities, e.g. flats or apartments, typically leased on annual basis, are classified in class 68.20; the provision of short-term accommodation in flats or apartments for visitors and other travellers is classified in class 55.20; the provision of short-term accommodation for e.g. students, workers is classified in class 55.90.

The following activities are excluded:

- *activities related to the provision of residences in facilities (for example, flats or apartments), typically leased on annual basis, see division 68*
- *management of real estate, e.g. property management of real estate or dwellings for short-term (less than one year) accommodation for visitors and other travellers, see division 68*

## **55.1 Hotels and similar accommodation**

### **55.10 Hotels and similar accommodation**

This class includes the provision of accommodation, typically on a daily or weekly basis, for short-term stays.

Short-term accommodation means accommodation provided for less than one year at a time.

It also includes the provision of furnished accommodation in hotels rooms and suites.

Services provided include daily cleaning and bed-making. A range of additional services may be provided (for example, food and beverage services, laundry services, recreational facilities as well as conference and convention facilities).

These activities are generally characterised by the provision of on-the-spot customer service.

The following activities are excluded:

- *accommodation without daily cleaning, bed-making and on-the-spot customer service, see 55.20*
- *intermediation service activities for accommodation, see 55.40*

#### **55.10.0 Hotels and similar accommodation**

##### **55.10.00 Hotels and similar accommodation**

- accommodation provided by, for example:

- hotels, including hotels with conference and convention facilities
- resort hotels
- suite/apartment hotels
- motels
- hotel villages
- condhotels
- guest houses
- meublé o garnis

## **55.2 Holiday and other short-stay accommodation**

### **55.20 Holiday and other short-stay accommodation**

This class includes the provision of short-term accommodation, typically on a daily or weekly basis, in self-contained furnished rooms or areas for living/dining and sleeping.

Typically, no on-the-spot customer service and minimal complementary services, if any, are provided.

Short-term accommodation means accommodation provided for less than one year at a time.

The following activities are excluded:

- *accommodation with daily cleaning, bed-making and on-the-spot customer service, see 55.10*
- *camping grounds and recreational vehicle parks, see 55.30*
- *intermediation service activities for accommodation, see 55.40*
- *every accommodation for a period of one year or longer, see 68.20*

#### **55.20.1 Accommodation in hostels**

##### **55.20.10 Accommodation in hostels**

- accommodation in hostels

The following activities are excluded:

- *religious accommodation, see 55.20.31*
- *other social accommodation, see 55.20.32*

## **55.20.2 Accommodation in mountain huts and lodges**

### **55.20.20 Accommodation in mountain huts and lodges**

- accommodation in mountain huts and lodges

## **55.20.3 Religious and social accommodation**

### **55.20.31 Religious accommodation**

- accommodation for spiritual retreats and exercises
- accommodation for individuals and groups provided by religious institutions

### **55.20.32 Other social accommodation**

- accommodation for individuals and groups provided by other social institutions (except religious institutions)
- accommodation in camp-sites for children
- accommodation in other camp-sites
- accommodation in social stay centres

## **55.20.4 Bed and breakfast units, guest rooms, holiday homes and apartments**

### **55.20.41 Bed and breakfast units**

- bed and breakfast units

### **55.20.42 Accommodation by private households**

- business managed short-stay rooms
- holiday homes and apartments, visitor flats and bungalows, cottages and cabins without housekeeping services
- guest rooms provided by private households
- provision of short-term accommodation in flats or apartments for visitors and other travellers
- provision of short-term accommodation in non-moveable houseboats

The following activities are excluded:

- *provision of non-holiday accommodation for short-term stays i.e. accommodation provided for less than one year at a time, see 55.90.00*

## **55.20.5 Accommodation on farms and fish farms**

### **55.20.51 Accommodation on farms**

- accommodation associated with crop and animal production

### **55.20.52 Accommodation on fish farms**

- accommodation associated with fishing and aquaculture

## **55.3 Camping grounds and recreational vehicle parks**

### **55.30 Camping grounds and recreational vehicle parks**

This class includes the provision of accommodation in camping grounds, camping villages and recreational vehicle parks to clients provided with or without mobile structures of overnight accommodation, e.g. tents.

The following activities are excluded:

- *accommodation in hotel villages without camping grounds and recreational vehicle parks, see 55.10*
- *accommodation in mountain huts and lodges, see 55.20*

- *provision of short-term accommodation in non-moveable houseboats, see 55.20*
- *operation of car parks or garages, bicycle parkings, winter storage of caravans, see 52.21*
- *intermediation service activities for accommodation, see 55.40*

### **55.30.0 Camping grounds and recreational vehicle parks**

Activities of camping grounds and recreational vehicle parks are subdivided in camping grounds, camping villages, including glamping, recreational vehicle parks, and marina resorts.

#### **55.30.01 Camping grounds**

- provision of short-term accommodation in delimited pitches for overnight stay to clients provided with mobile structures or means of overnight accommodation, e.g. tents
- provision of short-term accommodation in camping grounds (e.g. recreational camps, fishing and hunting camps)
- accommodation provided by protective shelters or plain bivouac facilities

In this subcategory are classified camping grounds that do not provide tents or other overnight accommodation to customers but provide space, e.g. for the installation of tents brought by customers themselves. Campgrounds provide complementary services, e.g. toilets, showers and sometimes retail shops, bars and restaurants.

The following activities are excluded:

- *recreational vehicle parks, see 55.30.03*

#### **55.30.02 Camping villages, including glamping**

- provision of short-term accommodation in delimited pitches for overnight stay to clients not provided with mobile structures or means of overnight accommodation
- glamping accommodation

In this subcategory are classified camping villages that do provide tents or other overnight accommodation to customers.

#### **55.30.03 Recreational vehicle parks**

- provision of space and facilities for recreational vehicles
- parks for own recreational caravan trailers and motorhomes

#### **55.30.04 Marina resorts**

- accommodation in own recreational boats within marina resorts

The following activities are excluded:

- *provision of short-term accommodation in non-moveable houseboats, see 55.20.42*
- *amusement and recreation activities related to the infrastructure of marinas, see 93.29.99*

## **55.4 Intermediation service activities for accommodation**

### **55.40 Intermediation service activities for accommodation**

This class includes the intermediation of all types of accommodation by bringing clients and service providers together for a fee or commission.

These intermediation activities can be carried out on digital platforms or through non-digital channels (telephone, post, and so on).

The fee or commission can be received from either the client or the provider of the accommodation. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space).

The following activities are excluded:

- *units that provide reservation services alongside additional accommodation advice or expertise, see 79.11*
- *intermediation or sale of a combination of accommodation, travel and food, i.e. travel agencies and tour operators, see 79.11, 79.12*

### **55.40.0 Intermediation service activities for accommodation**



#### **55.40.00 Intermediation service activities for accommodation**

- timeshare exchange services
- reservation services for accommodation

The following activities are excluded:

- *management of real estate, e.g. property management of real estate or dwellings for short-term (less than one year) accommodation for visitors and other travellers, see 68.32.01*

### **55.9 Other accommodation**

#### **55.90 Other accommodation**

This class includes the provision of temporary accommodation in homes, flats or apartments, as well as single or shared rooms or dormitories for students, seasonal workers and other individuals.

This class includes the provision of non-holiday accommodation for short-term stays i.e. accommodation provided for less than one year at a time.

The following activities are excluded:

- *operation of railway sleeping cars as an integrated operation of railway companies, see 49.11*
- *operation of cruise ships, see 50.10, 50.30*
- *intermediaries for accommodation, see 55.40*
- *all forms of accommodation for a period of one year or longer, see 68.20*
- *intermediation or sale of a combination of accommodation, travel and food, i.e. travel agencies and tour operators, see 79.11, 79.12*

#### **55.90.0 Other accommodation**

##### **55.90.00 Other accommodation**

- accommodation in:
  - homes and furnished or unfurnished flats or apartments, for a period shorter than a year
  - dormitories for workers
  - boarding houses
  - student accommodation provided for less than one year at a time
  - railway sleeping cars when not operated by railway companies

## **56 Food and beverage service activities**

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

The following activities are excluded:

- *production of meals not fit for immediate consumption, see divisions 10, 11*
- *production of meals not planned to be consumed immediately, see divisions 10 and 11*
- *production of prepared food which is not considered to be a meal, see divisions 10, 11*
- *sale of not self-manufactured food that is not considered to be a meal, see section G*
- *sale of meals that are not fit for immediate consumption, see section G*
- *coffee dispenser and vending machines selling food and drinks prepared by the machine itself, see division 47*
- *business and other management consultancy activities in the restaurant industry, see division 70*

### **56.1 Restaurants and mobile food service activities**

This group includes restaurant and mobile food service activities for a general public, on a regular basis.

This group includes the activities of restaurants and other similar places, e.g. fast-food restaurants and pizzerias.

## 56.11 Restaurant activities

This class includes the provision of predominantly food services to customers (for example, in traditional restaurants, self-service or takeaway restaurants), with or without seating, in permanent or temporary facilities. Activities of take-out eating places are classified here.

Units classified in class 56.11 may also deliver the food they prepare. If the home delivery is provided by independent units, these units are instead classified in class 53.20.

This class also includes:

- operation of restaurants on transport equipment, if operated by separate units not part of the transport provider, e.g.:
  - on trains
  - on ships
- operation of restaurants within transport facilities, if operated by separate units not part of the transport provider, e.g.:
  - in train stations
  - in airports
- operation of restaurants in a hotel, if operated by separate units not part of the hotel
- operation of takeaway restaurants in a supermarket, if operated by separate units not part of the supermarket
- operation of restaurants in shopping malls

The following activities are excluded:

- *manufacture of ice cream, see 10.52*
- *manufacture of fresh pastry goods and cakes, see 10.71*
- *retail sale of food through vending machines, see 47.2*
- *operation of railway dining cars as an integrated operation of railway companies, see 49.11*
- *food delivery by independent units, see 53.20*
- *mobile food service activities, see 56.12*
- *event catering activities, see 56.21*
- *concession operation of eating facilities, see 56.22*
- *activities of food service contractors (e.g. for transport companies), see 56.22*
- *activities of tea rooms, see 56.30*

### 56.11.1 Restaurants, other than ice cream parlours and pastry shops

This category includes the provision of food services to customers in table-service (traditional), self-service or take-away restaurants and other similar food operators, e.g. pizzerias, rotisseries and fry shops.

This category also includes the provision of food services to customers in fast-food restaurants and cafeterias.

#### 56.11.11 Table-service restaurants, other than ice cream parlours and pastry shops

- provision of food services to customers in table-service (traditional) restaurants and pizzerias
- provision of food services to customers in table-service (traditional) food taverns and Italian trattorias
- provision of food services to customers in fast-food restaurants, delicatessens, fry shops, pizzerias with table service
- provision of food services to customers in table-service (traditional) pubs with equipped kitchens
- provision of food services to customers in table-service (traditional) wine bars with equipped kitchens
- activities of independent chefs working at table-service (traditional) restaurants
- activities of independent waiters working at table-service (traditional) restaurants

#### 56.11.12 Self-service or takeaway restaurants, other than ice cream parlours and pastry shops

- provision of food services to customers in self-service or take-away e.g. rotisseries, fry shops, pizzerias
- activities of ghost kitchens

### 56.11.2 Ice cream parlours and pastry shops

This category includes the provision of food services to customers in table-service (traditional), self-service or take-

away ice cream parlours, including yogurt bars, and pastry shops.

**56.11.21 Table-service ice cream parlours**

- table-service ice cream parlours
- table-service yogurt bars
- activities of independent waiters working at table-service ice cream parlours

**56.11.22 Self-service or take-away ice cream parlours**

- self-service or take-away ice cream parlours
- self-service or take-away yogurt bars

**56.11.23 Table-service pastry shops**

- table-service pastry shops
- activities of independent waiters working at table-service pastry shops

**56.11.24 Self-service or takeaway pastry shops**

- self-service or takeaway pastry shops

**56.11.9 Restaurant activities n.e.c.**

**56.11.91 Restaurant activities on the premises on farms**

- restaurant activities associated with crop and animal production

**56.11.92 Restaurant activities on the premises on fish farms**

- restaurant activities associated with fishing and aquaculture

**56.11.93 Restaurant activities on transport equipment**

- operation of restaurants on transport equipment, if operated by separate units not part of the transport provider

**56.12 Mobile food service activities**

This class includes the preparation and serving of predominantly food for immediate consumption from movable carts or portable stalls.

Mobile food service activities included in this class may be offered during trade fair events, in shopping malls, or anywhere else, e.g. even on trains and ships, as long as they are provided via movable carts or portable stalls.

The following activities are excluded:

- *manufacture of ice cream, see 10.52*
- *manufacture of fresh pastry goods and cakes, see 10.71*
- *retail sale of food through vending machines, see 47.2*
- *food delivery by independent units, see 53.20*
- *preparation and serving of food from movable and temporary carts or portable stalls based on contractual arrangements with the customer, for a specific event, see 56.21*
- *concession operation of eating facilities, see 56.22*
- *mobile beverage serving activities, see 56.30*

**56.12.0 Mobile food service activities**

Mobile food service activities are subdivided in mobile food service activities by restaurants and other similar food operators, mobile food service activities by ice cream vendors, mobile food service activities by pastry vendors.

**56.12.01 Mobile food service activities by restaurants and other similar food operators**

- activities of mobile food operators, including:
  - hot food trucks
  - food vendors and food preparation in market stalls (excluding ice cream, pancake and other similar vendors)

- snack vendors

#### **56.12.02 Mobile food service activities by ice cream vendors**

- activities of mobile food operators, including:
  - ice cream vendors
  - frozen yogurt vendors

#### **56.12.03 Mobile food service activities by pastry vendors**

- activities of mobile food operators, including:
  - pancake vendors
  - pastry vendors
  - donut vendors

### **56.2 Event catering, contract catering service activities 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 (for example, at sports or similar facilities). The services are provided on a contract basis and offered to a limited clientele.

#### **56.21 Event catering activities**

This class includes the provision of food and supply, based on contractual agreements, at the location specified by the customer, for a specific event.

Events may be e.g. birthday dinners, weddings, conventions and conferences.

This class includes banqueting activities.

Event catering activities can include the provision of e.g. live music and dance activities.

The following activities are excluded:

- *manufacture of perishable food items, see 10.89*
- *retail sale of perishable food items, see 47.2*
- *contract catering service activities and other food service activities, see 56.22*

#### **56.21.0 Event catering activities**

Event catering activities are subdivided into event catering activities provided on the premises of the client organisation (e.g. country houses, farmhouses) or on the premises of catering halls.

##### **56.21.01 Event catering activities on the premises of the client organisation**

The catering and banqueting activities are provided on the premises of the client organisation (e.g. country houses, farmhouses). These activities need mobile kitchens.

Operation of home restaurants is also included.

##### **56.21.02 Event catering activities on the premises of catering halls**

The event catering and banqueting activities are provided on the premises of catering halls. These activities need fixed equipped kitchens.

### **56.22 Contract catering service activities and other food service activities**

This class includes industrial catering, in other words, food preparation and supply based on contractual arrangements with the customer, for a fixed term. Further included is the operation of food concessions (for example, at sports and similar facilities). The food can be prepared directly on the premises of the client organisation or in a central unit.

The following activities are excluded:

- *manufacture of perishable food items, see 10.89*
- *retail sale of perishable food items, see 47.2*

#### **56.22.0 Contract catering service activities and other food service activities**

Contract catering service activities and other food service activities are subdivided in contract catering service activities, and other food service activities.

**56.22.01 Contract catering service activities**

- activities of food service contractors, e.g. for:
  - transport companies
  - hospitals
  - schools

**56.22.02 Other food service activities**

- operation of canteens or cafeterias on a concession basis, e.g. for:
  - factories
  - offices
  - hospitals
  - schools
  - universities

**56.3 Beverage serving activities**

**56.30 Beverage serving activities**

This class predominantly includes serving beverages for immediate consumption on the premises.

The activities can include the provision of, for example live music and dance activities.

Usually units with equipped kitchens do not provide beverage servicing activities but rather they provide restaurants and mobile food service activities and should therefore be classified in classes 56.11 and 56.12.

The following activities are excluded:

- *reselling packaged/prepared beverages, see division 47*
- *retail sale of beverages through vending machines, see 47.2*
- *provision of beverage preparation and supply based on contractual arrangements with the customer, for a fixed term, see 56.22*
- *operation of concert halls and music venues, see 90.31*
- *operation of dance floors where beverage serving is not the main activity, see 93.29*

**56.30.0 Beverage serving activities**

Beverage serving activities are subdivided in beverage serving activities in bars and coffee houses, beverage serving activities in cocktail lounges, mobile beverage serving activities, bar activities on transport equipment.

**56.30.01 Beverage serving activities in bars and coffee houses**

- activities of:
  - bars
  - coffee houses
  - tea rooms
  - fruit juice bars

**56.30.02 Beverage serving activities in cocktail lounges**

- activities of:
  - cocktail lounges
  - pubs
  - wine bars
- beverage serving activities in nightclubs, dance floors and ballrooms, when carried out by separate units

**56.30.03 Mobile beverage serving activities**

- mobile beverage serving activities

**56.30.04 Bar activities on transport equipment**

- bar activities aboard means of transport (e.g. train or ship), when carried out by separate units

**56.4 Intermediation service activities for food and beverage services activities**

**56.40 Intermediation service activities for food and beverage services activities**

This class includes the intermediation of food and beverage services by bringing clients and service providers together for a fee or commission without the intermediary providing the food and beverage services intermediated.

These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, post, and so on).

The fee or commission can be received from either the client or the provider of the food and beverage service. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space).

This class also includes reservation services for restaurants.

The following activities are excluded:

- *operation of online platforms to allow people to book a food delivery, see 53.30*

**56.40.0 Intermediation service activities for food and beverage services activities**

**56.40.00 Intermediation service activities for food and beverage services activities**

- operation of online platforms for home delivery of prepared meals, if the delivery is carried out by the same unit which prepares the meals

**J PUBLISHING, BROADCASTING, AND CONTENT PRODUCTION AND DISTRIBUTION ACTIVITIES**

This section includes the production and publishing, broadcasting and other distribution of information products.

This section includes: book, newspaper, periodical and software publishing activities (division 58); the production of motion picture, video and television programme elements, sound recording and music publishing activities (division 59); radio and television broadcasting as well as television or radio programme production and distribution activities, including the operation of streaming, downloads and content distribution (sharing) platforms not associated with publishing of the content, the operation of blogs and wiki sites, social network sites and online gaming / video game sites (division 60).

Publishing refers to 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. Publishers may publish only and license rights to others to distribute their content, or they may publish and distribute content they create or own. All the feasible forms of publishing (in print, electronic, digital, analogue, or any other form) and self-publishing activities are included in this section.

Individual television programming components (for example, movies, television series) are produced by activities in division 59, while the creation of a complete programme for a television channel, from components produced in division 59 or other components (for example, live news programming), is included in division 60. Division 60 also includes the broadcasting of this programme by the producer.

This section also includes the creation and leasing of copyrights for published content.

The following activities are excluded:

- *wholesale and retail sale of recorded media, see section G*

- *activities of providing telecommunication and related service activities, i.e. transmitting voice, data, text, sound and video, computer programming activities, computing infrastructure and hosting activities and web search portals, see section K*

- *provision of financial and insurance services using published financial and insurance technologies software, see section L*

- *management of copyrights, see 74.91*

- *rental of discs, see 77.22*

- *activities of independent musicians and actors (including influencers appearing in vlogs), writers and bloggers, whose content is published by a third party, and gambling sites, see section S*

## 58 Publishing activities

This division includes the publishing of books, brochures, leaflets, dictionaries, encyclopaedias, atlases, maps and charts; the publishing of newspapers, journals and periodicals; the publishing of directory and mailing lists and other publishing (including 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. Publishers may license rights to others to distribute their content, or they may publish and distribute content they create or own. All the feasible forms of publishing (in print, digital, analogue, or any other form) and self-publishing activities are included in this division, except publishing of motion pictures and music.

This division covers the streaming of content (for example, software and books), by content publishers.

The following activities are excluded:

- *printing, see 18.1*
- *mass reproduction of recorded media, see 18.20*
- *production of motion pictures, videos and movies, publishing of music and production of original (sound) master recordings, see division 59*
- *obtaining rights from publishers to broadcast and distribute content, see division 60*
- *computer programming activities, see division 62*
- *influencer marketing, see division 73*

### 58.1 Publishing of books, newspapers and other publishing activities, except software publishing

This group includes activities of publishing books, newspapers, magazines and other periodicals, directories, compilations, mailing lists and other works (for example, catalogues, photographs, calendars, greeting cards, postcards, forms, posters, reproductions of works of art). These works are characterised by the intellectual creativity required in their development and are usually protected by copyright. All the feasible forms of publishing (in print, digital, analogue, or any other form) are included.

#### 58.11 Publishing of books

This class includes activities of publishing books, dictionaries, atlases and other similar works.

All the feasible forms of publishing (in print, digital, analogue, or any other form) are included.

The following activities are excluded:

- *production of globes, see 32.99*
- *publishing of advertising material, see 58.19*
- *publishing of music and sheet music books, see 59.20*
- *jointly publishing and distributing podcasts, see 59.20*
- *audiobook streaming activities not associated with its publishing, see 60.10*
- *activities of independent authors, see 90.11*

##### 58.11.0 Publishing of books

##### 58.11.00 Publishing of books

- publishing of books, brochures and similar publications
- publishing of dictionaries and encyclopaedias
- publishing of atlases, maps and charts
- publishing of e-books and audiobooks
- publishing of comic books and graphic novels
- activities of individual writers, publishing their own produced content

#### 58.12 Publishing of newspapers

This class includes activities of publishing newspapers, including advertising newspapers.

Newspapers (including advertising newspapers) should be under editorial responsibility and control, appearing or being regularly updated at least four times a week, being composed mainly of literary works of a journalistic nature

related to news, and having the purpose to inform the general public. If the product is published in both printed and electronic format, the frequency of publication will be assessed on the basis of the frequency of publication of the printed version.

All the feasible forms of publishing (in print, digital, analogue, or any other form) are included.

The following activities are excluded:

- *production of television or video news programmes, see 59.11*
- *news agency activities, see 60.31*
- *activities of photojournalists, not self-publishing their own created content, see 74.20*
- *activities of journalists whose content is published by a third party, see 90.11*

## **58.12.0 Publishing of newspapers**

### **58.12.00 Publishing of newspapers**

- publishing of newspapers
- activities of journalists self-publishing their own created content in newspapers
- publishing of advertising newspapers

## **58.13 Publishing of journals and periodicals**

This class includes activities of publishing journals and periodicals.

The publishing of a periodically or regularly updated collection of information should be under editorial responsibility and control, composed mainly of literary works of a journalistic nature, and having the purpose to inform the general public. Periodicals and other journals, appear less than four times a week. If the product is published in both printed and electronic format, the frequency of publication will be assessed on the basis of the frequency of publication of the printed version.

All the feasible forms of publishing (in print, digital, analogue, or any other form) are included.

The following activities are excluded:

- *production of television or video news programmes, see 59.11*
- *content distribution via blogs, see 60.39*
- *activities of photojournalists, not self-publishing their own created content, see 74.20*
- *activities of journalists whose content is published by a third party, see 90.11*

## **58.13.0 Publishing of journals and periodicals**

### **58.13.00 Publishing of journals and periodicals**

- publishing of journals and other periodicals
- publishing of radio and television schedules
- activities of journalists self-publishing their own created content in journals and periodicals

## **58.19 Other publishing activities, except software publishing**

The following activities are excluded:

- *retail sale of software on physical media, see 47.40*
- *publishing of advertising newspapers, see 58.12*
- *publishing of software, see 58.2*
- *production of video content, see 59.11*
- *production of audio-visual content, see 59.11*
- *operation of content distribution (sharing) platforms, including blogs and wiki sites, social network sites and online gaming / video game sites not associated with publishing of the content, see 60.39*
- *application hosting, see 63.10*
- *operation of web search portals, see 63.91*
- *compiling of information or directories on a fee or contract basis, see 63.92*



## **58.19.0 Other publishing activities, except software publishing**

### **58.19.00 Other publishing activities, except software publishing**

- publishing in any format, including print, digital or on the internet, e.g.:
- directories and mailing lists
- compilations (e.g. case law, pharmaceutical compendia)
- catalogues
- photographs, engravings and postcards
- calendars
- greeting cards
- forms
- posters
- reproductions of works of art
- non-bound leaflets and advertising material
- statistics and other information
- financial markets analysis
- datasets/databases without associated data processing services
- edition/publishing of games, board games
- activities of content creators, including digital content creators, publishing non-video contents

## **58.2 Software publishing**

This group includes the publishing of software (for example, operating systems, business and financial technologies software and applications, video games). Development and continuous updating of self-published video games and software are included here.

This group also includes intermediation service activities for software publishing and operation of marketplaces for software downloads.

### **58.21 Publishing of video games**

The following activities are excluded:

- *reproduction of video game software, see 18.20*
- *retail sale of non-customised video game software on physical media, see 47.40*
- *operation of video game streaming sites for viewing only, see 60.20*
- *operation of online gaming / video game sites, not associated with publishing, see 60.39*
- *development of video game software, on behalf of others, see 62.10*
- *application hosting, see 63.10*
- *operation of gambling sites, see 92.00*

#### **58.21.0 Publishing of video games**

##### **58.21.00 Publishing of video games**

- publishing of video games for all platforms and all devices
- provision of online game in-game and in-app purchases by the publisher, for all users, including subscribers
- intermediation service activities for video game software publishing

## **58.29 Other software publishing**

The following activities are excluded:

- *reproduction of software, see 18.20*
- *retail sale of non-customised software on physical media, see 47.40*
- *publishing of video games, see 58.21*

- *online provision of software, not associated with publishing, see 60.39*
- *operation of online gaming / video game sites, not associated with publishing, see 60.39*
- *development of software, not associated with publishing, see 62.10*
- *translation or adaptation of non-customised software for a particular market on a fee or contract basis, see 62.10*
- *application hosting, see 63.10*
- *use of published software for the provision of financial and insurance activities, see section L*

## **58.29.0 Other software publishing**

### **58.29.00 Other software publishing**

- publishing of other software, including:
  - operating systems
  - business and other applications (e.g. distributed ledger technology (DLT), financial technologies software)
  - cybersecurity software
  - modelling software
- publishing of instant messaging or satellite geolocation applications
- intermediation service activities for software publishing and software downloads

## **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 videos or audiovisual works whether for direct projection in theatres, for broadcasting or streaming; supporting post-production activities (for example, film editing, cutting, dubbing or conversion to video streaming formats); distribution of motion pictures and other audiovisual productions to other industries; as well as the projection of motion pictures or other audiovisual productions. Further included is the buying and selling of distribution rights for motion pictures or other audiovisual productions.

This division also includes sound recording activities, in other words: the production of original (sound) master recordings, releasing, promoting and distributing them; the publishing of music, associated with its distribution directly to the public via streaming and downloads; sound recording service activities in a studio or elsewhere.

The following activities are excluded:

- *wholesale and retail sale of audio and video recordings on physical media, see section G*
- *provision of streaming distribution services and downloads not associated with publishing of the content, see division 60*
- *video rental, see section O*
- *activities of independent musicians and actors, directors, stage designers and support activities for the performing arts, see section S*

### **59.1 Motion picture, video and television programme activities**

This group includes the production of theatrical and non-theatrical motion pictures, videos or audiovisual works, whether on film, hard drive or other digital storage media, associated with digital distribution, for direct projection in theatres or for broadcasting or streaming; supporting post-production activities (for example, film editing, cutting, dubbing or conversion to video streaming formats); distribution of motion pictures or other audiovisual productions to other industries as well as their projection.

Buying and selling of motion pictures or other audiovisual production distribution rights are also included.

### **59.11 Motion picture, video and television programme production activities**

The following activities are excluded:

- *film duplicating (except reproduction of motion picture film for theatrical distribution) as well as reproduction of audio and video recordings on physical media from master copies, see 18.20*
- *wholesale of recorded media, see 46.49*
- *retail sale of recorded media, see 47.69*
- *post-production activities, see 59.12*
- *reproduction of motion picture film for theatrical distribution, see 59.12*

- *processing motion picture film, see 59.12*
- *sound recording and recording of audiobooks, see 59.20*
- *television broadcasting, see 60.20*
- *creating a complete television channel programme, see 60.20*
- *film processing, excluding processing motion picture film, see 74.20*
- *activities of personal theatrical or artistic agents or agencies, see 74.99*
- *rental of videotapes and DVDs to the general public, see 77.22*
- *real-time (i.e. simultaneous) closed captioning (e.g. of live television performance meetings or conferences), see 82.99*
- *activities of independent cartoonists, see 90.12*
- *activities of independent actors, see 90.20*
- *activities of independent stage designers and other support activities to the performing arts, see 90.3*
- *activities of independent directors, see 90.39*

## **59.11.0 Motion picture, video and television programme production activities**

### **59.11.00 Motion picture, video and television programme production activities**

- production of motion pictures, videos or audiovisual and television programme elements
- production of advertising films
- production of animated audiovisual works
- production of television or video news programmes
- production of vlogs
- production of video podcasts
- activities of content creators publishing video contents

## **59.12 Motion picture, video and television programme post-production activities**

The following activities are excluded:

- *film duplication and reproduction of audio and video recordings from master copies, see 18.20*
- *wholesale of recorded media, see 46.49*
- *retail sale of recorded media, see 47.69*
- *animation production, see 59.11*
- *film processing, not for the motion picture industry, see 74.20*
- *rental of recorded media to the general public, see 77.22*
- *real-time (i.e. simultaneous) closed captioning, see 82.99*
- *activities of independent actors, cartoonists, directors, stage designers, and other support activities to the performing arts, see division 90*

## **59.12.0 Motion picture, video and television programme post-production activities**

### **59.12.00 Motion picture, video and television programme post-production activities**

- motion picture, video or audiovisual and television programme post-production activities, e.g.:
  - editing, titling, subtitling credits, closed captioning
  - film/tape transfers
  - conversion to video streaming formats
  - dubbing
- activities of motion picture film laboratories and activities of special laboratories for animated films:
  - developing and processing motion picture film
  - reproduction of motion picture film for cinema distribution
- activities of stock footage film libraries, etc.

## **59.13 Motion picture and video distribution activities**

The following activities are excluded:

- *film duplication and reproduction of audio and video recordings from master copies, see 18.20*
- *wholesale of recorded media, see 46.49*
- *retail sale of recorded media, see 47.69*
- *reproduction of motion picture film for theatrical distribution, see 59.12*
- *video streaming distribution and download service activities not associated with publishing, see 60.20*
- *management of copyrights and distribution rights for films, see 74.91*
- *rental of recorded media, see 77.22*

### **59.13.0 Motion picture and video distribution activities**

#### **59.13.00 Motion picture and video distribution activities**

- acquiring copyrights or distribution rights (e.g. for film and audiovisual works)
- distributing productions (e.g. film and audiovisual works to motion picture theatres, television networks and stations, and exhibitors)

## **59.14 Motion picture projection activities**

### **59.14.0 Motion picture projection activities**

#### **59.14.00 Motion picture projection activities**

- activities of motion picture or audiovisual projection in cinemas, in open air or other projection venues

## **59.2 Sound recording and music publishing activities**

### **59.20 Sound recording and music publishing activities**

This class includes sound recording and music publishing activities.

Releasing, promoting and distributing sound recordings to wholesalers, retailers or directly to the public may include production of master recordings or obtaining the reproduction and distribution rights to master recordings.

The following activities are excluded:

- *reproduction from master copies of music or other sound recordings, see 18.20*
- *wholesale of recorded media, see 46.49*
- *retail sale of recorded media, see 47.69*
- *audio streaming and download distribution service activities not associated with publishing, see 60.10*
- *activities of musicians, see 90.20*

#### **59.20.1 Sound recording activities**

##### **59.20.10 Sound recording activities**

- production of original (sound) master recordings, including digital recordings, that are accessible online or via any hard copy
- sound recording service activities, including the production of recorded (i.e. non-live) radio programming, audio podcasts, as well as audio for film, television, books etc.
- conversion of sound recordings to audio streaming formats

##### **59.20.2 Music publishing activities**

##### **59.20.20 Music publishing activities**

- music publishing, i.e. activities of:
  - acquiring and registering copyrights for musical compositions

- promoting, authorising and using these compositions in recordings, radio, television, motion pictures, live performances, print and other media
- jointly publishing and distributing sound recordings via streaming and downloads
- publishing of music and sheet music books

## **60 Programming, broadcasting, news agency and other content distribution activities**

This division includes the activities of creating content or acquiring the right to distribute content and subsequently broadcasting or distributing that content. Types of produced or distributed content included in this division are radio, television, audio and audiovisual entertainment, news, talk etc., including programmes that are typically narrowcast in nature (programmes that appeal to a particular segment of the population, such as news, sport, education, youth-oriented programming). The broadcasting or content distribution can be performed using different technologies, over-the-air, via satellite, via a cable network or via the internet broadcasting, streaming or downloads.

This division also includes the broadcasting of live podcasts, third-party on-demand distribution of recorded podcasts and downloads, and activities of news agencies, social network sites, blogs and wiki sites, and online gaming/video game sites. Content may be made freely available to users or may be available only on a subscription or fee basis.

The following activities are excluded:

- *wholesale of audio and video recordings on physical media, see division 46*
- *retail sale of audio and video recordings on physical media, see division 47*
- *retail sale outlets of newspapers, see division 47*
- *publishing of video games and other software, see division 58*
- *production of audio and audiovisual recordings (including recorded podcasts), activities of vlog sites and distribution of motion pictures, videos or audiovisual works and similar productions to motion picture theatres, television networks and stations, and exhibitors, see division 59*
- *operation of cable or satellite television transmission networks, see division 61*
- *provision of computing infrastructure and hosting activities, and activities of web search portals, see division 63*
- *influencer marketing, see division 73*
- *videodisc rental, see division 77*
- *activities of independent actors (including influencers appearing in vlogs) and independent bloggers, see division 90*
- *activities of gambling sites, see division 92*

### **60.1 Radio broadcasting and audio distribution activities**

#### **60.10 Radio broadcasting and audio distribution activities**

The following activities are excluded:

- *wholesale of audio recordings on physical media, see 46.49*
- *retail sale of audio recordings on physical media, see 47.69*
- *publishing of audiobooks, associated with streaming and download services of book publishers, see 58.11*
- *publishing of music and other sound recordings, associated with streaming and download services of music and other sound recording publishers, see 59.20*
- *production of radio programming and audio podcasts, see 59.20*
- *provision of technical infrastructure services related to audio streaming services without having acquired the rights to the audio content, see 63.10*

##### **60.10.0 Radio broadcasting and audio distribution activities**

###### **60.10.00 Radio broadcasting and audio distribution activities**

- broadcasting audio signals through radio broadcasting studios and facilities for the transmission of aural programming to the public, to affiliates or to subscribers
- on-demand audio streaming and download services by third-party distributors with distribution rights
- broadcasting live podcasts

- activities of radio networks, i.e. assembling and transmitting aural programming to the affiliates or subscribers via over-the-air broadcasts, cable or satellite
- radio broadcasting activities over the internet (internet radio stations)
- radio programme broadcasting and concurrent filming for video broadcast

## **60.2 Television programming, broadcasting and video distribution activities**

### **60.20 Television programming, broadcasting and video distribution activities**

This class includes the creation of a complete television channel programme, from purchased programme components (for example, movies, documentaries), self-produced programme components (for example, 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 a third-party operator of transmission facilities (for example, cable companies, satellite television providers).

The programming may be of a general or specialised nature (for example, narrowcast formats, such as news, sport, education, youth oriented programming), may be made freely available to users or may be available only on a subscription basis.

The following activities are excluded:

- *video game publishers, streaming and download distribution service activities of video game publishers, see 58.21*
- *production of television programme elements (movies, documentaries, talk shows, commercials, etc.), see 59.11*
- *assembly of a package of channels and transmission of that package, by cable or satellite transmission network operators to viewers, see 61.10*
- *provision of technical infrastructure related to video streaming services, data processing services and related activities, see 63.10*
- *rental of recorded videos on physical media to the general public, see 77.22*

### **60.20.0 Television programming, broadcasting and video distribution activities**

#### **60.20.00 Television programming, broadcasting and video distribution activities**

- creation of a complete television channel programme, from purchased programme components (e.g. movies, documentaries), self-produced programme components (e.g. local news, live reports) or a combination thereof
- programming of video-on-demand channels
- video streaming and download service activities not associated with its publishing
- broadcasting of live performances and events
- operation of video game streaming sites

## **60.3 News agency and other content distribution activities**

This group includes the activities of news agencies and content distribution sites (for example, social network sites, wiki sites and online gaming / video game sites).

The following activities are excluded:

- *activities of libraries and archives, see 91.1*

### **60.31 News agency activities**

The following activities are excluded:

- *retail sale of newspapers, see 47.62*
- *publishing activities, see 58.1*
- *broadcasting and audio or video streaming activities (having distribution rights), see 60.10, 60.20*
- *provision of technical infrastructure related to audio or video streaming services, data processing services and related activities, see 63.10*
- *activities of independent photojournalists, see 74.20*
- *activities of independent journalists, see 90.11*

### **60.31.0 News agency activities**

#### **60.31.00 News agency activities**

- news syndicate and news agency activities furnishing news, pictures and features to the media, publishers and broadcasters

#### **60.39 Other content distribution activities**

The following activities are excluded:

- *intermediation service activities for retail sale, see 47.9*
- *intermediation service activities for passenger transport, see 52.32*
- *intermediation service activities for accommodation, see 55.40*
- *publishing of e-books, see 58.11*
- *publishing of video games and other software, see 58.2*
- *audiovisual production activities, see 59.11*
- *activities of music platforms, see 60.10*
- *activities of video game streaming sites for viewing only, see 60.20*
- *news agency activities, see 60.31*
- *provision of audio or video data hosting for streaming or downloading services (i.e. particularly data storing and sending) without having acquired the rights to the audio or video content, see 63.10*
- *provision of computing infrastructure and hosting services, see 63.10*
- *activities of web search portals, see 63.91*
- *activities of journalists and other writers, whose content is published by a third party, see 90.11*
- *activities of actors and other performing artists, see 90.20*
- *activities of libraries and archives, see 91.1*
- *activities of gambling sites, see 92.00*

#### **60.39.0 Other content distribution activities**

##### **60.39.00 Other content distribution activities**

- distribution services of content sharing sites (e.g. wiki sites, social network sites) which publish content produced and edited by users and are not under editorial responsibility and control
- operation of online gaming / video game sites, independent of publishing of the games
- provision of e-books as streaming or downloading services not associated with publishing
- online provision of software, not associated with publishing
- content distribution via blogs

## **K TELECOMMUNICATION, COMPUTER PROGRAMMING, CONSULTING, COMPUTING INFRASTRUCTURE AND OTHER INFORMATION SERVICE ACTIVITIES**

This section includes telecommunication and related service activities, in other words, transmitting voice, data, text, sound and video (division 61), computer programming, consultancy and related activities (division 62), and the provision of computing infrastructure, data processing, hosting and other information service activities (division 63).

The following activities are excluded:

- *publishing, broadcasting, and content production, including software publishing, post-production services to convert audio and video content into streaming formats and independent third-party provision of on-demand audio and video streaming or download distribution services, see section J*
- *provision of financial and insurance services using published financial and insurance technologies software, see section L*
- *activities of gambling sites, see 92.00*
- *repair and maintenance of computers and communication equipment, see 95.10*

## **61 Telecommunication**

This division includes the activities of providing telecommunication and related service activities, i.e. 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 or alteration. In the case of transmission of television signals this may include complete bundled and programmed channels (produced in division 60) into programme packages.

This division also includes the provision of services for Machine-to-Machine communication.

This division also includes the transmission of audio or video data without having acquired the rights to the audio or video content.

The following activities are excluded:

- *motion picture, audiovisual, television programme, and sound recording production and post-production activities, including services to convert audio and video content into streaming formats, see division 59*

- *activities of broadcasting and provision of audio and video streaming or download distribution services, see division 60*

## **61.1 Wired, wireless, and satellite telecommunication activities**

### **61.10 Wired, wireless, and satellite telecommunication activities**

This class includes operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound and video using wired, wireless or satellite telecommunication infrastructure, including:

- operating and maintaining switching and transmission facilities to provide point-to-point communication via landlines, microwave or a combination of landlines and satellite link-ups
- operating of cable distribution systems (e.g. for distribution of data and television signals) with or without providing customers with third-party video-on-demand services
- provision of internet access by the operator of the infrastructure
- maintaining and operating cellular and other wireless telecommunication networks (including paging systems)
- 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 or via internet protocol television (the units classified here generally do not produce programming material)
- Voice Over Internet Protocol (VOIP) provision by the operator of the infrastructure

The transmission facilities that carry out these activities may be based on a single technology or a combination of technologies.

The following activities are excluded:

- *installation of telecommunication, computer network and cable television wiring in buildings, including fibre-optic wiring without operating facilities for the transmission of data, see 43.21*

- *publishing of instant messaging or satellite geolocation applications, see 58.29*

- *telecommunication reselling activities and intermediation service activities for telecommunication, see 61.20*

- *provision of telephone and internet access in facilities open to the public (e.g. internet cafés), see 61.20*

- *Voice Over Internet Protocol (VOIP) provision, without operating facilities for the transmission of data, see 61.90*

#### **61.10.0 Wired, wireless, and satellite telecommunication activities**

The activities included in this category are subdivided in wired telecommunication activities, wireless telecommunication activities and satellite telecommunication activities.

##### **61.10.01 Wired telecommunication activities**

##### **61.10.02 Wireless telecommunication activities**

##### **61.10.03 Satellite telecommunication activities**

## **61.2 Telecommunication reselling activities and intermediation service activities for telecommunication**

### **61.20 Telecommunication reselling activities and intermediation service activities for**



## **telecommunication**

The following activities are excluded:

- *provision of telecommunication services by operators of telecommunication infrastructure, see 61.10*

### **61.20.0 Telecommunication reselling activities and intermediation service activities for telecommunication**

#### **61.20.00 Telecommunication reselling activities and intermediation service activities for telecommunication**

- reselling of wired, wireless and satellite telecommunication (i.e. purchasing and reselling network capacity), including activities of telecommunication brokers and resellers of prepaid calling cards and services

- intermediation services for wired, wireless and satellite telecommunication activities, including:

- agent activities for telecommunication carriers
- selling mobile telephone service plans on an agent basis
- wireless telephone service plan sales agent activities, selling on behalf of wireless telecommunication carriers
- agent activities for mobile virtual network operators (MVNOs)
- provision of telephone and internet access in facilities open to the public

## **61.9 Other telecommunication activities**

### **61.90 Other telecommunication activities**

The following activities are excluded:

- *provision of internet access by operators of telecommunication infrastructure, see 61.10*

- *reselling of telecommunication services and intermediation services for telecommunication, see 61.20*

#### **61.90.1 Provision of internet access**

##### **61.90.10 Provision of internet access**

- provision of internet access over networks between the client and the Internet Service Provider not owned or controlled by the Internet Service Provider (e.g. dial-up internet access)

#### **61.90.2 Provision of text messaging and notification services**

##### **61.90.20 Provision of text messaging and notification services**

- transmission via the internet of text messaging (SMS)

- Voice Over Internet Protocol (VOIP), text messaging (SMS), advanced data services (SMS+, MMS+) and provision of SMS push services provision, without operating facilities for the transmission of data

- provision of notification services (e.g. SMS bank alerts, advertising)

#### **61.90.9 Other telecommunication activities n.e.c.**

##### **61.90.90 Other telecommunication activities n.e.c.**

- provision of specialised telecommunication applications (e.g. satellite tracking, communication telemetry, radar station operations)

- operation of satellite terminal stations and associated facilities operationally connected with one or more terrestrial communication systems and capable of transmitting telecommunications to or receiving telecommunications from satellite systems

## **62 Computer programming, consultancy and related activities**

This division includes activities of providing expertise in the field of information technologies, designing the structure and content of, and/or writing, modifying, customising, testing and supporting software and applications.

This division also includes planning and designing computer systems that integrate computer hardware, software and communication technologies.

This division also includes on-site management and operation of clients' computer systems and/or data processing facilities.

This division also includes computer hardware, software and systems consultancy activities.

The following activities are excluded:

- *software publishing, see division 58*
- *provision of online gaming / video game sites not associated with its publishing, see division 60*
- *provision of computing infrastructure, data processing and hosting, see division 63*
- *provision of financial and insurance services using published financial and insurance technologies software, see section L*
- *activities of gambling sites, see 92.00*
- *repair and maintenance of computers and communication equipment, see 95.10*

## **62.1 Computer programming activities**

### **62.10 Computer programming activities**

The following activities are excluded:

- *publishing of software or gaming on demand services, cloud-based software and gaming applications, see 58.2*
- *development of software associated with publishing, see 58.2*
- *translation or adaptation of non-customised software for a particular market on own account, see 58.29*
- *operation of online gaming / video game sites, see 60.39*
- *planning and designing computer systems that integrate computer hardware, software and communication technologies, even though providing software might be an integral part, see 62.20*
- *data processing activities, e.g. by using blockchain / distributed ledger technology (DLT), see 63.10*
- *operation of gambling sites, see 92.00*
- *repair and maintenance of computers and communication equipment, see 95.10*

#### **62.10.0 Computer programming activities**

##### **62.10.00 Computer programming activities**

- development of software, not associated with publishing
- designing the structure and content of, the writing, modifying (including updates and patches), testing and maintaining of software and applications, including:
  - systems software
  - video game software and applications; gaming applications
  - video game middleware
  - business and finance software applications
  - machine learning applications
  - artificial intelligence / machine vision applications
  - cybersecurity applications
  - distributed ledger applications
  - databases and web pages
- customising of software, i.e. modifying and configuring an existing application so that it is functional within the clients' information system environment
- development of applications

## **62.2 Computer consultancy and computer facilities management activities**

### **62.20 Computer consultancy and computer facilities management activities**

The following activities are excluded:

- *installation of mainframe and similar computers, see 33.20*
- *wholesale of computer hardware or software on physical media, see 46.50*

- retail sale of computer hardware or software on physical media, see 47.40
- software publishing, see 58.2
- installation (setting-up) of personal computers, see 62.90
- software installation, see 62.90
- computer disaster recovery services, see 62.90
- general cybersecurity training, see 85.59

## **62.20.1 Computer consultancy**

### **62.20.10 Computer consultancy**

- computer hardware, software and systems consultancy activities, including cybersecurity consultancy activities
- planning and designing of computer systems which integrate computer hardware, software and communication technologies
- installation of computer systems and provision of training and support to users of such systems
- activities of auditing and certification of computing and data processing infrastructures and services
- cybersecurity network and system monitoring, testing and analysis
- provision of advice on software requirements and procurement of the hardware and software components of a computer system

## **62.20.2 Computer facilities management activities**

### **62.20.20 Computer facilities management activities**

- provision of on-site management and operation of clients' computer systems and/or data processing facilities, as well as related support services

## **62.9 Other information technology and computer service activities**

### **62.90 Other information technology and computer service activities**

This class includes other information technology and computer related activities not elsewhere classified.

The activities included in this category are subdivided in installation (setting-up) of personal computers and other information technology and computer service activities n.e.c.

The following activities are excluded:

- installation of mainframe and similar computers, see 33.20
- computer programming activities, see 62.10
- computer consultancy, see 62.20
- computer facilities management, see 62.20
- provision of computing infrastructure, data processing and hosting, see 63.10

### **62.90.0 Other information technology and computer service activities**

#### **62.90.01 Installation (setting-up) of personal computers**

- installation (setting-up) of personal computers
- installation (setting-up) of peripheral equipment

#### **62.90.09 Other information technology and computer service activities n.e.c.**

- computer disaster recovery services
- third-party software installation services

## **63 Computing infrastructure, data processing, hosting and other information service activities**

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

The following activities are excluded:

- *software publishing, see division 58*
- *news agency activities and provision of online gaming/video game sites, not associated with publishing, see division 60*
- *telecommunication activities, see division 61*
- *computer programming, computer systems design, and computer facilities management activities, see division 62*
- *activities of gambling sites, see 92.00*
- *repair and maintenance of computers and communication equipment, see 95.10*

## **63.1 Computing infrastructure, data processing, hosting and related activities**

### **63.10 Computing infrastructure, data processing, hosting and related activities**

The following activities are excluded:

- *software publishing, see 58.2*
- *provision of applications by downloads or by streaming, see 58.2*
- *post-production services to convert video content into streaming formats, see 59.12*
- *post-production services to convert audio content into streaming formats, see 59.20*
- *audio streaming and download distribution service activities not associated with publishing, see 60.10*
- *video streaming and download distribution service activities not associated with publishing, see 60.20*
- *computer systems design, see 62.20*
- *activities provided by tax assistance centres, see 69.20*
- *electronic storage of archival material for access by the general public, see 91.12*
- *repair and maintenance of computers and communication equipment, see 95.10*
- *activities where the service provider uses computers only as a tool are classified according to the nature of the services rendered*

#### **63.10.1 Computing infrastructure, hosting and related activities**

##### **63.10.10 Computing infrastructure, hosting and related activities**

- *provision of computing infrastructure, including cloud infrastructure and platform provision (IaaS, PaaS)*
- *cloud computing (except software publishing and computer systems design), whether or not in combination with infrastructure provision*
- *provision of technical infrastructure related to streaming services*
- *specialised hosting activities, e.g.:*
  - *web hosting*
  - *application hosting*
- *general timeshare provision of mainframe facilities to clients*
- *data centre co-location activities (i.e. rental of server and networking space in data centres, including routine monitoring of servers)*
- *digital data storage*
- *issuing of crypto-assets without a corresponding liability (not by a monetary authority)*

The following activities are excluded:

- *installation of communication equipment, see 33.20.02*
- *installation of professional office machinery and equipment, see 33.20.06*
- *repair and maintenance of computers and communication equipment, see 95.10.10*
- *repair of data centres, excluding routine monitoring of servers, see 95.10.10*

#### **63.10.2 Data processing**

- *data processing services and related activities:*
  - *complete processing of data supplied by clients*

- generation of specialised reports from data supplied by clients
- blockchain / distributed ledger technology (DLT) data processing activities
- digitalisation of files (for further processing of data)
- provision of data entry services
- provision of datasets/databases with associated data processing services

Data processing activities are subdivided in accounting data processing and other data processing.

Included within ATECO code 63.10.2 (Data processing), and consequently within ATECO codes 63.10.21 (Accounting data processing) and 63.10.29 (Other data processing), are the activities of data processing centres, which must be limited to the activities listed above, e.g. data processing services (processing with mathematical value of a mechanical and executive nature), provision of data entry services, generation of specialised reports without any intervention of an evaluative, discretionary and interpretative nature.

#### **63.10.21 Accounting data processing**

The following activities are excluded:

- *activities provided by tax assistance centres, see 69.20.07*

#### **63.10.29 Other data processing**

- non-accounting data processing

### **63.9 Web search portal activities and other information service activities**

This group includes the 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 (web search portals).

This group also includes other information service activities not elsewhere classified, e.g.:

- telephone-based information services
- information search services on a contract or fee basis
- news clipping services, press clipping services

The primary source of revenue from advertising does not have a bearing on classification for these activities.

The following activities are excluded:

- *intermediation service activities for retail sale, see 47.9*
- *intermediation service activities for passenger transportation, see 52.32*
- *intermediation service activities for accommodation, see 55.40*
- *publishing activities, see division 58*
- *broadcasting activities, see division 60*
- *news syndicate and news agency activities, see 60.31*
- *activities of call centres, see 82.20*

#### **63.91 Web search portal activities**

The following activities are excluded:

- *intermediation service activities for specialised construction services, see 43.60*
- *intermediation service activities for retail sale, see 47.9*
- *intermediation service activities for transport, see 52.3*
- *intermediation service activities for postal and courier activities, see 53.30*
- *intermediation service activities for accommodation, see 55.40*
- *intermediation service activities for food and beverage service activities, see 56.40*
- *publishing activities, see division 58*
- *broadcasting activities, see division 60*
- *news syndicate and news agency activities, see 60.31*
- *intermediation service activities for telecommunication, see 61.20*
- *intermediation service activities for real estate activities, see 68.31*

- *intermediation service activities for the rental and leasing of tangible goods and non-financial intangible assets, see 77.5*
- *activities of call centres, see 82.20*
- *intermediation service activities for business support service activities n.e.c., see 82.40*
- *intermediation service activities for courses and tutors, see 85.61*
- *intermediation service activities for medical, dental and other human health services, see 86.97*
- *intermediation service activities for residential care activities, see 87.91*
- *intermediation service activities for the repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles, see 95.40*
- *intermediation service activities for personal services, see 96.40*

## **63.91.0 Web search portal activities**

### **63.91.00 Web search portal activities**

- 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; these web search portals are not responsible for the content
- operation of comparison websites for prices, product specification etc., with provision of links to other websites
- provision of data from web search portals without associated data processing services

## **63.92 Other information service activities**

The following activities are excluded:

- *intermediation service activities for specialised construction services, see 43.60*
- *intermediation service activities for retail sale, see 47.9*
- *intermediation service activities for transport, see 52.3*
- *intermediation service activities for postal and courier activities, see 53.30*
- *intermediation service activities for accommodation, see 55.40*
- *intermediation service activities for food and beverage service activities, see 56.40*
- *publishing activities, see division 58*
- *broadcasting activities, see division 60*
- *news syndicate and news agency activities, see 60.31*
- *intermediation service activities for telecommunication, see 61.20*
- *intermediation service activities for real estate activities, see 68.31*
- *intermediation service activities for the rental and leasing of tangible goods and non-financial intangible assets, see 77.5*
- *activities of call centres, see 82.20*
- *intermediation service activities for business support service activities n.e.c., see 82.40*
- *intermediation service activities for courses and tutors, see 85.61*
- *intermediation service activities for medical, dental and other human health services, see 86.97*
- *intermediation service activities for residential care activities, see 87.91*
- *intermediation service activities for the repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles, see 95.40*
- *intermediation service activities for personal services, see 96.40*

## **63.92.0 Other information service activities**

### **63.92.00 Other information service activities**

- other information service activities not elsewhere classified, e.g.:
  - information search services on a contract or fee basis (e.g. by web scraping)
  - news clipping services, press clipping services
  - compiling of information or directories on a fee or contract basis

## **L FINANCIAL AND INSURANCE ACTIVITIES**

This section includes financial service activities, insurance activities and financial auxiliary activities, regardless of the technologies used to conduct these activities or support services.

Three principal types of activities are classified in this section: raising, obtaining and providing funding (division 64); pooling of risk by underwriting insurance and annuities (division 65); and providing specialised services facilitating or supporting financial or insurance service activities (division 66).

This section also includes activities of holding assets, such as the activities of holding companies and financing conduits and the activities of trusts, funds and similar financial entities (division 64), as well as the activities of reinsurance and pension funds (division 65).

The following activities are excluded:

*- support activities to financial services that are not financial in nature (for example, IT services supporting banking activities)*

### **64 Financial service activities, except insurance and pension funding**

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

This division also includes activities of holding financial assets (such as the activities of holding companies and financing conduits and the activities of trusts, funds and similar financial entities), which are not activities according to the NACE/ATECO principle in covering economic production.

Units classified in groups 64.2 and 64.3 usually do not have any revenue from the sale of products, nor employ any staff (see NACE/ ATECO introductory guidelines); they are integrated in NACE/ ATECO to facilitate the classification of units in statistical business registers.

The following activities are excluded:

*- activities of promotional institutions for economic development through long-term investments at local, regional and national level provided that they act as the government's arm for the execution of their public policy mandate, see 84.13*

#### **64.1 Monetary intermediation**

This group includes obtaining and providing funds in the form of transferable deposits or close substitutes, in other words funds that are fixed in money terms, obtained on a day-to-day basis and distributing these funds.

##### **64.11 Central banking**

The following activities are excluded:

*- operation and supervision of financial markets other than by central banks and public authorities, see 66.11*

*- financial supervisory activities for insurance and pension funding (not by the central bank), see 66.29*

*- financial regulation relating to the conduct of business and consumer protection and other wider financial regulatory activities, see 84.13*

*- activities of international organisations (e.g. the World Bank), see 99.00*

##### **64.11.0 Central banking**

###### **64.11.00 Central banking**

- issuing and managing banknotes and digital currency
- conducting monetary policy, including monitoring and control of the money supply
- promoting financial stability
- taking deposits that are used for clearance between monetary intermediaries
- supervising banking or non-banking monetary operations, unless performed by some other entity
- holding the country's international reserves
- acting as banker to the government
- activities of central banks, currency boards and central monetary agencies

##### **64.19 Other monetary intermediation**

This class includes the receiving of deposits and/or close substitutes for deposits and extending of credit or other forms of lending funds. The granting of credit can take a variety of forms (for example, loans, mortgages, consumer credit cards, and so on).

These activities are generally carried out by monetary institutions other than central banks.

The following activities are excluded:

- *credit granting by specialised non-depository institutions (e.g. for house purchases), see 64.92*
- *credit card transaction processing and settlement activities, see 66.19*

#### **64.19.1 Other monetary intermediation provided by monetary institutions other than central banks**

##### **64.19.10 Other monetary intermediation provided by monetary institutions other than central banks**

- activities of:

- banks
- savings banks
- credit cooperatives and unions

- activities of postal banks (e.g. for giro (current) and saving accounts)

- other monetary intermediation provided by the central post

- credit granting by specialised deposit-taking institutions (e.g. for house purchases, agriculture)

- money order activities

##### **64.19.2 Other monetary intermediation provided by electronic money issuers**

##### **64.19.20 Other monetary intermediation provided by electronic money issuers**

##### **64.19.3 Other monetary intermediation provided by Cassa Depositi e Prestiti (CDP)**

##### **64.19.30 Other monetary intermediation provided by Cassa Depositi e Prestiti (CDP)**

### **64.2 Activities of holding companies and financing conduits**

This group includes the activities of holding companies and financing conduits. These are corporate groups' captive financial entities, in other words, units created by a financial or non-financial group to fulfil specific financial activities and whose main activity is, respectively, to own the group or to act as a vehicle to arrange and channel funds within the group.

The following activities are excluded:

- *captive factoring and invoicing companies, see 64.92*
- *own account investment activities (e.g. by venture capital companies, private equity firms), see 64.99*
- *active management of companies and enterprises, strategic planning and decision-making of the company, see 70.10*
- *other activities of corporate groups' captive financial entities, which are captured under the relevant activity classes*

#### **64.21 Activities of holding companies**

This class includes the activities of holding companies, in other words, units that hold the assets (owning controlling levels of equity) of one or more subsidiaries and whose only purpose is owning subsidiaries.

The holding companies in this class do not provide any other service to the enterprises in which the equity is held, in other words, they do not administer or manage other units.

The following activities are excluded:

- *activities of shareholding companies, not owning controlling levels of equity, see 64.32*
- *dealing in financial markets on own account, see 64.99*
- *activities of asset management, on a fee or contract basis, see 66.30*
- *provision of managerial services (e.g. strategic planning, decision-making and administrative services of a head office), see 70.10*



- active management of companies and enterprises, strategic planning and decision-making of the company, see 70.10

#### **64.21.0 Activities of holding companies**

##### **64.21.00 Activities of holding companies**

- activities of holding companies not engaged in head office activities

#### **64.22 Activities of financing conduits**

This class includes the activities of financing conduits, in other words, units created by a financial or non-financial group to raise or borrow funds (often on the open market) and to remit those funds to their parent or another entity within the group.

This class also includes:

- activities of captive financial institutions involved in intragroup lending
- activities of brass plate companies engaged in raising funds and remitting those funds to their parent, i.e. units that are owned (directly or indirectly) by a non-resident unit, of which a large part of the balance sheet consists of claims and liabilities towards non-resident units, and that have few or no employees and little or no physical presence in the jurisdiction of incorporation

The following activities are excluded:

- management services of public funds and public debt, see 84.11

#### **64.22.0 Activities of financing conduits**

##### **64.22.00 Activities of financing conduits**

#### **64.3 Activities of trusts, funds and similar financial entities**

This group includes legal entities organised to pool securities or other financial assets, without managing or administering them, on behalf of shareholders or beneficiaries. The portfolios are customised to achieve specific investment characteristics (for example, diversification, risk, rate of return, 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.

The following activities are excluded:

- activities of entities that earn revenue from the sale of goods or services. These types of entities are therefore classified according to their principal activity in other parts of NACE/ATECO (like in division 66 for fund management, division 68 for rental and operating of real estate, or in division 77 for rental and leasing of ships or airplanes)
- carrying out securitisation transactions by issuing of financial instruments, see 64.92
- securitisation transactions of assets other than loans by issuing financial instruments, see 64.99
- trust, estate and agency accounts, that earn revenue from the sale of goods or services, see relevant NACE classes according to their principal activity

#### **64.31 Activities of money market and non-money market investments funds**

This class includes activities of money market and non-money market investment funds, in other words, collective investment schemes that raise funds by issuing shares or units to the public, of which the proceeds are invested primarily in financial assets (including short-term assets).

The following activities are excluded:

- activities of holding companies, see 64.21
- activities of non-majority shareholding companies, not owning controlling levels of equity, see 64.32
- trusts, estate and agency accounts not acting as collective investment schemes, see 64.32
- activities of venture capital companies, see 64.99
- pension funding, see 65.30
- management of funds, see 66.30

#### **64.31.0 Activities of money market and non-money market investments funds**

#### **64.31.00 Activities of money market and non-money market investments funds**

- open-end investment funds
- closed-end investment funds
- unit and investment trusts

#### **64.32 Activities of trust, estate and agency accounts**

This class includes legal entities, not acting as collective investment schemes, organised to pool securities, estates and other financial assets, without managing, on behalf of shareholders or beneficiaries. The portfolios are customised to achieve specific investment characteristics (for example, diversification, risk, rate of return, 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.

The following activities are excluded:

- *raising funds by issuing shares or units and acting as collective investment schemes, see 64.31*

#### **64.32.0 Activities of trust, estate and agency accounts**

##### **64.32.00 Activities of trust, estate and agency accounts**

- trusts, estates and agency accounts, administered on behalf of multiple beneficiaries under the terms of a trust agreement, will or agency agreement
- activities of shareholding companies, not owning controlling levels of equity
- venture capital companies where the only financing is by shares and no fee is received

#### **64.9 Other financial service activities, except insurance and pension funding**

This group includes financial service activities (except insurance and pension funding activities), other than those conducted by monetary institutions, holding companies and financing conduits, trusts, funds and similar entities.

The following activities are excluded:

- *insurance and pension funding activities, see division 65*

#### **64.91 Financial leasing**

This class includes the activities of financial leasing, a contract under which the lessor as legal owner of an asset conveys the risks and benefits of ownership of the asset to the lessee. Under a financial lease, the lessor is deemed to make, to the lessee, a loan with which the lessee acquires all the economic benefits and risks of the lease. Thereafter, the leased asset is shown on the balance sheet of the lessee and not the lessor; the corresponding loan is shown as an asset of the lessor and a liability of the lessee.

The following activities are excluded:

- *operating leasing, according to type of goods leased, see division 77*

##### **64.91.0 Financial leasing**

##### **64.91.00 Financial leasing**

- financial leasing of durable goods (e.g. vehicles)

#### **64.92 Other credit granting**

This class includes financial service activities primarily concerned with making intermediation by incurring liabilities - in forms other than currency, deposits or close substitutes for deposits - where the granting of credit can take a variety of forms (e.g. loans, mortgages, credit cards), providing the following types of services.

The following activities are excluded:

- *credit granting by specialised deposit-taking institutions, see 64.19*
- *financial leasing, see 64.91*
- *securitisation of assets other than loans, see 64.99*
- *operating leasing according to type of goods leased, see division 77*
- *grant-giving activities by membership organisations, see 94.99*

## **64.92.1 Factoring activities**

### **64.92.10 Factoring activities**

- factoring and supply chain financing activities

### **64.92.9 Other credit granting n.e.c.**

### **64.92.91 Other credit granting provided by loan guarantee consortia**

### **64.92.99 Other various credit granting n.e.c.**

- granting of consumer credit by non-depository institutions
- international trade financing
- provision of long-term finance to industry
- provision of banking-like services without a banking license, in cooperation with a licensed bank
- money lending outside the banking system
- credit granting by specialised non-depository institutions (e.g. for house purchases)
- loan securitisation
- activities of pawnbrokers

## **64.99 Other financial service activities, except insurance and pension funding n.e.c.**

The following activities are excluded:

- *issuing of crypto-assets without a corresponding liability (not by a monetary authority), see 63.10*
- *financial leasing, see 64.91*
- *loan securitisation, see 64.92*
- *security and commodity contracts dealing on behalf of others (brokerage), see 66.12*
- *exchange of currency on a fee basis (e.g. bureaux de change), see 66.12*
- *brokerage of crypto-assets with liabilities that qualify as securities, see 66.12*
- *mortgage brokerage, see 66.19*
- *management of investment funds, see 66.30*
- *trade, leasing and rental of real estate property, see division 68*
- *bill collection without debt buying up, see 82.91*
- *grant-giving activities by membership organisations, see 94.99*

### **64.99.0 Other financial service activities, except insurance and pension funding n.e.c.**

#### **64.99.00 Other financial service activities, except insurance and pension funding n.e.c.**

- other financial service activities primarily concerned with distributing funds other than by granting loans:
  - writing of swaps, options and other hedging arrangements
  - activities of viatical settlement companies
- own account investment and trading activities (e.g. by venture capital companies, investment clubs)
- acting as a counterparty for the clearing and settlement of transactions
- dealing in financial markets on own account
- trade of receivables on own account
- security and derivative dealers (operating on own account)
- activities of financial vehicle corporations other than securitisation
- securitisation transactions of assets other than loans by issuing financial instruments
- trade of swaps or options on own account
- trade of commodity contracts on own account
- issuing of crypto-assets with a corresponding liability (not by a monetary authority)
- trading of crypto-assets with a corresponding liability on own account

- exchange of currency on own account

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

This division includes underwriting annuities, insurance policies (for example, direct life and non-life insurance) and investing premiums to build up a portfolio of financial assets to be used against future claims. Provision of direct insurance, pension funding and reinsurance are included.

The following activities are excluded:

- *provision of insurance-related services on a fee or contract basis, see division 66*
- *compulsory social security activities, see 84.3*

### **65.1 Insurance**

This group includes life insurance with or without a substantial savings element and non-life insurance.

This group includes:

- life insurance and life reinsurance with or without a substantial savings element and other non-life insurance
- activities of insurance providers on own account
- pooling and assuming insurance risks
- captive insurance activities

The following activities are excluded:

- *selling of insurance as a broker, see 66.22*

### **65.11 Life insurance**

#### **65.11.0 Life insurance**

##### **65.11.00 Life insurance**

- term life insurance
- permanent life insurance
- underwriting annuities and life insurance policies, disability income insurance policies, accidental death, funeral and dismemberment insurance policies (with or without a substantial savings element)
- supplementary insurance underwritten in addition to life insurance, in particular, insurance against personal injury, including incapacity for employment, insurance against death resulting from an accident, and insurance against disability resulting from an accident or sickness
- types of permanent health insurance not subject to cancellation

### **65.12 Non-life insurance**

The following activities are excluded:

- *compulsory social security schemes, see 84.30*

#### **65.12.0 Non-life insurance**

##### **65.12.00 Non-life insurance**

- provision of insurance services other than life insurance:
- accident insurance
- medical and health insurance
- complementary or supplementary health insurance
- travel insurance
- fire and natural forces damage to property insurance
- other damage to property insurance
- motor vehicles, railway rolling stock, ships, aircraft and other transport insurance

- freight insurance:
- financial loss and liability insurance
- credit insurance
- legal expenses insurance
- income protection insurance
- workers' compensation insurance

## **65.2 Reinsurance**

### **65.20 Reinsurance**

#### **65.20.0 Reinsurance**

##### **65.20.00 Reinsurance**

- activities of assuming all or part of the risk associated with existing insurance policies originally underwritten by other insurance providers
- activities of finite reinsurance

## **65.3 Pension funding**

### **65.30 Pension funding**

This class includes the provision of retirement income benefits exclusively for the sponsor's employees or members and other insurance products regulated as employer-related funds. It includes pension plans with defined benefits as well as defined contributions.

The following activities are excluded:

- *management of pension funds, see 66.30*
- *compulsory social security schemes, see 84.30*

#### **65.30.0 Pension funding**

##### **65.30.00 Pension funding**

- provision of employee benefit plans
- provision of pension funds and plans
- provision of retirement plans
- provision of retirement income benefits exclusively for the sponsor's employees or members

## **66 Activities auxiliary to financial services and insurance activities**

This division includes the provision of services involved in or supporting financial transactions in financial assets and liabilities, without taking ownership of the financial assets and liabilities being transacted.

These services can be provided via/in different media/ways, including over the internet.

### **66.1 Activities auxiliary to financial services, 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, and trading of crypto-assets with liabilities. It also includes other miscellaneous services, including the provision of financial advisory services, asset management or the provision of equity and debtbased crowdfunding.

#### **66.11 Administration of financial markets**

This class includes the operation and supervision of financial markets other than by central banks and public authorities.

The following activities are excluded:

- *energy exchanges for electricity, transmission or distribution capacities, see division 35*

- *administration of financial markets for insurance and pension funding, see 66.29*
- *financial supervisory authorities of insurance and pension funding (not by the central bank), see 66.29*
- *financial and market regulation relating to the conduct of business and consumer protection and other wider financial regulatory activities, see 84.13*

## **66.11.0 Administration of financial markets**

### **66.11.00 Administration of financial markets**

- commodity contracts exchanges
- futures commodity contracts exchanges
- securities exchanges
- stock exchanges
- stock or commodity options exchanges
- crypto-asset exchanges
- administration of financial markets, except insurance and pension funding
- financial supervisory authorities of financial service activities except insurance and pension funding (not by the central bank)

## **66.12 Security and commodity contracts brokerage**

The following activities are excluded:

- *dealing in financial markets on own account, see division 64*
- *exchange of currency on own account, see 64.99*
- *portfolio management on a fee or contract basis, see 66.30*
- *buying and selling of real estate projects (e.g. wind or solar parks), see division 68*
- *donation-based fundraising, see 82.99*
- *trading and brokerage of crypto-assets without liabilities, see 82.99*

### **66.12.0 Security and commodity contracts brokerage**

#### **66.12.00 Security and commodity contracts brokerage**

- dealing in financial markets on behalf of others (e.g. stockbroking) and related activities
- securities brokerage
- brokerage of investment funds shares
- brokerage of standardised commodity contracts
- currency trading on behalf of others
- brokerage of crypto-assets with liabilities that qualify as securities
- exchange of currency on a fee basis (e.g. bureaux de change)
- equity-based crowdfunding
- debt-based crowdfunding offering loans and securities
- security and commodity contracts trading activities
- brokerage of securities for investment projects (e.g. wind or solar parks)

## **66.19 Other activities auxiliary to financial services, except insurance and pension funding**

This class includes auxiliary financial service activities not elsewhere classified.

The following activities are excluded:

- *publishing of financial markets analysis, see 58.19*
- *information search services regarding financial markets, see 63.92*
- *crypto-assets exchanges, see 66.11*
- *brokerage activities, see 66.12*

- activities of insurance agents and brokers, see 66.22
- management of funds, see 66.30
- activities of debt collection agencies and non-performing loans servicers, see 82.91
- trading and brokerage of crypto-assets without liabilities, see 82.99

## **66.19.1 Financial transaction processing and settlement activities**

### **66.19.10 Financial transaction processing and settlement activities**

- financial transaction processing and settlement activities, including digital (or internet-based) payment provision and settlement activities for credit card transactions
- activities of digital currency wallet providers

### **66.19.2 Financial advisory activities**

- investment advisory services, including robo-advisory services
- activities of mortgage and loan advisors and brokerage
- activities of financial advisors in relation to merger and acquisition services
- analysing financial markets as an advisory service
- activities of financial analysts

The financial advisory activities included in this category are subdivided in financial advisory activities provided by financial advisors authorised for off-branch offerings and other financial advisory activities.

### **66.19.21 Financial advisory activities provided by financial advisors authorised for off-branch offerings**

### **66.19.22 Other financial advisory activities**

- activities of independent financial advisors

## **66.19.9 Other activities auxiliary to financial services n.e.c., except insurance and pension funding**

### **66.19.90 Other activities auxiliary to financial services n.e.c., except insurance and pension funding**

- validation and mining for crypto-assets deemed financial assets
- securities custody
- tokenisation of digital assets, including security token offerings, initial coin offerings
- activities of tax refund offices
- consumer credit intermediation
- activities of payment providers (e.g. electronic funds transfer services), including peer-to-peer payment services

## **66.2 Activities auxiliary to insurance and pension funding**

This group includes acting as agents (in other words, brokers) in selling annuities and insurance policies or providing other employee benefits and insurance and pension-related services (for example, claims adjustment, third-party administration).

The following activities are excluded:

- pooling and assuming insurance risks by underwriting, see division 65

## **66.21 Risk and damage evaluation**

This class includes the provision of administration services of insurance.

The following activities are excluded:

- appraisal of real estate, see 68.31
- appraisal for other purposes, see 74.99
- investigation activities, see 80.01

### **66.21.0 Risk and damage evaluation**

## **66.21.00 Risk and damage evaluation**

- assessing insurance claims:
  - claims adjusting
  - risk assessing
  - risk and damage evaluation
  - average and loss adjusting
- settling insurance claims

## **66.22 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.

### **66.22.0 Activities of insurance agents and brokers**

#### **66.22.00 Activities of insurance agents and brokers**

## **66.29 Activities auxiliary to insurance and pension funding n.e.c.**

The following activities are excluded:

- *marine salvage activities, see 52.22*
- *publishing of insurance software/applications, see 58.29*

### **66.29.0 Activities auxiliary to insurance and pension funding n.e.c.**

The activities included in this category are subdivided in financial supervisory activities for insurance and pension funding and other activities auxiliary to insurance and pension funding n.e.c.

#### **66.29.01 Financial supervisory activities for insurance and pension funding**

- financial supervisory activities for insurance and pension funding (not by the central bank)

#### **66.29.09 Other activities auxiliary to insurance and pension funding n.e.c.**

- activities involved in or closely related to insurance and pension funding, except financial intermediation, claims adjusting and activities of insurance agents:
  - salvage administration
  - actuarial services
  - pension and insurance advisory activities
  - administration of financial markets for insurance and pension funding

## **66.3 Fund management activities**

### **66.30 Fund management activities**

This class includes portfolio and fund management activities, such as making decisions on which investments to purchase or sell, on a fee or contract basis, for individuals, businesses and others.

The following activities are excluded:

- *dealing in financial markets on own account, see 64.99*
- *management of real estate, see division 68*
- *management of public funds and public debt services, see 84.11*

#### **66.30.0 Fund management activities**

Fund management activities are subdivided in management of collective investment undertakings, pension funds and portfolio, trustee services, fiduciary and custody services.

##### **66.30.01 Management of collective investment undertakings, pension funds and portfolio**

- management of mutual funds



- management of other investment funds
- management of collective investment undertakings, including fixed-asset investment companies and variable capital investment companies
- management of pension funds
- portfolio management activities
- activities of asset management on a fee or contract basis

#### **66.30.02 Trustee services**

- trustee services on a fee or contract basis

#### **66.30.03 Fiduciary and custody services**

- fiduciary and custody services on a fee or contract basis

## **M REAL ESTATE ACTIVITIES**

This section includes the activities of owning, renting out, buying, selling, developing or refurbishing (redeveloping) property. It includes various types of real estate investors (for example, real estate investment companies, real estate investment trust (REITs), real estate asset management firms, real estate funds, real estate development companies or real estate traders, housing cooperatives).

Furthermore, it includes agents and/or brokers in one or more of the following: selling or buying real estate, renting out of real estate, providing other real estate services (for example, appraising real estate or acting as a real estate escrow agent). Activities in this section may be carried out on self-owned or leased property and may be carried out on a fee or contract basis.

This section also includes the development of construction projects for self-owned buildings or civil engineering works for later sale or rental.

There is a rule for the classification of activities related to the provision of accommodation in flats or apartments based on the length of the stay: activities related to the provision of residences in facilities, e.g. flats or apartments, typically leased on annual basis, are classified in class 68.20; the provision of short-term accommodation in flats or apartments for visitors and other travellers is classified in class 55.20; the provision of short-term accommodation for e.g. students, workers is classified in class 55.90.

The following activities are excluded:

- *general construction and specialised construction activities for buildings and civil engineering works, see section F*

## **68 Real estate activities**

### **68.1 Real estate activities with own property and development of building projects**

This group includes the activities of buying, developing and selling of self-owned real estate.

The following activities are excluded:

- *general construction and specialised construction activities for buildings and civil engineering works, see section F*
- *architectural and engineering activities and related technical consultancy, see 71.1*
- *provision of architectural or engineering project management services for construction projects, see 71.1*

### **68.11 Buying and selling of own real estate**

The following activities are excluded:

- *subdividing and improving self-owned land for later sale, see 68.12*
- *development of building projects for sale, see 68.12*

#### **68.11.0 Buying and selling of own real estate**

##### **68.11.00 Buying and selling of own real estate**

- buying and selling of self-owned real estate, e.g.:
  - apartment buildings and dwellings

- non-residential buildings, including office buildings, industrial buildings, warehouses, hotels and other leisure buildings, exhibition halls, self-storage facilities, retail stores/shops and shopping centres
- data centres
- land
- subdividing real estate into lots, without land improvement
- buying and selling of timeshare properties

## **68.12 Development of building projects**

The following activities are excluded:

- *construction activities related to land improvement, see section F*
- *complete remodelling or renovating of existing residential or non-residential buildings involving several specialised construction activities, see division 41*
- *construction of residential and non-residential buildings, see division 41*
- *painting and glazing activities as part of maintenance, see 43.34*
- *development of building projects for own operation, i.e. for renting out the space in these buildings, see 68.20*
- *architectural and engineering activities, see 71.1*
- *provision of architectural or engineering project management services for construction projects, see 71.1*

### **68.12.0 Development of building projects**

#### **68.12.00 Development of building projects**

- development of building projects for self-owned residential and non-residential buildings or civil engineering works by bringing together financial, technical and physical means to realise the building projects for later sale
- subdividing and improving of self-owned land for later sale
- redevelopment of buildings projects for self-owned residential and non-residential buildings or civil engineering works to realise the building projects for later sale

## **68.2 Rental and operating of own or leased real estate**

### **68.20 Rental and operating of own or leased real estate**

The following activities are excluded:

- *operation of hotels, suite hotels, holiday homes, rooming houses, camping grounds, trailer parks and other non-residential or short-stay accommodation places (including student accommodation) provided for less than one year, see division 55*
- *development of building projects for residential and non-residential buildings, for later sale, see 68.12*
- *rental of machinery, see 77.3*
- *residential care activities for older persons or persons with physical disabilities, including supervision and assistance in daily living, see 87.30*

#### **68.20.0 Rental and operating of own or leased real estate**

Activities of rental and operating of own or leased real estate are subdivided in rental and operating of own or leased non-residential land for telecommunication activities, rental and operating of own or leased non-residential land and buildings, plants and factories, rental and operating of own or leased real estate n.e.c.

##### **68.20.01 Rental and operating of own or leased non-residential land for telecommunication activities**

- rental and operating of self-owned or leased land equipped with antennas and cable ducts for telecommunication activities

##### **68.20.02 Rental and operating of own or leased non-residential land and buildings, plants and factories**

- rental and operating of self-owned or leased real estate, e.g.:
  - non-residential land, including agricultural and forestry land (excluding land equipped with antennas and cable ducts for telecommunication activities)
  - non-residential buildings, including office buildings, industrial buildings, warehouses, hotels and other leisure buildings

buildings, exhibition halls, self-storage facilities, retail stores/shops and shopping centres, data centres

- rental and operating of premises for permanent markets, e.g. fruit and vegetable markets
- rental of non-equipped offices, co-working places and fully equipped offices
- rental of industrial plants and factories, including machinery and equipment
- rental of premises equipped for the provision of health care services by third parties

The following activities are excluded:

- *marketing of licences and other administrative authorisations for commercial-type activities, see 74.91.00*

#### **68.20.09 Rental and operating of own or leased real estate n.e.c.**

- rental and operating of self-owned or leased real estate, e.g.:
  - apartment buildings and dwellings
  - residential land
- provision of homes and furnished or unfurnished flats or apartments for more permanent use, on an annual basis or longer
- operation of residential mobile home sites for primary residences
- rental of non-moveable houseboats as primary residences
- development of building projects for own operation, i.e. for rental of space in these buildings
- letting of roofs (e.g. for solar power installations)
- provision of space exclusively for animal boarding

### **68.3 Real estate activities on a fee or contract basis**

#### **68.31 Intermediation service activities for real estate activities**

This class includes the intermediation of buying, selling and rental of real estate by bringing clients and sellers or service providers together for a fee or commission.

These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail, and so on).

The fee or commission can be received from either the client or the seller of the real estate or the provider of the real estate service. Revenue for the intermediation activities can include other sources of income (for example, revenues from selling advertising space to third parties).

The following activities are excluded:

- *activities of real estate escrow agents, see 68.32*
- *legal activities, see 69.10*
- *judicial auctions, see 69.10*

##### **68.31.0 Intermediation service activities for real estate activities**

##### **68.31.00 Intermediation service activities for real estate activities**

- provision of real estate activities by real estate agencies or independent real estate agents
- intermediation in buying, selling and rental of real estate on a fee or contract basis
- activities of real estate auctions (excluding judicial auctions)
- real estate listing services

#### **68.32 Other real estate activities on a fee or contract basis**

The following activities are excluded:

- *legal activities, see 69.10*
- *asset management activities as part of financial management consulting, see 70.20*
- *combined facilities support services: the provision of a combination of support services (e.g. general interior cleaning, maintenance and making minor repairs, waste disposal, guard and security services), see 81.10*
- *activities of condominiums as employers of domestic personnel, see 97.00*

## **68.32.0 Other real estate activities on a fee or contract basis**

Activities included in this category are subdivided in management of real estate on a fee or contract basis and other real estate activities on a fee or contract basis n.e.c.

### **68.32.01 Management of real estate on a fee or contract basis**

- administration of condominiums
- activities of rent-collecting agencies
- management of real estate, e.g. property management of real estate or dwellings in joint ownership (mostly carried out on a fee or contract basis)
- management of real estate, e.g. property management of real estate or dwellings for short-term (less than one year) accommodation for visitors and other travellers

The following activities are excluded:

- *activities of condominiums as employers of domestic personnel, see 97.00.10*

### **68.32.09 Other real estate activities on a fee or contract basis n.e.c.**

- activities of real estate valuation
- activities of real estate escrow agents
- advisory activities on a fee or contract basis, in connection to buying, selling and rental of real estate

## **N PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES**

This section includes specialised professional, scientific and technical activities. These activities require a high degree of training and make specialised 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 the supervision of, persons who are members of the bar (for example, advice and representation in civil cases, advice and representation in criminal actions, advice and representation in connection with labour disputes).

The activities of this division may also be provided online.

It also includes the preparation of legal documents (for example, articles of incorporation, partnership agreements or similar documents in connection with company formation, patents and copyrights, preparation of deeds, wills, trusts, and so on) as well as other activities of public notaries, civil law notaries, bailiffs, arbitrators, examiners and referees.

It also includes accounting and bookkeeping services (for example, e.g. auditing of accounting records, preparing financial statements and bookkeeping).

### **69.1 Legal activities**

#### **69.10 Legal activities**

The following activities are excluded:

- *activities of auctioning houses (wholesale) and online auction activities (wholesale), see 46.1*
- *activities of auctioning houses (retail sale) and online auction activities (retail sale), see 47.9*
- *financial advisory activities, see 66.19*
- *risk and damage evaluation, see 66.21*
- *activities of real estate auctions (excluding judicial auctions), see 68.31*
- *activities of law courts, see 84.23*
- *social mediation, see 88.99*

##### **69.10.1 Legal advice and representation activities**

###### **69.10.10 Legal advice and representation activities**

- legal representation of one party's interest against another party, whether or not before courts or other judicial bodies by, or under the supervision of, persons who are members of the bar:

- advice and representation in civil cases
- advice and representation in criminal cases
- advice and representation in connection with labour disputes
- legal general counselling and advising
- legal mediation activities
- activities of appointed legal guardians, without provision of residential care

## **69.10.2 Notarial activities**

### **69.10.20 Notarial activities**

- activities of notaries
- preparation of legal documents:
  - articles of incorporation, partnership agreements or similar documents in connection with company formation
  - patents and copyrights
  - deeds, wills, trusts etc.
- other activities of public notaries, civil law notaries, bailiffs, arbitrators, examiners and referees

## **69.10.3 Support activities for legal activities**

### **69.10.30 Support activities for legal activities**

- activities of judicial auctions on behalf of courts
- appraisal activities related to the financial sector such as securities and financial products (excluding risk and damage evaluation insurance activities), activities of stock market valuers and appraisers

The following activities are excluded:

- *activities of auctioning houses (wholesale) and online auction activities (wholesale), see 46.1*
- *activities of auctioning houses (retail sale) and online auction activities (retail sale), see 47.9*
- *financial advisory activities, see 66.19.2*
- *risk and damage evaluation, see 66.21.00*
- *activities of real estate auctions (excluding judicial auctions), see 68.31.00*

## **69.2 Accounting, bookkeeping and auditing activities; tax consultancy**

### **69.20 Accounting, bookkeeping and auditing activities; tax consultancy**

The following activities are excluded:

- *publishing of accounting software, see 58.29*
- *computer programming of accounting software, see 62.10*
- *data processing and tabulation activities, see 63.10*
- *management consultancy on accounting systems, budgetary control procedures, see 70.20*
- *bill collection, see 82.91*

#### **69.20.0 Accounting, bookkeeping and auditing activities; tax consultancy**

- recording of commercial transactions from businesses or others
- bookkeeping activities for financial accounting and payroll accounting, etc.
- preparation or auditing of financial accounts
- examination of accounts and certification of their accuracy
- preparation of tax returns for individuals or enterprises
- accounting advisory activities and representation on behalf of clients before public administration (e.g. tax authorities and tax courts)
- duty and tax tariff calculation service activities
- activities of invoicing services

Activities included in this category are subdivided in activities provided by accountants, activities provided by accounting auditors, activities provided by accounting experts, activities provided by labour consultants, activities provided by other similar consultants in the field of payroll accounting, activities provided by accounting consultants and other similar consultants, and activities provided by tax assistance centres.

These activities can be provided either by independents or by businesses and other similar organisations

**69.20.01 Activities provided by accountants**

**69.20.02 Activities provided by accounting auditors**

**69.20.03 Activities provided by accounting experts**

**69.20.04 Activities provided by labour consultants**

**69.20.05 Activities provided by other similar consultants in the field of payroll accounting**

**69.20.06 Activities provided by accounting consultants and other similar consultants**

**69.20.07 Activities provided by tax assistance centres**

**70 Activities of head offices and management consultancy**

This division includes the provision of advice and assistance to businesses and other organisations on management issues (for example, strategic and organisational planning; financial planning and budgeting; marketing objectives and policies; human resources policies, practices and planning; production scheduling and control planning).

This division also includes the overseeing and managing of other units of the same enterprise or group of enterprises, i.e. the activities of head offices.

**70.1 Activities of head offices**

**70.10 Activities of head offices**

This class includes overseeing and managing of other units of the enterprise or enterprise group, in other words, acting as a head office; undertaking the strategic or organisational planning and decision-making role of the company or enterprise; exercising operational control and managing the day-to-day operations of their related units. These activities are the same regardless of which activities the managed units perform (financing, manufacturing trade, and so on).

The following activities are excluded:

- *activities of holding companies not engaged in head office activities, see 64.21*

**70.10.0 Activities of head offices**

**70.10.00 Activities of head offices**

- supervisory activities and management of other units of the enterprise or enterprise group
- activities of centralised administrative offices
- activities of corporate offices
- activities of district and regional offices
- activities of subsidiary management offices
- activities of shared service centres (SSC) with strategic and managerial/centralised activities

**70.2 Business and other management consultancy activities**

**70.20 Business and other management consultancy activities**

This class includes the provision of advice, guidance and operational assistance to businesses and other organisations on management issues (for example, corporate strategic and organisational planning, business process re-engineering, change management, cost reduction and other financial issues; marketing objectives and policies; human resources policies, practices and planning; compensation and retirement strategies; production scheduling and control planning).

The activities included in this class can be provided either by consulting businesses and other similar organisations or by independent management consultants.

The following activities are excluded:

- *design of computer software for accounting systems, see 62.10*
- *activities auxiliary to insurance and pension funding, e.g. pension and insurance advisory activities, see 66.29*
- *legal advice and representation, see 69.10*
- *accounting, bookkeeping and auditing activities, tax consulting, see 69.20*
- *supervisory activities and management of other units of the enterprise or enterprise group, see 70.10*
- *activities of shared service centres (SSC) with strategic and managerial/centralised activities, see 70.10*
- *architectural and engineering advisory activities, see 71.11, 71.12*
- *activities of advertising agencies, see 73.11*
- *media representation, see 73.12*
- *market research and public opinion polling, see 73.20*
- *provision of advice, guidance and operational assistance on public relations and communication, see 73.30*
- *public relations and communication activities, see 73.30*
- *environmental, agronomy and similar consulting activities, see 74.99*
- *consulting activities for executive search and placement, see 78.10*
- *activities of casting agents, see 78.10*
- *staff selection activities, see 78.10*
- *activities of shared service centres (SSC) with two or more combined activities (set of administrative services) providing operational tasks for the whole enterprise or group, e.g. reception, financial planning, billing and record keeping, personnel and mail services for the same enterprise group, see 82.10*
- *educational consulting activities, see 85.69*

#### **70.20.0 Business and other management consultancy activities**

The activities included in this category are subdivided in logistics management consulting activities, certification of processes and business and other management consultancy activities n.e.c.

##### **70.20.01 Logistics management consulting activities**

- management consultancy for companies' logistics
- logistics consulting activities, i.e. planning, designing and supporting operations of transportation, warehousing and distribution
- stock management consulting activities

##### **70.20.02 Certification of processes**

- certification of production processes
- certification of management systems, e.g. quality management systems
- certification of management, e.g. by management audits

##### **70.20.09 Business and other management consultancy activities n.e.c.**

- advice, guidance or operational assistance to businesses and the public service regarding:
  - design of accounting methods or procedures
  - cost accounting programmes
  - budgetary control procedures
  - public procurement procedures
  - business start-up service activities
  - planning, organisation, efficiency and control
  - asset management activities as part of financial management consulting
  - management information, etc.
- financial management consulting and other management consultancy activities regarding compliance and risk management

- management consultancy activities regarding human resource policies, practices and planning
- management consultancy activities regarding sustainability and social responsibility
- business and project management consultancy activities
- other management consultancy activities regarding innovation
- business and other management consultancy activities, e.g.:
  - corporate strategic and organisational planning
  - business process reengineering
  - change management
  - marketing objectives and policies
- activities of management company, exercising the mandate of a director or a manager

The following activities are excluded:

- *project management for construction, see 71.1*
- *provision of architectural or engineering project management services for construction projects, see 71.1*
- *project management activities related to architectural activities, see 71.11.01, 71.11.09*
- *project management activities related to engineering, see 71.12.10*

## **71 Architectural 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.

This division also includes the performance of physical, chemical, and other analytical testing services, and the provision of technical certification services.

### **71.1 Architectural and engineering activities and related technical consultancy**

This group includes the provision of architectural services, engineering services, drafting services, building inspection services and surveying and mapping services, and so on.

#### **71.11 Architectural activities**

The following activities are excluded:

- *renovation, renewal, reconstruction and retrofitting of historical and archaeological sites and buildings, see 43.99*
- *activities of computer consultants, see 62.20*
- *planning or overseeing conservation of historical civil engineering construction, see 71.12*
- *activities of engineering offices, see 71.12*
- *archaeological excavations, see 72.20*
- *interior decorating, see 74.13*
- *conservation, restoration and other cultural heritage support activities, see 91.30*

##### **71.11.0 Architectural activities**

Architectural activities are subdivided in design, planning and overseeing of archaeological excavations, and architectural activities n.e.c.

##### **71.11.01 Design, planning and overseeing of archaeological excavations**

The following activities are excluded:

- *archaeological excavations, see 72.20.01*

##### **71.11.09 Architectural activities n.e.c.**

- architectural consulting activities:
  - building design and drafting
  - town and city planning and landscape architecture
- architectural activities to support the conservation and restoration of cultural heritage properties



- interior architecture, i.e. redesigning a building's interior structure and layout

## **71.12 Engineering activities and related technical consultancy**

The following activities are excluded:

- *test drilling in connection with mining operations, see 09.10, 09.90*
- *construction activities for buildings and civil engineering works, see section F*
- *software publishing, see 58.2*
- *development and programming of software, see 62.10*
- *activities of computer consultants, see 62.20*
- *development of building projects for residential and non-residential buildings, for later sale, see 68.12*
- *technical testing, see 71.20*
- *periodic testing of motor vehicles for road safety and roadworthiness, see 71.20*
- *research and development activities related to engineering, see 72.10*
- *activities related to other design services, see 74.1*
- *aerial photography, see 74.20*
- *activities of quantity surveyors, see 74.99*

### **71.12.1 Engineering activities**

#### **71.12.10 Engineering activities**

- engineering design (i.e. applying physical laws and principles of engineering in the design of machines, materials, instruments, structures, processes and systems) and consulting activities for:
  - machinery, industrial processes and industrial plant
  - projects involving civil engineering, hydraulic engineering, traffic engineering
  - water management projects
  - nature-based infrastructure
- design of building information systems (e.g. related to heating systems, extinguisher requirements)
- elaboration and supervision of projects in relation to electrical and electronic, engineering, mining engineering, chemical engineering, mechanical, industrial and systems engineering
- elaboration and supervision of projects using air conditioning, refrigeration, sanitary and pollution control, water supply, wastewater treatment, structural engineering, offshore & onshore marine engineering, health and safety engineering, acoustical engineering etc.
- environmental engineering and related consulting activities
- site engineering
- noise abatement engineering
- circular economy solutions engineering
- design of computer plans for 3D printing
- construction supervision
- project management activities related to engineering

### **71.12.2 Project management activities related to integrated engineering**

#### **71.12.20 Project management activities related to integrated engineering**

- provision of engineering combined services, e.g. engineering design, technical consulting activities, supervision of projects and elaboration of maintenance plans carried out in an integrated way in various fields of engineering and architecture for the management of civil and industrial construction projects

Integrated engineering activities simultaneously takes into account architectural design and specialised components, e.g. building, structural and plant engineering. Integrated engineering activities do not include construction activities for buildings and civil engineering works, including industrial projects.

The following activities are excluded:

- *construction activities for buildings and civil engineering works, see section F*

### **71.12.3 Technical consulting provided by surveyors**

#### **71.12.30 Technical consulting provided by surveyors**

- design, supervision of projects and consulting activities provided by surveyors

### **71.12.4 Cartographic and aerophotogrammetric activities**

#### **71.12.40 Cartographic and aerophotogrammetric activities**

- cartographic and spatial information activities
- activities of photogrammetric surveying (e.g. data collection with drones)
- preparation and revision of maps

### **71.12.5 Geophysical and geodetic surveying activities**

#### **71.12.50 Geophysical and geodetic surveying activities**

- geophysical, geologic and seismic surveying
- geodetic surveying activities:
  - land and boundary surveying activities
  - hydrologic surveying activities
  - subsurface surveying activities
- activities of bathymetry

## **71.2 Technical testing and analysis**

### **71.20 Technical testing and analysis**

The following activities are excluded:

- *inspections of air ducts, water and gas pipes, associated with repair or installation, see section F*
- *sampling and weighing as part of goods handling operations, see 52.25*
- *penetration testing of computer systems, ethical hacking and cybersecurity, see division 62*
- *testing and maintaining of business and finance software applications, including online trading software applications, see 62.10*
- *consulting activities carried out by companies or professionals in order to obtain a certification, see 70.20*
- *DNA sequencing for general research on biological processes, see 72.10*
- *testing of animal specimens, for sanitary reasons and not associated with food production, see 75.00*
- *diagnostic imaging, testing and analysis of medical and dental specimens, see division 86*
- *DNA sequencing for ruling out or curing a specific disease, see 86.91*

#### **71.20.1 Analytical testing of materials and products**

##### **71.20.11 Technical testing and analysis for archaeological surveys**

##### **71.20.19 Other technical testing and analysis of products**

- performance of physical, chemical and other analytical testing of all types of materials and products, e.g.:
  - acoustics and vibration testing
  - testing of composition and purity of minerals
  - testing activities in the field of food hygiene, including testing and control in relation to food production (e.g. testing of animals before slaughter)
  - testing of physical characteristics and the performance of materials (e.g. strength, thickness, durability, radioactivity)
  - testing of building materials, soils, rocks, existing structures and constructions
  - qualification and reliability testing

- performance testing of complete machinery: motors, automobiles, electronic equipment, etc.
- radiographic testing of welds and joints
- failure analysis
- testing and measuring of environmental indicators: air and water pollution, etc.
- testing the quality of fuels
- testing with use of models or mock-ups (e.g. of aircraft, ships, dams)
- operation of police or forensic laboratories
- inspections of air ducts, water and gas pipes, not associated with repair or installation
- hygiene and prophylaxis laboratory activities

## **71.20.2 Quality assessment and certification of products**

### **71.20.21 Product origin assessment activities**

- product origin assessment activities
- protected designation of origin (PDO) assessment activities

### **71.20.22 Periodic road-safety testing of motor vehicles and motorcycles**

- periodic road-safety testing of motor vehicles
- periodic road-safety testing of motorcycles, including mopeds
- periodic road-safety testing of motor vehicles, motorcycles, including mopeds, by independent technical inspectors

### **71.20.29 Other quality assessment and certification of products**

- certification of products, including consumer goods, motor vehicles, aircraft, pressurised containers, nuclear plants, etc.
- product quality assessment activities

The following activities are excluded:

- *testing and maintaining of business and finance software applications, including online trading software applications, see 62.10.00*

## **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;
- (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 not to be regarded as ancillary activities. They are subdivided into the two following categories: natural sciences and engineering; social sciences and the humanities.

This division also includes the activities of developing and producing prototypes with the primary objective to make further improvements, whether or not associated with its production.

The following activities are excluded:

- *market research and public opinion polling, see 73.20*

### **72.1 Research and experimental development on natural sciences and engineering**

### **72.10 Research and experimental development on natural sciences and engineering**

The following activities are excluded:

- *research and development on archaeology, see 72.20*

- DNA sequencing for ruling out or curing a specific disease, *see* 86.91
- conservation, restoration and other support activities for cultural heritage, *see* 91.30

## **72.10.1 Research and experimental development on biotechnology**

### **72.10.10 Research and experimental development on biotechnology**

- research and experimental development on biotechnology

## **72.10.2 Other research and experimental development on natural sciences and engineering**

### **72.10.21 Research and experimental development on geology**

- research and experimental development on geology

### **72.10.22 Research and experimental development on conservation science**

- research and experimental development activities in the field of cultural heritage conservation science

The following activities are excluded:

- research and development on archaeology, *see* 72.20.01
- conservation, restoration and other support activities for cultural heritage, *see* 91.30

### **72.10.29 Other research and experimental development on natural sciences and engineering n.e.c.**

- research and experimental development on natural sciences
- research and experimental development on engineering and technology
- research and experimental development on medical, health and life, and veterinary sciences
- research and experimental development on agricultural, forestry and fisheries sciences
- interdisciplinary research and development, predominantly on natural sciences and engineering
- DNA sequencing for general research on biological processes

## **72.2 Research and experimental development on social sciences and humanities**

### **72.20 Research and experimental development on social sciences and humanities**

The following activities are excluded:

- research and experimental development activities in the field of cultural heritage conservation science, *see* 72.10
- market research and public opinion polling, *see* 73.20

### **72.20.0 Research and experimental development on social sciences and humanities**

The activities included in this category are subdivided in research and development on archaeology, and other activities of research and experimental development on social sciences and humanities.

#### **72.20.01 Research and development on archaeology**

- research and development on archaeology
- archaeological excavations
- activities of archaeologists, including:
  - on-site archaeological assistance during archaeological excavation operations
  - post-excavation activities of studying the archeological finds found during archaeological excavation operations

The following activities are excluded:

- research and experimental development activities in the field of cultural heritage conservation science, *see* 72.10.22

#### **72.20.09 Other activities of research and experimental development on social sciences and humanities**

- research and development on social sciences (e.g., economics and business administration; psychology and cognitive sciences; education; sociology; law; political science; media and communication)

- research and development on humanities and arts, e.g. history, literature and languages, philosophy
- interdisciplinary research and development, predominantly on social sciences and humanities
- research and development on socio-economic relations

## **73 Activities of advertising, market research and public relations**

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

These advertising activities are often provided via advertising agencies and media representative.

This division also includes market and opinion research (for example, on the attitudes, values and behaviour of the population and of various socio- demographic and socio- economic groups with regard to economic, social and political issues). It also includes public relations and communication activities.

The following activities are excluded:

- *activities by which income is generated by advertising are classified according to the actual activity (e.g. publishing of advertising newspapers)*
- *sale of advertising time or space directly by owners of the time or space (publishers, etc.), see the corresponding activity class*

### **73.1 Advertising**

#### **73.11 Activities of advertising agencies**

This class includes creative advertising services, conducting marketing campaigns and other advertising services.

These activities are provided by advertising agencies, independents and other organisations.

The following activities are excluded:

- *manufacturing of advertising material, see section C depending on the type of material*
- *manufacturing of stands for fairs and exhibitions and of product displays, see section C depending on the type of material*
- *installation of stands for fairs and exhibitions, see 43.32*
- *publishing of advertising material, see 58.19*
- *production of commercial messages for television and film, see 59.11*
- *production of commercial product videos, including production of videos for social networks, see 59.11*
- *publishing of contents that include video (e.g. by influencers, bloggers and vloggers), see 59.11*
- *production of commercial messages for radio, see 59.20*
- *content distribution (sharing) platforms, including blogs and wiki sites, social network sites, and operation of online gaming/video game sites, independent of publishing the games, see 60.39*
- *market research and public opinion polling, see 73.20*
- *provision of advice, guidance and operational assistance, to businesses and other organisations on public relations and communication, see 73.30*
- *public relations and communication activities, see 73.30*
- *advertising photography, see 74.20*
- *tourism promotion activities, see 79.90*
- *postal and mailing activities, see 82.10*
- *activities of convention and trade show organisers, see 82.30*
- *activities of bloggers, whose content is published by a third party, see 90.11*
- *activities of influencers appearing in vlogs, see 90.20*
- *advertising services used to fund predominant activities of the business which may be provided free of charge, see predominant activity*

#### **73.11.0 Activities of advertising agencies**

The activities included in this category are subdivided in creative advertising services, conducting marketing campaigns and other advertising services, and influencer marketing.

### **73.11.01 Creative advertising services**

- provision of a full range of advertising services (i.e. through in-house capabilities or subcontracting), including advice, creative services, production of advertising material
- planning and organising advertising and marketing campaigns
- placing advertisements in the media
- conceptual work on advertising messages
- creation of advertising campaigns:
  - creating and placing advertising, planning social media marketing campaigns in newspapers, periodicals, radio, television, over the internet and other media
  - creating and placing of outdoor advertising (e.g. billboards, panels, bulletins and frames, window dressing, showroom design, car and bus carding)
  - design of stands and other display structures and sites
- advertising design activities

The following activities are excluded:

- *influencer marketing, see 73.11.03*

### **73.11.02 Conducting marketing campaigns and other advertising services**

- managing the course of advertising campaigns
- realisation of advertising campaigns:
  - aerial advertising
  - distribution or delivery of advertising material or samples
- conducting marketing campaigns and other advertising services:
  - promotion of products
  - promotion of motion pictures and other audiovisual productions
  - merchandising
  - point-of-sale marketing
  - direct mail advertising
  - marketing consulting

The following activities are excluded:

- *influencer marketing, see 73.11.03*

### **73.11.03 Influencer marketing**

- influencer marketing:
  - activities of specialised advertising agencies that focus their advertising campaigns on the involvement of influencers
  - activities of influencer marketers that conduct influencer marketing campaigns

The following activities are excluded:

- *activities of content creators, including digital content creators, publishing non-video contents, see 58.19.00*
- *publishing texts and photographs and other contents without video by influencers or bloggers, see 58.19.00*
- *activities of content creators publishing video contents, see 59.11.00*
- *publishing of contents that include video (e.g. by influencers, bloggers and vloggers), see 59.11.00*
- *planning social media marketing campaigns, see 73.11.01*
- *activities of influencers appearing in vlogs, see 90.20.09*

## **73.12 Media representation**

The following activities are excluded:

- *public relations and communication activities, see 73.30*
- *sale of advertising time or space directly by owners of the time or space (publishers, etc.), see the corresponding*

### **73.12.0 Media representation**

#### **73.12.00 Media representation**

- media representation, i.e. sale or resale of time and space for various media soliciting advertising
- sale of advertising space by intermediaries

## **73.2 Market research and public opinion polling**

### **73.20 Market research and public opinion polling**

The following activities are excluded:

- *advertising, see 73.1*
- *public relations and communication activities, see 73.30*
- *undertaking telephone interviews for market and opinion research surveys on a contract or fee basis, see 82.20*

#### **73.20.0 Market research and public opinion polling**

##### **73.20.00 Market research and public opinion polling**

- conducting market research studies on the awareness, evaluation and use of goods and services, on product development and pricing, on the use of media and on the recall and impact of advertising
- conducting market research studies on buying habits of consumers
- conducting studies of opinion research on the quality of life and lifestyles, on social participation and political participation, on political party preference and voting behaviour
- scientific conducting of market and opinion research with:
  - qualitative and quantitative methodological orientation
  - reactive and non-reactive survey procedures
  - collection of research data through questioning, observation, measurement and counting
  - face-to-face, postal, telephone and online interviews to collect research data

## **73.3 Public relations and communication activities**

### **73.30 Public relations and communication activities**

The following activities are excluded:

- *sales promotion if supplied by the same traders for their customers, see section G*
- *activities of agents involved in the wholesale of pharmaceutical goods, see 46.18*
- *activities of agents involved in the wholesale of medical goods, see 46.18*
- *advertising agencies and media representation services, see 73.1*
- *market research and public opinion polling, see 73.20*
- *design and consulting with respect to visual communication, see 74.12*

#### **73.30.0 Public relations and communication activities**

The activities included in this category are subdivided in lobbying activities, activities of sales representatives of pharmaceutical goods for promotion purposes, activities of other sales representatives for promotion purposes, and public relations and communication activities n.e.c.

##### **73.30.01 Lobbying activities**

- lobbying activities
- provision of advice, guidance and operational assistance, to businesses and other organisations on public relations and communication, e.g.:
  - political communication

- public and institutional communication

### **73.30.02 Activities of sales representatives of pharmaceutical goods for promotion purposes**

- activities of scientific consulting for promotion purposes concerning therapeutic indications, posology, contraindications, special warnings and precautions for use of pharmaceutical preparations
- activities of scientific consulting for promotion purposes concerning therapeutic indications, posology, contraindications, special warnings and precautions for use of other pharmaceutical goods:
  - pharmaceutical products not subject to medical prescription
  - Over The Counter (OTC) pharmaceutical products
  - food and nutraceutical supplements
  - botanical products for pharmaceutical use
  - foods for medical purposes
  - infant milk
  - dermocosmetic products
  - medical apparatus, e.g. electromedical equipment, prosthetic devices

The following activities are excluded:

- *sales promotion if supplied by the same traders for their customers, see section G*
- *activities of agents involved in the wholesale of pharmaceutical goods, see 46.18.11*
- *activities of agents involved in the wholesale of medical goods, see 46.18.12*

### **73.30.03 Activities of sales representatives of other goods for promotion purposes**

- activities of other sales representatives for promotion purposes

The following activities are excluded:

- *sales promotion if supplied by the same traders for their customers, see section G*

### **73.30.09 Public relations and communication activities n.e.c.**

- provision of advice, guidance and operational assistance, to businesses and other organisations on public relations and communication, e.g.:
  - business communication
  - technical communication, e.g. regarding the safe use of products
  - social communication

## **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).

### **74.1 Specialised design activities**

#### **74.11 Industrial product and fashion design activities**

The following activities are excluded:

- *engineering design, i.e. applying physical laws and principles of engineering in the design of machines, materials, instruments, structures, processes and systems, see 71.12*
- *design of computer plans for 3D printing, see 71.12*

##### **74.11.1 Industrial product design activities**

##### **74.11.10 Industrial product design activities**

- industrial design, carried out also through specialised software, i.e. creating and developing designs and specifications that optimise the use, value, package and appearance of products, including the determination of the materials, mechanism, shape, colour and surface finishes of the product, taking into consideration human



characteristics and needs, safety, market appeal in distribution, use and maintenance

## **74.11.2 Fashion design activities**

### **74.11.20 Fashion design activities**

- fashion design related to textiles, wearing apparel, shoes, jewellery, furniture and other interior decoration, and other fashion goods, as well as other personal or household goods

## **74.12 Graphic design and visual communication activities**

The following activities are excluded:

- *design of computer-produced graphics for animations, see 59.11*
- *designing the structure of web pages applying principles of software engineering, see 62.10*
- *web design in combination with programming of web pages, see 62.10*

### **74.12.0 Graphic design and visual communication activities**

The activities included in this category are subdivided in graphic design of web pages, and other graphic design and visual communication activities.

#### **74.12.01 Graphic design of web pages**

- graphic design of web pages
- activities of graphic designers of web pages

#### **74.12.09 Other graphic design and visual communication activities**

- activities of graphic designers
- activities of communication designers
- activities specialised in the design of messages and information, taking into account the characteristics and needs of people, corporate objectives, market attractiveness and dissemination media
- design and consulting in the content and external appearance of campaigns and communication content; conception and design of visual images (corporate design) and media of corporate communication; brand design and brand updating; determination of visual language (form, colour, typography of publications, didactic illustration of complex and abstract contexts)

## **74.13 Interior design activities**

The following activities are excluded:

- *architectural design activities, see 71.11*

### **74.13.0 Interior design activities**

#### **74.13.00 Interior design activities**

- activities of interior decorators
- interior design services (e.g. the planning and designing of interior spaces to meet the aesthetic and functional needs of people focusing mainly on finishes, furniture and colour palettes)
- drafting designs for interior decoration

## **74.14 Other specialised design activities**

The following activities are excluded:

- *design of computer-produced graphics for animations, see 59.11*
- *industrial product and fashion design activities, see 74.11*

### **74.14.0 Other specialised design activities**

The activities included in this category are subdivided in specialised design activities provided by draughtsmen and other specialised design activities n.e.c.

**74.14.01 Specialised design activities provided by draughtsmen**

**74.14.09 Other specialised design activities n.e.c.**

## **74.2 Photographic activities**

### **74.20 Photographic activities**

The following activities are excluded:

- *activities of printing photographs (from cellular phones, memory cards, universal serial bus (USB) and other electronic supports), see 18.12*
- *processing motion picture film related to motion picture and television industries, see 59.12*
- *cartographic and spatial information activities, see 71.12*
- *photogrammetric surveying activities, see 71.12*
- *operation of coin-operated (self-service) photo machines, see 96.99*

#### **74.20.1 Specialised photographic activities**

##### **74.20.11 Activities of photojournalists**

- activities of photojournalists
- activities of photojournalists, not self-publishing their own created content

##### **74.20.12 Aerial and underwater photography**

- aerial and underwater photography

##### **74.20.19 Other specialised photographic activities**

- commercial and consumer photography:
  - portrait photography for passports, schools, weddings, etc.
  - photography for commercials, publishers, fashion, real estate or tourism purposes
  - videotaping of events: weddings, meetings, etc.
  - activities of artistic photographs

#### **74.20.2 Photographic processing and other photographic activities**

##### **74.20.20 Photographic processing and other photographic activities**

- film processing:
  - developing, printing and enlarging from client-taken negatives or cine-films
  - film developing and photo printing laboratories
  - one-hour photo shops (not part of shops selling cameras)
  - mounting of slides
  - copying and restoring or transparency retouching in connection with photographs
- microfilming of documents
- digitising photographs, uploading video to the cloud
- object scanning in 3D

## **74.3 Translation and interpretation activities**

### **74.30 Translation and interpretation activities**

The following activities are excluded:

- *publishing translation software, see 58.29*
- *development of translation tools and training translation engines, see 62.10*

- *language teaching activities, see 85.59*

## **74.30.0 Translation and interpretation activities**

### **74.30.00 Translation and interpretation activities**

- translation and interpretation of all languages, including sign language, whether spoken or written

## **74.9 Other professional, scientific and technical activities n.e.c.**

### **74.91 Patent brokering and marketing service activities**

The following activities are excluded:

- *leasing of intellectual property and similar products, see 77.40*

#### **74.91.0 Patent brokering and marketing service activities**

##### **74.91.00 Patent brokering and marketing service activities**

- brokering and marketing activities for patents
- management services for rights to industrial property (patents, licences, trademarks, franchises, etc.)
- activities of collective rights management organisations
- management of rights in intellectual property (e.g. copyrights and their revenues)
- marketing of licences and other administrative authorisations for commercial-type activities

### **74.99 All 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 excludes ongoing, routine business functions that are generally of short duration.

The following activities are excluded:

- *forest management consulting services, see 02.40*
- *activities of auctioning houses (wholesale) and online auction activities (wholesale), see 46.1*
- *activities of auctioning houses (retail sale) and online auction activities (retail sale), see 47.9*
- *activities of real estate brokers, see 68.31*
- *bookkeeping activities, see 69.20*
- *activities of management consultants, see 70.20*
- *activities of architecture and engineering consultants, see 71.1*
- *provision of architectural or engineering project management services for construction projects, see 71.1*
- *environmental engineering activities, see 71.12*
- *geodetic surveying activities, see 71.12*
- *project management activities related to architectural activities, see 71.11*
- *planning or overseeing conservation of historical civil engineering constructions, see 71.12*
- *project management activities related to civil engineering works, see 71.12*
- *industrial and machinery design, see 71.12, 74.11*
- *veterinary testing and control in relation to food production, see 71.20*
- *archaeological excavations, see 72.20*
- *display of advertisements and other advertising design, see 73.11*
- *sales promotion service activities, see 73.11*
- *activities of scientific consulting for promotion purposes concerning pharmaceutical preparations or other pharmaceutical goods, see 73.30*
- *patent brokerage activities, see 74.91*
- *management services for rights to industrial property (e.g. patents, licences, trademarks, franchises, etc.), see 74.91*

- *security consultants' activities, see 80.09*
- *activities of convention and trade show organisers, see 82.30*
- *administration of loyalty programmes, see 82.99*
- *consultation of medical doctors, see 86.2*
- *consumer credit and debt counselling, see 88.99*
- *genealogical activities, see 96.99*
- *graphological research services, see 96.99*

## **74.99.1 Agricultural consulting activities**

### **74.99.11 Agricultural consulting activities provided by agronomists**

- *agronomy consulting services*

The following activities are excluded:

- *agricultural wine-growing and wine-making consulting activities provided by oenologists, see 74.99.15*
- *agricultural wine-growing and wine-making consulting activities provided by wine technicians, see 74.99.16*

### **74.99.12 Agricultural consulting activities provided by agrotechnicians**

The following activities are excluded:

- *agricultural wine-growing and wine-making consulting activities provided by oenologists, see 74.99.15*
- *agricultural wine-growing and wine-making consulting activities provided by wine technicians, see 74.99.16*

### **74.99.13 Agricultural consulting activities provided by agricultural surveyors**

The following activities are excluded:

- *agricultural wine-growing and wine-making consulting activities provided by oenologists, see 74.99.15*
- *agricultural wine-growing and wine-making consulting activities provided by wine technicians, see 74.99.16*

### **74.99.14 Agricultural consulting activities provided by other agricultural economists**

The following activities are excluded:

- *agricultural wine-growing and wine-making consulting activities provided by oenologists, see 74.99.15*
- *agricultural wine-growing and wine-making consulting activities provided by wine technicians, see 74.99.16*

### **74.99.15 Agricultural wine-growing and wine-making consulting activities provided by oenologists**

The following activities are excluded:

- *consulting activities provided by wine merchants and sommeliers, see 74.99.41*

### **74.99.16 Agricultural wine-growing and wine-making consulting activities provided by wine technicians**

The following activities are excluded:

- *consulting activities provided by wine merchants and sommeliers, see 74.99.41*

### **74.99.19 Agricultural consulting activities n.e.c.**

## **74.99.2 Security consulting activities**

### **74.99.21 Consulting in the area of occupational safety and health at the workplace**

- *consulting in the area of occupational safety and health at the workplace*

### **74.99.29 Other security consulting activities**

- *consulting services on safety of products only if not associated with technical testing and analysis*

- other consulting services in the area of safety only if not associated with security consultants activities

### **74.99.3 Environmental consulting and energy saving advice activities**

#### **74.99.31 Consulting in the area of prevention and reduction of pollution and of waste management**

- consulting in the area of prevention and reduction of air, water and soil pollution
- environmental consulting activities

#### **74.99.32 Consulting in the area of energy resource management, renewable energy and energy efficiency**

- energy-saving advice activities
- consulting in the area of natural energy resources (coal, oil, gas, uranium and hydrogen) management
- consulting in the area of biomass energy management
- consulting in the area of wind, water and solar energy management

#### **74.99.33 Consulting in the area of management of water, mineral and other natural resources used for non-energy purposes**

The following activities are excluded:

- *forest management consulting services, see 02.40.00*

### **74.99.4 Consulting activities in enogastronomy (wine and food)**

The following activities are excluded:

- *business and other management consultancy activities in the restaurant industry, see 70.20.0*
- *technical testing on wines and other alcoholic products, see 71.20*
- *oenology courses, see 85.59.9*

#### **74.99.41 Consulting activities provided by wine merchants and sommeliers**

#### **74.99.42 Consulting activities in gastronomy**

### **74.99.9 Other various professional, scientific and technical activities n.e.c.**

#### **74.99.91 Technical consulting provided by industrial experts**

- technical consulting provided by industrial experts, e.g. in the area of construction, electrical engineering, information technology and electronics

#### **74.99.92 Weather forecasting activities**

- weather forecasting activities

#### **74.99.93 Activities carried out by entertainment and sport agents and agencies on behalf of individuals**

- activities carried out by agents and agencies on behalf of individuals usually involving the obtaining of engagements in motion picture, theatrical production or other entertainment or sports attractions, as well as the placement of books, plays, artworks, photographs, etc., with publishers, producers, etc.
- talent management activities

#### **74.99.94 Technical consulting on graphology**

- document examination in forensic graphology
- human resources and recruitment graphological consulting activity

The following activities are excluded:

- *genealogical activities, see 96.99.99*
- *graphological research services, see 96.99.99*

### **74.99.99 All other various professional, scientific and technical activities n.e.c.**

- business brokerage activities, i.e. arranging for the purchase and sale of small and medium-sized businesses, including professional practices, but excluding real estate brokerage
- appraisal activities other than for real estate and insurance (for antiques, jewellery etc.)
- bill auditing and freight rate information
- other technical consulting
- activities of quantity surveyors
- economic services for construction projects (e.g. by construction economists)
- supervisory board activities
- activities of planning and elaboration of projects in the area of hunting management
- activities of estimation of the number of game animals

The following activities are excluded:

- *archaeological excavations, see 72.20.01*

## **75 Veterinary activities**

This division includes the provision of animal health care and control activities for farm animals or pets.

These activities are carried out by qualified veterinarians in veterinary hospitals as well as in farms, kennels or homes, in consulting and surgery rooms or elsewhere.

It also includes animal ambulance activities.

### **75.0 Veterinary activities**

#### **75.00 Veterinary activities**

The following activities are excluded:

- *farm animal boarding activities without health care, see 01.62*
- *sheep shearing, see 01.62*
- *herd testing, droving and agistment services, poultry caponising, see 01.62*
- *activities related to artificial insemination, see 01.62*
- *testing and control of animals before slaughter in relation to food production, see 71.20*
- *scientific research on animal genetics, see 72.10*
- *pet boarding activities without health care, see 96.99*

#### **75.00.0 Veterinary activities**

##### **75.00.00 Veterinary activities**

- animal health care and control activities for farm animals
- animal health care and control activities for pets
- testing of animal specimens, for sanitary reasons and not associated with food production
- activities of veterinary assistants or other auxiliary veterinary personnel
- clinico-pathological and other diagnostic activities pertaining to animals
- animal ambulance activities
- activities of animal chiropractors
- activities of animal dieticians

## **O ADMINISTRATIVE AND SUPPORT SERVICE ACTIVITIES**

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

### **77 Rental and leasing activities**

This division includes the rental and leasing of tangible and non-financial intangible assets and intermediation

service activities thereof. For leasing activities, only the provision of operating leases is included in this division. The renter or lessor has the economic risk for the tangible goods and non-financial intangible assets provided, whereas the intermediary has no economic risk for the tangible goods and non-financial intangible assets that are intermediated. In this division, a wide array of tangible goods is concerned (for example, automobiles, computers, consumer goods, industrial machinery and equipment), provided to customers in return for a periodic rental or lease payment.

The following activities are excluded:

- *rental of equipment with an operator, see corresponding classes according to activities carried out with this equipment (e.g. construction, see section F; transport, see section H)*
- *streaming of content (e.g. software, books, by content publishers), see division 58*
- *audiobook streaming activities not associated with its publishing, see 60.10*
- *financial leasing, see 64.91*
- *rental of real estate, see section M*

## **77.1 Rental and leasing of motor vehicles**

### **77.11 Rental and leasing of cars and light motor vehicles**

The following activities are excluded:

- *rental or leasing of passenger cars or light motor vehicles with a driver, see 49.33*
- *intermediation service activities for the rental and leasing of passenger cars and light motor vehicles, see 77.51*

#### **77.11.0 Rental and leasing of cars and light motor vehicles**

##### **77.11.00 Rental and leasing of cars and light motor vehicles**

- rental and operating leasing of motor vehicles (with a maximum permissible weight not exceeding 3,5 tons) without a driver, regardless the length of rental period or way of payment (e.g. subscription):
  - passenger cars, motorhomes, other light motor vehicles without a driver
- rental of shared cars
- rental and operating leasing of an individual's own car without a driver
- rental and leasing of motorcycles

### **77.12 Rental and leasing of trucks**

The following activities are excluded:

- *rental or leasing of heavy goods vehicles or trucks with a driver, see 49.41, 49.42*
- *rental or leasing of land transport equipment (other than motor vehicles) without a driver (e.g. caravans), see 77.39*

#### **77.12.0 Rental and leasing of trucks**

##### **77.12.00 Rental and leasing of trucks**

- rental and operating leasing of the following types of vehicles:
  - trucks, motorhomes, utility trailers and heavy motor vehicles (with a maximum permissible weight of more than 3,5 tons) without a driver

## **77.2 Rental and leasing of personal and household goods**

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

### **77.21 Rental and leasing of recreational and sports goods**

The following activities are excluded:

- *activities of agents involved in the wholesale of yachts and recreational boats, see 46.14*

- wholesale of boats, *see* 46.64
- retail sale of boats, *see* 47.63
- intermediation service activities for specialised retail sale of yachts and recreational boats, *see* 47.92
- rental of pleasure boats and sailing-boats with crew, *see* 50.10, 50.30
- intermediation service activities for freight transportation, *see* 52.31
- provision of short-term accommodation in non-moveable houseboats, *see* 55.20
- rental of non-moveable houseboats as primary residences, *see* 68.20
- rental of videotapes and discs, *see* 77.22
- rental of other personal and household goods, *see* 77.22
- rental and leasing of water transport equipment for passengers or freight (e.g. boats, ships, hovercraft, without an operator), *see* 77.34
- intermediation service activities for rental and leasing of pleasure boats without operator, *see* 77.52
- rental of leisure and pleasure equipment as an integral part of recreational facilities, *see* 93.29

#### **77.21.0 Rental and leasing of recreational and sports goods**

The activities included in this category are subdivided in rental and leasing of bicycles, rental and leasing of pleasure boats without operator, and rental and leasing of other recreational and sports goods.

##### **77.21.01 Rental and leasing of bicycles**

- rental and leasing of bicycles, including bicycles with electrical assistance
- rental and leasing of tourist cycle rickshaw without a driver

##### **77.21.02 Rental and leasing of pleasure boats without operator**

- rental and leasing of pleasure boats, moveable houseboats, canoes, sailing boats and yachts without an operator

##### **77.21.09 Rental and leasing of other recreational and sports goods**

- rental and leasing of skis
- rental and leasing of other recreational and sports goods

#### **77.22 Rental and leasing of other personal and household goods**

The following activities are excluded:

- providing accommodation services in tents, *see* 55.30
- provision of online games by the publisher (not only one-time purchases, but also subscriptions as well as in-game purchases and in-app purchases), *see* 58.21
- operation of online gaming/video game sites, independent of publishing the games, *see* 60.39
- rental of cars, motorcycles, trucks, utility trailers, and recreational vehicles without a driver, *see* 77.1
- rental of sports and recreational goods, *see* 77.21
- rental of office furniture, *see* 77.33
- rental of caravans, *see* 77.39
- rental of tents for events, *see* 77.39

##### **77.22.1 Rental and leasing of textiles, wearing apparel and footwear**

##### **77.22.10 Rental and leasing of textiles, wearing apparel and footwear**

- rental of textiles, wearing apparel and footwear (e.g. curtains, costumes, wedding dresses and shoes) to households or industries

##### **77.22.9 Rental and leasing of other personal and household goods n.e.c.**

##### **77.22.90 Rental and leasing of other personal and household goods n.e.c.**

- rental of all kinds of household or personal goods (except recreational and sports equipment) to households or industries:



- furniture, pottery and glass, kitchen and tableware, electrical appliances and housewares
- jewellery, musical instruments, scenery and costumes
- books, journals and magazines
- machinery and equipment used by amateurs (e.g. tools for home repairs)
- flowers and plants
- electronic equipment for household use
- rental of video games, videotapes, discs, records etc.
- rental of gazebos and tensile structures without additional services

## **77.3 Rental and leasing of other machinery, equipment and tangible goods**

### **77.31 Rental and leasing of agricultural machinery and equipment**

The following activities are excluded:

- *rental of agricultural and forestry machinery or equipment with an operator, see 01.61, 02.40*

#### **77.31.0 Rental and leasing of agricultural machinery and equipment**

##### **77.31.00 Rental and leasing of agricultural machinery and equipment**

- rental and operating leasing of agricultural and forestry machinery and equipment without an operator
- rental of products produced within the manufacture of agricultural and forestry machinery (class 28.30), e.g. agricultural tractors

### **77.32 Rental and leasing of construction and civil engineering machinery and equipment**

The following activities are excluded:

- *rental of construction and civil engineering machinery or equipment with an operator, see division 43*
- *rental or operating leasing of scaffolds and work platforms, including erection and dismantling, see 43.99*
- *rental or operating leasing of mining machinery and equipment, see 77.39*

#### **77.32.0 Rental and leasing of construction and civil engineering machinery and equipment**

##### **77.32.00 Rental and leasing of construction and civil engineering machinery and equipment**

- rental and operating leasing of construction and civil engineering machinery and equipment without an operator:
- crane-lorries
- scaffolds and work platforms, without erection and dismantling

### **77.33 Rental and leasing of office machinery, equipment and computers**

#### **77.33.0 Rental and leasing of office machinery, equipment and computers**

##### **77.33.00 Rental and leasing of office machinery, equipment and computers**

- rental and operating leasing of office machinery and equipment without an operator:
- computers and computer peripheral equipment
- duplicating machines, typewriters and word-processing machines
- accounting machinery and equipment: cash registers, electronic calculators, etc.
- office furniture

### **77.34 Rental and leasing of water transport equipment**

The following activities are excluded:

- *rental of water-transport equipment with an operator, see division 50*
- *rental of pleasure boats without an operator, see 77.21*

## **77.34.0 Rental and leasing of water transport equipment**

### **77.34.00 Rental and leasing of water transport equipment**

- rental and operating leasing of water-transport equipment without an operator:
  - commercial boats, ships and hovercraft
  - rental of commercial ships or boats

## **77.35 Rental and leasing of air transport equipment**

The following activities are excluded:

- *rental of air transport equipment with an operator, see division 51*

### **77.35.0 Rental and leasing of air transport equipment**

#### **77.35.00 Rental and leasing of air transport equipment**

- rental and operating leasing of air transport equipment without an operator:
  - airplanes
  - hot-air balloons
  - helicopters

## **77.39 Rental and leasing of other machinery, equipment and tangible goods n.e.c.**

The following activities are excluded:

- *rental of motorcycles, see 77.11*
- *rental of bicycles, see 77.21*
- *rental of agricultural and forestry machinery and equipment, see 77.31*
- *rental of construction and civil engineering machinery and equipment, see 77.32*
- *rental of office machinery and equipment, including computers, see 77.33*

### **77.39.1 Rental and leasing of other land transport equipment**

#### **77.39.10 Rental and leasing of other land transport equipment**

- rental and operating leasing of land-transport equipment (other than motor vehicles) without a driver:
  - caravans
  - railway vehicles

#### **77.39.9 Rental and leasing of other machinery, equipment and tangible goods n.e.c., other than land transport equipment**

##### **77.39.91 Rental and leasing of lifting and handling equipment**

- rental of forklifts
- rental of pallets

##### **77.39.92 Rental and leasing of furniture and equipment for events**

- rental of equipment for events, fairs and exhibitions (e.g. for rigging power, light, sound and stage equipment)
- rental of festive illuminations
- rental of furniture for events, fairs and exhibitions
- rental and leasing of stands and stalls (e.g. for exhibitions or fairs)
- rental of tents for events

##### **77.39.99 Rental and leasing of other various machinery, equipment and tangible goods n.e.c.**

- rental and operating leasing, without an operator, of other machinery and equipment generally used as capital goods by industries:

- engines and turbines
- machine tools
- mining and oilfield equipment
- professional radio, television and communication equipment
- motion picture production equipment
- measuring and controlling equipment
- other scientific, commercial and industrial machinery
- tyre leasing
- rental of medical/hospital equipment
- rental and leasing of slot machines
- rental of accommodation or office container
- rental of animals, e.g. herds, racehorses
- rental of other containers
- rental of portable toilets

## **77.4 Leasing of intellectual property and similar products, except copyrighted works**

### **77.40 Leasing of intellectual property and similar products, except copyrighted works**

This class includes the activities of allowing others to use intellectual property products and similar products for which a royalty payment or licensing fee is paid to the owner of the product (in other words, the asset holder). The leasing of these products can take various forms (for example, permission for reproduction, use in subsequent processes or products, operating businesses under a franchise). The current owners may or may not have created these products.

The following activities are excluded:

- *acquisition of rights and publishing, see divisions 58, 59*
- *producing, reproducing and distributing copyrighted works (books, software, film), see divisions 58, 59*
- *streaming of content, e.g. software and books, by content publishers, see division 58*
- *audiobook streaming activities not associated with its publishing, see 60.10*
- *leasing of real estate, see 68.20*
- *leasing of tangible products (assets), see 77.1, 77.2, 77.3*

#### **77.40.0 Leasing of intellectual property and similar products, except copyrighted works**

##### **77.40.00 Leasing of intellectual property and similar products, except copyrighted works**

- leasing of intellectual property products (except copyrighted works, e.g. books, software)
- receiving royalties or licensing fees for the use of:
  - patented entities
  - trademarks or service marks
  - brand names
  - mineral exploration and evaluation
  - franchise agreements
  - internet domains
  - rights of designed or developed board games
- receiving royalties or licensing fees for scientific research results

## **77.5 Intermediation service activities for rental and leasing of tangible goods and non-financial intangible assets**

### **77.51 Intermediation service activities for rental and leasing of cars, motorhomes and trailers**

This class includes the intermediation of the rental and leasing of passenger cars, motorhomes, motorcycles and caravans, and so on by bringing clients and service providers together for a fee or commission, without the

intermediary providing the rental and leasing services that are intermediated.

These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail and so on).

The fee or commission can be received from either the client or the provider of the rental and leasing service. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space).

This class also includes reservation services for car rentals.

The following activities are excluded:

- *rental of light motor vehicles, see 77.11*
- *rental of heavy motor vehicles (e.g. motorhomes), see 77.12*
- *rental of caravans, see 77.39*

#### **77.51.0 Intermediation service activities for rental and leasing of cars, motorhomes and trailers**

##### **77.51.00 Intermediation service activities for rental and leasing of cars, motorhomes and trailers**

- intermediation service activities for the rental of cars, motorhomes, and caravans
- intermediation service activities for the rental and leasing of light motor vehicles
- intermediation service activities for the rental and leasing of heavy motor vehicles

#### **77.52 Intermediation service activities for rental and leasing of other tangible goods and non-financial intangible assets**

This class includes the intermediation of the rental and leasing of other tangible goods and non-financial intangible assets, by bringing clients and service providers together for a fee or commission, without the intermediary providing the rental and leasing services that are intermediated.

These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail, and so on).

The fee or commission can be received from either the client or the provider of the rental and leasing service. Revenue for the intermediation activities can include other sources of income (for example, e.g. revenues from the sale of advertising space).

The following activities are excluded:

- *activities of agents involved in the wholesale of yachts and recreational boats, see 46.14*
- *wholesale of boats, see 46.64*
- *retail sale of boats, see 47.63*
- *intermediation service activities for specialised retail sale of yachts and recreational boats, see 47.92*
- *rental of pleasure boats and sailing boats with crew, see 50.10, 50.30*
- *intermediation service activities for freight transportation, see 52.31*
- *intermediation service activities for passenger transportation, see 52.32*
- *rental and leasing of personal and household goods, see 77.2*
- *rental and leasing of pleasure boats without operator, see 77.21*
- *units that have ownership of other machinery, equipment and tangible goods and/or non-financial intangible assets ultimately rented and leased, see 77.3, 77.40*

#### **77.52.0 Intermediation service activities for rental and leasing of other tangible goods and non-financial intangible assets**

##### **77.52.00 Intermediation service activities for rental and leasing of other tangible goods and non-financial intangible assets**

- providing intermediation between households that offer their goods for rental and households renting the goods (e.g. lawnmowers, ladders, bicycles)
- intermediation service activities for rental and leasing of pleasure boats without operator

## **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, activities supplying workers to clients' businesses for periods of time to supplement the workforce of the client, and activities of providing other human resources.

This division includes:

- personnel search and placement activities
- activities of theatrical casting agencies
- activities of recruitment agencies
- headhunting activities

The following activities are excluded:

- *activities of agents for individual artists, see 74.99*

## **78.1 Activities of employment placement agencies**

### **78.10 Activities of employment placement agencies**

This class includes listing employment vacancies and referring or placing applicants for employment where the individuals referred or placed are not employees of the employment agencies.

The following activities are excluded:

- *activities of invoicing services, see 69.20*

- *activities of agents for individual artists, see 74.99*

- *activities of agencies providing babysitters and au pairs for households, see 78.20*

#### **78.10.0 Activities of employment placement agencies**

##### **78.10.00 Activities of employment placement agencies**

- personnel search, selection referral and placement activities, including executive search and placement activities
- activities of casting agencies and bureaux (e.g. theatrical casting and model agencies)
- activities of online employment placement agencies
- activities of talent scouts

## **78.2 Temporary employment agency activities and other human resource provisions**

### **78.20 Temporary employment agency activities and other human resource provisions**

This class includes the activities of supplying workers to clients' businesses for specific periods of time to temporarily replace or supplement the workforce of the client. In such an employment arrangement, the temporary employment agency or provider of human resource is the employer of the individual workers provided. However, the client is responsible for the supervision of the temporary personnel.

These activities are providing human resources for client businesses. The units classified here represent the employer of record for the temporary employees on matters relating to payroll, taxes, and other fiscal and human resource issues, but they are not responsible for the management and supervision of employees. The units classified here perform a wide range of human resource and personnel management duties associated with this provision.

The following activities are excluded:

- *activities of invoicing services, see 69.20*

#### **78.20.0 Temporary employment agency activities and other human resource provisions**

##### **78.20.00 Temporary employment agency activities and other human resource provisions**

- activities of agencies providing babysitters and au-pairs for households

## **79 Travel agency, tour operator and other reservation service and related activities**

This division includes the activities of agencies, primarily engaged in the sale and operation of pre packaged or

custom-packaged travel packages comprising transport, accommodation, amusement and entertainment, tour guide and other services to the general public and commercial clients, and the activities of arranging and assembling tours that are sold through travel agencies or directly by agents (for example, tour operators); and other travel-related services including reservation services.

This division also includes activities of tourist guides and for tourism promotion, and intermediation services for travel.

The following activities are excluded:

- *intermediation service activities for passenger transport only, see 52.32*
- *intermediation service activities for accommodation only, see 55.40*
- *intermediation service activities for food and beverage service activities, see 56.40*
- *intermediation service activities for the rental of cars, motorhomes, and caravans, see 77.51*
- *intermediation service activities for amusement, sport and theatrical tickets, see 82.40*

## **79.1 Travel agency and tour operator activities**

This group includes the activities of agencies, primarily engaged in the sale of pre-packaged or custom-packaged travel packages, comprising transport, accommodation, tour guide and other services to the general public and commercial clients and the activities of arranging and assembling tours that are sold through travel agencies or directly by agents (for example, tour operators).

This group also includes the activities of tour operators.

### **79.11 Travel agency activities**

The following activities are excluded:

- *intermediation service activities for passenger transport only, see 52.32*
- *intermediation service activities for accommodation only, see 55.40*
- *activities of factual and legal actions related to the conclusion of contracts for the provision of tourist services, at the request of the customer, see division 69*
- *selling of deferred travel services: form of distribution of a service linked to travel, which can be of any nature (hotels, restaurants, personal care, leisure activities etc.), see 82.99*

#### **79.11.0 Travel agency activities**

##### **79.11.00 Travel agency activities**

- activities of agencies, primarily engaged in the sale of packaged tours and cruises to the general public or to commercial clients, alongside additional accommodation advice or expertise:
  - reservation services for pre-packaged tours, domestic (national) and international
  - reservation services for customised tour packaged for groups, domestic (national) or international
- intermediation service activities for the conclusion of contracts for the provision of tourist services from tour operators
- activities of independent travel consultants engaged in the same activities of travel agencies, e.g. selling packaged tours and cruises to the general public or to commercial clients, alongside additional accommodation advice or expertise
- intermediation of packaged travel services in the destination

### **79.12 Tour operator activities**

The following activities are excluded:

- *sale of packaged tours, see 79.11*

#### **79.12.0 Tour operator activities**

##### **79.12.00 Tour operator activities**

- arranging, assembling and marketing packaged tours:
  - pre-packaged tours, domestic (national) and international

- customised tour packages for groups, domestic (national) and international

Package tours usually include passenger and baggage transport, accommodation, food and sightseeing services. Tour operators are engaged in the operation of tour packages that are sold by travel agencies, including arranging and assembling different services in the packaged tour.

Tour operators might be employed or contracted by a travel agency, or they might operate as independent tour operators.

## **79.9 Other reservation service and related activities**

### **79.90 Other reservation service and related activities**

The following activities are excluded:

- *fee-based reservation activities for passenger transport, see 52.32*
- *timeshare exchange services, see 55.40*
- *developing tourism marketing campaigns, see 73.11*
- *activities of travel agencies, see 79.11*
- *activities of tour operators, see 79.12*
- *organisation and management of events (e.g. meetings, conventions and conferences, including transport, accommodation, ticketing if managed by the organiser itself), see 82.30*
- *intermediation service activities for theatrical, sports, amusement and entertainment tickets, see 82.40*
- *activities of mountain guides, see 93.19*
- *activities of fishing guides, see 93.19*
- *activities of guides for underwater excursions, see 93.29*

#### **79.90.0 Other reservation service and related activities**

The activities included in this category are subdivided in activities of tourist guides, activities of nature guides, activities of tour guides and other visitor assistance services.

##### **79.90.01 Activities of tourist guides**

- activities of independent tourist guides:
  - in historical, artistic, cultural, museum, religious, architectural, artistic, archaeological and monumental fields

##### **79.90.02 Activities of nature guides**

- activities of independent nature (environmental) guides who lead groups of tourists in the natural environment

The following activities are excluded:

- *activities of mountain guides, see 93.19.92*
- *activities of fishing guides, see 93.19.93*
- *activities of guides for underwater excursions, see 93.29.99*

##### **79.90.03 Activities of tour guides**

- assistance services provided by tour guides (excluding activities of nature guides):
  - handling practices and carrying out bureaucratic, administrative and logistical paperwork related to the trip
  - coordination and support for the implementation of the travel program, providing general information about the trip and locations visited

##### **79.90.04 Other visitor assistance services**

- visitor assistance services:
  - provision of travel information to visitors
- activities of tourism promotion

## **80 Investigation and security activities**

This division includes security-related services:

- investigation services in private, commercial, corporate, insurance and criminal law for the exercise of rights in court
- 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
- security system services and the operation of electronic security alarm systems (e.g. burglar and fire alarms), as well as remote monitoring and video surveillance systems services, where the activity focuses on remote monitoring these systems, but often also involves sale, installation and repair services

This division also includes:

- security services related to the prevention and safety of people at public events and premises open to the public
- security services providing armoured car services

The following activities are excluded:

- *information technology security activities, see division 62*

## **80.0 Investigation and security activities**

This group includes security activities that are normally carried out by private operators.

### **80.01 Investigation and private security activities**

The following activities are excluded:

- *risk analysis, security advice and consulting, see 80.09*
- *remote surveillance activities, see 80.09*
- *concierge, reception and doormen safety services, see 81.10, 82.10*
- *public order and safety activities, see 84.24*
- *security, including cybersecurity training, see 85.59*

#### **80.01.1 Investigation activities**

##### **80.01.11 Investigation activities in the private field**

- investigation services in private fields, e.g.:
  - search for information concerning the family
  - search for missing persons

##### **80.01.12 Investigation activities in the commercial field**

- corporate investigation services concerning e.g.:
  - professional infidelity
  - unfair competition
- investigation services in the commercial field, e.g.:
  - search for information concerning accounting shortages
  - search for information concerning inventory shortages

##### **80.01.13 Investigation activities in the insurance field**

- investigation services in the insurance field

##### **80.01.14 Investigation activities in the legal field**

- investigation services in the legal field
- investigation services in the criminal field

#### **80.01.2 Private security activities**

##### **80.01.21 Private unarmed security activities**

- passive security services (e.g., caretaker)



- inbound and outbound flow management services, entrance ticket control services
- loss prevention services, intervention on alarm
- guard and security service activities (e.g. for shops, trauma centres)

#### **80.01.29 Other private security activities**

- guard, patrol or security services
- support services for cash collection and deposit services
- secure shredding and data destruction services
- armoured car service
- security services at airports, harbours, railway and underground stations and on means of transport
- luggage and passenger inspection at airports, railway stations and other similar places
- activities of security personnel for industrial plants, hospitals, museums and art galleries, courthouses
- activities of security personnel for events, concerts, fairs and exhibitions

### **80.09 Security activities n.e.c.**

This class includes the provision of one or more of the following services: security system services as part of security service centres or alarm receiving centres (ARC); remote monitoring and video surveillance systems services and only if provided in connection with later monitoring and remote monitoring services installation, repair and maintenance of electronic security systems.

The following activities are excluded:

- *installation of security systems (e.g. burglar alarms, surveillance systems and fire alarms), without later monitoring and remote monitoring services, see 43.21*
- *retail sale of electrical security alarm systems, mechanical or electronic locking devices, safes and security vaults, without later monitoring, installation or maintenance services, see 47.52*
- *cybersecurity consulting activities, see 62.20*
- *public order and safety activities (e.g. policing), see 84.24*
- *providing key duplication services, see 95.29*

#### **80.09.0 Security activities n.e.c.**

##### **80.09.00 Security activities n.e.c.**

- security consultants' activities
- activities in an emergency call and service centre or alarm receiving centre (ARC)
- monitoring and remote monitoring of electronic security systems (e.g. burglar alarms, video surveillance systems and fire alarms)
- monitoring and remote monitoring of mechanical or electronic locking devices, safes and vaults
- installation and maintenance of electronic security systems (e.g. burglar or theft alarms, video surveillance systems, fire alarms), if provided in connection with later monitoring and remote monitoring services
- installation, repair, modification and adaptation of mechanical or electronic locking devices, electronic security systems, safes and vaults, if provided in connection with later monitoring and remote monitoring services

## **81 Services to buildings and landscape activities**

This division includes the provision of a number of general support services, for example:

- provision of a combination of support services within clients' facilities
- 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

## **81.1 Combined facilities support activities**

### **81.10 Combined facilities support activities**

This class includes the provision of a combination of support services within clients' facilities. These services include general interior cleaning, maintenance, waste disposal, doormen and surveillance services, mail routing, reception, laundry and related services to support operations within facilities. These support activities are performed by operating staff, who are not involved with or responsible for the core business or activities of the client.

The following activities are excluded:

- *provision of on-site management and operation of a client's computer systems and/or data processing facilities, see 62.20*
- *management of real estate, e.g. property management of real estate or dwellings in joint ownership (mostly carried out on a fee or contract basis), see 68.32*
- *guard and security service activities, see 80.01*
- *operation of prisons on a contract or fee basis, see 84.23*
- *provision of only one of the support services (e.g. general interior cleaning services) or addressing only a single function (e.g. heating), see the appropriate NACE class according to the service provided*
- *provision of management and operating staff for the complete operation of a client's establishment (e.g. hotel, restaurant, mine, hospital), see the class of the unit operated*

#### **81.10.0 Combined facilities support activities**

##### **81.10.00 Combined facilities support activities**

## **81.2 Cleaning activities**

This group includes general, specialised and other cleaning activities. The difference between them is not based on the type of customers served, but on the type of cleaning.

This group includes the activities of general interior cleaning of all types of buildings, the exterior cleaning of buildings, specialised cleaning activities for buildings or other specialised 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.

The following activities are excluded:

- *agricultural pest control, see 01.61*
- *carpet and rug shampooing, drapery and curtain cleaning, see 96.10*

### **81.21 General cleaning of buildings**

The following activities are excluded:

- *specialised cleaning activities (e.g. cleaning of windows, chimneys, fireplaces, boilers, exhaust units), see 81.22*

#### **81.21.0 General cleaning of buildings**

##### **81.21.00 General cleaning of buildings**

- general (non-specialised) cleaning of all types of buildings, e.g.:
  - offices
  - private dwellings (e.g. houses or apartments)
  - factories
  - shops
  - institutions
- general (non-specialised) cleaning of other business and professional premises and multi-unit residential buildings
- general (non-specialised) cleaning and clearing activities of cellars, attics and garages
- home cleaning activities

These general cleaning activities are mostly interior cleaning although they may include the cleaning of associated exterior areas (for example, windows, passageways).

## **81.22 Other building and industrial cleaning activities**

The following activities are excluded:

- *agricultural pest control, see 01.61*
- *cleaning of motor vehicles, including car washing, see 95.31*

### **81.22.0 Other building and industrial cleaning activities**

The activities included in this category are subdivided in sterilisation activities of medical equipment and other building and industrial cleaning activities n.e.c.

#### **81.22.01 Sterilisation activities of medical equipment**

- sterilisation activities of medical equipment, i.e. sterilisation services of objects (e.g. surgical instruments) and premises (e.g. operating rooms)

#### **81.22.09 Other building and industrial cleaning activities n.e.c.**

- exterior cleaning of buildings of all types (e.g. offices, factories, shops, schools and other institutions, other business and professional premises, multi-unit residential buildings)
- specialised cleaning activities for businesses in food industries, including manufacturing, retail, restaurants, etc.
- specialised cleaning activities for buildings (e.g. facade and window cleaning, chimney cleaning and cleaning of fireplaces, stoves, furnaces, incinerators, boilers, ventilation ducts and exhaust units)
- specialised industrial cleaning (e.g. cleaning of industrial machinery)
- cleaning of water supply pipelines
- cleaning of aeraulic ducts
- other specialised building and industrial cleaning activities n.e.c.
- cleaning of new buildings immediately after construction
- steam cleaning, sandblasting and similar activities for building exteriors

## **81.23 Other cleaning activities**

The following activities are excluded:

- *agricultural pest control, see 01.61*
- *cleaning of motor vehicles, including car wash, see 95.31*

### **81.23.1 Sanitising, disinfecting and exterminating activities**

#### **81.23.10 Sanitising, disinfecting and exterminating activities**

- sanitising, disinfecting and exterminating activities
- rats exterminating activities

#### **81.23.9 Other cleaning activities n.e.c.**

##### **81.23.91 Street sweeping and snow and ice removal**

- street sweeping
- snow and ice removal

##### **81.23.99 Other various cleaning activities n.e.c.**

- swimming pool cleaning and maintenance activities
- cleaning of trains, buses, planes etc.
- cleaning of the inside of road and sea tankers
- bottle cleaning
- other cleaning activities n.e.c.

## **81.3 Landscape service activities**

### **81.30 Landscape service activities**

The following activities are excluded:

- *protection or restoration activities of agricultural and forestry land, see divisions 01 and 02*
- *commercial growing and planting for commercial growing of plants, trees, see divisions 01 and 02*
- *tree nurseries and forest tree nurseries, see 01.30, 02.10*
- *keeping the land in good environmental condition for agricultural use, see 01.61*
- *restoration of marine ecosystems, see 03.30*
- *construction activities for landscaping purposes, see section F*
- *landscape design and architectural activities, see 71.11*
- *operation of national parks, nature reserves etc., including conservation and maintenance, see 91.42*

#### **81.30.0 Landscape service activities**

##### **81.30.00 Landscape service activities**

- landscape gardening; planting
- planting, care and maintenance of parks and gardens for:
  - private and public housing
  - public and semi-public buildings (schools, hospitals, administrative buildings, church buildings etc.)
  - municipal grounds (parks, green areas, cemeteries etc.)
  - highway greenery (roads, train lines and tramlines, waterways, ports)
  - industrial and commercial buildings
- planting, care and maintenance of greenery for:
  - buildings (roof gardens, facade greenery, indoor gardens, etc.)
  - sports grounds (football fields, golf courses, etc.), playgrounds, lawns for sunbathing and other recreational parks
  - stationary and flowing water (basins, alternating wet areas, ponds, swimming pools, ditches, watercourses, plant sewage systems)
- planting of vegetation for protection against noise, wind, erosion, visibility
- protection and restoring landscape (e.g. for parks, gardens)
- ecological engineering works for the purpose of ecological preservation of sites
- restoration of natural environments (e.g. plant engineering, renaturation of ecosystems)
- erosion control activities in mountain environments, spawning grounds, and riverbanks
- creation and relocation of species habitats (e.g. nesting boxes, shelters, hibernacula)
- prevention, control and response activities against the introduction and spread of invasive species in fauna or flora
- environmental management (e.g. performing protection and maintenance measures for dunes, moors, wetlands or other sensitive areas; eco-grazing)

## **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.

### **82.1 Office administrative and support activities**

#### **82.10 Office administrative and support activities**

This class includes the provision of a combination of day-to-day office administrative services (for example, reception, financial planning, billing and record keeping, personnel, postal and mailing services and so on), for others on a contract or fee basis.

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

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

The following activities are excluded:

- *printing of documents (offset printing, quick printing, digital printing, etc.), see 18.12*
- *pre-press services, see 18.13*
- *storage of paper files, see 52.10*
- *courier services, see 53.20*
- *data processing and digitalisation of files associated with the further processing of data, see 63.10*
- *storage of data files, see 63.10*
- *rental of non-equipped offices, co-working spaces and fully equipped offices, see 68.20*
- *activities of shared service centres (SSC) with strategic and managerial/centralised activities, see 70.10*
- *developing and organising mail advertising campaigns, see 73.11*
- *renting of containers to be used as offices, see 77.39*
- *public stenography services and specialised stenotype services (e.g. court reporting), see 82.99*
- *archiving of all kinds of documents (in paper or electronic forms), see 91.12*

## **82.10.0 Office administrative and support activities**

### **82.10.00 Office administrative and support activities**

- document preparation (e.g. editing, proofreading, typing, word processing and pre-archiving)
- other secretarial support services
- transcription of documents
- letter or résumé writing
- provision of mailbox rental services and other postal and mailing services (e.g. pre-sorting, addressing)
- duplicating
- blueprinting
- operation of photocopying machines for photocopying as a self-service
- digitalisation of files (without any further processing of data)
- formatting of e-books
- activities of shared service centres (SSC) with two or more combined activities (set of administrative services) providing operational tasks for the whole enterprise or group (e.g. reception, financial planning, billing and record-keeping, personnel, postal and mailing services for the same enterprise group)

## **82.2 Activities of call centres**

### **82.20 Activities of call centres**

The following activities are excluded:

- *activities of brokers and agents for electric power and natural gas, see 35.40*
- *intermediation service activities for specialised construction services, see 43.60*
- *intermediation service activities for retail sale, see 47.9*
- *intermediation service activities for transport, see 52.3*
- *intermediation service activities for postal and courier activities, see 53.30*
- *intermediation service activities for accommodation, see 55.40*
- *intermediation service activities for food and beverage service activities, see 56.40*
- *intermediation service activities for video game software publishing, see 58.21*
- *intermediation service activities for software publishing and software downloads, see 58.29*
- *intermediation service activities for telecommunication activities, see 61.20*
- *financial and insurance intermediation service activities, see section L*
- *activities of insurance agents and brokers, see 66.22*

- *intermediation service activities for real estate activities, see 68.31*
- *market research and public opinion polling and statistical analysis thereof, see 73.20*
- *patent brokering (marketing) service activities, see 74.91*
- *intermediation service activities for the rental and leasing of tangible goods and non-financial intangible assets, see 77.5*
- *travel agency activities, see 79.11*
- *intermediation service activities for business support activities (except financial intermediation) n.e.c., see 82.40*
- *intermediation service activities for courses and tutors, see 85.61*
- *intermediation service activities for medical, dental and other health services, see 86.97*
- *intermediation service activities for residential care activities, see 87.91*
- *intermediation service activities for the repair and maintenance of computers, personal and household goods, motor vehicles and motorcycles, see 95.40*
- *intermediation service activities for personal services, see 96.40*

## **82.20.0 Activities of call centres**

### **82.20.00 Activities of call centres**

- inbound call centres, including 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
- outbound call centres using similar methods to market goods or services to potential customers; conducting telephone interviews for market and opinion research surveys on a contract or fee basis
- web contact centres
- centres dealing with customer requests for assistance or addressing customer complaints through other communication channels

## **82.3 Organisation of conventions and trade shows**

### **82.30 Organisation of conventions and trade shows**

This class includes the organisation, promotion and/or management of events.

This class also includes the management and provision of the staff to operate the facilities in which the aforementioned events take place but only if the management and provision of staff are performed in association with the organisation, promotion and/or management of such events.

This class also includes transport, accommodation, ticketing if managed by the organiser itself.

The following activities are excluded:

- *erection of exhibition stands/booths depending on the type of installation performed, see division 43*
- *organisation of cultural events (e.g. film festivals, musicals or dance festivals), see 90.39*
- *technical planning, supply, setting-up and operation of audiovisual equipment and special effects associated with the organisation of artistic events, see 90.39*
- *organisation of sporting events, see 93.19*
- *technical planning, supply, setting-up and operation of audiovisual equipment and special effects associated with the organisation of non-artistic events, see 93.29*
- *organisation of personal ceremonies or celebrations, including weddings, name-giving ceremonies, birthday parties, etc., see 96.99*

### **82.30.0 Organisation of conventions and trade shows**

The activities included in this category are subdivided in organisation of conferences and congresses, organisation of business and trade shows, organisation of conventions and company events, organisation of farmers' markets and craft fairs, organisation of other events.

#### **82.30.01 Organisation of conferences and congresses**

- organisation, promotion and/or management of conferences
- organisation, promotion and/or management of congresses

#### **82.30.02 Organisation of business and trade shows**

- organisation, promotion and/or management of business and trade shows
- organisation, promotion and/or management of general or specialised exhibitions

#### **82.30.03 Organisation of conventions and company events**

- organisation, promotion and/or management of conventions
- organisation, promotion and/or management of company events

#### **82.30.04 Organisation of farmers' markets and craft fairs**

- organisation, promotion and/or management of farmers' markets and craft fairs

#### **82.30.09 Organisation of other events**

- organisation, promotion and/or management of seminars, symposiums and workshops

The following activities are excluded:

- *organisation of personal ceremonies or celebrations, including name-giving ceremonies, birthday parties etc., see 96.99.93*
- *organisation of baby showers, see 96.99.93*
- *wedding planners' activities, see 96.99.93*

### **82.4 Intermediation service activities for business support service activities n.e.c.**

#### **82.40 Intermediation service activities for business support service activities n.e.c.**

This class includes the intermediation service activities for business support activities n.e.c., by bringing clients and service providers together for a fee or commission.

These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail, and so on).

The fee or commission can be received from either the client or the provider of the business support service. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space).

This class also includes reservation services for theatrical, sport, amusement and entertainment tickets.

The following activities are excluded:

- *activities of brokers and agents for electric power and natural gas, see 35.40*
- *intermediation service activities for specialised construction services, see 43.60*
- *intermediation service activities for retail sale, see 47.9*
- *intermediation service activities for transport, see 52.3*
- *intermediation service activities for postal and courier activities, see 53.30*
- *intermediation service activities for accommodation, see 55.40*
- *intermediation service activities for food and beverage service activities, see 56.40*
- *intermediation service activities for video game software publishing, see 58.21*
- *intermediation service activities for software publishing and software downloads, see 58.29*
- *intermediation service activities for telecommunication activities, see 61.20*
- *financial and insurance intermediation service activities, see section L*
- *activities of insurance agents and brokers, see 66.22*
- *intermediation service activities for real estate activities, see 68.31*
- *patent brokering (marketing) service activities, see 74.91*
- *intermediation service activities for the rental and leasing of tangible goods and non-financial intangible assets, see 77.5*
- *travel agency activities, see 79.11*
- *intermediation service activities for courses and tutors, see 85.61*
- *appointment reservations for medical visits, see 86.97*

- *intermediation service activities for medical, dental and other health services, see 86.97*
- *intermediation service activities for residential care activities, see 87.91*
- *intermediation service activities for the repair and maintenance of computers, personal and household goods, motor vehicles and motorcycles, see 95.40*
- *intermediation service activities for personal services, see 96.40*

## **82.40.0 Intermediation service activities for business support service activities n.e.c.**

The activities included in this category are subdivided in reservation services for theatrical, sport, amusement and entertainment tickets and other intermediation service activities for business support service activities n.e.c.

### **82.40.01 Reservation services for theatrical, sport, amusement and entertainment tickets**

- reservation services for theatrical, sport, amusement and entertainment tickets

### **82.40.09 Other intermediation service activities for business support service activities n.e.c.**

- intermediation service activities for lottery games

## **82.9 Business support service activities n.e.c.**

This group includes the activities of collection agencies, credit bureaux, business information agencies and all support activities not elsewhere classified.

These activities are predominantly provided to businesses.

## **82.91 Activities of collection agencies and credit bureaux**

The following activities are excluded:

- *factoring activities, see 64.92*
- *assessment and collection of taxes on behalf of third parties, e.g. for local governments, see 84.11*

### **82.91.1 Activities of collection agencies**

#### **82.91.10 Activities of collection agencies**

- collection of payments for claims and remittance of payments collected to the clients (e.g. bill or debt collection services)
- activities of debt collection agencies and non-performing loans servicers
- repossession activities

### **82.91.2 Activities of credit bureaux and rating agencies**

#### **82.91.20 Activities of credit bureaux and rating agencies**

- compiling and the provision of information (e.g. credit or employment history), for financial institutions, retailers and others who have a need to evaluate the creditworthiness of individuals or businesses
- activities of rating agencies

## **82.92 Packaging activities**

This class include packaging activities on a fee or contract basis, whether or not these involve an automated process as well as product sterilisation associated with packaging.

It includes packaging activities on a fee or contract basis, whether or not these involve an automated process:

- bottling of liquid or gaseous goods, including beverages and food
- packaging of meat
- packaging of solids (blister packaging, foil-covered, etc.)
- security packaging of pharmaceutical preparations
- labelling, stamping and imprinting
- parcel packing and gift wrapping

Product sterilisation associated with packaging is also included.



The following activities are excluded:

- *manufacture of soft drinks and production of natural mineral waters, see 11.07*
- *packaging activities incidental to transport, see 52.26*

#### **82.92.1 Packaging activities of beverages and food**

##### **82.92.10 Packaging activities of beverages and food**

##### **82.92.2 Packaging activities of other goods**

##### **82.92.20 Packaging activities of other goods**

#### **82.99 Other business support service activities n.e.c.**

The following activities are excluded:

- *activities of auctioning houses (wholesale) and online auction activities (wholesale), see 46.1*
- *activities of auctioning houses (retail sale) and online auction activities (retail sale), see 47.9*
- *providing film or tape captioning or subtitling services, see 59.12*
- *activities of shared service centres (SSC) with strategic and managerial/centralised activities, see 70.10*
- *consultancy activities in requesting certificates and handling practices, see 70.20*
- *business and other management consultancy activities, see 70.20*
- *activities of shared service centres (SSC) with two or more combined activities (set of administrative services) providing operational tasks for the whole enterprise or group (e.g. reception, financial planning, billing and record-keeping, personnel, postal and mailing services for the same enterprise group), see 82.10*
- *provision of document transcription services, see 82.10*
- *intermediation service activities for business support service activities n.e.c., see 82.40*
- *assessment and collection of taxes on behalf of third parties, e.g. for local governments, see 84.11*
- *managing formalities relating to burial and incineration of animal corpses and related activities, see 96.30*
- *managing formalities relating to burial and incineration of human corpses and related activities, see 96.30*
- *managing formalities relating to burial and incineration of animal corpses and related activities, see 96.30*

##### **82.99.1 Requesting certificates and handling practices**

##### **82.99.11 Providing assistance in motor vehicle registration**

- *providing assistance in motor vehicle registration*
- *activities of agencies providing consultancy services concerning means of transport*

##### **82.99.19 Requesting certificates and handling practices n.e.c.**

- *activities of handling visa and work permits*
- *relocation service activities*
- *requesting documents from chambers of commerce (company reports, annual accounts etc.)*
- *requesting other documents and certificates*

Activities classified here may also take place via the internet or may involve the provision of related digital services.

The following activities are excluded:

- *consultancy activities in requesting certificates and handling practices, see 70.20.09*
- *managing formalities relating to burial and incineration of human corpses and related activities, see 96.30.01*
- *managing formalities relating to burial and incineration of animal corpses and related activities, see 96.30.09*
- *managing formalities relating to burial and incineration of human corpses not associated with morticians' services, see 96.30.09*

##### **82.99.9 Other various business support service activities n.e.c.**

#### **82.99.91 Reading of consumption of heat and hot water**

- reading of consumption of heat and hot water, including cost allocation

#### **82.99.99 All other various business support service activities n.e.c.**

- fundraising organisation services on a contract or fee basis
- court reporting or stenotype recording services
- public stenography services
- real-time (i.e. simultaneous) closed captioning of meetings, conferences
- barcoding services
- barcode imprinting services
- parking meter coin collection services
- restaurant voucher handling service activities
- administration of gift package for leisure activities
- voucher issuing and handling activities
- charity crowdfunding activities
- company domiciliation services
- administration of loyalty programmes
- selling of deferred travel services: form of distribution of a service linked to travel which can be of any nature (hotels, restaurants, personal care, leisure activities, etc.)
- trading and brokerage of crypto-assets without liabilities
- billposting
- public weighing services

## **P 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.

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 NACE/ATECO do not fall under this section, even if carried out by public entities; for example the administration of the school system, in other words, regulations, checks, curricula falls under this section, but teaching itself does not (see section Q) while a prison or military hospital is classified to health (see section R).

Similarly, some activities described in this section may be carried out by non-government units.

This section also includes compulsory social security activities.

## **84 Public administration and defence; compulsory social security**

### **84.1 Administration of the State and the economic, social and environmental policies of the community**

This group includes general administration (for example, executive, legislative and financial administration, at all levels of government) and supervision in the field of social, economic and environmental policy of the community.

#### **84.11 General public administration activities**

The following activities are excluded:

- *central banking, see 64.11*
- *operation of government-owned or government-occupied buildings, see 68.20, 68.3*
- *administration of research and development policies intended to increase personal well-being and of associated funds, see 84.12*
- *administration of research and development policies intended to improve economic performance and*

*competitiveness, see 84.13*

*- administration of defence-related research and development policies and of associated funds, see 84.22*

*- operation of government archives, see 91.12*

#### **84.11.1 Activities of executive, legislative and fiscal administration of central, regional and local bodies**

##### **84.11.10 Activities of executive, legislative and fiscal administration of central, regional and local bodies**

- executive and legislative administration of central, regional and local bodies
- activities of ministries at national and regional levels
- administration and supervision of fiscal affairs:
  - operation of taxation schemes
  - duty/tax collection and tax violation investigation
  - customs administration
- budget implementation and management of public funds and public debt:
  - raising and receiving of money and control of their disbursement
- administration of overall (civil) research and development policy and associated funds

##### **84.11.2 Tax collection services on behalf of third parties**

##### **84.11.20 Tax collection services on behalf of third parties**

- assessment and collection of taxes on behalf of third parties, e.g. for local governments
- The aforementioned activities may be carried out by non-government units.

##### **84.11.3 Activities of overall planning and statistical services**

##### **84.11.30 Activities of overall planning and statistical services**

- administration and operation of overall economic and social planning and statistical services at the various levels of government

#### **84.12 Regulation of health care, education, cultural services and other social services**

This class includes public administration of programmes aimed to increase personal well-being, e.g.: health, education, culture, sport, recreation, environment, housing, social services.

This class also includes public administration of research and development policies and associated funds for these areas.

The following activities are excluded:

- *sewerage, refuse disposal and remediation activities, see divisions 37, 38, 39*
- *compulsory social security activities, see 84.30*
- *education activities, see section Q*
- *human health-related activities, see division 86*
- *museums and other cultural institutions, see division 91*
- *activities of government-operated libraries and archives, see 91.1*
- *sporting or other recreational activities, see division 93*

##### **84.12.1 Regulation of health care services**

##### **84.12.10 Regulation of health care services**

##### **84.12.2 Regulation of education services**

##### **84.12.20 Regulation of education services**

##### **84.12.3 Regulation of housing and environmental protection services**

#### **84.12.30 Regulation of housing and environmental protection services**

- administration of potable water supply programmes
- administration of waste collection and disposal operations
- administration of environmental protection programmes
- administration of housing programmes

#### **84.12.4 Regulation of cultural services and other social services**

##### **84.12.40 Regulation of cultural services and other social services**

- administration of research and development policies intended to increase personal well-being and of associated funds
- public sponsoring of recreational and cultural activities
- distribution of public grants to artists

#### **84.13 Regulation of and contribution to more efficient operation of businesses**

This class includes public administration and regulation, including subsidy allocation for different economic sectors, e.g.: agriculture, land use, energy and mining resources, infrastructure, transport, communication, hotels and tourism, wholesale and retail sale.

This class also includes administration of research and development policies and associated funds to improve economic performance.

This class includes activities of promotional institutions for economic development through long-term investments at local, regional and national level provided that they act as the government's arm for the execution of their public policy mandate.

The following activities are excluded:

- *activities of the monetary supervisory authority by the central bank, see 64.11*
- *financial supervisory authority of financial service activities except insurance and pension funding (not by the central bank), see 66.11*
- *financial supervisory authority of insurance and pension funding (not by the central bank), see 66.29*
- *research and experimental development activities, see division 72*
- *activities of chambers of commerce, e.g. activities of regional unions of chambers of commerce with the purpose of representing the common interests of the chamber system within the relevant regional territory, see 94.11*
- *activities of organisations between Italian and foreign enterprises, e.g. activities of chambers of commerce between Italian and foreign enterprises for the purpose of fostering and contributing to the development of economic and trade relations between Italy and other countries, see 94.11*

#### **84.13.1 Regulation of agriculture-, forestry-, fishing- and hunting-related services**

##### **84.13.10 Regulation of agriculture-, forestry-, fishing- and hunting-related services**

##### **84.13.2 Regulation of fuel- and energy-related services**

##### **84.13.20 Regulation of fuel- and energy-related services**

##### **84.13.3 Regulation of mining- and mineral resources-, manufacturing- and construction-related services**

##### **84.13.30 Regulation of mining- and mineral resources-, manufacturing- and construction-related services**

##### **84.13.4 Regulation of transport- and communications-related services**

##### **84.13.40 Regulation of transport- and communications-related services**

##### **84.13.5 Regulation of services related to the distributive and catering trades, hotels and restaurants**

##### **84.13.50 Regulation of services related to the distributive and catering trades, hotels and restaurants**

## **84.13.6 Regulation of services tourism-related**

### **84.13.60 Regulation of services tourism-related**

## **84.13.9 Regulation of other services**

### **84.13.90 Regulation of other services**

- administration of general labour affairs
- implementation of regional development policy measures (e.g. to reduce unemployment)
- regulation activities of the chambers of commerce
- activities of the national cybersecurity agencies
- financial regulation relating to the conduct of business and consumer protection and other wider financial regulatory activities

The following activities are excluded:

- *activities of chambers of commerce, e.g. activities of regional unions of chambers of commerce with the purpose of representing the common interests of the chamber system within the relevant regional territory, see 94.11.00*
- *activities of organisations between Italian and foreign enterprises, e.g. activities of chambers of commerce between Italian and foreign enterprises for the purpose of fostering and contributing to the development of economic and trade relations between Italy and other countries, see 94.11.00*

## **84.2 Provision of services to the community as a whole**

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

### **84.21 Foreign affairs**

The following activities are excluded:

- *international disaster or conflict refugee services, see 88.99*
- *activities of extraterritorial organisations and bodies, see 99.00*

#### **84.21.0 Foreign affairs**

##### **84.21.00 Foreign affairs**

- administration and operation of the ministry of foreign affairs and diplomatic and consular missions stationed abroad or at offices of international organisations
- administration, operation and support for information and cultural services intended for distribution beyond national boundaries
- aid to foreign countries, whether or not routed through international organisations
- provision of military aid to foreign countries
- management of foreign trade, international financial and foreign technical affairs

### **84.22 Defence activities**

The following activities are excluded:

- *research and experimental development activities, see division 72*
- *provision of military aid to foreign countries, see 84.21*
- *activities of military tribunals, see 84.23*
- *provision of supplies for domestic emergency use in case of peacetime disasters, see 84.24*
- *educational activities of military schools, colleges and academies, see 85.40*
- *activities of military hospitals, see 86.10*

#### **84.22.0 Defence activities**

##### **84.22.00 Defence activities**

- administration, supervision and operation of military defence affairs and land, sea, air and space defence forces, e.g.:
  - combat forces of army, navy and air force
  - engineering, transport, communication, intelligence, materiel, personnel and other non- combat forces and commands
  - reserve and auxiliary defence forces
  - military logistics (provision of equipment, structures, supplies, etc.)
  - health activities for military personnel in the field
- military aerial surveillance
- administration, operation and support of civil defence forces
- support for the elaboration of contingency plans and the carrying out of exercises in which civilian institutions and populations are involved
- administration of defence-related research and development policies and related funds

## **84.23 Justice and judicial activities**

The following activities are excluded:

- *legal advice and representation in civil, criminal and other cases, see 69.10*
- *activities of prison police, see 84.24*
- *activities of prison schools, see division 85*
- *activities of prison hospitals, see 86.10*

### **84.23.0 Justice and judicial activities**

#### **84.23.00 Justice and judicial activities**

- administration and operation of administrative, civil and criminal law courts, military tribunals, and the judicial system
- rendering of judgements and interpretations of the law
- activities of public prosecutors
- arbitration of civil actions
- prison administration and the provision of prison services, including rehabilitation services
- operation of prisons on a contract or fee basis

## **84.24 Public order and safety activities**

This class includes activities for the protection and prevention of public safety, crime prevention and policing, maintenance of arrest records, registration of foreign, traffic regulation, risk mitigation, rescue and assistance. It includes the protection of life (of people and animals, property, settlements and the environment) from damage or possible damage caused by natural disasters or human activities. It also includes the provision of food and supplies in the event of natural disasters and national emergencies.

This class includes public order and national security activities provided by the Forces of Law and Order and public order and national security support activities provided by the Civil Protection.

Also included are activities of voluntary associations that ensure the protection of public safety.

These voluntary associations carry out, e.g. crime prevention and policing activities in cooperation with the Forces of Law and Order.

The following activities are excluded:

- *operation of police laboratories, see 71.20*
- *use of security personnel for events, concerts, fairs and exhibitions, see 80.01*
- *administration and operation of military armed forces, see 84.22*

### **84.24.1 Public order and national security of the Forces of Law and Order**

#### **84.24.10 Public order and national security of the Forces of Law and Order**

- administration and operation of regular and auxiliary police forces supported by public authorities and of port,

border, coastguards and other special police forces, including traffic law enforcement, foreigner registration, and the maintenance of arrest records

- activities of the State Police, Carabinieri, Guardia di Finanza, Prison Guards, Municipal Police etc.
- provision of supplies for domestic emergency use in case of peacetime disasters by the Forces of Law and Order

#### **84.24.2 Public order and national security support activities provided by Civil Protection**

##### **84.24.20 Public order and national security support activities provided by Civil Protection**

- definition and implementation of intervention plans for the protection of life (of people and animals), property, settlements and the environment from damage or possible damage caused by natural disasters or human activities
- forecasting, prevention, risk mitigation, relief, assistance, restoration of essential services and reconnaissance of environmental damage
- provision of supplies for domestic emergency use in case of peacetime disasters by the Civil Protection

#### **84.25 Fire service activities**

The following activities are excluded:

- *fire-protection and firefighting services for forestry, see 02.40*
- *firefighting services and fire prevention services for oil and gas field, see 09.10*
- *fire-fighting and fire-prevention services in ports and aboard ships, see 52.22*
- *fire-fighting and fire-prevention activities at airports, see 52.23*

##### **84.25.0 Fire service activities**

###### **84.25.00 Fire service activities**

- fire-fighting activities:
  - administration and operation of regular and auxiliary fire brigades in fire prevention, firefighting, the rescue of persons and animals, assistance in civic disasters, floods, road accidents, etc., including firefighting by units on a contract or fee basis
- activities of beach supervisors, i.e. lifeguards
- activities of rescue operations on open water and in mountains

The aforementioned activities may be carried out by non-government units.

#### **84.3 Compulsory social security activities**

##### **84.30 Compulsory social security activities**

The following activities are excluded:

- *complementary or supplementary health insurance, see 65.12*
- *provision of retirement income benefits exclusively for the sponsor's employees or members, see 65.30*
- *administration of healthcare and social services, see 84.12*
- *provision of residential care assistance services, see division 87*
- *provision of welfare services and social work (without accommodation), see 88.10, 88.99*

###### **84.30.0 Compulsory social security activities**

###### **84.30.00 Compulsory social security activities**

- funding and administration of government-provided social security programmes, e.g.:
  - sickness, work-accident and unemployment insurance
  - retirement pensions
  - covering losses of income due to parental leave, temporary disablement, widowhood/loss of partner

## **Q EDUCATION**

This section includes education at any level or for any profession. The instructions may be oral or written and may be provided by radio, television, the internet or via correspondence.

Education activities are those having an educational programme, a time frame and some evaluation of the knowledge achieved.

This section includes formal initial education at its various levels provided by institutions in the regular school system designed for students as a continuous educational pathway before their first entrance into the labour market, as well as formal education outside the regular school system with programme content and qualifications that are equivalent to those of such initial education (adult education, literacy programmes and so on).

Also included are activities provided at their respective levels by military schools and academies, prison schools, and so on.

This section includes compulsory and non-compulsory schooling and public as well as public and private education.

For each level of education, special education for physically or mentally disabled persons is included.

Groups 85.1, 85.2, 85.3 and 85.4 take into account the formal education activities provided under the international classification of educational programmes (ISCED-P 2011 classification).

The breakdown of the categories in this section is based on the level of education offered as defined by the levels of ISCED-P 2011.

The activities of educational institutions providing courses at ISCED-P 2011 level 0 are classified in class 85.10, at ISCED-P 2011 level 1 in class 85.20, at ISCED-P 2011 level 2 category 24 and level 3 category 34 in class 85.31, at ISCED-P 2011 level 2 category 25 and level 3 category 35 in class 85.32, at ISCED-P 2011 level 4 in class 85.33 and at ISCED-P 2011 levels 5-6-7-8 in group 85.4.

Educational institutions classified in groups 85.2, 85.3 and 85.4 are authorised to certify successful completion of an educational programme, usually in the form of a document officially recognised by the relevant national education authorities.

NOTE: Mappings between the levels of education and the name of the qualifications in national language can be found here <https://europa.eu/!mDwYbG>

This section is also based on the distinction between formal and non-formal educational programmes provided by the European classification of learning activities (CLA). Thus, it also includes non-formal instruction primarily concerned with sports, arts and recreation education, and education support activities in groups 85.5 and 85.6.

This section also includes education activities run by self-employed, own-account, individual or independent lecturers (tutors, academics, instructors). Such activities should be classified in group 85.5.

This section also includes activities relating to administration, inspection, operation or support of schools and other institutions providing education as well as coordination of sports programmes.

This section also includes activities of istituti omnicomprensivi that are activities of schools providing different levels of education. In order to define the main economic activity of these units, other substitutes of the top-down approach (see NACE/ATECO introductory guidelines) should be applied, i.e. the number of students for each level.

The following activities are excluded:

- *child day-care activities, see 88.91*

## **85 Education**

### **85.1 Pre-primary education**

#### **85.10 Pre-primary education**

This class includes pre-primary education which is defined as the initial stage of organised instruction designed primarily to introduce very young children to a school-type environment, that is, to provide a bridge between the home and a school-based environment.

The following activities are excluded:

- *child day-care activities, see 88.91*

##### **85.10.0 Pre-primary education**

###### **85.10.00 Pre-primary education**

- pre-primary education

The following activities are excluded:



- activities of day nurseries for pupils, see 88.91.00

## **85.2 Primary education**

### **85.20 Primary education**

This class includes primary education: the furnishing of academic courses and associated coursework that give students a sound basic education in reading, writing and mathematics and an elementary understanding of other subjects (for example, history, geography, natural science, social science, art and music).

This class also includes the provision of education programmes within or outside the school system which are equivalent in content to programmes in primary education but are intended for those considered too old to enter primary schools. Examples of such programmes are adult literacy programmes, second chance or reintegration programmes.

The following activities are excluded:

- non-formal education and training regardless the age or field of education, see 85.5
- child day-care activities, including day nurseries for pupils, see 88.91

#### **85.20.0 Primary education**

##### **85.20.00 Primary education**

- education provided by elementary schools

## **85.3 Secondary and post-secondary non-tertiary education**

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

This group also includes the provision of education programmes within or outside the school system which are equivalent in content to programmes in secondary education but are intended for those considered too old to enter secondary schools. Examples of such programmes are adult literacy programmes, second chance or reintegration programmes.

This group includes also the provision of post-secondary education, general and vocational, which cannot be considered tertiary education.

The following activities are excluded:

- non-formal education and training, see 85.5

### **85.31 General secondary education**

This class includes the provision of education that lays the foundation for lifelong learning and human development and is capable of furthering education opportunities. Activities classified in this class are based on programmes that are usually on a more subject-oriented curriculum using more specialised teachers and more often employing several teachers conducting classes in their field of specialisation.

Subject specialisation at this level often begins to have some influence even on the educational experience of those pursuing a general programme. Such programmes are designed to qualify students either for technical and vocational education or for entrance to higher education without any special subject prerequisite.

More specifically, this class includes: lower general secondary education corresponding more or less to compulsory school age (ATECO 85.31.1) and upper general secondary education, whether granting access or not to higher education (ATECO 85.31.2).

The following activities are excluded:

- non-formal education and training, see 85.5

#### **85.31.1 Lower general secondary education**

##### **85.31.10 Lower general secondary education**

- lower general secondary education corresponding more or less to compulsory school age
- lower secondary education for adults
- second chance or re-integration lower secondary education programmes

#### **85.31.2 Upper general secondary education**

### **85.31.20 Upper general secondary education**

- upper general secondary education provided by e.g.:
- classical liceo
- scientific liceo
- linguistic liceo
- human sciences liceo
- music/dance liceo
- artistic liceo

### **85.32 Vocational secondary education**

This class includes the provision of education typically emphasising subject-matter specialisation and instruction in both a theoretical background and practical skills that are generally associated with present or prospective employment. The aim of a programme can vary from preparation for a general field of employment to a very specific job.

This class includes technical and vocational education below the level of post-secondary non-tertiary education as defined in 85.33.

This class also includes programmes corresponding to the definition of formal education and training.

Also IeFP (Istruzione e Formazione Professionale) programmes are included.

The following activities are excluded:

- *technical and vocational post-secondary non-tertiary education, see 85.33*
- *technical and vocational higher education, see 85.40*
- *non-formal vocational education and training, e.g.:*
  - *non-formal training courses, provided in support of or as an alternative to formal education, of a non-continuous nature, of short duration and/or low intensity, as defined in ISCED-P 2011, see 85.5*
- *performing arts instruction for recreation, hobby and self-development purposes, see 85.52*
- *education activities of driving schools not intended for occupational drivers, see 85.53*
- *job training forming part of social work activities without accommodation, see 88.10, 88.99*

#### **85.32.0 Vocational secondary education**

The activities included in this category are subdivided in vocational secondary education provided by sailing and shipping schools, vocational secondary education provided by flying schools, vocational secondary education provided by driving schools and other vocational secondary education n.e.c.

##### **85.32.01 Vocational secondary education provided by sailing and shipping schools**

- education activities of sailing and shipping schools issuing commercial certificates and permits

##### **85.32.02 Vocational secondary education provided by flying schools**

- education activities of schools for professional pilots (including instruction for drone pilots)
- education activities of flying schools issuing commercial certificates and permits

##### **85.32.03 Vocational secondary education provided by driving schools**

- education activities of driving schools for occupational drivers (e.g. of trucks, buses, coaches)
- education activities of schools for forklift drivers

##### **85.32.09 Other vocational secondary education n.e.c.**

- three- year courses of education and vocational training and fourth year courses of education and vocational training
- upper secondary vocational education courses for adults
- apprenticeship leading to an upper secondary vocational qualification or diploma
- instruction for tourist guides
- instruction for chefs, hoteliers and restaurateurs
- cosmetology and hairdresser/barber schools

- computer repair training
- education and training provided by military schools and police forces that can be accessed without necessarily holding a higher education degree
- regional post-compulsory vocational training lasting 1-3 years
- regional vocational training for disadvantaged people

### **85.33 Post-secondary non-tertiary education**

This class includes the provision of post-secondary education and training programmes (both general and vocational) which cannot be considered tertiary education. These are post-secondary non-tertiary education and training programmes.

It may also include the provision of supplementary post-secondary education to prepare for tertiary education or for post-secondary non-tertiary vocational education.

The following activities are excluded:

- *regional post-compulsory vocational training lasting 1-3 years, see 85.32*
- *technical and vocational higher education, see 85.40*
- *higher level technical education, see 85.40*
- *non-formal education and training, see 85.5*

#### **85.33.0 Post-secondary non-tertiary education**

##### **85.33.00 Post-secondary non-tertiary education**

- regional vocational training after the attainment of an ISCED-P 2011 level 3 qualification or diploma
- education and training provided by Istruzione e Formazione Tecnica Superiore (IFTS)

The following activities are excluded:

- *regional post-compulsory vocational training lasting 1-3 years, see 85.32.09*
- *higher level technical education, see 85.40.10*

## **85.4 Tertiary education**

### **85.40 Tertiary education**

This class includes the education programs provided in ISCED-P 2011 levels 5, 6, 7 and 8.

This class includes the furnishing of tertiary academic, professional and vocational courses and the granting of degrees at short-cycle bachelor's or equivalent level, master's or equivalent level, and doctoral level.

More specifically, this class includes: short-cycle tertiary education, bachelor's and master's or equivalent levels, and doctoral or equivalent level.

Education may be conducted as full-time or part-time studies.

This class includes education in public and private universities.

The following activities are excluded:

- *non-formal education and training, see 85.5*

#### **85.40.1 Short-cycle tertiary education**

##### **85.40.10 Short-cycle tertiary education**

- short-cycle studies, usually based on practical learning appropriate to the performance of a given profession and preparing students for entry into the labour market or other higher education programmes
- short-cycle vocational education and training programmes at ISCED-P 2011 level 5
- higher level technical education

#### **85.40.2 Other tertiary education**

##### **85.40.20 Other tertiary education**

- education and training courses based on programmes at ISCED-P 2011 levels 6, 7 and 8
- first-cycle studies open to applicants with a secondary school leaving certificate and leading to a first-degree qualification
- second-cycle studies open to applicants holding at least a first-cycle qualification and leading to a second-cycle qualification
- comprehensive master's degree courses open to applicants holding a secondary school leaving certificate and leading to a second-cycle qualification
- postgraduate studies open to applicants who have completed at least first-cycle studies and leading to a postgraduate qualification
- third-cycle studies (training for doctoral students) open to applicants holding at least second-cycle studies and leading to a third-cycle qualification
- higher vocational and professional education and training programmes at ISCED-P 2011 level 6 and ISCED-P 2011 level 7, for example:
  - programmes leading to master craftsmen qualifications
  - programmes leading to language mediator qualifications
- education activities of performing arts schools providing tertiary education
- adult or continuing education programmes equivalent in complexity of content to the education given in education activities already classified at this level
- master courses at ISCED-P 2011 level 6, 7 and 8
- other courses at ISCED-P 2011 level 6, 7 and 8

## 85.5 Other education

This group includes education (including non-formal) which is neither part of initial education in the regular school system, nor equivalent in programme content and qualifications to those programmes. It includes training for any professional, hobby or self-development purposes for both children and adults, including non-formal continuing vocational education and training.

Non-formal education is defined by ISCED-P 2011 as institutionalised, intentional and planned by an education provider as an addition, alternative and/or complement to formal education within the process of an individual's lifelong learning. It targets people of all ages but does not necessarily apply a continuous pathway/structure; it may be short in duration and/or low-intensity, and it is typically provided in the form of short courses, workshops or seminars.

This group includes the provision of athletic instruction to groups or individuals, foreign language instruction, instruction in the arts, drama or music, as well as other instruction or specialised training, provided by camps and schools, not comparable to the education in groups 85.1, 85.2, 85.3, 85.4.

This group also includes education activities run by self-employed, own-account, individual or independent lecturers (tutors, academics, instructors).

The following activities are excluded:

- *formal educational activities as outlined in groups 85.1, 85.2, 85.3 and 85.4, in other words, pre-primary education, primary education, secondary education, post-secondary non-tertiary education or tertiary education, see 85.1, 85.2, 85.3, 85.4*

## 85.51 Sports and recreation education

This class includes the provision of instruction in athletic activities to groups or individuals (for example, by camps, schools). Activities provided by day and overnight sports instruction camps are also included.

Instruction may be provided in diverse settings (for example, the unit's or client's training facilities, educational institutions) or by other means, including the internet. Instruction provided in this class offers structured educational arrangements (for example, student-teacher relationships) that are specially designed for education and learning). However, it does not lead to qualifications at primary through to tertiary levels.

The following activities are excluded:

- *activities provided by academic schools, colleges and universities, see 85.40*
- *cultural education, see 85.52*
- *sports training by sports clubs, see 93.12*
- *fitness instruction provided by fitness centres, yoga studios and similar facilities, see 93.13*

### 85.51.0 Sports and recreation education

The activities included in this category are subdivided in pilates instruction by individual teachers and trainers and sports and recreation education n.e.c.

**85.51.01 Pilates instruction by individual teachers and trainers**

- pilates instruction

**85.51.09 Sports and recreation education n.e.c.**

- sports instruction in camps or schools
- activities of personal trainers
- gymnastics instruction
- riding instruction
- swimming instruction
- ski instruction
- martial arts instruction
- card game instruction (e.g. bridge)
- board game courses
- yoga instruction
- e-sports instruction
- non-formal adult sports and recreation education provided e.g. by the so-called università popolari
- activities of professional sports instructors, teachers, coaches

**85.52 Cultural education**

This class includes provision of instruction in the arts, drama and music (for example, by schools, studios, classes). Structured educational arrangements specially designed for education and learning (for example, student-teacher relationships and/ or interactions), are provided. Such instruction is mainly for hobby, recreational or self-development purposes, and does not lead to qualifications at primary through to tertiary levels.

The following activities are excluded:

- *education activities of drama, fine arts, performing arts and photography schools which lead to qualifications at secondary, post-secondary non-tertiary or tertiary levels, see 85.3, 85.40*
- *foreign language instruction, see 85.59*
- *mediation activities, see 88.99*

**85.52.0 Cultural education**

The activities included in this category are subdivided in dance instruction, cultural heritage education and other cultural education.

**85.52.01 Dance instruction**

- dance instruction
- activities of professional dance instructors and teachers

**85.52.02 Cultural heritage education**

- development of educational programmes for different target groups, within museums and other venues, e.g. archaeological sites, archives and libraries

**85.52.09 Other cultural education**

- music instruction
- art instruction
- drama, fine arts, performing arts and photography instruction
- non-formal adult cultural education provided e.g. by the so-called università popolari
- activities of professional arts instructors and teachers

**85.53 Driving school activities**

The following activities are excluded:

- *education activities of driving or flying schools for occupational drivers and for professional pilots, see 85.32*

### **85.53.0 Driving school activities**

#### **85.53.00 Driving school activities**

- education activities of flying, sailing and shipping schools not issuing commercial certificates and permits
- education activities of driving schools not intended for occupational drivers

### **85.59 Other education n.e.c.**

This class includes education that is not definable by level.

This class also includes activities of professional instructors and teachers in subjects other than sports, arts and driving.

The following activities are excluded:

- *formal adult literacy programmes, see 85.20*
- *general secondary education, see 85.31*
- *technical and vocational secondary education and training, see 85.32*
- *sports and recreation education, see 85.51*
- *yoga or pilates instruction, see 85.51*
- *cultural education, see 85.52*
- *traditional, complementary and alternative medicine activities, see 86.96*
- *body treatment techniques, e.g. shiatsu, Thai massage, watsu, tui na, qigong, see 86.99*
- *entertainment activities in retirement homes, see 93.29*
- *animal therapy activities, i.e. hippotherapy, see 86.99*
- *training of pet animals, see 96.99*
- *other personal service activities n.e.c., see 96.99*

#### **85.59.1 Foreign language instruction**

##### **85.59.10 Foreign language instruction**

- language instruction and conversational skills instruction

#### **85.59.2 Computer training and professional examination review courses**

##### **85.59.20 Computer training and professional examination review courses**

- computer training (e.g. general computer use, programming courses, use of computer applications)
- professional examination review courses
- security, including cyber security training
- general or specialised training on occupational safety at workplace
- fire-prevention and fire-fighting training
- first aid and basic life support training
- lifeguard training

#### **85.59.3 Other education n.e.c. provided by the so-called università popolari**

##### **85.59.30 Other education n.e.c. provided by the so-called università popolari**

- other non-formal adult education provided by the so-called università popolari, excluding sports, recreation and cultural education, foreign language instruction and computer training and professional examination review courses

The following activities are excluded:

- *non-formal adult sports and recreation education provided e.g. by the so-called università popolari, see 85.51.09*

- non-formal adult cultural education provided e.g. by the so-called università popolari, see 85.52.09
- non-formal adult foreign language instruction provided e.g. by the so-called università popolari, see 85.59.10
- non-formal adult computer training and professional examination review courses provided e.g. by the so-called università popolari, see 85.59.20

## **85.59.9 Other various educational activities n.e.c.**

### **85.59.91 Courses of awareness through movement**

- courses of awareness through movement
- Feldenkrais courses
- functional movement education courses, e.g. Eutony
- other somatic disciplines, e.g. body-mind centering
- training courses for teachers of somatic education disciplines

### **85.59.99 All other various educational activities n.e.c.**

- academic tutoring
- other tutoring
- remedial courses
- sewing courses
- relaxation courses:
  - meditation courses
  - breathing techniques
  - courses on stress and anxiety relief techniques
- oenology courses
- family life courses (e.g. parent-child courses)
- training on plant protection products
- organisation of non-formal educational activities in farms open to visitors
- education courses on healthy lifestyles
- survival training
- public speaking training
- speed-reading instruction
- training on mycology

## **85.6 Educational support activities**

### **85.61 Intermediation service activities for courses and tutors**

This class includes the intermediation of service activities for courses and tutors by bringing clients and service providers together for a fee or commission, without the intermediary providing the services intermediated.

These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail and so on).

The fee or commission can be received from either the client or the provider of the service activities for courses and tutors. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space).

#### **85.61.0 Intermediation service activities for courses and tutors**

#### **85.61.00 Intermediation service activities for courses and tutors**

### **85.69 Educational support activities n.e.c.**

This class includes the provision of educational guidance counselling activities and of other non-instructional activities that support educational processes or systems.

The following activities are excluded:

- research and experimental development on social sciences and humanities, see 72.20

### **85.69.0 Educational support activities n.e.c.**

The activities included in this category are subdivided in educational guidance counselling activities and other educational support activities n.e.c.

#### **85.69.01 Educational guidance counselling activities**

- provision of non-instructional activities that support educational processes or systems, e.g.:

- educational consulting
- vocational and career-related counselling activities
- educational guidance counselling activities
- educational testing evaluation activities
- educational testing activities
- development of curricula
- expert and rehabilitation activities examining learning ability
- educational support activities provided by pedagogues

#### **85.69.09 Other educational support activities n.e.c.**

- provision of other non-instructional activities that support educational processes or systems, e.g.:

- organisation of student exchange programmes
- examination and testing of regulated professions (e.g. pilots)

## **R HUMAN HEALTH AND SOCIAL WORK ACTIVITIES**

This section includes the provision of a wide range of health and social work activities. These activities can be exercised by private or public service providers.

This section includes techniques, services and activities carried out in health care or otherwise aimed at supporting and protecting human health in the processes of prevention, integrated care and rehabilitation.

The following activities are excluded:

- sports activities, see 93.1
- other personal service activities, see 96.9

### **86 Human health activities**

This division includes activities of short- or long-term inpatient health care. It covers general and specialty medical/surgical care offered by hospitals, preventoria, medical nursing homes, mental hospital institutions, rehabilitation centres and other human health institutions which have accommodation facilities and which engage in providing diagnostic and medical treatment to primarily inpatients, with a wide range of medical conditions.

This division also includes medical consultation and treatment in the field of general and specialised medicine, by general practitioners and medical specialists and surgeons.

It includes dental practice activities of a general or specialised nature, as well as orthodontic activities.

Additionally, this division includes medical, curative, rehabilitative or prevention activities by paramedical practitioners and health professionals other than hospitals or practicing medical doctors.

This division also includes other human health activities (for example, activities of medical laboratories, blood banks, sperm banks, transplant organ banks, and so on, including collecting, processing, storing and shipping).

The following activities are excluded:

- veterinary activities, see 75.00

#### **86.1 Hospital activities**

#### **86.10 Hospital activities**

This class includes activities for human health, performed by hospitals, legally recognised to treat patients.

This class includes short- or long-term provision of medical, diagnostic and treatment services, including physician, nursing and other health services to inpatients and the specialised accommodation services required by inpatients, as



provided by general hospitals and specialised hospitals (e.g. community and regional hospitals, hospitals of non-profit organisations, university hospitals, military and prison hospitals).

The activities are chiefly directed to inpatients, are carried out under the direct supervision of medical doctors and include:

- activities of medical and paramedical staff
- activities of laboratory and technical facilities, including radiologic and anaesthesiologic activities
- emergency room activities
- provision of operating room services, pharmacy services, food and other hospital services
- activities of family planning centres providing medical treatment (e.g. sterilisation, termination of pregnancy, with accommodation)

This class also includes activities of mental health or psychiatric hospitals, providing diagnostic and medical treatment.

The following activities are excluded:

- *laboratory testing and inspection of all types of materials and products, except medical laboratory testing, see 71.20*
- *veterinary activities, see 75.00*
- *health activities for military personnel in the field, see 84.22*
- *private consultants' services to inpatients, see 86.2*
- *dental practice activities of a general or specialised nature (e.g. dentistry, endodontic and paediatric dentistry); oral pathology, orthodontic activities, see 86.23*
- *diagnostic imaging services and medical laboratory activities, not part of hospital activities, see 86.91*
- *patient transport by ambulance, see 86.92*

## **86.10.0 Hospital activities**

### **86.10.00 Hospital activities**

## **86.2 Medical and dental practice activities**

This group includes medical consultation and treatment, performed by general medical practitioners and medical specialists (for example, medical doctors, dentists), legally recognised to treat patients.

These activities can be carried out in private practice, group practices, hospital outpatient clinics and in clinics attached to firms, schools, homes for older persons, labour organisations and fraternal organisations, as well as in patients' homes.

This group also includes private consultants' services to inpatients.

## **86.21 General medical practice activities**

This class includes medical consultation and treatment in the field of general medicine carried out by general practitioners.

The following activities are excluded:

- *inpatient hospital activities, see 86.10*
- *medical specialists activities, see 86.22*
- *nursing and midwifery activities, see 86.94*
- *physiotherapy activities, see 86.95*
- *traditional, complementary and alternative medicine activities, see 86.96*

### **86.21.0 General medical practice activities**

#### **86.21.00 General medical practice activities**

- medical consultation and treatment in the field of general medicine carried out by general practitioners
- general medical and polymedical practices activities
- outpatient general medical activities

The following activities are excluded:

- *activities of pediatricians, see 86.22.02*

## **86.22 Medical specialists activities**

This class includes medical consultation and treatment in the field of specialised medicine by medical specialists and surgeons.

The following activities are excluded:

- *inpatient hospital activities, see 86.10*

- *dental practice care activities, see 86.23*

- *nursing and midwifery activities, see 86.94*

- *activities of physiotherapists, see 86.95*

- *provision of traditional, complementary and alternative medicine activities, e.g. acupuncture and homeopathy, see 86.96*

- *beauty treatment activities not performed by medical specialists (e.g. by cosmetologists), see 96.22*

### **86.22.0 Medical specialists activities**

The activities included in this category are subdivided in cosmetic surgery activities, other medical specialists activities by medical specialists and surgeons and other medical specialists activities by dedicated centres or day clinics.

#### **86.22.01 Cosmetic surgery activities**

- medical consultation and treatment in the field of cosmetic surgery by medical specialists and surgeons also in dedicated centres or day clinics

- medical practices activities in the field of cosmetic surgery

- outpatient medical activities in the field of cosmetic surgery

- cosmetic surgery activities performed by medical specialists

#### **86.22.02 Other medical specialists activities by medical specialists and surgeons**

- medical consultation and treatment in the field of specialised medicine by medical specialists and surgeons (excluding cosmetic surgery activities)

- medical practices activities in the field of specialised medicine (excluding cosmetic surgery)

- medical analysis and interpretation of diagnostic medical images (x-ray, electrocardiograms, endoscopies, etc.)

- activities provided by psychiatrists

- activities of pediatricians

#### **86.22.03 Other medical specialists activities by dedicated centres or day clinics**

- activities of trichological centres by medical specialists in dermatology

- family planning centres providing medical treatment (e.g. sterilisation, termination of pregnancy), without accommodation

- treatment in outpatient or day clinics (e.g. dialysis, chemotherapy, insulin therapy, respiratory treatment, radiation treatment)

- activities of vaccination centres (immunisation, inoculation)

- activities of thrombosis centres

- activities of smoke-free clinics and treatment centres

- medical specialists activities by dedicated centres at local health units

- other outpatient medical specialists activities (excluding cosmetic surgery)

## **86.23 Dental practice care activities**

This class includes medical consultation and treatment in the field of dental practice care.

The following activities are excluded:

- *production of artificial teeth, denture and prosthetic appliances by dental laboratories, see 32.50*

- inpatient hospital activities, *see* 86.10

- activities of dental paramedical personnel (e.g. dental hygienists, dental therapists), *see* 86.99

## **86.23.0 Dental practice care activities**

### **86.23.00 Dental practice care activities**

- dental practice activities of a general or specialised nature (e.g. dentistry, endodontic and pediatric dentistry); oral pathology
- orthodontic activities
- dental activities in operating rooms

## **86.9 Other human health activities**

This group includes medical, curative, rehabilitative or prevention activities (without the provision of accommodation services) by paramedical practitioners and health professionals other than hospitals or practicing medical doctors.

This group also includes other human health activities not elsewhere classified, e.g. body treatment techniques (e.g. shiatsu, Thai massage, watsu, tui na, qigong).

## **86.91 Diagnostic imaging services and medical laboratory activities**

This class includes activities of medical laboratories providing analytic or diagnostic services (without the medical analysis or interpretation itself), including body fluid analysis or genetic testing, directly to outpatients with or without referral from healthcare practitioners.

The following activities are excluded:

- non-medical laboratory testing, testing activities in the field of food hygiene, activities of forensic laboratories, *see* 71.20

- medical analysis and interpretation of diagnostic medical images (x-ray, electrocardiograms, endoscopies, etc.), *see* 86.22

- activities of genome data centres or blood and organ banks, *see* 86.99

### **86.91.0 Diagnostic imaging services and medical laboratory activities**

The activities included in this category are subdivided in diagnostic imaging services and medical laboratory activities.

#### **86.91.01 Diagnostic imaging services**

- activities of X-ray laboratories and other diagnostic imaging centres

#### **86.91.02 Medical laboratory activities**

- activities of blood analysis laboratories
- DNA sequencing for ruling out or curing a specific disease
- laboratory doping control activities

## **86.92 Patient transportation by ambulance**

This class includes ambulance transport of patients by any mode of transport including airplanes. Ambulance vehicles carry paramedics/medical doctors and are usually equipped with lifesaving equipment.

The following activities are excluded:

- transport of patients, in vehicles without paramedical practitioners and equipment for lifesaving, *see* divisions 49, 50

- transport of patients, in airplanes without paramedical practitioners and equipment for lifesaving, *see* division 51

- transport of blood and body organs/fluids, *see* 86.99

### **86.92.0 Patient transportation by ambulance**

#### **86.92.00 Patient transportation by ambulance**

- specialised transport of patients, accompanied by paramedics
- primary care given by a paramedic or a doctor during the patient's transport by ambulance
- air ambulances

## **86.93 Activities of psychologists and psychotherapists, except medical doctors**

The following activities are excluded:

- *activities of psychiatrists, see 86.22*

### **86.93.0 Activities of psychologists and psychotherapists, except medical doctors**

#### **86.93.00 Activities of psychologists and psychotherapists, except medical doctors**

- consultation and treatment activities of psychologists (e.g. clinical psychologists, health psychologists, psychotherapists), except medical doctors
- activities of psychoanalysts (except medical doctors)
- music therapy activities performed by psychotherapists or psychologists

## **86.94 Nursing and midwifery activities**

This class includes nursing and midwifery activities not performed by medical doctors.

The following activities are excluded:

- *hospital activities, see 86.10*
- *maternity wards in hospitals, under the direct supervision of medical doctors, see 86.10*
- *residential nursing care facilities, see 87.10*
- *homecare services, see 88.10*

### **86.94.0 Nursing and midwifery activities**

The activities included in this category are subdivided in nursing activities and midwifery activities.

#### **86.94.01 Nursing activities**

- activities of independent nurses, who work in own consulting rooms or at patients' homes
- palliative nursing care activities for outpatients

#### **86.94.02 Midwifery activities**

- activities of maternity facilities, without permanent supervision of medical doctors

## **86.95 Physiotherapy activities**

This class includes therapies provided by independent professionals to improve mobility, restore function or reduce pain. The therapies provided include physiotherapy and so on.

The following activities are excluded:

- *activities of osteopaths, see 86.96*
- *activities of chiropractors, see 86.96*
- *body treatment techniques (e.g. shiatsu, Thai massage, watsu, tui na, qigong), see 86.99*
- *activities of massage salons for non-medical massage, see 96.23*

### **86.95.0 Physiotherapy activities**

#### **86.95.00 Physiotherapy activities**

- activities of physiotherapists
- activities of medical massage therapists
- activities of ergotherapists
- activities of occupational therapists

## **86.96 Traditional, complementary and alternative medicine activities**

This class includes the provision of preventive, curative, or rehabilitative healthcare services by health professionals. The health benefits of these services are not based on scientific data for diagnosing and treating diseases and have so far not been fully assessed in ways that can be universally accepted as being evidence-based.

The following activities are excluded:

- *body treatment techniques (e.g. shiatsu, Thai massage, watsu, tui na, qigong), see 86.99*

### **86.96.0 Traditional, complementary and alternative medicine activities**

The activities included in this category are subdivided in kinesiology and traditional, complementary and alternative medicine activities n.e.c.

#### **86.96.01 Kinesiology**

- kinesiology
- activities of kinesiologists
- activities of clinical kinesiologists
- activities of sport kinesiologists

The following activities are excluded:

- *applied kinesiology, see 86.99.09*

- *other various sports activities n.e.c., see 93.19.99*

#### **86.96.09 Traditional, complementary and alternative medicine activities n.e.c.**

- provision of traditional medicine services that comprise a range of long-standing and still-evolving practices, developed within various societies before or during the development of modern medicine (e.g. traditional Chinese therapies, such as acupuncture and Chinese herbal medicines, Unani, and traditional African medicines)
- provision of complementary therapeutic services (e.g. Alexander therapy, aromatherapy, Bach therapy and other flower therapies, body therapy, Ayurvedic, herbal medicine, naturopathy, nutritional therapy)
- provision of alternative therapeutic services (e.g. homeopathy, chiropractic treatments, crystal therapy, iridology, radionics)
- osteopathy
- activities of healers
- hypnotherapy
- reflexology activities
- remedial therapists Cesar and Mensendieck
- naprapathy

## **86.97 Intermediation service activities for medical, dental and other human health services**

This class includes the intermediation of medical, dental and other human health services, by bringing clients and service providers together for a fee or commission, without the intermediary providing the medical, dental and other human health services that are intermediated.

These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail, and so on).

The fee or commission can be received from either the client or the provider of the medical, dental or other human health service. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space).

The following activities are excluded:

- *intermediation service activities for residential care activities, see 87.91*

### **86.97.0 Intermediation service activities for medical, dental and other human health services**

#### **86.97.00 Intermediation service activities for medical, dental and other human health services**

- appointment reservations for medical, dental and other human health services

## **86.99 Other human health activities n.e.c.**

The following activities are excluded:

- *production of artificial teeth, denture and prosthetic appliances by dental laboratories, see 32.50*
- *non-medical laboratory testing, see 71.20*
- *testing activities in the field of food hygiene, see 71.20*
- *hospital activities, see 86.10*
- *medical and dental practice activities, see 86.2*
- *diagnostic imaging services and medical laboratory activities, see 86.91*
- *activities of psychologists (e.g. clinical psychologists, health psychologists, psychotherapists, except medical doctors), see 86.93*
- *nursing and midwifery activities, see 86.94*
- *physiotherapy activities, see 86.95*
- *activities of medical massage therapists, see 86.95*
- *activities of osteopaths, see 86.96*
- *residential nursing care facilities, see 87.10*
- *activities of massage salons for non-medical massage, see 96.23*

## **86.99.0 Other human health activities n.e.c.**

The activities included in this category are subdivided in body treatment techniques, dance and movement therapy, psychomotor activities and other various human health activities n.e.c.

### **86.99.01 Body treatment techniques**

- shiatsu, Thai massage, watsu, tui na, qigong

The following activities are excluded:

- *activities of osteopaths, see 86.96.09*
- *applied kinesiology, see 86.99.09*

### **86.99.02 Dance and movement therapy**

- dance and movement therapy

### **86.99.03 Psychomotor activities**

- psychomotor activities and activities of cognitive gyms
- activities of developmental neuropsychomotricity therapists

### **86.99.09 Other various human health activities n.e.c.**

- activities for human health n.e.c.
- activities of paramedical practitioners in the following fields:
  - optometry
  - hydrotherapy
  - chiropody
  - etc.
- activities of paramedical practitioners in the following field: speech therapy
- activities of paramedical practitioners in the following field: podiatry (activities of podiatrists)
- applied kinesiology
- activities of dental paramedical personnel who may work remote from, but are periodically supervised by dentists
- activities of dental therapists and school dental nurses
- activities of dental hygienists
- activities of blood banks, tissue banks, sperm banks, transplant organ banks, biobanks, genome data centres, etc., including collecting, processing, storage and shipping

- operation of bone marrow donor registries
- activities of orthoptists
- activities of skin therapists
- health-related monitoring activities (infant nutrition, child health)
- activities of dieticians
- prevention health activities and disease detection (cancer, tuberculosis, venereal diseases)
- transport of blood and body organs/fluids
- animal therapy activities (e.g. hippotherapy)
- colonic hydrotherapy
- art therapy

## **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. Residential care is a mix of health and social services with the health services being largely nursing services. Residential care activities are provided for residents, who can be staying temporarily.

This division also includes activities of residential care centres (providing regular residential care in places specially built or adapted for some target groups). Units are classified depending on target groups.

The following activities are excluded:

- *non-residential nursing activities, see 86.94*
- *non-residential care activities, see division 88*

### **87.1 Residential nursing care activities**

#### **87.10 Residential nursing care activities**

This class includes the provision of residential care, with medical assistance, nursing and rehabilitation treatments. These establishments have a permanent core staff of registered or licensed practical nurses that, along with other staff, provide nursing care in combination with personal care.

The medical or nursing care services typically include administering medication, performing medical diagnoses and dressing wounds, and are chiefly provided without the supervision of a medical doctor located on the premises.

The following activities are excluded:

- *palliative nursing care for outpatients, see 86.94*
- *activities of homes for older persons without or with only minimal nursing care, see 87.30*
- *provision of residential care and assistance services, e.g. orphanages, children's boarding homes and hostels, temporary homeless shelters, see 87.99*

#### **87.10.0 Residential nursing care activities**

##### **87.10.00 Residential nursing care activities**

- activities of:
  - homes for the older persons with nursing care
  - convalescent homes, other than mental health and substance abuse facilities
  - rest homes with nursing care
  - nursing care facilities
  - nursing homes hospices
  - inpatient care hospices for palliative care

### **87.2 Residential care activities for persons living with or having a diagnosis of a mental illness or substance abuse**

#### **87.20 Residential care activities for persons living with or having a diagnosis of a mental illness or substance abuse**

This class includes the provision of residential care (but not licensed hospital care), protective supervision and counselling to persons living with or having a diagnosis of a mental illness, intellectual disability or substance abuse, irrespective of their age.

The following activities are excluded:

- *mental health hospitals, see 86.10*
- *provision of residential nursing care and rehabilitative services for individuals other than those living with or having a diagnosis of a mental illness, see 87.10, 87.30*
- *social work activities with accommodation, e.g. temporary homeless shelters, see 87.99*
- *non-residential care activities for persons living with or having a diagnosis of a mental illness (for example, mental healthcare centres), see division 88*

## **87.20.0 Residential care activities for persons living with or having a diagnosis of a mental illness or substance abuse**

### **87.20.00 Residential care activities for persons living with or having a diagnosis of a mental illness or substance abuse**

- activities of:

- facilities for the treatment of substance abuse
- facilities for the treatment of drugs and alcohol abuse
- mental health convalescent homes
- residential group homes for the emotionally disturbed
- mental health halfway houses
- assisted living facilities for persons having a diagnosis of intellectual disability
- facilities for the treatment of eating disorders

## **87.3 Residential care activities for older persons or persons with physical disabilities**

### **87.30 Residential care activities for older persons or persons with physical disabilities**

This class includes the provision of residential and personal care services for older persons or persons with physical disabilities who are unable to fully care for themselves and/or who choose not to live independently.

The care typically includes room, board, supervision and assistance in daily living (for example, housekeeping activities). Nursing care is sometimes provided for residents in separate on-site facilities.

The following activities are excluded:

- *residential nursing care activities for older persons, see 87.10*
- *provision of residential nursing and rehabilitative services for older persons or persons living with or having a diagnosis of a mental illness, see 87.20*
- *social work activities with accommodation, see 87.99*

### **87.30.0 Residential care activities for older persons or persons with physical disabilities**

#### **87.30.00 Residential care activities for older persons or persons with physical disabilities**

- activities of:

- assisted-living facilities
- continuing care retirement communities
- homes for older persons with minimal nursing care
- rest homes without nursing care

## **87.9 Other residential care activities**

### **87.91 Intermediation service activities for residential care activities**

This class includes the intermediation of residential care activities, by bringing clients and service providers together for a fee or commission, without the intermediary providing the residential care services that are intermediated.

These intermediation activities can be carried out on digital platforms or through non-digital channels (including



face-to-face, door-to-door, telephone, mail, and so on).

The fee or commission can be received from either the client or the provider of the residential care service. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space).

The following activities are excluded:

- *intermediation service activities for medical, dental and other human health services, see 86.97*

#### **87.91.0 Intermediation service activities for residential care activities**

##### **87.91.00 Intermediation service activities for residential care activities**

#### **87.99 Other residential care activities n.e.c.**

This class includes the provision of residential care and assistance services for persons, except older persons and persons with disabilities, who are unable to fully care for themselves or who do not wish to live on their own.

The activities are usually carried out by government offices or private organisations.

The following activities are excluded:

- *funding and administration of compulsory social security programmes, see 84.30*

- *activities of residential nursing care facilities, see 87.10*

- *provision of residential nursing and rehabilitative services for persons living with or having a diagnosis of a mental illness, see 87.20*

- *residential care activities for persons having a diagnosis of intellectual disability, see 87.20*

- *residential care activities for older persons or persons with physical disabilities, see 87.30*

- *child day-care activities, see 88.91*

- *adoption service activities, see 88.99*

#### **87.99.0 Other residential care activities n.e.c.**

##### **87.99.00 Other residential care activities n.e.c.**

- residential and social assistance activities provided on a round-the-clock basis to special categories of persons, but where medical treatment or education are not essential elements:

- orphanages
- children's boarding homes and hostels
- provision of residential services for homeless persons, refugees, immigrants, etc.
- other residential family support activities
- activities of:
  - activities of halfway houses for groups of persons with social or personal problems
  - activities of halfway houses for delinquents and offenders
  - activities of juvenile correction homes

## **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.

### **88.1 Social work activities without accommodation for older persons or persons with disabilities**

#### **88.10 Social work activities without accommodation for older persons or persons with disabilities**

The following activities are excluded:

- *funding and administration of compulsory social security programmes, see 84.30*

- *activities similar to those described in this class, but including accommodation, see 87.30*

- day-care activities for children with disabilities, see 88.91

## **88.10.0 Social work activities without accommodation for older persons or persons with disabilities**

### **88.10.00 Social work activities without accommodation for older persons or persons with disabilities**

- social, counselling, welfare, referral and similar services which are aimed at older persons or persons with disabilities in their homes or elsewhere and carried out by government offices or by private organisations, national or local self-help organisations and by specialists providing counselling services:

- visiting older persons and persons with disabilities
- day-care activities for older persons or adults with disabilities
- home assistance services for older persons or persons with disabilities
- vocational rehabilitation and habilitation activities for persons with physical disabilities where the education component is limited
- activities of caregivers (home assistance)
- homecare services
- home assistance services, such as to carry out domestic tasks, rendered to persons having a diagnosis of temporary medical impairment

## **88.9 Other social work activities without accommodation**

### **88.91 Child day-care activities**

#### **88.91.0 Child day-care activities**

##### **88.91.00 Child day-care activities**

- child day-care activities, including day nurseries for pupils
- day-care activities for children provided in private homes or day-care centres
- after-school care activities
- day-care activities for children with disabilities

### **88.99 Other social work activities without accommodation n.e.c.**

The following activities are excluded:

- legal mediation activities, see 69.10
- funding and administration of compulsory social security programmes, see 84.30
- family life courses (e.g. parent-child courses), see 85.59
- vocational and career related counselling activities, see 85.69
- educational guidance counselling activities, see 85.69
- educational support activities provided by pedagogues, see 85.69
- activities similar to those described in this class, but including accommodation, see 87.99
- counselling services aimed at older persons or persons with disabilities in their homes or elsewhere, carried out by government offices or by private organisations, national or local self-help organisations and by specialists providing counselling services, see 88.10

#### **88.99.0 Other social work activities without accommodation n.e.c.**

- social, counselling, welfare, refugee, referral and similar services, which are delivered to individuals and families in their homes or elsewhere and carried out by government offices or by private organisations, disaster relief organisations, national or local self-help organisations and by specialists providing counselling services:

- child and youth support activities
- adoption service activities, activities for the prevention of cruelty to children and others
- household budget counselling, marriage and family guidance, credit and debt counselling services
- community and neighbourhood activities
- activities for disaster victims, refugees, immigrants, etc.

- vocational rehabilitation and habilitation activities for unemployed persons provided that the education component is limited
- eligibility determination in connection with welfare benefits, rent supplements or food stamps
- day facilities for homeless persons and other socially vulnerable groups
- fundraising or other support activities aimed at social work
- cultural and intercultural mediation activities aimed at: preventing the distress of adults experiencing difficulties in social and labour market integration; removing the social marginalisation of children and adolescents; rehabilitating adults and minors in prison, on probation and out of prison; and reintegrating adults into active life
- refugee resettlement activities

All other social work activities without accommodation n.e.c. included in this category are subdivided in counselling services, marriage and family guidance, cultural and intercultural mediation activities, social work activities without accommodation provided by pedagogues, and other various social work activities without accommodation n.e.c.

#### **88.99.01 Counselling services**

The following activities are excluded:

- *vocational and career related counselling activities, see 85.69.01*
- *educational guidance counselling activities, see 85.69.01*
- *counselling services aimed at older persons or persons with disabilities in their homes or elsewhere, carried out by government offices or by private organisations, national or local self-help organisations and by specialists providing counselling services, see 88.10.00*

#### **88.99.02 Marriage and family guidance**

The following activities are excluded:

- *family life courses (e.g. parent-child courses), see 85.59.99*

#### **88.99.03 Cultural and intercultural mediation activities**

#### **88.99.04 Social work activities without accommodation provided by pedagogues**

The following activities are excluded:

- *educational support activities provided by pedagogues, see 85.69.01*

#### **88.99.09 Other various social work activities without accommodation n.e.c.**

## **S ARTS, SPORTS AND RECREATION**

This section includes a wide range of activities to meet varied cultural, sports and recreational interests of their customers, including live performances, entertainment, the operation of cultural and natural heritage sites, and gambling.

This section also includes services that facilitate entertainment events and live performances.

## **90 Arts creation and performing arts activities**

This division includes arts creation and performing arts activities and the operation of facilities and provision of services to meet cultural and entertainment interests. 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, live performances and events.

The following activities are excluded:

- *motion picture and video production/distribution, see 59.11, 59.12, 59.13*
- *motion picture projection, see 59.14*
- *radio and television broadcasting, see 60.10, 60.20*
- *photographic activities, see 74.20*
- *cultural education (non-academic teaching of instrument playing, painting, acting, dancing, etc.), see 85.52*
- *operation of museums of all kinds, archaeological and historical sites and monuments, libraries, archives, botanical and zoological gardens, see division 91*

- *preservation of historical sites, see division 91*
- *activities of nature reserves, see division 91*
- *conservation and restoration of cultural heritage, see 91.30*
- *gambling and betting activities, see 92.00*
- *sports, amusement and recreation activities, see division 93*

## **90.1 Arts creation activities**

This group includes activities in literary creation, musical composition, visual arts creation and related activities.

### **90.11 Literary creation and musical composition activities**

The following activities are excluded:

- *(re)production, distribution of books and music, see section J*
- *publishing texts and photographs and other contents without video by influencers or bloggers, see 58.19*
- *production of vlogs, see 59.11*
- *translators working on book editing, see 74.30*
- *activities of independent musicians and actors participating in video and audiovisual content of all kinds, see 90.20*

#### **90.11.0 Literary creation and musical composition activities**

The activities included in this category are subdivided in activities of independent journalists, activities of independent bloggers and other literary creation and musical composition activities.

##### **90.11.01 Activities of independent journalists**

- activities of journalists whose content is published by a third party

##### **90.11.02 Activities of independent bloggers**

- activities of bloggers whose content is published by a third party

The following activities are excluded:

- *publishing texts and photographs and other contents without video by influencers or bloggers, see 58.19.00*
- *production of vlogs, see 59.11.00*

##### **90.11.09 Other literary creation and musical composition activities**

- activities of individual writers, for all subjects including fictional writing etc.
- musical composition
- texts and compositions writing on behalf of someone else
- activities of scriptwriting
- technical writing

## **90.12 Visual arts creation activities**

This class includes the activities of creation and production of works of the visual arts.

The following activities are excluded:

- *manufacture of statues, other than artistic originals, see 23.70*
- *motion picture and video production, see 59.11, 59.12*
- *operation of cinemas, see 59.14*
- *photographic activities, see 74.20*
- *activities of personal theatrical or artistic agents or agencies, see 74.99*
- *casting activities, see 78.10*
- *intermediation service activities for theatrical, sport, amusement and entertainment tickets, see 82.40*
- *choreography activities, see 90.13*

- creation and presentation of light and sound shows, *see* 93.29

## **90.12.0 Visual arts creation activities**

### **90.12.00 Visual arts creation activities**

- activities of independent artists, e.g.:

- sculptors
- painters
- cartoonists
- caricaturists
- engravers
- etchers

- activities of independent calligraphers:

- calligraphy services for weddings (wedding invitations etc.)
- calligraphy services for other ceremonies (baptisms or name- giving ceremonies, communions, confirmations, graduations etc.)
- calligraphy services for businesses (logos, business cards, labels etc.)
- medieval calligraphy services
- digital lettering

- digital forms of visual arts creation

- creations of art featuring light installations

## **90.13 Other arts creation activities**

The following activities are excluded:

- renovation, renewal, reconstruction and retrofitting of historical and archaeological sites and buildings, *see* 43.99
- operation of museums of all kinds, *see* 91.21
- repair of furniture not considered cultural heritage and non-historical, *see* 95.24

### **90.13.0 Other arts creation activities**

#### **90.13.00 Other arts creation activities**

- choreography activities

## **90.2 Activities of performing arts**

### **90.20 Activities of performing arts**

This class includes activities in the performing arts and related activities.

The following activities are excluded:

- publishing texts and photographs and other contents without video by influencers or bloggers, *see* 58.19
- production of video and audio visual content, including vlogs, *see* 59.11
- influencer marketing, *see* 73.11
- activities of personal theatrical or artistic agents or agencies, *see* 74.99
- casting activities, *see* 78.10
- activities of bloggers not self-publishing their own created content, *see* 90.11

#### **90.20.0 Activities of performing arts**

The activities included in this category are subdivided in activities of acting and other activities of performing arts.

##### **90.20.01 Activities of acting**

- live stage productions (theatrical presentations):

- activities of performing groups, e.g. theatre or acting companies
- activities of performing artists, e.g. actors (including stand-up comedians)
- artistic direction of cultural festivals and reviews
- activities of independent actors appearing in video and audiovisual content of all kinds

#### **90.20.09 Other activities of performing arts**

- live stage productions (concerts, operas, dances and others):
- activities of performing groups, circuses or companies, orchestras or bands
- activities of performing artists, e.g. dancers, musicians (including activities of independent musicians), conductors
- historical reenactment activities
- activities of photo models
- activities of independent musicians appearing in video and audiovisual content of all kinds
- operation of performing arts facilities for own ensemble
- activities of influencers appearing in vlogs published by a third party

### **90.3 Support activities to arts creation and performing arts**

This group includes support activities to arts creation and performing arts.

It includes activities supporting the production of theatre, opera and ballet performances, musicals, events and others, activities of producers of artistic performances, inside or outside the premises.

#### **90.31 Operation of arts facilities and sites**

The following activities are excluded:

- *retail sale of paintings and sculptures (activities of commercial art galleries), see 47.69*
- *activities of bars, pubs and similar facilities which predominantly serve beverages, which may include the provision of live music and dance activities, see 56.30*
- *operation of cinemas, see 59.14*
- *intermediation service activities for theatrical, sport, amusement and entertainment tickets, see 82.40*
- *operation of arts facilities for own ensemble, see 90.20*
- *operation of museums of all kinds, see 91.21*
- *operation of dance floors and ballrooms where beverage serving is not the main activity, see 93.29*

#### **90.31.0 Operation of arts facilities and sites**

##### **90.31.00 Operation of arts facilities and sites**

- operation of arts facilities (e.g. concert halls, theatre halls and cultural centres)
- operation of arts facilities which support artistic creation in visual arts
- operation of music venues, music clubs and similar facilities for live performances

#### **90.39 Other support activities to arts and performing arts**

The following activities are excluded:

- *production of motion pictures, including digital distribution, for direct projection in theatres or for broadcasting or streaming, see 59.1*
- *broadcasting of live performances and events, see 60.20*
- *activities of personal theatrical or artistic agents or agencies, see 74.99*
- *casting activities, see 78.10*
- *organisation of conferences, conventions and trade shows, see 82.30*
- *activities of performing artists and groups, see 90.20*
- *activities of producers or promoters of sporting events, with or without facilities, see 93.19*
- *technical planning, supply, setting-up and operation of audiovisual equipment and special effects associated with the organisation of non-artistic events, see 93.29*

## **90.39.0 Other support activities to arts and performing arts**

The activities included in this category are subdivided in activities of directing and other support activities to arts and performing arts n.e.c.

### **90.39.01 Activities of directing**

- activities of film and theatre directors, dramaturges, film promoters and programmes creators

### **90.39.09 Other support activities to arts and performing arts n.e.c.**

- support activities to the performing arts for production of live stage presentations (e.g. theatrical presentations, concerts, opera, dance and other stage productions):

- activities of producers, stage-set designers and builders, scene shifters, lighting engineers, etc.

- organisation of cultural and entertainment events (e.g. film festivals, music and dance festivals)

- organisation of fashion shows

- activities of propmen

- activities of producers or promoters of live arts events

- technical planning, supply, setting-up and operation of audiovisual equipment and special effects associated with the organisation of artistic events

- other support activities to arts and performing arts n.e.c., e.g. setting-up of lights and sound equipment associated with the organisation of artistic events

- consulting regarding exhibition design for independent artists

## **91 Libraries, archives, museums and other cultural activities**

This division includes the activities of libraries and archives; the operation of museums of all kinds, heritage collections of all types including library and archival documents, botanical and zoological gardens; the operation of archaeological and historical sites or buildings and the activities of nature reserves.

These activities include the identification, collection, inventory, conservation/restoration and mediation of cultural or natural, tangible and intangible heritage.

It also includes the preservation and exhibition of objects, sites and natural wonders of historical, cultural or educational interest (for example, World Heritage Sites).

The following activities are excluded:

- *manufacture of musical instruments, see 32.20*

- *renovation, renewal, reconstruction and retrofitting of historical and archaeological sites and buildings, see 43.99*

- *retail sale of paintings and sculptures (activities of commercial art galleries), see 47.69*

- *retail sale of second-hand goods, see 47.79*

- *transport and storage activities, see division 52*

- *insurance activities, see division 66*

- *judicial auctions, see 69.10*

- *architectural activities to support the conservation and restoration of cultural heritage properties, see 71.11*

- *research activities, conservation sciences devoted to cultural heritage, see division 72*

- *activities of tourist guides and lecturers, see 79.90*

- *sports, amusement and recreation activities (e.g. the operation of bathing beaches and recreation parks), see division 93*

- *repair of musical instruments not considered cultural heritage and non-historical, see 95.29*

### **91.1 Library and archive activities**

This group includes activities related to the management, care, preservation and assessment of libraries and archives. This group includes:

- documentation and information activities of libraries and archives of all kinds, including reading, listening and viewing rooms, providing library and archive services to the general public or to a specific public (e.g. students, scientists, staff members)

- operation of public archives (at governmental, regional or local level) or of private archives (artists', historians', writers' archives, etc.)

- organisation of a library collection, whether specialised or not, cataloguing collections
- lending and storage of books, maps, periodicals, films, records, tapes, works of art, archives, etc.
- retrieval activities in order to comply with information requests, etc.

The following activities are excluded:

- *conservation and restoration of cultural heritage, see 91.30*

## **91.11 Library activities**

The following activities are excluded:

- *conservation and restoration of cultural heritage, see 91.30*

### **91.11.0 Library activities**

#### **91.11.00 Library activities**

- documentation and information activities of libraries of all kinds (including digital libraries), reading, listening and viewing rooms:

- organisation of a collection, whether specialised or not
- cataloguing collections
- lending and storage of books, maps, periodicals, films, records, tapes, works of art, etc.
- retrieval activities in order to comply with information requests, etc.

## **91.12 Archive activities**

Archive activities include the activities carried out by archival services of all types, with a view to building, storing, classifying, physical or digital archive collections and communicating them to the general public or to a particular category of users.

The following activities are excluded:

- *retail sale of manuscripts, see 47.69*
- *storage of data files, see 63.10*
- *digitisation of files (linked to further processing of data), see 63.10*
- *digitisation of files (without any other related activity), see 82.10*
- *conservation and restoration of cultural heritage, see 91.30*

### **91.12.0 Archive activities**

#### **91.12.00 Archive activities**

- activities of public archives providing a service to the general public or to a special clientele (e.g. students, scientists, staff members) as well as the operation of government archives
- activities related to the acquisition or collection of archives
- activities related to the identification, stocktaking, description and classification of archives
- activities related to the safety and maintenance of archive items (monitoring of the sanitary status and of climatic conditions, safety and security, rehabilitation)
- activities related to the communication of archives to the public on-site or remotely
- digitisation of archival documents for digital archive collections
- archiving of all kinds of documents (in paper or electronic form)
- activities of independent archivists
- record keeping and record management activities

## **91.2 Museum, collection, historical site and monument activities**

This group includes the operation, management, care, preservation, exhibition and assessment of cultural heritage: tangible, intangible and digital in a wide variety of types of collections (both private and public).

It includes activities pertaining to cultural heritage places as a result of human intervention in its surroundings, from



landscapes to gardens, from historical and archaeological sites to buildings.

The following activities are excluded:

- *renovation, renewal, reconstruction and retrofitting of historical and archaeological sites and buildings, see 43.99*
- *retail sale of paintings and sculptures (activities of commercial art galleries), see 47.69*
- *architectural activities to support the conservation and restoration of cultural heritage properties, see 71.11*
- *activities related to conservation and restoration of cultural heritage, see 91.30*

## **91.21 Museum and collection activities**

The following activities are excluded:

- *retail sale of paintings and sculptures (activities of commercial art galleries), see 47.69*
- *cultural heritage education, see 85.52*
- *library activities, see 91.11*
- *archive activities, see 91.12*
- *conservation and restoration of cultural heritage, see 91.30*
- *repair of furniture not considered cultural heritage and non-historical, see 95.24*

### **91.21.0 Museum and collection activities**

#### **91.21.00 Museum and collection activities**

- operation, management, care, preservation, assessment and exhibition of collections of museums of all kinds:
  - museums or art museums; applied art, crafts and design museums (e.g. jewellery, furniture, costumes, ceramics, silverware)
  - natural history, science and technology museums, historical museums (including military museums)
  - other specialised museums
- open-air museums, ecomuseums, digital and virtual museums
- collections in historic houses and national galleries; interpretation centres for ethnographic, religious and folk art (at local or regional level)
- activities of art galleries, exhibiting art (not for sale)

## **91.22 Historical site and monument activities**

This class includes the operation and preservation of cultural heritage places as a result of human intervention in its surroundings, from landscapes to gardens and from buildings to sites (natural and built heritage).

The following activities are excluded:

- *renovation, renewal, reconstruction and retrofitting of historical and archaeological sites and buildings, see 43.99*
- *conservation and restoration of cultural heritage, see 91.30*
- *architectural activities to support the conservation and restoration of cultural heritage properties, see 71.11*
- *archaeological excavations, see 72.20*

### **91.22.0 Historical site and monument activities**

#### **91.22.00 Historical site and monument activities**

- operation and preservation of historical sites and buildings
- operation and preservation of archaeological sites open to visitors

## **91.3 Conservation, restoration and other support activities for cultural heritage**

### **91.30 Conservation, restoration and other support activities for cultural heritage**

The following activities are excluded:

- *renovation, renewal, reconstruction and retrofitting of historical and archaeological sites and buildings, see 43.99*

- *architectural activities to support the conservation and restoration of cultural heritage properties, see 71.11*
- *conservation science (research and development activities devoted to cultural heritage), see division 72*
- *archaeological excavations, see 72.20*
- *cultural heritage education, see 85.52*
- *repair of furniture not considered cultural heritage and non-historical, see 95.24*
- *repair of musical instruments not considered cultural heritage and non-historical, see 95.29*

### **91.30.0 Conservation, restoration and other support activities for cultural heritage**

The activities included in this category are subdivided in conservation and restoration of cultural heritage, creation and operation of multimedia equipment adapted for tours in museums and other cultural sites and other support activities for cultural heritage.

#### **91.30.01 Conservation and restoration of cultural heritage**

- conservation and restoration of historical and archaeological assets of all types of materials, whether the assets are movable or stationary
- restoration of antique organs and other musical instruments considered cultural heritage and historical
- restoration of antique or considered cultural heritage and historical works of art, e.g. icons, statues and sculptures, tapestries, mosaics, paintings and frescoes, including sacred images
- restoration of historical buildings

#### **91.30.02 Creation and operation of multimedia equipment adapted for tours in museums and other cultural sites**

- creation and operation of multimedia equipment (e.g. video guides, audio guides, radio guides) adapted for tours in museums and other cultural sites, including devices for the hearing impaired
- creation, adaptation, translation and dubbing of audio and video content for tours in museums and other cultural sites

#### **91.30.09 Other support activities for cultural heritage**

- other activities related to conservation and restoration of cultural heritage
- consulting regarding the conservation and restoration of cultural heritage
- activities necessary for the digitisation of cultural heritage, e.g.:
  - gathering the information and data needed for the creation of virtual replicas
- consulting regarding exhibition design in museums and similar places

## **91.4 Botanical and zoological garden and nature reserve activities**

### **91.41 Botanical and zoological garden activities**

The following activities are excluded:

- *landscape and gardening activities, see 81.30*
- *operation of sport fishing and hunting preserves, see 93.19*

#### **91.41.0 Botanical and zoological garden activities**

##### **91.41.00 Botanical and zoological garden activities**

- operation of botanical and zoological gardens, including children's zoos
- operation of aquariums

### **91.42 Nature reserve activities**

The following activities are excluded:

- *protection or restoring activities of agricultural land, see division 01*
- *protection or restoring activities of forestry land, see division 02*
- *protection or restoring activities of landscape (e.g. for parks, gardens), see 81.30*

- operation of sport fishing and hunting preserves, see 93.19

## **91.42.0 Nature reserve activities**

### **91.42.00 Nature reserve activities**

- operation of nature reserves, including wildlife preservation, etc.
- conservation and maintenance services of national parks, nature parks and reserves

## **92 Gambling and betting activities**

This division includes the operation of gambling facilities (for example, casinos, bingo halls, electronic gambling machines) and the provision of gambling services (for example, lotteries, off-track betting).

These gambling and betting activities can be carried out in gambling facilities or online.

The following activities are excluded:

- operation of coin-operated games, see 93.29

## **92.0 Gambling and betting activities**

### **92.00 Gambling and betting activities**

The following activities are excluded:

- operation of clubs for card games (e.g. bridge clubs), see 93.12
- operation of billiard halls, see 93.29
- operation of self-service amusement devices, e.g. rocking chairs, horses, cars, space ships, see 93.29

#### **92.00.0 Gambling and betting activities**

The activities included in this category are subdivided in operation (exploitation) of coin- or token-operated gambling machines and other gambling and betting activities.

##### **92.00.01 Operation (exploitation) of coin- or token-operated gambling machines**

- operation (exploitation) of coin-operated gambling machines
- operation (exploitation) of token-operated gambling machines
- operation of dedicated rooms for playing coin- or token-operated gambling machines

##### **92.00.09 Other gambling and betting activities**

- bookmaking and other betting operations
- off-track betting
- operation of casinos (including floating casinos)
- activities of independent croupiers
- sale of lottery tickets
- quiz app subscriptions with prizes
- sports betting
- operation of card games as a betting activity
- operation of gambling or lottery games
- operation of bingo halls
- activities of gaming operators of fixed-odds games, e.g. Lotto
- activities of gaming operators of fixed-odds betting, e.g. Superenalotto
- activities of gaming operators of sports betting, e.g. Totocalcio
- operation of gambling sites
- operation of horse-based betting games
- organisation of prize games and competitions

## 93 Sports activities and amusement and recreation activities

This division includes sports activities in any form of physical activity undertaken, either occasionally or in an organised participatory manner, with the aim of expressing and improving physical fitness and mental well-being, and of establishing social links or achieving results in competitions at all levels.

This division includes the provision of amusement and recreation activities.

This class includes also organisation of sporting events.

The following activities are excluded:

- *dramatic arts, music, other arts and entertainment (e.g. production of live theatrical presentations, concerts, opera or dance productions, other stage productions), see division 90*
- *operation of museums of all kinds, archaeological and historical sites and monuments, libraries, archives, botanical and zoological gardens, see division 91*
- *preservation of historical sites, see division 91*
- *activities of nature reserves, see division 91*

### 93.1 Sports activities

This group includes the operation of sports facilities; activities of sports teams or clubs primarily participating in live sporting events; independent athletes engaged in participating in live sports or racing events; activities related to training animals for sports or entertainment; sports trainers providing specialised services to support participants in sporting events or competitions; operators of arenas and stadiums; other activities of organising, promoting or managing sporting events n.e.c.

The following activities are excluded:

- *sports and recreation education activities, see 85.51*

#### 93.11 Operation of sports facilities

The following activities are excluded:

- *transport by cableways, ski-lifts and chairlifts, which may include the preparation of ski slopes, see 49.34*
- *rental of recreation and sports equipment, see 77.21*
- *organisation and operation of outdoor or indoor sporting events for professionals or amateurs by sports clubs, see 93.12*
- *activities of fitness facilities, see 93.13*
- *organisation and operation of outdoor or indoor sporting events for professionals or amateurs by organisations (not by sports clubs) without own facilities, see 93.19*
- *park and beach activities, see 93.29*

##### 93.11.1 Operation of swimming pools

##### 93.11.10 Operation of swimming pools

- operation of outdoor or indoor swimming pools

##### 93.11.9 Operation of other sports facilities

##### 93.11.90 Operation of other sports facilities

- operation of facilities for outdoor or indoor sporting events (open, closed or covered, with or without spectator seating), e.g.:
  - ice hockey arenas
  - halls for boxing matches
  - golf courses
  - skating rinks
  - tennis courts
- operation of shooting ranges
- organisation and operation of outdoor or indoor sporting events for professionals or amateurs by organisations in their own facilities (not by sports clubs)

- managing and providing the staff to operate these facilities
- provision of equipment to operate these facilities
- operation of sports areas, which may include the operation of cableways, ski-lifts and chairlifts
- management of outdoor sport-equipped areas
- operation of grass-roots sporting facilities

## **93.12 Activities of sports clubs**

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.

Sports clubs are typically non-profit entities, but inclusion in the sports sector is legitimised by the prevailing purpose of the activity carried out (in other words, the promotion of practicing sports).

The activities of education, training, the sale of advertising space and the provision of clubhouse services are, in this context, ancillary activities, which may have a prevailing weight at an economic level, but which are instrumental with respect to the prevailing purpose of the activity carried out and for its perpetuation.

The following activities are excluded:

- *sports instruction by individual teachers, trainers, see 85.51*
- *operation of sports facilities, see 93.11*
- *activities of individual own-account sportspersons and athletes, referees, judges, timekeepers, etc., see 93.19*
- *activities of individual own-account participants of e-sports, see 93.19*
- *activities of sports federations, see 93.19*

### **93.12.0 Activities of sports clubs**

#### **93.12.00 Activities of sports clubs**

- operation of sports clubs, e.g.:
  - football clubs
  - bowling clubs
  - swimming clubs
  - golf clubs
  - boxing clubs
  - winter sports clubs
  - chess clubs
  - track and field clubs
  - shooting clubs
  - e-sports clubs
  - card game clubs (e.g. bridge clubs)
  - water sports clubs (canoeing, rowing, sailing, etc.)
- organisation and operation of outdoor or indoor sporting events for professionals or amateurs by sports clubs
- provision of clubhouse services by sports clubs
- sports training within sports clubs

## **93.13 Activities of fitness centres**

The following activities are excluded:

- *sports instruction by individual teachers, trainers, see 85.51*
- *pilates instruction by individual teachers, trainers, see 85.51*

### **93.13.0 Activities of fitness centres**

The activities included in this category are subdivided in activities of yoga, pilates and tai chi studios, and other activities of fitness centres.

### **93.13.01 Activities of yoga, pilates and tai chi studios**

- activities of yoga studios
- activities of pilates studios
- activities of tai chi studios
- fitness instruction provided by yoga studios and similar facilities

### **93.13.09 Other activities of fitness centres**

- activities of fitness clubs
- activities of body-building facilities
- fitness instruction provided by fitness clubs

## **93.19 Sports activities n.e.c.**

The following activities are excluded:

- *stud services, see 01.62*
- *broadcasting of live performances and events, see 60.20*
- *rental of sports equipment, see 77.21*
- *organisation of conferences, conventions and trade shows, see 82.30*
- *sports instruction in camps or schools, see 85.51*
- *activities of sports instructors, teachers, coaches, see 85.51*
- *card game instruction, see 85.51*
- *technical planning, supply, setting-up and operation of audiovisual equipment and special effects associated with the organisation of artistic events, see 90.39*
- *provision of personnel and equipment as part of the organisation and operation of a sporting event (not by sports clubs) with own facilities, see 93.11*
- *activities of sports clubs, see 93.12*
- *operation of e-sports clubs, see 93.12*
- *organisation and operation of outdoor or indoor sporting events for professionals or amateurs by sports clubs, see 93.12*
- *technical planning, supply, setting-up and operation of audiovisual equipment and special effects associated with the organisation of non-artistic events, see 93.29*
- *activities of guides for underwater excursions, see 93.29*
- *park and beach activities, see 93.29*
- *service activities to promote hunting and trapping, see 94.99*
- *training of pets, see 96.99*

### **93.19.1 Activities of sport governing bodies and activities related to promotion of sporting events**

#### **93.19.10 Activities of sport governing bodies and activities related to promotion of sporting events**

- activities of producers of sporting events, with or without facilities
- activities of sports federations, sports leagues and sports governing bodies
- activities related to promotion of sporting events
- organisation and operation of outdoor or indoor sporting events for professionals or amateurs by organisations (not by sports clubs) without own facilities

#### **93.19.9 Other sports activities n.e.c.**

##### **93.19.91 Refilling of scuba diving tanks activities**

##### **93.19.92 Activities of mountain guides**

- activities of mountain guides

##### **93.19.93 Activities of fishing guides**

The following activities are excluded:

- *activities of guides for underwater excursions, see 93.29.99*

### **93.19.99 Other various sports activities n.e.c.**

- activities of individual own-account sportspersons and athletes
- activities of individual own-account referees, judges, timekeepers, etc.
- activities of individual own-account participants of e-sports
- activities of racing stables, kennels and garages
- operation of racing and riding stables
- operation of sport fishing and hunting preserves
- support activities for sport or recreational hunting and fishing
- operation of vertical, aerodynamic wind tunnels
- activities related to training animals for sports or entertainment

The following activities are excluded:

- *activities of sports clubs, see 93.12.00*

- *service activities to promote hunting and trapping, see 94.99.90*

## **93.2 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 (for example, mechanical rides, water rides, games, shows, theme exhibits and picnic grounds).

The following activities are excluded:

- *dramatic arts, music and other arts, see division 90*

- *sports activities, see 93.1*

- *activities related to the infrastructure and facilities for sports (e.g. swimming pools, playgrounds), see 93.11*

### **93.21 Activities of amusement parks and theme parks**

This class includes the activities of amusement parks and theme parks characterised by a permanent and site-based operation of a variety of attractions (for example, mechanical rides, carousels, games, shooting galleries, shows, theme exhibits, picnic grounds) that are provided under the economic and operational directive of a central operator. These parks are typically located in structurally delimited areas, for which customers must pay admission.

The following activities are excluded:

- *operation of gambling or lottery games, see 92.00*

- *operation of mechanical rides, games and shows by independent providers (e.g. at fairgrounds, festivals, Christmas markets), see 93.29*

#### **93.21.0 Activities of amusement parks and theme parks**

##### **93.21.00 Activities of amusement parks and theme parks**

- activities of amusement parks and theme parks
- permanent and site-based operation of a variety of attractions, e.g. mechanical rides, carousels, games, shooting galleries, shows, theme exhibits
- activities of aqua parks or water parks

### **93.29 Amusement and recreation activities n.e.c.**

This class includes activities related to entertainment and recreation (except amusement parks and theme parks) not elsewhere classified.

The following activities are excluded:

- *transport by cableways, ski-lifts and chairlifts, which may include the preparation of ski slopes, see 49.34*

- *fishing trips, see 50.10, 50.30*
- *provision of space and facilities for short-stay visitors in recreational parks, forests and camping grounds, see 55.30*
- *recreational camps, hunting and fishing camps, campsites and camping grounds, see 55.30*
- *beverage serving activities in nightclubs, dance floors and ballrooms, when carried out by separate units, see 56.30*
- *mobile food service activities, see 56.12*
- *activities of security personnel for events, concerts, fairs and exhibitions, see 80.01*
- *organisation of conferences, conventions and trade shows, see 82.30*
- *provision of services for events, fairs and exhibitions that are part of public order and safety activities, see 84.24*
- *theatrical and circus groups, see 90.20*
- *operation of arts facilities (e.g. concert halls, theatre halls, music venues, music clubs and similar facilities for live performances), see 90.31*
- *technical planning, supply, setting-up and operation of audiovisual equipment and special effects associated with the organisation of artistic events, see 90.39*
- *operation of gambling or lottery games, see 92.00*
- *operation of sports facilities (e.g. swimming pools, skating rinks), see 93.11*
- *activities of water sports clubs (canoeing, rowing, sailing, etc.), see 93.12*
- *activities of amusement parks and theme parks, see 93.21*
- *activities of aqua parls or water parks, see 93.21*
- *activities of amusement parks and theme parks; permanent and site-based operation of a variety of attractions, e.g. mechanical rides, carousels, games, shooting galleries, shows, theme exhibits, see 93.21*

### **93.29.1 Operation of dance floors and ballrooms**

#### **93.29.10 Operation of dance floors and ballrooms**

- operation of dance floors and ballrooms where beverage serving is not the main activity
- operation of nightclubs where beverage serving is not the main activity

The following activities are excluded:

- *beverage serving activities in nightclubs, dance floors and ballrooms, when carried out by separate units, see 56.30.02*

### **93.29.2 Operation of bathing beaches**

#### **93.29.20 Operation of bathing beaches**

- activities of beaches, including rental of facilities (e.g. bathhouses, beach chairs and umbrellas)

### **93.29.3 Operation of coin-operated or token-operated non-money-winning amusement machines**

#### **93.29.30 Operation of coin-operated or token-operated non-money-winning amusement machines**

- operation (exploitation) of:
  - coin-operated games
  - token-operated games
- operation of computer rooms for playing computer games
- operation of self-service amusement devices (e.g. rocking chairs, horses, cars, spaceships)

### **93.29.9 Other amusement and recreation activities n.e.c.**

#### **93.29.91 Non-permanent and non-site-based operation of a variety of attractions**

- operation of mechanical rides, games and shows by independent providers (e.g. at fairgrounds, festivals, Christmas markets)
- non-permanent and non-site-based operation of a variety of attractions



The following activities are excluded:

- *activities of amusement parks and theme parks, see 93.21.00*
- *permanent and site-based operation of a variety of attractions, e.g. mechanical rides, carousels, games, shooting galleries, shows, theme exhibits, see 93.21.00*
- *activities of aqua parks or water parks, see 93.21.00*

#### **93.29.99 Other various amusement and recreation activities n.e.c.**

- rental of leisure and pleasure equipment as an integral part of recreational facilities
- animation of parties
- activities of independent animators in amusement and recreation facilities
- operation of airsoft and paintball courts
- operation of virtual reality or geolocated games/experiences
- amusement and recreation activities related to the infrastructure of marinas
- operation of billiard halls
- operation of escape rooms
- operation of bowling alleys
- creation and presentation of light and sound shows
- activities of guides for underwater excursions
- creation and presentation of fireworks displays
- operation of picnic grounds
- operation of laser games
- entertainment activities in retirement homes
- activities of producers or entrepreneurs of live amusement and recreation events, with or without facilities
- technical planning, supply, setting-up and operation of audiovisual equipment and special effects associated with the organisation of non-artistic events

## **T OTHER SERVICE ACTIVITIES**

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

### **94 Activities of membership organisations**

This division includes activities of organisations representing interests of special groups or promoting ideas to the general public. These organisations 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 organisations serve, namely interests of employers, self-employed individuals and professional groups (group 94.1), interests of employees (group 94.2) or the promotion of religious, political, cultural, educational or recreational ideas and activities (group 94.9).

#### **94.1 Activities of business, employers and professional membership organisations**

This group includes the activities of promoting the interests of the members of business and employer organisations.

In the case of professional membership organisations, it also includes the activities of promoting the professional interests of members of the profession.

##### **94.11 Activities of business and employers membership organisations**

The following activities are excluded:

- *activities of professional membership organisations, see 94.12*
- *activities of trade unions, see 94.20*
- *activities of other membership organisations n.e.c., see 94.99*
- *activities of international organisations of an administrative nature, see 99.00*

##### **94.11.0 Activities of business and employers membership organisations**

#### **94.11.00 Activities of business and employers membership organisations**

- activities of organisations whose members' interests centre on the development and prosperity of enterprises in a particular line of business or trade (including farming), or on the economic growth and climate of a particular geographical area or political subdivision without regard for the line of business
- activities of federations of such associations
- activities of chambers of commerce, e.g.:
  - activities of regional unions of chambers of commerce with the purpose of representing the common interests of the chamber system within the relevant regional territory
  - activities of organisations between Italian and foreign enterprises, e.g. activities of chambers of commerce between Italian and foreign enterprises for the purpose of fostering and contributing to the development of economic and trade relations between Italy and other countries
- activities of guilds and similar organisations
- dissemination of information, representation before government agencies, public relations and labour negotiations of business and employer organisations
- activities of federations for the political- associative representation of banking, financial and insurance organisations

#### **94.12 Activities of professional membership organisations**

The following activities are excluded:

- *education provided by professional membership organisations, see division 85*
- *activities of business and employers membership organisations, see 94.11*
- *activities of trade unions, see 94.20*
- *activities of other membership organisations n.e.c., see 94.99*

#### **94.12.1 Activities of professional membership organisations whose membership as members is essential for the practice of the profession**

##### **94.12.10 Activities of professional membership organisations whose membership as members is essential for the practice of the profession**

- activities of organisations whose members' interests centre chiefly on a particular scholarly discipline or professional practice or technical field, e.g.:
  - medical associations
  - pharmaceutical associations
  - chemists' and physicists' associations
  - legal associations
  - accounting associations
  - engineering associations
  - architects' associations
- dissemination of information, the establishment and supervision of standards of practice, representation before government agencies, public relations of professional organisations

Only activities of professional membership organisations in which membership is essential to practice are included here.

#### **94.12.2 Activities of other professional membership organisations**

##### **94.12.20 Activities of other professional membership organisations**

- activities of associations of specialists engaged in scientific, academic or cultural activities, e.g.:
  - associations of writers
  - associations of painters
  - associations of performers of various kinds
  - associations of journalists
- dissemination of information, representation before government agencies, public relations of professional organisations

- activities of learned societies

Only activities of professional membership organisations in which membership is not essential to practice are included here.

## **94.2 Activities of trade unions**

### **94.20 Activities of trade unions**

The following activities are excluded:

- *education provided by trade unions, see division 85*
- *education provided by professional membership organisations, see division 85*
- *activities of professional membership organisations, see 94.12*
- *activities of associations of pensioners, see 94.99*
- *activities of tenants' associations, see 94.99*

#### **94.20.0 Activities of trade unions**

##### **94.20.00 Activities of trade unions**

- promoting the interests of organised labour and union employees
- activities of factory representatives, trade unions made up of affiliated sections and organisations of trade unions that group trade unions by business sector, region, organisational structure or on the basis of other criteria
- 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 organisation

## **94.9 Activities of other membership organisations**

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

### **94.91 Activities of religious organisations**

The following activities are excluded:

- *education provided by religious organisations, see division 85*
- *health activities by religious organisations, see division 86*
- *social work activities by religious organisations, see divisions 87, 88*
- *other activities (e.g. manufacturing, trade, social works) carried out by religious organisations, see the correspondent classes*
- *religious and social accommodation, see 55.20*

#### **94.91.0 Activities of religious organisations**

##### **94.91.00 Activities of religious organisations**

- activities of religious organisations or individuals providing services directly to worshippers in churches, mosques, temples, synagogues or other places
- activities of the Roman Curia, Archiepiscopal and Episcopal Curias, the Vicariate, parishes, abbeys, monasteries and convents, hermitages, orders, congregations and canonically erected institutions, other religious organisations in the exercise of worship
- activities of organisations furnishing monastery and convent services
- religious retreat activities
- religious funeral service activities

## **94.92 Activities of political organisations**

### **94.92.0 Activities of political organisations**

#### **94.92.00 Activities of political organisations**

- activities of political organisations and auxiliary organisations (e.g. young people's auxiliaries associated with a political party). These organisations 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, fundraising, etc.

#### **94.99 Activities of other membership organisations n.e.c.**

The following activities are excluded:

- *sports and recreation education, see 85.51*
- *cultural education, see 85.52*
- *other education n.e.c., see 85.59*
- *social work activities without accommodation for older persons or persons with disabilities, see 88.10*
- *charitable activities like fundraising aimed at social work, see 88.99*
- *arts creation and performing arts activities, see division 90*
- *libraries, archives, museums and other cultural activities, see division 91*
- *activities of sports clubs, see 93.12*
- *activities of sports associations, see 93.19*
- *activities of sports federations, see 93.19*
- *operation of sport fishing and hunting preserves, see 93.19*
- *support activities for sport or recreational hunting and fishing, see 93.19*
- *activities of professional membership organisations, see 94.12*
- *activities of international organisations under international treaties between states, see 99.00*

#### **94.99.1 Activities of organisations for the protection of citizens and consumers**

##### **94.99.10 Activities of organisations for the protection of citizens and consumers**

- activities of organisations (not directly affiliated to a political party) furthering a public cause or issue concerning citizens or consumers by means of public education, political influence, fundraising, etc.:
- activities of citizens' initiative or protest movements
- activities of consumer associations

#### **94.99.2 Activities of cultural and recreational organisations**

##### **94.99.20 Activities of cultural and recreational organisations**

- activities of associations for the pursuit of cultural or recreational activities or a hobby other than sports or games, (e.g. poetry, literature and book clubs, historical clubs, gardening clubs, film and photographic clubs, music and art clubs, craft and collectors' clubs, social clubs, carnival clubs)
- activities of automobile associations (other than sports)

The following activities are excluded:

- *non-formal adult sports and recreation education provided e.g. by the so-called università popolari, see 85.51.09*
- *non-formal adult cultural education provided e.g. by the so-called università popolari, see 85.52.09*
- *other non-formal adult education (except sports, recreation and cultural education) provided e.g. by the so-called università popolari, see 85.59.30*

#### **94.99.3 Activities of organisations for patriotic purposes**

##### **94.99.30 Activities of organisations for patriotic purposes**

- activities of associations for patriotic purposes, including war veterans' associations

#### **94.99.4 Activities of international cooperation and solidarity organisations**

##### **94.99.40 Activities of international cooperation and solidarity organisations**

- organisations for the protection and betterment of special groups (e.g. ethnic and minority groups)
- international cooperation and solidarity activities

## **94.99.5 Activities of philanthropic and voluntarism promotion organisations**

### **94.99.50 Activities of philanthropic and voluntarism promotion organisations**

- activities of organisations supporting community and educational facilities n.e.c.
- grant-giving activities by membership organisations or others
- activities of philanthropic intermediaries and activities to promote volunteerism

## **94.99.6 Activities of organisations for the protection of environmental and animals**

### **94.99.60 Activities of organisations for the protection of environmental and animals**

- activities of organisations (not directly affiliated to a political party) furthering a public cause or issue concerning environment and animals by means of public education, political influence, fund-raising etc.:
- activities of environmental and ecological movements
- activities of associations for the protection of animals
- activities of fire-fighting associations and of associations for the protection of environmental

## **94.99.9 Activities of other various membership organisations n.e.c.**

### **94.99.90 Activities of other various membership organisations n.e.c.**

- activities of associations for the purpose of social acquaintanceship (e.g. Rotary Clubs, lodges)
- activities of associations of youth (e.g. scout associations, young persons' associations, student associations, clubs, fraternities and sororities)
- activities of associations intended to promote health
- activities of associations of pensioners
- activities of tenants' associations
- service activities to promote hunting and trapping

The following activities are excluded:

- *operation of sport fishing and hunting preserves, see 93.19.99*
- *support activities for sport or recreational hunting and fishing, see 93.19.99*

## **95 Repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles**

This division includes the repair and maintenance of computers and computer peripheral equipment, communication equipment, consumer electronics, garden equipment, footwear and leather goods, furniture and home furnishings, clothing, sports goods, musical instruments and other personal and household goods, as well as the repair and maintenance of motor vehicles and motorcycles.

The following activities are excluded:

- *specialised maintenance and repair of industrial, commercial and similar machinery and equipment not used by households, see division 33*

### **95.1 Repair and maintenance of computers and communication equipment**

#### **95.10 Repair and maintenance of computers and communication equipment**

This class includes the repair and maintenance of electronic equipment (for example, computers and computing machinery, peripheral and communication equipment).

The following activities are excluded:

- *refilling of ink and toner cartridges by retail sellers, see 47.40*
- *repair and maintenance of consumer electronics, see 95.21*

## **95.10.1 Repair and maintenance of computers and peripheral equipment**

### **95.10.10 Repair and maintenance of computers and peripheral equipment**

- repair and maintenance of desktop computers
- repair and maintenance of laptop computers
- repair and maintenance of magnetic disc drives and flash drives
- repair and maintenance of optical discs drives
- renovation of discs
- repair and maintenance of printers
- repair and maintenance of monitors
- repair and maintenance of keyboards
- repair and maintenance of webcams
- repair and maintenance of headsets, including in-ear wireless headsets
- repair and maintenance of mice, joysticks and trackball accessories
- repair and maintenance of internal and external computer modems
- repair and maintenance of dedicated computer terminals
- repair and maintenance of computer servers
- repair and maintenance of scanners, including barcode scanners
- repair and maintenance of smart card readers
- repair and maintenance of virtual reality helmets/headsets
- repair and maintenance of computer projectors
- repair of mainframe
- repair and maintenance of computer terminals like automatic teller machines (ATMs) and point-of-sale (POS) terminals, not mechanically operated
- repair and maintenance of handheld computers, i.e. personal digital assistants (PDAs)

## **95.10.2 Repair and maintenance of communication equipment**

### **95.10.21 Repair and maintenance of telephones and tablets**

- repair and maintenance of telephones
- repair and maintenance of cellular phones
- repair and maintenance of cordless telephones
- repair and maintenance of smart telephones and tablets

### **95.10.29 Repair and maintenance of other communication equipment**

- repair and maintenance of telecommunication carrier equipment
- repair and maintenance of communication transmission equipment (e.g. routers, bridges, modems)
- repair and maintenance of two-way radios
- repair and maintenance of commercial television and video cameras

## **95.2 Repair and maintenance of personal and household goods**

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

### **95.21 Repair and maintenance of consumer electronics**

The following activities are excluded:

- *repair and maintenance of commercial TV and video cameras, see 95.10*

#### **95.21.0 Repair and maintenance of consumer electronics**

##### **95.21.00 Repair and maintenance of consumer electronics**

- repair and maintenance of consumer electronics:
  - television, radio receivers
  - audio and video players
  - household-type video cameras and photographic equipment
  - video game devices

The following activities are excluded:

- *repair and maintenance of commercial TV and video cameras, see 95.10.29*

## **95.22 Repair and maintenance of household appliances and home and garden equipment**

The following activities are excluded:

- *repair of handheld power tools and commercial refrigeration, see 33.12*

- *repair of central air-conditioning systems, see 43.22*

### **95.22.0 Repair and maintenance of household appliances and home and garden equipment**

The activities included in this category are subdivided in repair and maintenance of household appliances and repair and maintenance of home and garden equipment.

#### **95.22.01 Repair and maintenance of household appliances**

- repair and servicing of household appliances:

- refrigerators, stoves, washing machines, clothes/tumble dryers, room air-conditioners, etc.

#### **95.22.02 Repair and maintenance of home and garden equipment**

- repair and servicing of home and garden equipment:

- lawnmowers, edgers, snowblowers and leaf blowers, trimmers, etc.

## **95.23 Repair and maintenance of footwear and leather goods**

The following activities are excluded:

- *activities of shoeshiners, see 96.99*

### **95.23.0 Repair and maintenance of footwear and leather goods**

#### **95.23.00 Repair and maintenance of footwear and leather goods**

- repair and maintenance of footwear and leather goods
- repair of boots, luggage, etc.
- fitting of heels

## **95.24 Repair and maintenance of furniture and home furnishings**

The following activities are excluded:

- *delivery of furniture, can include unpacking and installation, see 49.41*

- *disassembly and assembly of furniture as part of removal services, see 49.42*

### **95.24.0 Repair and maintenance of furniture and home furnishings**

The activities included in this category are subdivided in reupholstering of furniture and home furnishings and other repair and maintenance of furniture and home furnishings.

#### **95.24.01 Reupholstering of furniture and home furnishings**

- reupholstering of furniture and home furnishings, including office furniture
- activities of upholstery shops

#### **95.24.09 Other repair and maintenance of furniture and home furnishings**

- refinishing and repairing of furniture and home furnishings, including office furniture
- assembly of self-standing furniture
- disassembly and assembly of furniture not as part of removal services

The following activities are excluded:

- *delivery of furniture, can include unpacking and installation, see 49.41.00*
- *disassembly and assembly of furniture as part of removal services, see 49.42.00*

## **95.25 Repair and maintenance of watches, clocks and jewellery**

The following activities are excluded:

- *industrial engraving of metals, see 25.53*
- *engraving of personal precious and non-precious metal products, see 32.12*
- *repair of time clocks, time/date stamps, time locks and similar time-recording devices, see 33.13*
- *while-you-wait engraving, see 95.29*

### **95.25.0 Repair and maintenance of watches, clocks and jewellery**

#### **95.25.00 Repair and maintenance of watches, clocks and jewellery**

- repair of watches, clocks and their parts (e.g. watch cases and housings of any material)
- repair of watch and clock gears
- repair of jewellery

## **95.29 Repair and maintenance of personal and household goods n.e.c.**

This class includes the repair and maintenance of personal and household goods.

It includes, e.g. repair of non- historical musical instruments, repair of bicycles, sporting goods and camping equipment, repair and alteration of clothing.

The following activities are excluded:

- *printing of textile fabrics as an intermediate process in manufacture of textiles, see 13.30*
- *tailoring made-to-measure, see division 14*
- *industrial engraving of metals, see 25.53*
- *repair of sporting and recreational guns, see 33.11*
- *repair of handheld power tools, see 33.12*
- *repair and maintenance of gymnasium, fitness centre or athletic equipment, see 33.19*
- *locksmith activities, see 80.09*
- *restoring of antique organs and other historical musical instruments, see 91.30*

### **95.29.1 Repair and tuning of non-historical musical instruments**

#### **95.29.10 Repair and tuning of non-historical musical instruments**

- repair of non-historical musical instruments:
  - non-historical mechanical, electrical and electronic musical instruments
- piano tuning
- tuning of other musical instruments

The following activities are excluded:

- *restoring of antique organs and other historical musical instruments, see 91.30.01*

### **95.29.2 Repair and maintenance of bicycles, sporting goods and camping equipment**

#### **95.29.21 Repair and maintenance of bicycles**

- repair and maintenance of bicycles, electric bicycles, monowheels, hoverboards, kick scooters



**95.29.22 Repair and maintenance of sporting goods and camping equipment**

- repair of sports goods (except sporting guns) and camping equipment
- repair of skis and ski bindings
- repair of roller skates and ice skates
- repair of tents

**95.29.3 Repair and alteration of clothing**

**95.29.30 Repair and alteration of clothing**

- repair and alteration of clothing
- while-you-wait repair and alteration of clothing, day repair and alteration of clothing, e.g. hems

The following activities are excluded:

- *tailoring made-to-measure, see division 14*

**95.29.9 Repair and maintenance of other personal and household goods n.e.c.**

**95.29.91 Knife sharpening, key cutting activities and while-you-wait engraving**

- knife sharpening
- scissor sharpening
- key cutting activities
- while-you-wait engraving

**95.29.99 Repair and maintenance of other various personal and household goods n.e.c.**

- repair of books
- repair of toys and similar articles
- repair of other personal and household goods
- lock repair

**95.3 Repair and maintenance of motor vehicles and motorcycles**

This group includes the repair and maintenance of motor vehicles and motorcycles.

**95.31 Repair and maintenance of motor vehicles**

This class includes repair and maintenance of motor vehicles, including trailers and semi-trailers.

More specifically, this class includes the following activities: mechanical, electrical and electronic repair and maintenance of motor vehicles; repair and maintenance of bodywork of motor vehicles; repair, fitting or replacement service activities for tubes and tyres; washing and other repair and maintenance of motor vehicles.

This class also includes the repair of motor vehicle parts.

Ordinary servicing is also included.

The following activities are excluded:

- *retreading and rebuilding of tyres, see 22.11*
- *fitting out services for caravans and motorhomes, see 29.20*
- *repair of forklifts and agricultural tractors, see 33.12*
- *towing and road side assistance, see 52.21*
- *periodic road-safety testing of motor vehicles, see 71.20*

**95.31.1 Mechanical, electrical and electronic repair and maintenance of motor vehicles**

**95.31.10 Mechanical, electrical and electronic repair and maintenance of motor vehicles**

- ordinary servicing
- mechanical, electrical and electronic repair and maintenance of motor vehicles, including trailers and semi-trailers, e.g.:

- mechanical repairs
- repair and maintenance of engines for motor vehicles
- electrical repairs
- electronic injection systems repair
- mechatronics system repair and diagnostics services
- repair of radiators for motor vehicles
- repair of mufflers and silencers for motor vehicles
- repair of carburettors for motor vehicles
- repair of air-conditioning system for motor vehicles
- installation of mechanical, electrical and electronic parts and accessories not as part of the manufacturing process
- mechanical, electrical and electronic repair and maintenance of non-military amphibious vehicles
- installation, repair and maintenance of LPG and CNG systems

The following activities are excluded:

- *periodic road-safety testing of motor vehicles, see 71.20.22*
- *towing and road side assistance, see 52.21.60*

## **95.31.2 Repair and maintenance of bodywork of motor vehicles**

### **95.31.20 Repair and maintenance of bodywork of motor vehicles**

- repair and maintenance of motor vehicles bodywork, including trailers and semi-trailers, e.g.:
  - bodywork repair
  - spraying and painting
  - repair of screens and windows
  - repair of motor vehicle seats
- anti-rust treatment
- wrapping activities
- installation of parts and accessories of bodywork of motor vehicles not as part of the manufacturing process
- repair and maintenance of bodywork of non-military amphibious vehicles

## **95.31.3 Repair, fitting or replacement service activities for tubes and tyres**

### **95.31.30 Repair, fitting or replacement service activities for tubes and tyres**

- repair, fitting or replacement service activities for tubes and tyres
- wheel balancing and alignment for motor vehicles

## **95.31.9 Washing and other repair and maintenance of motor vehicles**

### **95.31.91 Washing of motor vehicles**

- washing, polishing etc.
- detailing activities
- activities of self-service car wash

### **95.31.92 Repair and maintenance of caravan and motorhome housing cells**

- repair and maintenance of caravan and motorhome housing cells

### **95.31.99 Other repair and maintenance of motor vehicles n.e.c.**

- installation of tow hooks for motor vehicles

## **95.32 Repair and maintenance of motorcycles**

The following activities are excluded:

- repair and maintenance of bicycles and electric bicycles, see 95.29

## **95.32.0 Repair and maintenance of motorcycles**

### **95.32.00 Repair and maintenance of motorcycles**

- repair and maintenance of motorcycles
- motorcycle and motorcycle parts spraying and painting activities
- bodywork repair on motorcycles
- washing, polishing, etc., of motorcycles
- repair, fitting or replacement service activities for tubes and tyres

## **95.4 Intermediation service activities for repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles**

### **95.40 Intermediation service activities for repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles**

This class includes intermediation for the repair and maintenance of computers, personal and household goods, motor vehicles and motorcycles by bringing clients and service providers together for a fee or commission, without the intermediary providing the services intermediated.

These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail, and so on).

The fee or commission can be received from either the client or the provider of the repair and maintenance service. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space).

#### **95.40.0 Intermediation service activities for repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles**

##### **95.40.00 Intermediation service activities for repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles**

## **96 Personal service activities**

This division includes all personal 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, beauty treatment, day spa and similar activities, funeral and related activities.

This division also includes washing and cleaning of textile products for industrial or commercial clients.

### **96.1 Washing and cleaning of textile and fur products**

#### **96.10 Washing and cleaning of textile and fur products**

The following activities are excluded:

- repair and alteration of clothing, see 95.29

##### **96.10.1 Washing and cleaning of textile products for industrial or commercial clients**

- laundering and dry- cleaning, pressing, etc., of all kinds of clothing and textiles, provided by mechanical equipment, for industrial or commercial clients
- carpet and rug shampooing, drapery and curtain cleaning, whether on clients' premises or not, for industrial or commercial clients
- provision of combined rental and care services, including washing and cleaning of textiles (e.g. linen, work uniforms and related items)
- reusable diaper supply services

##### **96.10.11 Washing and cleaning of textile products for industries and hospitals**

##### **96.10.12 Washing and cleaning of textile products for restaurants, hotels and similar accommodation**

## **96.10.2 Washing and cleaning of textile and fur products for the general public**

### **96.10.21 Non self-service washing and cleaning of textile and fur products for the general public**

- laundering and dry-cleaning, pressing etc., of all kinds of clothing (including fur) and textiles, provided by mechanical equipment or by hand, for the general public
- carpet and rug shampooing, drapery and curtain cleaning, whether on clients' premises or not, for the general public

### **96.10.22 Self-service washing and cleaning of textile and fur products for the general public**

- laundering and dry-cleaning, pressing etc., of all kinds of clothing (including fur) and textiles, provided by self-service coin-operated machines, for the general public
- drying of all kinds of clothing and textiles, provided by self-service coin-operated machines, for the general public

## **96.2 Hairdressing, beauty treatment, day spa and similar activities**

### **96.21 Hairdressing and barber activities**

The following activities are excluded:

- *manufacture of wigs, see 32.99*

#### **96.21.0 Hairdressing and barber activities**

##### **96.21.00 Hairdressing and barber activities**

- hair washing, trimming and cutting, setting, dyeing, tinting, waving, straightening and similar activities
- hairstyling
- shaving and beard trimming

### **96.22 Beauty care and other beauty treatment activities**

The following activities are excluded:

- *cosmetic surgery activities performed by medical specialists, see 86.22*
- *activities of podiatrists, see division 86.99*

#### **96.22.0 Beauty care and other beauty treatment activities**

The activities included in this category are subdivided in manicure and pedicure activities and other beauty care and other beauty treatment activities n.e.c.

##### **96.22.01 Manicure and pedicure activities**

- manicure and pedicure activities

These beauty treatment activities are not performed by medical specialists, e.g. by cosmetologists.

The following activities are excluded:

- *activities of podiatrists, see division 86.99.09*

##### **96.22.09 Other beauty care and other beauty treatment activities n.e.c.**

- beauty treatment activities, e.g.: facial massage, permanent make-up, depilation and tanning
- lash making activities

These beauty treatment activities are not performed by medical specialists (for example, by cosmetologists).

### **96.23 Day spa, sauna and steam bath activities**

The following activities are excluded:

- *physical well-being services as part of accommodation activities, see division 55*
- *activities of medical massage therapists, see 86.95*

- activities of practitioners in the field of shiatsu, Thai massage, watsu, tui na, qigong, see 86.99
- activities of health, fitness and body-building clubs and facilities, see 93.13

### **96.23.1 Thermal baths activities**

#### **96.23.10 Thermal baths activities**

#### **96.23.9 Other day spa, sauna and steam bath activities**

##### **96.23.91 Salt room therapies**

- salt room therapies, operation of salt rooms

##### **96.23.99 Other day spa, sauna and steam bath activities n.e.c.**

- activities of Turkish baths, sauna and steam baths, day spas, solariums, weight loss and slendering salons, etc.
- activities of massage salons for non-medical massage

## **96.3 Funeral and related activities**

### **96.30 Funeral and related activities**

The following activities are excluded:

- cemetery gardening, see 81.30
- religious funeral service activities, see 94.91
- funeral activities for pet animals, including burial services, see 96.30

#### **96.30.0 Funeral and related activities**

The activities included in this category are subdivided in morticians' services, burial services and funeral and related activities n.e.c.

##### **96.30.01 Morticians' services**

- preparing the human dead for burial or cremation; embalming and morticians' services
- managing formalities relating to burial and incineration of human corpses associated with morticians' services
- transport of human remains

The following activities are excluded:

- managing formalities relating to burial and incineration of human corpses not associated with morticians' services, see 96.30.09

##### **96.30.02 Burial services**

- burial of human corpses and related activities:
  - providing burial services
  - providing exhumation and extumation services
  - moving coffins within cemeteries
- maintenance of graves and mausoleums

The following activities are excluded:

- funeral activities for pet animals, including burial services, see 96.30.09

##### **96.30.09 Funeral and related activities n.e.c.**

- incineration of human corpses
- providing cremation services of human corpses
- funeral activities for pet animals:
  - preparing the animal dead for burial or cremation and embalming and morticians' services

- managing formalities relating to burial and incineration of animal corpses and related activities
- providing burial services
- incineration of animal corpses
- providing cremation services of animal corpses
- transport of animal remains
- rental or sale of graves
- rental of equipped space in funeral parlours
- census services within cemeteries
- managing formalities relating to burial and incineration of human corpses associated with morticians' services, e.g. on:
  - authorisations for the burial of the dead, authorisations for the installation of headstones, authorisations for the renewal of burial niches, chapels and mausoleums, authorisations for the sanitation of burial niches
  - concession of burial niches
  - contracts for the installation of electrical votive lighting systems

## **96.4 Intermediation service activities for personal services**

### **96.40 Intermediation service activities for personal services**

This class includes intermediation for personal services by bringing clients and service providers together for a fee or commission, without the intermediary providing the services intermediated.

These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail and so on).

The fee or commission can be received from either the client or the provider of the personal service. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space).

#### **96.40.0 Intermediation service activities for personal services**

##### **96.40.00 Intermediation service activities for personal services**

- appointment reservations for:
  - hairdressing and barber activities
  - beauty care and other beauty treatment activities
- providing intermediation between households and providers of domestic personal service activities
- intermediation service activities for pet care services

## **96.9 Other personal service activities**

### **96.91 Provision of domestic personal service activities**

This class includes the provision of a range of domestic personal service activities like cooking, washing, cleaning and ironing services, at home for households. When only one activity is performed it is classified according to this activity.

The following activities are excluded:

- *cleaning of buildings, see 81.21*
- *home care services for older persons, including live-in care services, see 88.10*
- *day-care activities for children provided in private homes or day-care centres, see 88.91*
- *after-school care services, see 88.91*

#### **96.91.0 Provision of domestic personal service activities**

##### **96.91.00 Provision of domestic personal service activities**

### **96.99 Other personal service activities n.e.c.**

This class includes other personal service activities not elsewhere classified predominantly provided to individuals. It includes, e.g. activities of tattooing and piercing studios, dating and similar services, organisation of weddings and other personal ceremonies or celebrations.

This class includes also pet care services.

The following activities are excluded:

- *activities of farriers, see 01.62*
- *veterinary activities, see 75.00*
- *home cleaning activities, see 81.21*
- *organisation of conferences and congresses, see 82.30*
- *organisation of business and trade shows, see 82.30*
- *organisation of conventions and company events, see 82.30*
- *organisation of farmers' markets and craft fairs, see 82.30*
- *activities of beach supervisors, i.e. lifeguards, see 84.25*
- *yoga or pilates instruction, see 85.51*
- *vocational and career related counselling activities, see 85.69*
- *educational guidance counselling activities, see 85.69*
- *provision of alternative therapeutic services (e.g. homeopathy, chiropractic treatments, osteopathy, crystal therapy, iridology, kinesiology and radionics), see 86.96*
- *activities of healers, see 86.96*
- *activities of practitioners in the field of shiatsu, Thai massage, watsu, tui na, qigong, see 86.99*
- *applied kinesiology, see 86.99*
- *residential care activities for persons living with or having a diagnosis of a mental illness or substance abuse, see 87.20*
- *homecare services for older persons, including live-in care services, see 88.10*
- *social work activities without accommodation for older persons or persons with disabilities including counselling services, see 88.10*
- *day-care activities for children provided in private homes or day-care centres, see 88.91*
- *after-school care services, see 88.91*
- *other social work activities without accommodation n.e.c., including counselling services, see 88.99*
- *operation of coin-operated gambling machines, see 92.00*
- *operation of coin-operated washing machines, see 96.10*
- *provision of domestic personal service activities, see 96.91*

#### **96.99.1 Pet care services**

This category includes pet care services.

The following activities are excluded:

- *veterinary activities, see 75.00*
- *vaccination of animals, see 75.00*

#### **96.99.11 Pet boarding and pet sitters' services**

- pet boarding
- activities of dog and cat sitters

#### **96.99.12 Pet grooming**

- pet grooming

#### **96.99.13 Training of pets**

- training of pets
- horse whispering activities

**96.99.14 Operation of shelters for animals**

- operation of shelters for abandoned pets
- operation of shelters for dogs

**96.99.19 Pet care services n.e.c.**

- services to tackle stray animals
- activities of dog catchers

**96.99.9 Other various personal service activities n.e.c.**

**96.99.91 Activities of tattooing and piercing studios**

- activities of tattooing and piercing studios
- tattoo artist activities, using biological substances (e.g. henna) for temporary decoration

**96.99.92 Dating and similar services**

- social activities (e.g. escort services, dating services, services of a marriage bureau)
- provision or arrangement of sexual services, organisation of prostitution events or operation of prostitution establishments
- dating and other speed networking activities

**96.99.93 Organisation of weddings and other personal ceremonies or celebrations**

- organisation of personal ceremonies or celebrations, including name-giving ceremonies, birthday parties etc.
- organisation of baby showers
- wedding planners' activities
- destination wedding and events planners
- activities of independent floral designers

The following activities are excluded:

- *organisation of conferences and congresses, see 82.30.01*
- *organisation of business and trade shows, see 82.30.02*
- *organisation of conventions and company events, see 82.30.03*
- *organisation of farmers' markets and craft fairs, see 82.30.04*

**96.99.94 Image consulting services**

- consulting services helping clients to improve their appearance in terms of, e.g. clothing and accessories, hairstyle and makeup

**96.99.99 All other various personal service activities n.e.c.**

- astrological and spiritualists' activities
- genealogical activities
- activities of shoe-shiners, porters, car parkers etc.
- concession operation of coin-operated personal services machines (e.g. photo booths, weighing machines or lockers)
- operation of photo automats for printing photographs from electronic records (e.g. from telephone, memory cards, flash drives)
- housesitting activities
- graphological research services

The following activities are excluded:

- *activities of independent waiters working at table-service (traditional) restaurants, see 56.11.11*
- *activities of independent chefs working at table-service (traditional) restaurants, see 56.11.11*
- *activities of beach supervisors, i.e. lifeguards, see 84.25.00*
- *activities of practitioners in the field of shiatsu, Thai massage, watsu, tui na, qigong, see 86.99.01*



- *applied kinesiology, see 86.99.09*
- *provision of domestic personal service activities, see 96.91.00*

## **U ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS AND UNDIFFERENTIATED GOODS - AND SERVICE-PRODUCING ACTIVITIES OF HOUSEHOLDS FOR OWN USE**

### **97 Activities of households as employers of domestic personnel**

This division only includes activities of private households as employers of domestic personnel.

The output of these activities is considered production in the European system of accounts (ESA), and for this purpose and for certain surveys this division has been included in NACE/ATECO. The same activities when carried out by independent service providers (as opposed to domestic staff employed and paid by the household) are not classified here, for example, babysitting activities (class 88.91), washing of textiles (class 96.10) and valet activities (class 96.99).

This division also includes activities of condominiums as employers of domestic personnel.

#### **97.0 Activities of households as employers of domestic personnel**

##### **97.00 Activities of households as employers of domestic personnel**

This class includes households' employment of domestic personnel (for example, cooks, cleaners, gardeners, chauffeurs, caretakers, babysitters, personal assistants).

This allows the employed domestic personnel to state the activity of their employer in censuses or studies, even though the employer is an individual. The product produced by this activity is consumed by the employing household.

The following activities are excluded:

- *administration of condominiums, see 68.32*
- *provision of personal and household services (e.g. cleaning, ironing, cooking, gardening, homecare services for dependents) by service providers (for-profit, not-for-profit, public organisations or self-employed), see the appropriate NACE class according to the service provided*

##### **97.00.1 Activities of condominiums as employers of domestic personnel**

##### **97.00.10 Activities of condominiums as employers of domestic personnel**

- activities of condominiums as employers of e.g. cleaners, gardeners, caretakers

The following activities are excluded:

- *administration of condominiums, see 68.32.01*

##### **97.00.9 Activities of households as employers of domestic personnel n.e.c.**

##### **97.00.90 Activities of households as employers of domestic personnel n.e.c.**

- activities of households as employers of e.g. cooks, cleaners, chauffeurs, babysitters, personal assistants

### **98 Undifferentiated goods- and service-producing activities of private households for own use**

This division includes 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.

#### **98.1 Undifferentiated goods-producing activities of private households for own use**

##### **98.10 Undifferentiated goods-producing activities of private households for own use**

This class includes the undifferentiated subsistence goods-producing activities of households, in other words, the activities of households that are engaged in a variety of activities that produce goods for their own subsistence. These activities include hunting and gathering, farming, and the production of shelter, clothing and other goods by the household for its own subsistence.

The following activities are excluded:

- *If households are also engaged in the production of marketed goods, they are classified to the appropriate goods-producing industry of NACE/ATECO.*

- *If households are principally engaged in a specific goods-producing subsistence activity, they are classified to the appropriate goods-producing industry of NACE/ATECO.*

#### **98.10.0 Undifferentiated goods-producing activities of private households for own use**

##### **98.10.00 Undifferentiated goods-producing activities of private households for own use**

#### **98.2 Undifferentiated service-producing activities of private households for own use**

##### **98.20 Undifferentiated service-producing activities of private households for own use**

This class includes the undifferentiated subsistence service-producing activities of households. These activities include cooking, teaching, caring for household members and other services produced by the household for its own subsistence.

The following activities are excluded:

- *households also engaged in the production of multiple goods for subsistence purposes: they are classified to the undifferentiated subsistence goods-producing activities of households*

##### **98.20.0 Undifferentiated service-producing activities of private households for own use**

##### **98.20.00 Undifferentiated service-producing activities of private households for own use**

## **V ACTIVITIES OF EXTRATERRITORIAL ORGANISATIONS AND BODIES**

### **99 Activities of extraterritorial organisations and bodies**

#### **99.0 Activities of extraterritorial organisations and bodies**

##### **99.00 Activities of extraterritorial organisations and bodies**

##### **99.00.0 Activities of extraterritorial organisations and bodies**

##### **99.00.00 Activities of extraterritorial organisations and bodies**

- activities of international organisations under international treaties between states, e.g.:

- the United Nations (UN) and the specialised agencies of the United Nations system, regional bodies
- the International Monetary Fund (IMF), the World Bank
- the World Customs Organization (WCO), the Organisation for Economic Co-operation and Development (OECD)
- the Organization of the Petroleum Exporting Countries (OPEC), the European Free Trade Association (EFTA)

- activities of institutions and bodies of the European Union (EU)

- activities of general government agencies of other countries (e.g. embassies, consulates, military bases, scientific bases)