



2026/880

20.4.2026

**COMMISSION DELEGATED REGULATION (EU) 2026/880**

**of 11 December 2025**

**correcting Regulation (EC) No 451/2008 of the European Parliament and of the Council as regards  
specific positions of the classification of products by activity (CPA)**

**(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EC) No 451/2008 of the European Parliament and of the Council of 23 April 2008 establishing a new statistical classification of products by activity (CPA) and repealing Council Regulation (EEC) No 3696/93 <sup>(1)</sup>, and in particular Article 6(2) thereof,

Whereas:

- (1) Commission Delegated Regulation (EU) 2024/3103 <sup>(2)</sup> amended Regulation (EC) No 451/2008 in order to establish Version 2.2 of the statistical classification of products by activity (CPA Ver. 2.2).
- (2) However, by oversight, a number of structural errors were made in CPA Ver. 2.2. Those errors need to be corrected in order to avoid errors in the transmission of data from Member States to the Commission (Eurostat).
- (3) Regulation (EC) No 451/2008 should therefore be corrected accordingly.
- (4) In order to ensure consistency, as regards data referred to in Annex B to Regulation (EU) No 549/2013 of the European Parliament and of the Council <sup>(3)</sup>, the date of application of this Regulation should be aligned with the date of application of Delegated Regulation (EU) 2024/3103,

HAS ADOPTED THIS REGULATION:

*Article 1*

The Annex to Regulation (EC) No 451/2008 is corrected as set out in the Annex to this Regulation.

*Article 2*

As regards data referred to in Annex B to Regulation (EU) No 549/2013, this Regulation shall apply from 1 September 2029.

<sup>(1)</sup> OJ L 145, 4.6.2008, p. 65, ELI: <http://data.europa.eu/eli/reg/2008/451/oj>.

<sup>(2)</sup> Commission Delegated Regulation (EU) 2024/3103 of 2 September 2024 amending Regulation (EC) No 451/2008 of the European Parliament and of the Council as regards updating the classification of products by activity (CPA) (OJ L, 2024/3103, 12.12.2024, ELI: [http://data.europa.eu/eli/reg\\_del/2024/3103/oj](http://data.europa.eu/eli/reg_del/2024/3103/oj)).

<sup>(3)</sup> Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union (OJ L 174, 26.6.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/549/oj>).

*Article 3*

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

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

Done at Brussels, 11 December 2025.

*For the Commission*  
*The President*  
Ursula VON DER LEYEN

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## ANNEX

In the Annex to Regulation (EC) No 451/2008, the table is corrected as follows:

- (1) row 01.27.09 is deleted;  
 (2) the following row 06.10.10 is inserted:

06.10.10	Petroleum oils and oils obtained from bituminous minerals, crude'
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- (3) rows 06.10.11 and 06.10.12 are deleted;  
 (4) rows 06.2, 06.20, 06.20.0 and 06.20.00 are replaced by the following:

06.2	Natural gas, liquefied or in gaseous state; natural gas condensates
06.20	Natural gas, liquefied or in gaseous state; natural gas condensates
06.20.0	Natural gas, liquefied or in gaseous state; natural gas condensates
06.20.00	Natural gas, liquefied or in gaseous state; natural gas condensates'

- (5) rows 10.72.9 and 10.72.99 are replaced by the following:

10.72.9	Sub-contracted operations as part of manufacturing of rusks and biscuits, preserved pastry goods and cakes
10.72.99	Sub-contracted operations as part of manufacturing of rusks and biscuits, preserved pastry goods and cakes'

- (6) rows 11.03, 11.03.1, 11.03.10 are replaced by the following:

11.03	Other fermented beverages (e.g. cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages with non-alcoholic beverages
11.03.1	Other fermented beverages (e.g. cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages with non-alcoholic beverages
11.03.10	Other fermented beverages (e.g. cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages with non-alcoholic beverages'

- (7) rows 11.03.9 and 11.03.99 are replaced by the following:

11.03.9	Sub-contracted operations as part of manufacturing of other fermented beverages (e.g. cider, perry, mead), mixtures of fermented beverages and mixtures of fermented beverages with non-alcoholic beverages
11.03.99	Sub-contracted operations as part of manufacturing of other fermented beverages (e.g. cider, perry, mead), mixtures of fermented beverages and mixtures of fermented beverages with non-alcoholic beverages'

- (8) rows 15.12 and 15.12.1 are replaced by the following:

15.12.	Luggage, handbags, saddlery and harness of any materials; other articles of leather
15.12.1	Luggage, handbags, saddlery and harness of any materials; other articles of leather'

(9) rows 15.12.9 and 15.12.99 are replaced by the following:

'15.12.9	Sub-contracted operations as part of manufacturing of luggage, handbags, saddlery and harness of any materials and other articles of leather
15.12.99	Sub-contracted operations as part of manufacturing of luggage, handbags, saddlery and harness of any materials and other articles of leather'

(10) row 16.1 is replaced by the following:

'16.1	Wood, sawn and planed; processed and finished wood'
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(11) row 16.11.3 is replaced by the following:

'16.11.3	Other wood, unworked or untreated'
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(12) the following row 16.11.30 is inserted:

'16.11.30	Other wood, unworked or untreated'
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(13) rows 16.11.31, 16.11.32 and 16.11.33 are deleted;

(14) row 16.12 is replaced by the following:

'16.12	Processed and finished wood'
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(15) rows 16.12.0 and 16.12.00 are deleted;

(16) the following rows 16.12.1, 16.12.10, 16.12.9 and 16.12.99 are inserted:

'16.12.1	Processed and finished wood
16.12.10	Processed and finished wood
16.12.9	Sub-contracted operations as part of manufacturing of processed and finished wood
16.12.99	Sub-contracted operations as part of manufacturing of processed and finished wood'

(17) rows 16.28.9, 16.28.91 and 16.28.99 are replaced by the following:

'16.28.9	Manufacturing services of other products of wood and articles of cork, straw and plaiting materials except furniture; sub-contracted operations as part of manufacturing of other products of wood and articles of cork, straw and plaiting materials except furniture
16.28.91	Manufacturing services of other products of wood and articles of cork, straw and plaiting materials except furniture
16.28.99	Sub-contracted operations as part of manufacturing of other products of wood and articles of cork, straw and plaiting materials except furniture'

(18) row 17.22.12 is replaced by the following:

'17.22.12	Sanitary towels and tampons, napkins and napkin liners and similar sanitary articles and articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres'
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(19) row 19.20.24 is replaced by the following:

'19.20.24	Light oils and preparations, of petroleum or bituminous minerals n.e.c.'
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(20) rows 22.11.9 and 22.11.99 are replaced by the following:

'22.11.9	Sub-contracted operations as part of manufacturing of rubber tyres and tubes, retreading and rebuilding of rubber tyres
22.11.99	Sub-contracted operations as part of manufacturing of rubber tyres and tubes, retreading and rebuilding of rubber tyres'

(21) rows 22.23.9 and 22.23.99 are replaced by the following:

'22.23.9	Sub-contracted operations as part of manufacturing of doors, windows and their frames and thresholds for doors, shutters, blinds and similar articles and parts thereof, of plastics
22.23.99	Sub-contracted operations as part of manufacturing of doors, windows and their frames and thresholds for doors, shutters, blinds and similar articles and parts thereof, of plastics'

(22) row 23.99.19 is replaced by the following:

'23.99.19	Other miscellaneous non-metallic mineral products n.e.c.'
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(23) row 24.10.14 is replaced by the following:

'24.10.14	Granules and powders, of pig iron, spiegeleisen, iron or steel'
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(24) row 24.10.43 is replaced by the following:

'24.10.43	Flat rolled products of other alloy steel, not further worked than cold rolled, of a width of $\geq 600$ mm'
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(25) 24.46.9 and 24.46.99 are replaced by the following:

'24.46.9	Sub-contracted operations as part of manufacturing of natural uranium and its compounds and alloys, dispersions, ceramic products and mixtures containing natural uranium or natural uranium compounds
24.46.99	Sub-contracted operations as part of manufacturing of natural uranium and its compounds and alloys, dispersions, ceramic products and mixtures containing natural uranium or natural uranium compounds'

(26) rows 25.21 and 25.21.1 are replaced by the following:

'25.21	Radiators for central heating; superheated water and vapour generating boilers, auxiliary plant and vapour power units; nuclear reactors
25.21.1	Radiators for central heating; superheated water and vapour generating boilers, auxiliary plant and vapour power units'

(27) rows 25.21.9 and 25.21.99 are replaced by the following:

'25.21.9	Sub-contracted operations as part of manufacturing of radiators for central heating, superheated water and vapour generating boilers, auxiliary plant and vapour power units and nuclear reactors
25.21.99	Sub-contracted operations as part of manufacturing of radiators for central heating, superheated water and vapour generating boilers, auxiliary plant and vapour power units and nuclear reactors'

(28) row 28.21.18 is replaced by the following:

'28.21.18	Parts of ovens, furnaces and permanent household heating equipment, excluding parts for central heating boilers'
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(29) row 28.25.13 is replaced by the following:

'28.25.13	Refrigeration and freezing equipment'
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(30) row 28.30.7 is replaced by the following:

'28.30.7	Other agricultural and forestry machinery'
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(31) row 28.30.79 is replaced by the following:

'28.30.79	Other agricultural and forestry machinery n.e.c.'
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(32) row 28.41.24 is replaced by the following:

'28.41.24	Machine tools for planing, sawing, cutting-off and other machine tools working by removing metal'
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(33) row 28.92.22 is replaced by the following:

'28.92.22	Self-propelled graders, levellers and scrapers'
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(34) row 28.93.15 is replaced by the following:

'28.93.15	Bakery and biscuit ovens and other non-domestic machinery, plant and equipment for making hot drinks or for cooking or heating food'
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(35) row 28.99.3 is replaced by the following:

'28.99.3	Other miscellaneous special-purpose machinery n.e.c.'
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(36) rows 29.20.9 and 29.20.99 are replaced by the following:

'29.20.9	Sub-contracted operations as part of manufacturing of bodies and coachwork for motor vehicles, trailers and semi-trailers
29.20.99	Sub-contracted operations as part of manufacturing of bodies and coachwork for motor vehicles, trailers and semi-trailers'

(37) row 32.99.16 is replaced by the following:

'32.99.16	Date, sealing or numbering stamps and the like; typewriter or similar ribbons; ink-pads'
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(38) row 35.21.01 is replaced by the following:

'35.21.01	Manufactured gas from non-renewable sources, for energy supply'
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(39) row 42.99.23 is deleted;

(40) row 46.11.09 is replaced by the following:

'46.11.09	Wholesale trade services on a fee or contract basis of agricultural raw materials, textile raw materials and semi-finished goods n.e.c.'
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(41) the following row 46.18.29 is inserted:

'46.18.29	Wholesale trade services on a fee or contract basis of other miscellaneous particular products n.e.c.'
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(42) the following row 46.21.19 is inserted:

'46.21.19	Wholesale trade services of agricultural raw materials n.e.c.'
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(43) row 46.49.1 is replaced by the following:

'46.49.1	Wholesale trade services of other household articles'
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(44) row 46.49.19 is replaced by the following:

'46.49.19	Wholesale trade services of other household articles n.e.c.'
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(45) row 47.52.09 is replaced by the following:

'47.52.09	Retail sale services of building materials n.e.c.'
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(46) row 49.41.1 is replaced by the following:

'49.41.1	Road transport services of goods'
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(47) row 58.11.11 is replaced by the following:

'58.11.11	Printed educational, professional, technical and scholarly books'
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(48) rows 58.19.3 and 58.19.30 are replaced by the following:

'58.19.3	Licensing services for other printed matter and for other online content, other than directories and mailing lists
58.19.30	Licensing services for other printed matter and for other online content, other than directories and mailing lists'

(49) rows 58.21.41, 58.21.42, 58.21.5 and 58.21.50 are replaced by the following:

'58.21.41	Licensing services for the right to reproduce, distribute or use computer games
58.21.42	Licensing services for the right to do or to authorise adaptation, arrangement or any other alteration of computer games
58.21.5	Intermediation services for publishing of computer games
58.21.50	Intermediation services for publishing of computer games'

(50) rows 58.29.41 and 58.29.42 are replaced by the following:

'58.29.41	Licensing services for the right to reproduce, distribute or use computer software other than computer games
58.29.42	Licensing services for the right to do or to authorise adaptation, arrangement or any other alteration of computer software other than computer games'

(51) the following rows 58.29.5 and 58.29.50 are inserted:

'58.29.5	Intermediation services for other software publishing
58.29.50	Intermediation services for other software publishing'

(52) the following row 60.20.10 is inserted:

'60.20.10	Television programming and broadcasting services'
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(53) rows 60.20.11, 60.20.12 and 60.20.13 are deleted;

(54) rows 60.20.2 and 60.20.20 are replaced by the following:

'60.20.2	Originals of complete television channel programmes
60.20.20	Originals of complete television channel programmes'

(55) row K is replaced by the following:

'K	TELECOMMUNICATION, COMPUTER PROGRAMMING, CONSULTING, COMPUTING INFRASTRUCTURE AND OTHER INFORMATION SERVICES'
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(56) rows 61.10.9 and 61.10.90 are replaced by the following:

'61.10.9	Satellite telecommunication services
61.10.90	Satellite telecommunication services'

(57) row 63.10.2 is replaced by the following:

'63.10.2	Crypto assets without corresponding liability and issuing services thereof
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(58) row 63.10.20 is deleted;

(59) the following rows 63.10.21 and 63.10.22 are inserted:

'63.10.21	Crypto assets without corresponding liability
63.10.22	Issuing services of crypto assets without a corresponding liability'

(60) rows 63.10.3, 63.10.31 and 63.10.32 are deleted;

(61) row 64.99.04 is replaced by the following:

'64.99.04	Issuing and trading services on own account of crypto assets with a corresponding liability'
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(62) the following row 64.99.05 is inserted:

'64.99.05	Central clearing counterparty services'
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(63) rows 66.11 and 66.11.0 are replaced by the following:

'66.11	Services related to the administration of financial markets, other than by central banks
66.11.0	Services related to the administration of financial markets, other than by central banks'

(64) row 66.11.02 is replaced by the following:

'66.11.02	Financial market regulatory services other than by central banks'
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(65) row 66.12.04 is deleted;

(66) rows 66.19.1, 66.19.11, 66.19.12 and 66.19.13 are replaced by the following:

'66.19.1	Processing and clearing office services for financial transactions
66.19.11	Processing services of securities transactions
66.19.12	Services of mobile money operators and digital wallets utilising financial information
66.19.13	Services related to processing of other financial transactions'

(67) row 66.19.14 is deleted;

(68) row 68.32.04 is deleted;

(69) the following row 68.32.09 is inserted:

'68.32.09	Real estate appraisal and other real estate services on a fee or contract basis n.e.c.'
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(70) row 69.20.29 is replaced by the following:

'69.20.29	Accounting services n.e.c.'
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(71) row 78.20.14 is replaced by the following:

'78.20.14	Temporary employment agency services of the supply of transport, warehousing or logistics personnel'
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(72) rows 85.32.1, 85.32.11, 85.32.12, 85.32.2, 85.32.21 and 85.32.22 are replaced by the following:

'85.32.1	Vocational lower secondary education services
85.32.11	Online vocational lower secondary education services
85.32.12	Other vocational lower secondary education services
85.32.2	Vocational upper secondary education services
85.32.21	Online vocational upper secondary education services
85.32.22	Other vocational upper secondary education services'

(73) rows 85.33.03 and 85.33.04 are replaced by the following:

'85.33.03	Online post-secondary non-tertiary vocational education services
85.33.04	Other post-secondary non-tertiary vocational education services'

(74) row 93.19.01 is replaced by the following:

'93.19.01	Sports and sports event promotion services'
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(75) rows 93.19.03 and 93.19.09 are replaced by the following:

'93.19.03	Support services related to sports
93.19.09	Other sports services n.e.c.'

(76) row 96.21 is replaced by the following:

'96.21	Hairdressing and barber services; human hair, unworked'
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(77) row 96.99.03 is replaced by the following:

'96.99.03	Other coin-operated machine services for personal services'
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(78) rows 97.00.02 and 97.00.03 are replaced by the following:

'97.00.02	Services of households as employers of domestic personnel providing assistance services for older persons, without medical care
97.00.03	Services of households as employers of domestic personnel providing assistance services for adults with disabilities, without medical care'