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NACE Rev. 2.1 – Statistical classification of economic activities in the European Union

2026 edition

MANUALS AND
GUIDELINES



**NACE Rev. 2.1 –
Statistical classification of
economic activities in the
European Union | 2026 edition**

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Foreword

This publication provides you with relevant information on the most recent version of the statistical classification of economic activities in the European Union, [NACE Revision 2 Update 1](#) (NACE Rev. 2.1). This common, high-quality standard for classifying economic activities is one of the methodological cornerstones for the production, analysis and dissemination of reliable and internationally comparable European statistics. NACE contributes to a precise measurement of economic production processes, empowering stakeholders in the European economy – including citizens, businesses, financial institutions and governments – by providing a solid foundation for their decision-making.

Statistics based on NACE are comparable across Europe and at the global level. The comparability of statistics at the global level is achieved as NACE is part of an integrated system of economic statistical classifications, in which the International Standard Industrial Classification of All Economic Activities (ISIC), endorsed by the United Nations Statistics Commission, is the international reference classification. The use of NACE is mandatory within the European Economic Area for all statistics presented according to economic activities, as established through [Regulation \(EC\) No 1893/2006](#).

NACE Rev. 2.1 is the outcome of a thorough review process led by Eurostat, during which the national statistical institutes of the European Statistical System, the European Commission services, the European Central Bank and more than 270 European stakeholder associations were consulted. The update reflects the technological developments and structural changes of the economy over the last two decades, supporting the modernisation of European statistics and contributing, through more comparable and relevant data, to better economic governance at the international, European and national levels. NACE Rev. 2.1 entails several changes to reflect emerging forms of economic activity and to identify them better in the European economy. Three examples illustrate this:

- The increasing importance of intermediation service activities is accommodated through several new NACE Rev. 2.1 categories.
- The activities related to information and communication have been rearranged with one new section dedicated to publishing, broadcasting, and content production and distribution activities, and another new section dedicated to telecommunication, computer programming, consulting and other information service activities. Consequently, activities in this field can be identified in a manner that is sufficiently detailed, for example, to capture the rapid development of content distribution and information service activities.
- Additional categories were created in the domain of financial service activities so that activities of holding companies, financing conduits, trusts and funds can be better identified.

In relation to the first (2025) edition of this publication, the present (2026) edition has been updated to include the most recent explanatory notes (reconciled with the recently completed explanatory notes of Version 2.2 of the statistical classification of products by activity; CPA Ver. 2.2). Additionally, given the extent to which NACE implementation in Europe takes place through the national classifications of economic activities ('national versions' of NACE), the present edition features an annex dedicated to that topic.

I trust that this publication will be useful for producers of statistics who seek guidance about the classification of economic activities according to NACE Rev. 2.1, and for users who would like a better understanding of official statistics based on economic activities.

Jean-Pierre Poncelet

Director

Standards; Dissemination; Enlargement

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List of abbreviations and acronyms

ANZSIC	Australian and New Zealand Standard Industrial Classification
BEC	Classification by Broad Economic Categories
CEP	Classification of Environmental Purposes
CN	Combined Nomenclature
COFOG	Classification of the Functions of Government
COICOP	Classification of Individual Consumption by Purpose
COPNI	Classification of the Purposes of Non-Profit Institutions Serving Households
CPA	Classification of Products by Activity
CPC	Central Product Classification
EBOPS	Extended Balance of Payments Services Classification
EEA	European Economic Area
EEC	European Economic Community
EFTA	European Free Trade Association
EP	European Parliament
ESA	European system of national and regional accounts
ESSC	European Statistical System Committee
EU	European Union
FDI	Foreign direct investment
FGP	Factoryless goods producer
Fintech	Financial technology
Fintechs	Financial technology companies
HS	Harmonized Commodity Description and Coding System
IPP	Intellectual property product
ISCED-P 2011	International Standard Classification of Education Programmes 2011
ISCO	International Standard Classification of Occupations
ISIC	International Standard Industrial Classification of all Economic Activities
KAU	Kind-of-activity unit
NACE	Statistical Classification of Economic Activities
NAICS	North American Industry Classification System
n.e.c.	Not elsewhere classified
NCE	Classification of Trade and Commerce in the European Communities
NICE	Classification of Industries Established in the European Communities
PRODCOM	European production statistics for mining and quarrying, manufacturing and materials recovery
SITC	Standard International Trade Classification
SNA	System of National Accounts
UN	United Nations
UNCEISC	United Nations Committee of Experts on International Statistical Classifications
UNSC	United Nations Statistical Commission
UNSD	United Nations Statistics Division
WCO	World Customs Organization



1

Introductory guidelines

1. NACE: introduction and background

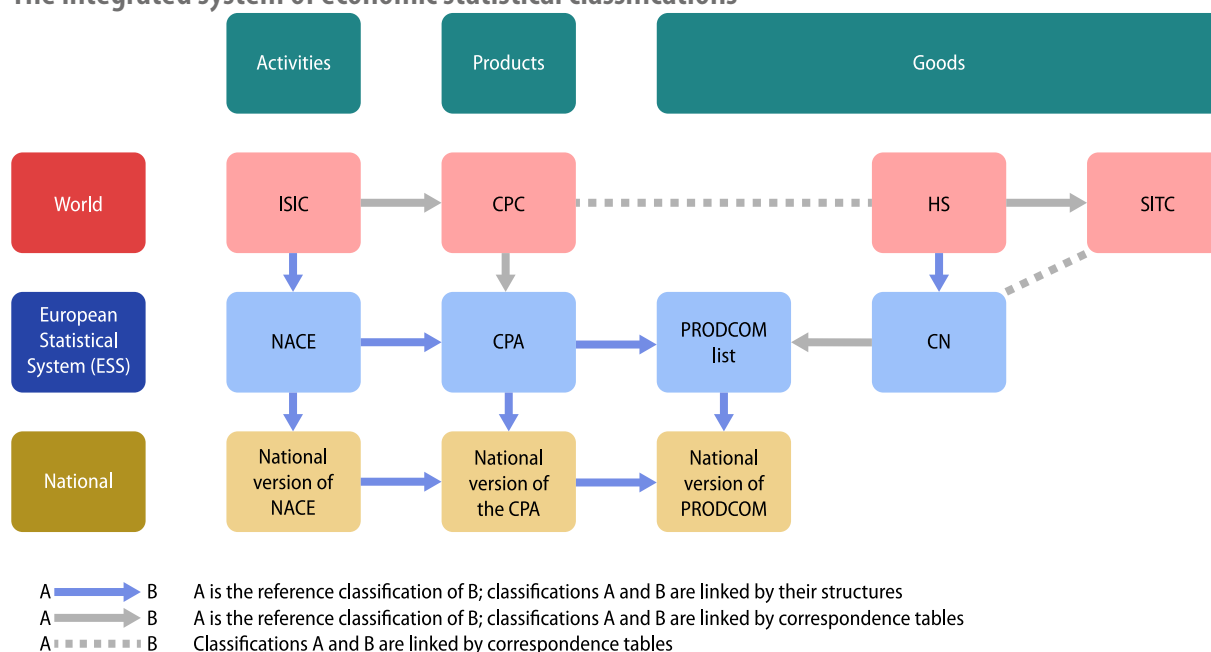
1.1. NACE and the international system of economic classifications

1. The acronym NACE ⁽¹⁾ is used to designate the various statistical classifications of economic activities developed in the European Union (EU) since 1970. NACE provides the framework for collecting and presenting a large range of statistical data according to economic activity in the fields of economic and business statistics (for example, production, employment, value added and national accounts variables) and in other statistical domains.
2. Statistics produced using NACE are comparable across Europe and, in general, the world. The use of NACE is mandatory within the European Economic Area (EEA) for all statistics presented according to economic activities.

1.1.1. The international system of economic classifications

3. The comparability at world level of statistics produced based on NACE is due to the fact that NACE is part of an integrated system of statistical classifications, developed under the auspices of the United Nations Statistical Commission (UNSC). From the European point of view, this system is illustrated in Figure 1, which introduces the following classifications related to NACE:
 - [ISIC](#) is the International Standard Industrial Classification of all Economic Activities, for which the United Nations Statistics Division (UNSD) is the custodian;
 - the [CPC](#) is the Central Product Classification, for which the UNSD is the custodian;
 - the [HS](#) is the Harmonized Commodity Description and Coding System, for which the World Customs Organization (WCO) is the custodian;
 - the [CPA](#) is the European Classification of Products by Activity;
 - [PRODCOM](#) is the title of the EU production statistics for mining and quarrying, manufacturing, and materials recovery;
 - the [CN](#) is the Combined Nomenclature, the European classification of goods used for International Trade in Goods Statistics;
 - the [SITC](#) is the Standard International Trade Classification, for which the UNSD is the custodian.
4. This integrated system facilitates the production of comparable statistics produced in different statistical domains. Therefore, for instance, statistics on the production of goods (reported in the EU according to PRODCOM) can be compared with statistics on trade (produced in the EU according to the CN). More details on the system and its components are provided in Chapter 5.

⁽¹⁾ NACE is derived from the French title *Nomenclature statistique des activités économiques dans la Communauté européenne* (Statistical classification of economic activities in the European Community).

Figure 1**The integrated system of economic statistical classifications****1.1.2. NACE and ISIC**

- NACE is a classification derived from ISIC. The categories at all levels of NACE are either identical with or, in a large majority of cases, subsets of single ISIC categories. The first and second levels of NACE and ISIC (sections and divisions) are identical. In principle, the third and fourth levels (groups and classes) of ISIC are subdivided in NACE according to European requirements. The aim of the further breakdowns in NACE, as compared with ISIC, is to obtain a classification more suited to the structure of the European economy.
- Furthermore, the coding systems used in ISIC and NACE are, as far as possible, the same. In order to distinguish easily between the two classifications, NACE places a dot between the first two digits (division level) and the last two (group and class levels). Since some groups and classes in ISIC are disaggregated into NACE groups and classes, without introducing additional hierarchical levels, some ISIC codes differ from the corresponding NACE codes. An activity at group or class level may therefore have a numerical code in NACE which differs from that in ISIC.
- In order to ensure international comparability, the definitions and guidelines established for the use of NACE within the EU are in line with those published in the introduction to ISIC.

1.2. NACE: scope and characteristics

1.2.1. Statistical classifications

8. Statistical classifications group and organise information meaningfully and systematically, in exhaustive and structured sets of categories that are defined according to a set of criteria for similarity. These sets of categories may be assigned to variables registered in statistical surveys or administrative files and used in the production and dissemination of statistics. The categories are defined in terms of one or more characteristics of a particular population of units of observation (see [Best Practice Guidelines for Developing International Statistical Classifications](#), UNSD, p. 5).
9. Statistical classifications are characterised by:
 - a. exhaustive coverage of the observed universe;
 - b. mutually exclusive categories – each element must be classified in only one category of the classification;
 - c. methodological principles, which support the consistent allocation of the elements to the various categories of the classification.
10. A classification may be flat (built on only one level, in other words a listing of categories) or hierarchical, structured by more than one level of aggregation/disaggregation. Hierarchical classifications are structured with the most aggregated or broadest categories at the top and the most detailed categories at the bottom. The categories at each level of the classification structure must be mutually exclusive and collectively exhaustive of all objects in the population of interest. Depending on the descriptive and analytical needs, each level can be used when recording a value for a variable, for example, in a survey response or an administrative record (see [Best Practice Guidelines for Developing International Statistical Classifications](#), UNSD, pp. 8–9).
11. More specifically, hierarchical classifications are characterised by an increasingly detailed partition of categories, which makes it possible to collect and present information at various levels of aggregation.

1.2.2. NACE as the EU classification of economic activities

12. NACE is the hierarchical European statistical classification of economic activities. NACE presents the universe of economic activities partitioned in such a way that a NACE code can be assigned to each economic activity carried out by any statistical unit (see [paragraphs 58–64](#)).
13. An economic activity takes place when inputs to a production process such as natural resources, equipment, labour, manufacturing techniques, information networks or intermediary products are combined, leading to the creation of specific goods or services. Thus, an economic activity is characterised by input of resources and production processes leading to output (goods or services).
14. An activity as defined in the previous paragraph may consist of one specific process (for example, weaving) but may also cover a whole range of sub-processes, each mentioned in different categories of the classification. For example, the manufacture of a car consists of specific activities such as casting, forging, welding, assembling and painting. If the production process is organised as an integrated series of elementary activities within the same statistical unit, the whole combination is regarded as one activity.
15. Exceptions to the definition of economic activity discussed in the previous paragraphs are activities coded in groups 64.2 'Activities of holding companies and financial conduits' and 64.3 'Activities of trusts, funds and similar financial entities', which do not possess any of the above characteristics and are present in the classification solely to assist the attribution of NACE codes to units (not activities) in the business register as prescribed in [Regulation \(EU\) 2019/2152](#).
16. NACE does not per se provide categories for specific types of statistical units: units may perform several economic activities and can be defined in different ways according to specific characteristics (for example, related to location; see [paragraphs 65–67](#) on statistical units below).

1.2.3. Scope and limitations of NACE

17. In the [European System of Accounts \(ESA\)](#), NACE is the classification used for economic activities (referred to as 'industries' in the ESA) in supply, use and input-output tables. It should be noted that NACE does not differentiate according to the kind of ownership of a production unit or its type of legal organisation or mode of operation, because such criteria do not relate to the characteristics of the activity itself. Units engaged in the same kind of economic activity are classified in the same NACE category, irrespective of whether they are (part of) incorporated enterprises, individual proprietors or government, whether the parent enterprise is a foreign entity and whether the unit consists of more than one establishment. Therefore, a strict link between NACE and the Classification of Institutional Sectors in the ESA or its international standard, the [System of National Accounts \(SNA\)](#), does not exist.
18. Manufacturing activities are described independently of whether the work is performed by power-driven machinery or by hand, and whether it is carried out in a factory or in a household.
19. NACE does not distinguish between formal and informal or between legal and illegal production. Classifications according to kind of legal ownership, kind of organisation or mode of operation may be constructed independently, in which case cross-classification with NACE could provide useful extra information.
20. NACE does not differentiate between market and non-market activities, as defined in the ESA/SNA, while this distinction is an important feature of the ESA/SNA. A breakdown of economic activities according to this principle is useful in any case where data are collected for activities that take place on both a market and a non-market basis. This criterion should then be cross-classified with NACE categories. Non-market services in NACE are provided by public administrations, non-profit organisations, defence services and compulsory social security services, education providers, health providers, social work services, and so on.
21. NACE includes categories for the undifferentiated production of goods and services by households for their own use. However, these categories only refer to a portion of households' economic activities, as clearly identifiable household activities are classified in other parts of NACE ^(?).

1.2.4. Structure and coding of NACE

22. NACE consists of a hierarchical structure which is described in [Regulation \(EC\) 1893/2006](#) ('the NACE Regulation') as follows:
 - a. a first level consisting of headings identified by an alphabetical code (sections);
 - b. a second level consisting of headings identified by a two-digit numerical code (divisions);
 - c. a third level consisting of headings identified by a three-digit numerical code (groups);
 - d. a fourth level consisting of headings identified by a four-digit numerical code (classes).

The code for the section level is not integrated in the NACE code that identifies the division, the group and the class describing a specific activity. For example, the activity 'Manufacture of liquid biofuels' is identified by the code 20.51, where 20 is the code for the division, 20.5 is the code for the group and 20.51 is the code of the class; section C, to which this class belongs, does not appear in the code itself.

23. The divisions are coded consecutively. However, some gaps have been provided to allow the introduction of additional divisions without a complete change of the NACE coding. These gaps have been introduced in sections that are most likely to prompt the need for additional divisions. For this purpose, the following division code numbers have been left unused in NACE Rev. 2.1: 04, 34, 40, 44, 45 (vacated; see [paragraph 158](#)), 48, 54, 57, 67, 76, 83 and 89.

(?) Domestic and personal services produced and consumed within the same households are not included within the scope of production as defined in the core ESA/SNA accounts with the following exceptions:

- domestic and personal services produced by employing paid domestic staff (see division 97),
- services of owner-occupied dwellings (see division 68).

Group 98.2 'Undifferentiated service-producing activities of private households for own use' is included in NACE for the sake of completeness.

24. As NACE is a balanced classification, even positions that are not subdivided at all incorporate positions at all lower levels. There are different scenarios, for instance:
- If a section is not split at all, there is one subordinated division, one subordinated group and one subordinated class, each of which has a heading (title) identical to that of the section (the sole current case being section V).
 - If a division is not split at all, the group and class must have the same heading as the division. The codes for such groups and classes are composed of the division code appended by the digit 0 at the group level and the digits 00 at the class level (an example being division 75 'Veterinary activities', group 75.0 'Veterinary activities' and class 75.00 'Veterinary activities').
 - If a division consists of a single group which is split at class level, the group must have the same heading as the division, with the code of the group being the division code appended by the digit 0. At class level, none of the headings may be the same as the group heading, as the classes are split into further detailed content which must be reflected in each class heading. Class codes are composed of the group code appended by a nonzero digit (an example being division 11 'Manufacture of beverages', group 11.0 'Manufacture of beverages', classes 11.01 'Distilling, rectifying and blending of spirits', 11.02 'Manufacture of wine from grape', 11.03 'Manufacture of cider and other fermented fruit beverages', and so on).

For each NACE position, it is required that its scope is exhausted by the positions subordinated to it at the next (more detailed) level. Therefore, several groups and classes with headings including the term 'other' or ending with 'n.e.c.' (not elsewhere classified) have been introduced. The codes of the categories ending with 'n.e.c.' are characterised by the use of the digit 9 at group and/or class level (as an example see group 30.9 'Manufacture of transport equipment n.e.c.' and class 30.99 'Manufacture of other transport equipment n.e.c.').

1.3. NACE: historical background and legal context

1.3.1. From NICE to NACE Rev. 1.1

25. Between 1961 and 1963, the *Nomenclature des industries établies dans les Communautés européennes* (NICE) (Classification of Industries Established in the European Communities) was developed. The original (1961) version had broad divisions with entries down to three digits. The revised (1963) version had more subdivisions. NICE covered extractive, energy-producing and manufacturing industries and construction.
26. In 1965, the *Nomenclature du commerce dans la CEE* (NCE) (Classification of Trade and Commerce in the European Communities) was developed to cover all commercial activities.
27. In 1967, a classification for services was developed, followed by one for agriculture, both in broad divisions.
28. In 1970, the *Nomenclature générale des activités économiques dans les Communautés européennes* (NACE) (General Industrial Classification of Economic Activities within the European Communities) was developed. As its name implies, it was a classification covering the whole range of economic activities.
29. This first version of NACE suffered from two major drawbacks:
- as it had not been established as part of Community legislation, data were often collected according to existing national classifications and then transformed into NACE categories by means of conversion tables, which did not produce satisfactorily comparable data;
 - as NACE 1970 had not been developed within a recognised international framework, it offered poor comparability with other international classifications of economic activities.
30. It was therefore decided to consider the alignment of NACE with other international standards. Through a joint UNSD/Eurostat working group, Eurostat and representatives of the EU Member States were closely involved in the third revision of the International Standard Industrial Classification of All Economic Activities (ISIC Rev.3), which was adopted by the UNSC in 1989.

31. Subsequently, a working group coordinated by Eurostat with representatives of EU Member States developed NACE Rev. 1 (a revised version of NACE). Starting from the structure of ISIC Rev.3, details were added to reflect European economic activities that were inadequately represented in ISIC. NACE Rev. 1 was established by [Regulation \(EEC\) 3037/90](#).
32. In 2002, NACE Rev. 1.1 (a minor update of NACE Rev. 1) was established by [Regulation \(EC\) 29/2002](#). NACE Rev. 1.1 introduced a few additional items and changes to some headings (titles). The aims of the update were to:
 - reflect new activities which were not included in NACE Rev. 1 when it was developed (for example, call centres);
 - reflect activities which had manifestly grown in importance since NACE Rev. 1 was developed, due to either technological or organisational changes;
 - correct errors in NACE Rev. 1.

1.3.2. Regulation No 1893/2006 establishing NACE Rev. 2: main features

33. The NACE Regulation was adopted in December 2006 and started to apply to data transmitted by European Economic Area (EEA) countries to Eurostat on 1 January 2008.
34. The NACE Regulation imposes the mandatory use of NACE in the EEA. Thus, all statistics produced by EEA countries presented according to economic activities must be compiled according to NACE or a national classification derived from it.
35. Article 4 of the [NACE Regulation](#) allows EEA countries to use a national classification ('national version') derived from NACE for national statistical production purposes. Such national versions must, however, fit into the structural and hierarchical framework of NACE. Most EEA countries have developed national versions, usually by adding a fifth digit for national purposes. The national NACE versions (and any updates thereto) must be forwarded to the European Commission for approval prior to their publication (see [Annex III](#)).

1.3.3. The NACE Rev. 2.1 revision

36. Changes in economic structures and organisations, as well as technological developments, give rise to new activities and products, which may supersede existing activities and products. Such changes imply a constant challenge for the compilation of statistical classifications. The intervals between updates must not be too long, since the relevance of the classification diminishes with time, nor must they be too short, since otherwise the comparability of the data over time is adversely affected. Any update of a classification, particularly if it includes structural changes, leads to breaks in the time series of the statistics depending upon it.
37. In 2018, with the aim of integrating in the classification changes that occurred in economic activities in the years since the previous revision, such as digitalisation, globalisation and more attention paid to well-being and sustainability, the European Statistical System Committee (ESSC) decided to launch a review of NACE Rev. 2. This review was conducted by a task force composed of representatives designated by national statistical institutes of the European Statistical System and chaired by Eurostat, which reported to the Standards Working Group that validated its work.
38. A first stage of the review was completed when the ESSC validated the structure of NACE Revision 2 Update 1 ('NACE Rev. 2.1') in May 2022. To facilitate its implementation, Eurostat has published these [introductory guidelines](#), explanatory notes (see [Part 3](#)) and [correspondence tables](#) between NACE Rev. 2 and NACE Rev. 2.1.
39. The overall characteristics of NACE have not been changed through Update 1 to NACE Rev. 2. NACE Rev. 2.1 strikes a balance between the level of disaggregation requested by main users and the workload in statistical offices.

40. NACE Rev. 2.1 is available as a static PDF publication containing:
 - these introductory guidelines ([Part 1](#));
 - the structure of the classification ([Part 2](#));
 - the ‘general note’ / ‘includes’ / ‘includes also’ / ‘excludes’ parts of the explanatory notes ([Part 3](#));
 - the legal basis for NACE Rev. 2.1 ([Annex I](#));
 - a list of selected economic classifications beyond Europe ([Annex II](#));
 - an overview on the principles applying to the national versions of NACE ([Annex III](#)).
41. NACE Rev. 2.1 is also available in a dynamic electronic format, which is the only format wherein the [online index](#) is available. This index is an integral part of the explanatory notes and assists stakeholders and producers of statistics to use and implement NACE Rev. 2.1.
42. [Commission Delegated Regulation \(EU\) 2023/137](#), which established NACE Rev. 2.1 by amending the NACE Regulation, was published in January 2023. Its consolidated version, as well as the consolidated version of the NACE Regulation, are presented in Annex I (Legal basis of NACE Rev. 2.1).
43. In parallel to the NACE review, other international and European economic classifications were updated between 2018 and 2024, for example, the CPA, ISIC and the CPC, as well as national versions of NACE. Representatives from Eurostat, EU Member States and EFTA countries have actively participated in the review work of ISIC and the CPC, supporting the need to correctly reflect the European economic reality in the framework of international economic classifications.

2. NACE: definitions and principles

2.1. Criteria adopted for developing NACE

44. The principles and criteria that have been used to define and delineate NACE categories are based on the inputs of goods, services and factors of production, the process and technique of production, the characteristics of outputs, the use to which outputs are put as well as on the use of the classification for statistical purposes and the availability of data. These criteria are applied differently at different levels of the classification: the criteria for lower levels consider similarities in the actual production process, while this is largely irrelevant at more aggregated levels of the classification. Economic activities that are similar with respect to these criteria have been grouped together in the categories of NACE. At the lowest level of the classification, preference has been given to the process and technique of production to define individual NACE classes, particularly in classes related to services. At higher levels, characteristics of outputs and the use to which outputs are put are more important for creating analytically useful aggregations.
45. However, a strict application of these criteria has not proven useful. The weight that has been applied to each of these criteria therefore changes throughout the classification. In addition, practical considerations (such as the organisation of economic production in most countries and the need for stability of the classification) have also influenced the way categories have been defined at different levels of the classification.
46. The underlying technology is not a general criterion for defining economic activities in NACE. For instance, financial technology (fintech) provides, improves, or increases access through the extensive use of digitalisation to financial services which were already carried out in the past, albeit with less advanced technical instruments than those existing at the time that Update 1 to NACE Rev. 2 was defined. Activities of financial intermediation are classified in section L 'Financial and insurance activities', whereas the activity of provision of digital technology supporting the provision of a financial service is classified in section K 'Telecommunication, computer programming, consulting, computing infrastructure and other information service activities'.
47. NACE no longer differentiates between the various ways by which goods are distributed. The NACE structure for retail and wholesale trade is based on the product sold, no matter whether the good is sold in a shop, online, via stalls and markets or via vending machines.
48. The content and scope of each position in the classification are defined through detailed explanatory notes, which also highlight boundary issues by providing examples of activities that may appear similar to those belonging to the position but are classified elsewhere in NACE. The entries in the NACE index are an integral part of these notes.

2.1.1. Criteria for classes

49. The criteria concerning the way activities are combined in, and allocated among, production units are central to the definition of classes (the most disaggregated categories) of NACE. They are intended to ensure that NACE classes will be relevant for the classification of the activity of the unit and that units whose activity is classified in the same class will be similar, with respect to the activities in which they engage. In general, this means that activities are grouped together when they share a common process for producing goods or services.
50. In addition, the classes of NACE are defined so that the following two conditions are fulfilled:
 - a. the output of the category of goods and services characterising the activities of a given class represents a major part of the output of the units whose principal activity is classified in that class;
 - b. the class contains the units that produce most of the category of goods and services that characterise it.
51. These conditions are required in order for establishments or similar types of units to be classified uniquely and easily according to their economic activity, and to ensure that units that have their principal activity categorised in the same class will be as similar to each other as is feasible.

52. Another major consideration in defining classes in NACE is the relative importance of the activities to be included. In general, separate classes are provided for activities that are prevalent in most EU Member States, or that are of particular importance in the world economy. However, certain additional classes which are of importance only for certain Member States have been introduced in NACE.
53. As a matter of principle, NACE generally may not have classes covering combined activities (bundled services), in other words classes integrating activities already classified in other NACE positions.

2.1.2. Criteria for groups, divisions and sections

54. The actual production process and technology used become less important as criteria for grouping activities at more aggregated levels. At the section, division and group levels, not only the general characteristics of the goods and services produced but also the potential use of the statistics, for instance in the ESA and the SNA, become more important.
55. The main criteria applied in delineating groups and divisions of NACE concern the following characteristics of the activities of production units:
 - the character of the goods and services produced,
 - the uses to which the goods and services are put,
 - the inputs, the process and technique of production.
56. Regarding the character of the goods and services produced, account is taken of the physical composition and stage of fabrication of the items and the needs served by them. Distinguishing categories of NACE in terms of the nature of goods and services produced provides the basis for grouping production units according to similarities in, and links between, the raw materials consumed and the input-output framework.
57. The weight assigned to the criteria described above varies between categories. In a few instances (for example, food manufacturing, textile, clothing and leather industries, machinery and equipment manufacturing, as well as service activities) the three specific characteristics are so closely related that the problem of assigning weights to the criteria does not arise. In the case of activities involving intermediate goods, the physical composition as well as the stage of fabrication of goods are often given the greatest weight. In the case of activities involving goods with complicated production processes, the end use, the technique, and the organisation of production of the items are frequently given priority over the physical composition of the goods.

2.2. Principal, secondary and ancillary activities

58. A unit may perform one or more economic activities (principal, secondary or ancillary activities) described in one or more categories of NACE.
59. The principal activity of a statistical unit is the activity which contributes most to the total value added of that unit (see [paragraphs 71–77](#)). There are cases where the activities of a unit are so diversified that there is no single class accounting for the majority of the unit's total value added. In those instances, the principal activity is identified according to the top-down method (see [paragraphs 87–89](#)).
60. A secondary activity is any other activity of the unit, whose outputs are goods or services which are suitable for delivery to third parties. A unit may be performing multiple secondary activities.
61. A distinction should be made between principal and secondary activities, on the one hand, and ancillary activities, such as accounting, transportation, storage, purchasing, sales promotion, repair and maintenance, on the other hand. The output of principal and secondary activities, which are consequently principal and secondary products, is produced for sale on the market or for other uses that are not defined in advance; for example, they may be stocked for future sale or for further processing. Ancillary activities are undertaken solely to facilitate the principal or secondary activities of the unit by providing goods or services for the use of that unit only.

62. An activity is ancillary if it fulfils all the following conditions:
- it serves only the unit or units performing it;
 - the inputs contribute to the costs of the unit;
 - the outputs (usually services, seldom goods) are not part of the unit's final product and do not generate gross fixed capital formation;
 - a comparable activity on a similar scale is performed in similar production units.
63. For instance, the following are not to be regarded as ancillary activities:
- production of goods and services that are part of own-account capital formation; for example, construction work for own account, which would be classified separately in construction if data would be available, and software production exclusively for a unit's internal use;
 - production of outputs, a significant part of which is sold on the market, even if part of it is consumed in connection with the principal activities;
 - production of goods or services which subsequently become an integral part of the output of the principal or secondary activities (for example, the production of boxes by a department of an enterprise for packing its products);
 - production of energy (for example, an integrated power station or coking plant), even if the whole output is consumed by the parent unit;
 - purchase of goods for resale in an unaltered state;
 - research and development, as these activities do not provide a service that is consumed during current production.
64. In all these cases, separate units should, whenever separate data are available, be distinguished and recognised as independent and then classified according to their activity.

2.3. Definitions of statistical units

65. To draw a complete statistical picture of the economy, a wide range of information is required, and the organisational level at which it is feasible to collect the information varies depending on the type of data. For example, data for an enterprise may be available from only one geographically central location referring to several different locations, whereas product sales data may be available for each of the separate locations. To observe and analyse the data satisfactorily, it is therefore necessary to define a system of types of statistical units that are suitable for data collection, compilation and aggregation. These form the reference building blocks with respect to which data can be collected and classified according to NACE.
66. Different types of statistical units meet different needs, but each unit is a specific entity which is defined in such a way that it can be recognised and identified and not confused with any other unit. It may be an identifiable legal or physical entity or, as for example in the case of the unit of homogeneous production, a statistical construct.
67. The following are the types of units that are described in [Regulation \(EEC\) 696/93](#) on statistical units:
- the enterprise,
 - the institutional unit,
 - the enterprise group,
 - the kind-of-activity unit (KAU),
 - the unit of homogeneous production (UHP),
 - the local unit,
 - the local kind-of-activity unit (local KAU),
 - the local unit of homogeneous production (local UHP).

3. Classification rules for activities and units

3.1. Basic classification rules

68. A unit may perform one or more economic activities classified in one or more NACE classes. For each unit, their principal activity is classified. Units may perform activities of a mixed character. The identification of a principal activity is necessary to allocate a unit to a single NACE class.
69. One NACE code is assigned to each unit recorded in statistical business registers (see [Regulation \(EU\) 2019/2152](#)) according to its principal economic activity. A NACE code is also assigned to units that enter the business register without any obvious economic activity, associated value added or value-added substitutes (see groups 64.2 and 64.3, [paragraph 120](#)).
70. All activities are considered when determining the principal activity, but only the principal activity is used to classify a unit. The assignment of the NACE code is supported by the explanatory notes (including entries in the NACE index) of NACE positions and correspondence tables to other classifications (such as ISIC, the CPA, the HS and the CN).
71. The principal activity of the unit should ideally be determined with reference to the value added associated to each activity. The relevant valuation concept is gross value added at basic prices, defined as the difference between output at basic prices and intermediate consumption at purchasers' prices. Thus, value added at basic prices can be decomposed into the following components: compensation of employees, gross operating surplus, gross mixed income and other taxes on production less other subsidies on production (net other taxes on production equals other taxes on production less other subsidies on production) ⁽³⁾. Application of this definition of value added should be envisaged in case an output of an economic activity is provided to other units for free, or at prices that are not economically significant. It should be noted that capital gains do not constitute value added, and therefore should not be considered.

3.2. Value-added substitutes

72. To determine the principal activity of a unit, the activities carried out by the unit and the corresponding share of value added must be known. Sometimes it is not possible to obtain information on the value added associated with the different activities carried out, and the activity classification must be determined by using substitute criteria. Such criteria could be the following.
 - a. Substitutes based on output:
 - gross output of the unit that is attributable to the goods or services associated with each activity,
 - value of sales or turnover of the groups of products within each activity.
 - b. Substitutes based on input:
 - wages and salaries (or income of self-employed people) plus depreciation attributable to the different activities,
 - number of staff involved in the different economic activities of the unit,
 - time worked by staff attributable to the different activities of the unit.
73. Such substitute criteria should be used as proxies for the unknown value-added data to obtain the best approximation possible to the result which would have been obtained based on the value-added data. The use of substitute criteria does not change the methods used to determine the principal activity as they are only operational approximations of value-added data.

⁽³⁾ A terminological change for 'compensation of employees' has been implemented in SNA 2025. For European statistics applications, please refer to the standards in force in ESA for the reference period in scope.

In addition, gross operating surplus (GOS) and gross mixed income (GMI) are defined by SNA 2008 as follows:

- gross operating surplus = net operating surplus + consumption of fixed capital;
- gross mixed income = net mixed income + consumption of fixed capital.

These formulae are likely to be changed in the next version of the ESA based on SNA 2025: please refer to the standard in force for the reference period in scope.

74. However, the simple use of the substitute criteria listed above may be misleading. This is always the case when the structure of the substitute criteria is not directly proportional to the (unknown) value added.
75. When using sales (turnover) as a proxy for value added, it should be considered that in certain cases turnover and value added are not proportional. For example, turnover in trade usually has a much lower share of value added than turnover in manufacturing. Even within manufacturing, the relation between sales and the resulting value added may vary between activities. For some activities (for example, financial intermediation activities or insurance activities), turnover is defined in a specific way which makes comparisons with other activities misleading. When using gross output data as substitute criteria, the same considerations should be kept in mind.
76. Many units perform both trade and other activities. In such cases, trade turnover figures are highly unsuitable indicators for the unknown value-added share of the trade activity. A much better indicator is the gross margin (difference between the trade turnover and purchases of goods for resale adjusted by changes in stocks). The trade margins (4) may vary within a single wholesale or retail trade activity and may also vary between different trade activities. In addition, consideration must be given to the specific classification rules for trade as set out in [paragraphs 90–95](#).
77. Similar precautions must be considered when input-based substitute criteria are applied. The proportionality between wages and salaries or employment, on the one hand, and value added on the other hand, is not reliable when the capital intensity or the labour intensity of the various activities are different. Higher capital intensity normally implies higher depreciation and a lower share of wages and salaries in value added. Capital intensity and labour intensity may vary substantially between different economic activities and between activities of the same NACE class. For instance, the production of a good using craft techniques (for example, with hand tools) is more labour intensive than production of the same good using a mechanised process which is more capital intensive.

3.3. Treatment of multiple and integrated activities

78. Instances may arise where considerable proportions of the activities of a unit are included in more than one NACE class. These cases may result from i) the vertical integration of activities (for example, tree felling combined with sawmilling or the manufacture of textiles combined with the subsequent production of wearing apparel), see [paragraphs 83–85](#), ii) the horizontal integration of activities (for example, the same unit carrying out both wholesale and retail trade), see [paragraph 86](#), or iii) any combination of activities that cannot be separated within a statistical unit. In these situations, the principal activity of the unit should be classified according to the rules below. If value added cannot be determined for the activities involved, approximations as set out in [paragraphs 72–77](#) can be used, provided that their application to the different activities is consistent.
79. If a unit performs activities falling in only two different NACE classes, there will always be one activity that accounts for more than 50 % of value added, except in the highly unlikely case that both activities in the different classes have equal shares (both 50 %). The activity that represents more than 50 % of the value added is the principal activity and determines the NACE classification of the principal activity of the unit.
80. In the complex case where a unit performs more than two activities falling into more than two different NACE classes, with none of them accounting for more than 50 % of value added, the activity classification of that unit must be determined by using the top-down method, as described in [paragraphs 87–89](#).

3.3.1. Stability rule – changes of the principal activity of the unit

81. Units may change their principal activity, either abruptly or gradually over a period, either because of seasonal factors or because of a management decision to change the pattern of output. While all these cases call for the classification of the unit to be changed, frequent changes could result in inconsistencies between short-term (monthly and quarterly) and longer-term statistics, making their interpretation extremely difficult.

(*) The concept 'trade margin' is defined in the [Glossary of macroeconomic terms and definitions](#) for the development of the SNA 2025 and [Balance of Payments and International Investment Position Manual](#) 7.

82. To avoid frequent changes, it is necessary to have a stability rule. Without such a rule, there would be apparent changes in the economic demography of the business population that would be no more than statistical artefacts. Such a stability rule is intended for units that engage in a mix of activities that are almost balanced and are thus subject to a higher risk of changes to the principal activity resulting from only small changes in the ratio of the activities involved. In such cases, the ratio of activities over the previous two to three years should be taken into account when determining the principal activity of the unit. Changes in the classification of units for the purpose of statistical surveys are made not more than once a year, either at fixed dates or as information becomes available. More frequent changes would result in inconsistency between short-term (monthly and quarterly) and longer-term statistics.

3.3.2. Treatment of vertically integrated activities

83. Vertical integration of activities occurs where the different stages of production are carried out in succession by the same unit and where the output of one process serves as an input to the next. Examples of vertical integration include tree felling and subsequent sawmilling, a clay pit combined with brickworks or production of apparel in a textile mill.
84. When applying NACE, vertical integration should be treated like any other form of multiple activities, which means that the principal activity of the unit is the activity accounting for the largest share of value added, as determined according to the top-down method.
85. If value added or value-added substitutes cannot be determined for the individual steps in a vertically integrated process directly from accounts compiled by the unit itself, comparisons with similar units (for example, based on market prices for intermediate and final products) could be used. The same precautions for using substitutes as listed in [paragraphs 72–77](#) apply here. If it is still impossible to determine the share of value added (or its substitutes) for the different stages in the chain of production activities, default assignments for typical forms of vertical integration can be applied. A negative consequence of assigning one NACE code for the principal activity of a unit engaged in vertical integration (instead of splitting this unit into more statistical units for which different principal activities would be identified) is that the production chain as represented in the input-output framework becomes less clear.

3.3.3. Treatment of horizontally integrated activities

86. Horizontal integration of activities occurs when activities are carried out simultaneously using the same factors of production, in which case it would often be impossible to statistically separate such activities into different processes, assign them to different units or generally provide separate data for them, nor would the principle of value added normally be applicable. In general, in the case of horizontally integrated activities, gross output or turnover might be the most appropriate value-added substitutes to be used for determining the principal activity, following the top-down method. To mitigate the classification problem described above, integrated activities are in many cases included in the same NACE class even though their outputs have quite different characteristics. The principle of value added has to be applied, following the top-down method, and the same precautions for using substitutes as listed in [paragraphs 72–77](#) apply here.

3.3.4. The top-down method

87. The top-down method follows a hierarchical principle: the classification of the principal activity of a unit at the lowest level of the classification must be consistent with the classification of the unit at the higher levels of the structure. To satisfy this condition, the process starts with identification of the relevant highest level and progresses down through the levels of the classification in the following way:
1. identify the section which has the highest share of the value added;
 2. within this section, identify the division which has the highest share of the value added;
 3. within this division, identify the group which has the highest share of the value added;
 4. within this group, identify the class which has the highest share of value added.

88. As a practical illustration of the application of the top-down method, consider the example in Table 1. Based on the information provided, the following steps are taken to identify the principal activity.

1. Identify the main section among the sections.

Section C – Manufacturing	52 %
Section G – Wholesale and retail trade	35 %
Section N – Professional, scientific and technical activities	13 %

2. Identify the main division within the main section (section C).

Division 25 – Manufacture of fabricated metal products, except machinery and equipment	10 %
Division 28 – Manufacture of machinery and equipment n.e.c.	42 %

3. Identify the main group within the main division (division 28).

Group 28.1 – Manufacture of general-purpose machinery	6 %
Group 28.2 – Manufacture of other general-purpose machinery	5 %
Group 28.9 – Manufacture of other special-purpose machinery	31 %

4. Identify the main class within the main group (group 28.9).

Class 28.93 – Manufacture of machinery for food, beverage and tobacco processing	23 %
Class 28.95 – Manufacture of machinery for paper and paperboard production	8 %

Therefore, the correct class for the principal activity is 28.93 'Manufacture of machinery for food, beverage and tobacco processing', although the class with the biggest share of value added is class 46.61 'Wholesale of agricultural machinery, equipment and supplies'.

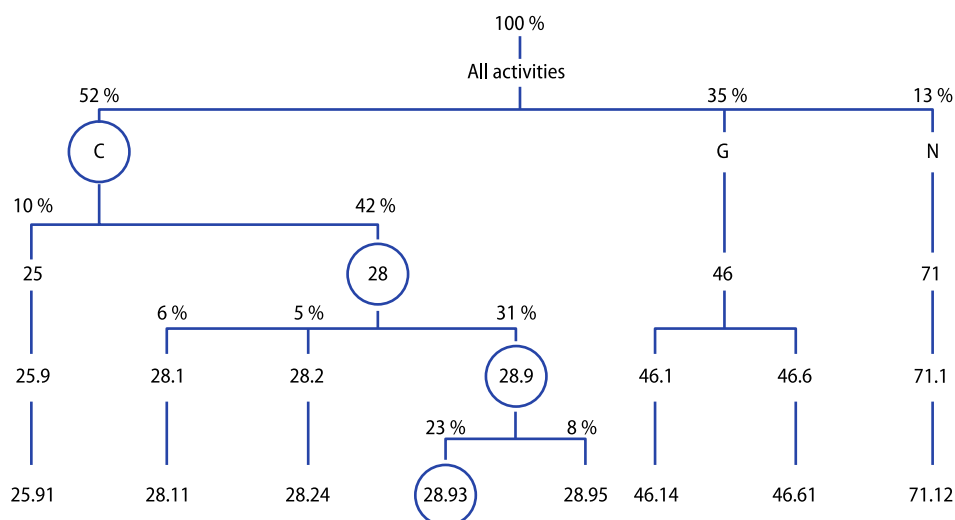
Table 1

Example of a unit carrying out different activities (used to illustrate the top-down method)

Section	Division	Group	Class	Heading (title) of the class	Share
C	25	25.9	25.91	Manufacture of steel drums and similar containers	10 %
	28	28.1	28.11	Manufacture of engines and turbines, except aircraft, vehicle and cycle engines	6 %
		28.2	28.24	Manufacture of power-driven hand tools	5 %
		28.9	28.93	Manufacture of machinery for food, beverage and tobacco processing	23 %
			28.95	Manufacture of machinery for paper and paperboard production	8 %
G	46	46.1	46.14	Activities of agents involved in the wholesale of machinery, industrial equipment, ships and aircraft	7 %
		46.6	46.61	Wholesale of agricultural machinery, equipment and supplies	28 %
N	71	71.1	71.12	Engineering activities and related technical consultancy	13 %

Figure 2 illustrates the decision path followed in the example.

Figure 2
Application of the top-down decision path to classify the principal activity of a unit

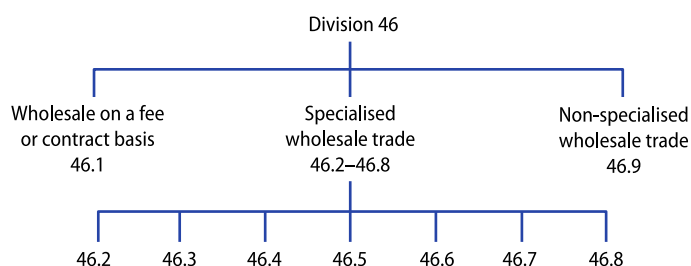


89. When the top-down method is applied to section G 'Wholesale and retail trade', it must be adapted as described in [paragraphs 90–95](#).

3.3.5. Top-down method for wholesale and retail trade activities

90. Trade is partitioned into wholesale and retail trade. It may happen that a unit performs horizontally integrated trade activities under various possible forms. If the goods sold by the unit do not correspond to a single class accounting for at least 50 % of the value added, then application of the top-down method requires special caution and consideration of additional levels.
91. Within division 46 'Wholesale trade', a first distinction must be considered between group 46.1 'Wholesale on a fee or contract basis' (in this case, the wholesaler does not assume ownership of the goods they trade), and the other groups of division 46. In the case of wholesale other than on a fee or contract basis, the next step is to decide whether to categorise the principal activity of the unit as specialised wholesale trade (an aggregate of groups 46.2 to 46.8), or group 46.9 'Non-specialised wholesale trade'. Finally, the group (if not already identified) and class must be identified using the top-down method.
92. Figure 3 represents the decision tree to be used for the allocation of the principal activity of a unit to a specific group in division 46 'Wholesale trade'.

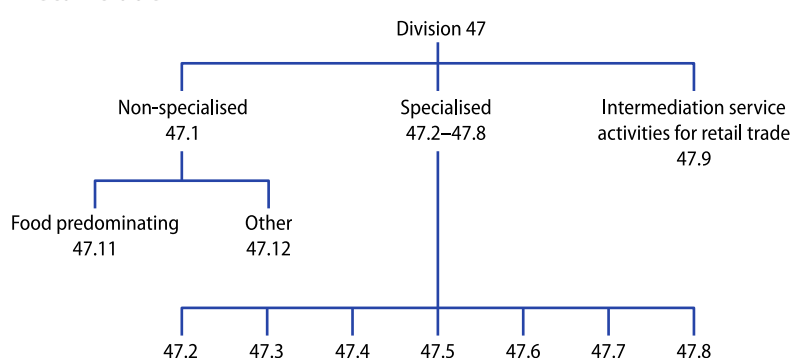
Figure 3
Decision tree for the allocation of the principal activity of a unit to a specific group in division 46 'Wholesale trade'



93. Concerning division 47 'Retail trade', the first decision is whether or not to allocate the principal activity of a unit to intermediation service activities for retail trade. If the principal activity of the unit is not classified to intermediation service activities for retail trade, the next step is to categorise the principal activity either in group 47.1 'Non-specialised retail trade' or in specialised retail trade, covered by the groups 47.2 to 47.8 (see below). Finally, the group (if not already identified) and class must be identified using the top-down method.
94. Figure 4 represents the decision tree to be used for the allocation of the principal activity of a unit to a specific group in division 47 'Retail trade'.

Figure 4

Decision tree for the allocation of the principal activity of a unit to a specific group in division 47 'Retail trade'



3.3.6. Specialised and non-specialised trade

95. In both wholesale and retail trade, the distinction between specialised and non-specialised trade is based on the number of classes comprising the goods sold, where the classes to be considered each account for at least 5 % (and less than 50 %) of the value added.
- a. If the products sold correspond to no more than four classes in any of the groups 46.2 to 46.8 (for wholesale trade) or 47.2 to 47.8 (for retail trade), the unit is considered to be carrying out specialised trade. It is then necessary to determine the principal activity applying the top-down method based on the value added, selecting first the main group and then the class within that group (see Table 2 for examples).

Table 2

Examples of the identification of the principal activity in specialised trade

Classes	Case A	Case B	Case C
47.21	37 %	20 %	3 %
47.22	3 %	15 %	12 %
47.54	35 %	45 %	40 %
47.61	10 %	17 %	20 %
47.62	15 %	3 %	25 %
Final allocation	Class 47.21	Class 47.54	Class 47.62

- b. If the products sold correspond to five or more classes in any of groups 46.2 to 46.8 (for wholesale trade) or 47.2 to 47.8 (for retail trade), the principal activity of the unit should be considered to be non-specialised trade (group 46.9 for non-specialised wholesale trade and group 47.1 for non-specialised retail trade). For non-specialised retail trade, the following rule applies: if food, beverages and tobacco (group 47.2) account for at least 35 % of value added, the unit should be classified in NACE Rev. 2.1 class 47.11; in all other cases, the unit must be classified in class 47.12 (see Table 3 for examples).

Table 3**Examples of the identification of the principal activity in non-specialised trade**

Classes	Case A	Case B	Case C
47.21	35 %	20 %	5 %
47.22	5 %	15 %	10 %
47.54	35 %	45 %	40 %
47.61	10 %	15 %	20 %
47.62	15 %	5 %	25 %
Final allocation	Class 47.11	Class 47.11	Class 47.12

3.4. Rules for specific activities

3.4.1. Outsourcing / activities on a fee or contract basis

96. In some cases, units sell goods or services under their own name but the actual production, such as the physical transformation process in the case of manufacturing, is carried out fully or in part by others through specific contractual arrangements.
97. The classification of the principal activity of a unit in the context of outsourcing, using the terminology of [paragraphs 98–101](#), is set out in [paragraphs 102–114](#).
98. The principal is a unit that enters into a contractual relationship with another unit (contractor) that is to carry out some part (or all) of the production process.
99. The contractor is a unit that carries out specific tasks, such as parts of a production process or even the full production process or support functions on a contractual relationship with a principal.
100. Outsourcing is a contractual agreement according to which the principal requires the contractor to carry out a specific production process. The term ‘subcontracting’ (see [Regulation \(EU\) 2019/2152](#)) is sometimes used as well.
101. A factoryless goods producer (FGP) is a principal that controls the production of a good by undertaking the entrepreneurial steps and providing the technical specifications required to produce the good, but that outsources the material transformation process required to produce the output. NACE Rev. 2.1 follows the conceptual definition of a factoryless goods producer (FGP), outlined in [paragraph 23.26 of the 2025 SNA manual](#).
102. The principal activity of contractors, in other words units carrying out an activity on a fee or contract basis, is usually classified in the same NACE category as the principal activity of units producing the same goods or services for their own account. Exceptions to this rule exist for trade activities, for which separate categories for such outsourced activities exist (see group 46.1 ‘Wholesale on a fee or contract basis’).

3.4.2. Outsourcing of parts of the production process

103. If only part of the production process is outsourced, the principal activity of the principal is classified in the class that corresponds to the activity representing the complete production process; in other words, the principal activity is classified as if the principal were carrying out the complete process, including the contracted work, itself. The principal

activity of the contractor is classified with the principal activities of units producing the same goods or services for their own account.

104. This also applies to the outsourcing of support functions in the production process, such as accounting or computing activities.

3.4.3. Outsourcing of the complete production process – manufacturing

105. In general, if the principal outsources the complete production process of a good or service, its principal activity is classified as if it were carrying out the production process itself. In the case of manufacturing, however, the following special considerations apply.
106. For its principal activity to be classified in Section C 'Manufacturing', a principal should not only own the final output, but also satisfy one of the following conditions: a) it owns the input materials (raw materials or intermediate goods) to the production process or b) it owns the intellectual property products (IPPs) ⁽⁵⁾. Examples of such activities are metal manufacturing (for example, forging, casting, cutting, stamping and foundry works), processing of metals (for example, chrome plating), manufacturing of apparel, finishing of apparel and similar elementary parts of the production process. The principal activity of the contractor is classified with that of units producing the same goods for their own account which, in this case, would be the same class as that of the principal.
107. A principal who completely outsources the transformation process of a manufacturing activity but does not own the input materials and does not supply inputs of intellectual property, is in fact buying the completed good from the contractor with the intention to re-sell it. Such an activity is classified in section G 'Wholesale and retail trade', specifically according to the type of sale and the specific type of good sold ⁽⁶⁾. The principal activity of the contractor is classified with units producing the same goods for their own account.
108. The importance of separately identifying the activity of FGPs has long been recognised. However, based on current practices and the stakeholder discussions of the NACE Rev. 2 review, it is difficult at this stage to classify separately the activity of FGPs in NACE. As a result, NACE Rev. 2.1 classifies the activity of FGPs in section C in the same class where it would have been classified if FGPs carried out the manufacturing process themselves. To allow this issue to be reconsidered as part of the research agenda for the next revision of NACE, countries are encouraged to develop approaches to identify FGPs.

3.4.4. Outsourcing of the complete production process – activities other than manufacturing

109. When a principal carries out the whole or a part of the production process (of a good or a service) but delegates to a contractor certain support activities (such as accounting or computer services), which are not part of the production process and do not directly lead to the final good or service, but support the general functioning of the principal as a production unit, the activities of the principal are classified to the NACE code that represents the core production process. The principal activity of the contractor is classified according to the specific activity it is carrying out (for example, class 69.20 'Accounting, bookkeeping and auditing activities; tax consultancy' or class 62.20 'Computer consultancy and computer facilities management activities').
110. The principal activity of a principal outsourcing a part of the goods production process in section A 'Agriculture, forestry and fishing', section B 'Mining and quarrying', section D 'Electricity, gas, steam and air conditioning supply' and section E 'Water supply; sewerage, waste management and remediation activities' is classified as if the principal would carry out the whole production process. The principal activity of the contractor is classified with units producing the same goods for their own account. If the contractor carries out other activities, its principal activity should be determined in accordance with the value-added principle.

⁽⁵⁾ An update of the definition of IPPs has been implemented in the SNA 2025. For European statistics applications, please refer to the standards in force in ESA for the reference period in scope.

⁽⁶⁾ The final classification of the principal activity of the principal may also depend on other activities that are carried out in the same unit.

111. A principal outsourcing the whole production process of section A 'Agriculture, forestry and fishing', section B 'Mining and quarrying' and section E 'Water supply; sewerage, waste management and remediation activities' but does not own the input materials (for example, seeds, plants, trees, herds of animals or fry) is in fact buying the completed good from the contractor with the intention to re-sell it. Such an activity is classified in division 46 'Wholesale trade' (depending on the activity and the specific good sold). The contractor is classified with units producing the same goods for their own account.
112. The principal activity of a principal outsourcing the whole production process of section D 'Electricity, gas, steam and air conditioning' is classified in section D as per the activity and the specific good sold. The principal activity of the contractor is classified with the principal activity of units producing the same goods for their own account.
113. When a principal subcontracts construction work to other units but remains responsible for the overall construction process, the principal activity of both the principal and the contractor is classified in section F 'Construction', specifically in the class that corresponds to the construction activities carried out.
114. Concerning the outsourcing of services (for example, group 82.2 'Customer support via call centres'), the principal who outsources a part of the service-producing activities should have its principal activity classified as if providing the whole service process. The principal activity of the contractor is classified according to the portion of the service provision it is undertaking. When the principal subcontracts the whole service activity, both the principal and the contractor are classified as if they were carrying out the complete service activity.

3.4.5. Intermediation service activities

115. Intermediation activities have increased enormously due to technological advances of digital platforms. The UN Expert Group of International Statistical Classifications [evaluated the treatment of intermediation activities within ISIC Rev.4](#), indicating how the use of such services related to service transactions should be addressed in ISIC.
116. In the framework of the revision of ISIC Rev.4 and the update of NACE Rev. 2, it was agreed to define non-financial intermediation service activities as

... activities that facilitate transactions between buyers and sellers for the ordering and/or delivering of goods and services for a fee or commission, without supplying the services or taking ownership of the goods that are intermediated. These activities can be carried out on digital platforms or through non-digital channels. Revenue for the intermediation activities can include other sources of income, such as revenues from sale of advertising space.

This definition excludes financial and insurance service activities, which are classified in section L 'Financial and insurance activities'.

117. To reflect these activities in NACE, separate groups or classes have been created in the divisions where these goods and services are produced (see [paragraph 135](#)). Thus, those new categories, combined with previously dedicated categories, can identify all non-financial intermediation services, which are now a significant component in the delivery of the underlying goods or services of the respective divisions. Intermediation services (except monetary intermediation) which cannot be classified in the dedicated classes or belong to several divisions, are integrated into a dedicated class 82.40 'Intermediation service activities for business support service activities n.e.c.'

3.4.6. Financial activities

118. In recent years, there have been various innovations in the provision of financial services. Some examples of these innovations include an increased use of digital technologies to facilitate the provision of or access to financial services, the expansion in many financial markets by units other than the traditional banks and a greater number of financial activities provided by units that are traditionally engaged in financial activities. The provision of financial intermediation services facilitated by information and communication technologies (digital technologies) is also integrated in section L 'Financial and insurance activities'.

119. No new groups or classes have been created for the classification of activities carried out by financial technology companies (fintechs) that are using digital techniques to provide, improve or increase access to financial services. Such activities are integrated in the existing structure of NACE, since these are not viewed as new activities, but rather as existing activities being carried out via a new modality. Activities of fintechs are classified based on their principal economic activity. Thus, activities of a fintech unit principally carrying out financial intermediation or other financial and insurance activities will be classified in section L, whereas when a unit's activity is to provide digital technologies that support the provision of a financial service, its principal activity will be classified in section K 'Telecommunication, computer programming, consulting, computing infrastructure and other information service activities'. Digital technology provision includes, for example:
- the provision of software used by financial services units to digitalise and improve their compliance structures;
 - the provision of information technology infrastructure (including hardware and software) and analytics to support insurance activities such as underwriting, distribution, pricing and claims processing.
120. Section L includes two groups, 64.2 'Activities of holding companies and financing conduits' and 64.3 'Activities of trusts, funds and similar financial entities', which classify units that do not have any real activity, such as revenue from the sale of products and provision of services, and usually do not employ staff, and go beyond the normal scope of NACE (based on value added or substitutes to value added). They are integrated in NACE solely to facilitate the classification of units in the statistical business registers as prescribed in [Regulation \(EU\) 2019/2152](#). Some of these units may also be called 'brass plate companies', 'post box companies', 'empty boxes' or special purpose entities (SPEs), as they have just a name and an address.
121. When considering classifying the principal activity of a unit in either of these two groups, attention should be paid also to other classes (66.30 'Fund management activities', 70.10 'Activities of head offices' and 70.20 'Business and other management consultancy activities'), which include generating value-added economic activities.
122. The coverage of these activities is as follows:
- a. group 64.2 'Activities of holding companies and financing conduits' refers to the activities of holding companies and financing conduits whose principal activity is, respectively, owning the group or acting as a vehicle to arrange and channel funds within the group;
 - b. group 64.3 'Activities of trusts, funds and similar financial entities' covers the activities of legal entities organised to pool securities or other financial assets, without managing them, on behalf of shareholders or beneficiaries;
 - c. class 66.30 'Fund management activities' includes activities carried out on a fee or contract basis;
 - d. class 70.10 'Activities of head offices' includes overseeing and managing other units of the enterprise or enterprise group, exercising operational control and day-to-day management;
 - e. class 70.20 'Business and other management consultancy activities' includes consultancy activities related to issues like corporate strategic and organisational planning, marketing objectives and policies, and human resources policies (see [Final report from the Task Force on the Classification of Head Offices and Holdings according to NACE](#)).
123. The principal activity of a unit performing several of the aforementioned activities should be identified, as usual, based on the value-added principle. It should be kept in mind that capital gains do not constitute value added, and therefore should not be considered.

3.4.7. Public administration

124. NACE does not make any distinction regarding the institutional sector (as defined in the ESA and the SNA) in which a statistical unit is classified. For instance, there is no NACE category that describes all activities carried out by the government as such. Consequently, not all government bodies have their activities automatically classified in section P 'Public administration and defence; compulsory social security'.
125. Activities of public sector units at national, regional or local levels that are specifically attributable to other areas of NACE are classified in the appropriate section.

126. For example, the activities of a secondary school administered by the central or local government are allocated to group 85.3 'Secondary and post-secondary non-tertiary education', whereas the public administration of educational programmes is classified in class 84.12 'Regulation of health care, education, cultural services and other social services'. Similarly, the activities of a public hospital are allocated to class 86.10 'Hospital activities', whereas the public health administration is integrated in class 84.12 'Regulation of health care, education, cultural services and other social services'. Conversely, section P does not only comprise the activities of government bodies: activities which are typically public administration activities are classified here even when they are in fact carried out by private sector units.
127. Division 84 includes activities of a governmental nature that are normally carried out by the public administration, including:
- the enactment and judicial interpretation of laws and their pursuant regulation;
 - the administration of programmes based on them;
 - legislative activities;
 - taxation; national defence; public order and safety;
 - immigration services;
 - foreign affairs;
 - the administration of government programmes.

Nevertheless, the legal or institutional status of the unit carrying it out is not, in itself, the determining factor for an activity to belong in that division.

3.4.8. On-site installation

128. The activities of installation or assembly of items or equipment in buildings for their functioning are considered to be construction and therefore classified in division 43 'Specialised construction activities'.
129. Installation of machinery and other equipment other than those linked to the functioning of buildings (or civil engineering works) is classified in group 33.2 'Installation of industrial machinery and equipment'.

3.4.9. Repair and maintenance

130. Activities of repair or maintenance of goods are classified in one of the following categories, depending on the types of goods:
- a. repair and maintenance of fabricated metal products, machinery and equipment is classified in group 33.1;
 - b. repair of buildings and of engineering works is classified in section F;
 - c. repair and maintenance of computers and communication equipment is classified in group 95.1;
 - d. repair and maintenance of personal and household goods is classified in group 95.2;
 - e. repair and maintenance of motor vehicles and motorcycles is classified in group 95.3.

3.4.10. Individual entrepreneurs

131. The activities of individual entrepreneurs are classified according to the economic activity they carry out, in other words according to the goods or services they are producing, which is not necessarily identical with the economic activity of the unit they are working for. For example, the principal activity of an independent doctor working in a hospital is classified in group 86.2 'Medical and dental practice activities', depending on the specialist area for which medical services are provided.

4. From NACE Rev. 2 to NACE Rev. 2.1

4.1. Changes in the structure

132. Table 4 presents a broad comparison between the sections of NACE Rev. 2 and NACE Rev. 2.1. As can be seen, NACE Rev. 2 section J has been split into two NACE Rev. 2.1 sections (J and K); subsequent sections have been recoded (for example, section K in NACE Rev. 2 has become section L in NACE Rev. 2.1).

Table 4

Comparison between the sections of NACE Rev. 2 and NACE Rev. 2.1

NACE Rev. 2		NACE Rev. 2.1	
Section	Heading	Section	Heading
A	Agriculture, forestry and fishing	A	Agriculture, forestry and fishing
B	Mining and quarrying	B	Mining and quarrying
C	Manufacturing	C	Manufacturing
D	Electricity, gas, steam and air conditioning supply	D	Electricity, gas, steam and air conditioning supply
E	Water supply; sewerage, waste management and remediation activities	E	Water supply; sewerage, waste management and remediation activities
F	Construction	F	Construction
G	Wholesale and retail trade; repair of motor vehicles and motorcycles	G	Wholesale and retail trade
H	Transportation and storage	H	Transportation and storage
I	Accommodation and food service activities	I	Accommodation and food service activities
J	Information and communication	J	Publishing, broadcasting, and content production and distribution activities
		K	Telecommunication, computer programming, consulting, computing infrastructure and other information service activities
K	Financial and insurance activities	L	Financial and insurance activities
L	Real estate activities	M	Real estate activities
M	Professional, scientific and technical activities	N	Professional, scientific and technical activities
N	Administrative and support service activities	O	Administrative and support service activities
O	Public administration and defence; compulsory social security	P	Public administration and defence; compulsory social security
P	Education	Q	Education
Q	Human health and social work activities	R	Human health and social work activities
R	Arts, entertainment and recreation	S	Arts, sports and recreation
S	Other service activities	T	Other service activities
T	Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use	U	Activities of households as employers and undifferentiated goods- and service-producing activities of households for own use
U	Activities of extraterritorial organisations and bodies	V	Activities of extraterritorial organisations and bodies

133. Table 5 presents the number of categories at each level of NACE Rev. 2 and NACE Rev. 2.1 as well as the change in these numbers. For example, the increase in the number of sections is due to the split of NACE Rev. 2 section J, as illustrated in Table 4 and presented in the first row of Table 5. The smaller number of divisions in NACE Rev. 2.1 results from the suppression of NACE Rev. 2 division 45 and is shown in the second row. The differences in the number of groups and classes shown in the third and fourth rows of Table 5 represent the net difference between the number of new categories created in NACE Rev. 2.1 and the number of NACE Rev. 2 categories that have been removed.

Table 5

Changes in the number of categories between NACE Rev. 2 and NACE Rev. 2.1

	NACE Rev. 2	NACE Rev. 2.1	Difference
Sections	21	22	+1
Divisions	88	87	–1
Groups	272	287	+15
Classes	615	651	+36

4.2. Main changes in relation to NACE Rev. 2

134. This subchapter lists the major changes between NACE Rev. 2 and NACE Rev. 2.1. The term ‘major’ encompasses all changes at section level, restructuring within divisions and groups, and mergers and splits of classes. Minor changes, in other words changes not listed in this subchapter, include, for example, heading (title) changes (at division, group and class level), renumbering, recoding and partial transfers of content between classes.

4.2.1. Intermediation service activities

135. To reflect the increasing importance of intermediation service activities, the following new classes have been created in the NACE Rev. 2.1 divisions where these goods and services are produced (see also [paragraphs 115–117](#)):

- 35.40 ‘Activities of brokers and agents for electric power and natural gas’,
- 43.60 ‘Intermediation service activities for specialised construction services’,
- 47.91 ‘Intermediation service activities for non-specialised retail sale’,
- 47.92 ‘Intermediation service activities for specialised retail sale’,
- 52.31 ‘Intermediation service activities for freight transportation’,
- 52.32 ‘Intermediation service activities for passenger transportation’,
- 53.30 ‘Intermediation service activities for postal and courier activities’,
- 55.40 ‘Intermediation service activities for accommodation’,
- 56.40 ‘Intermediation service activities for food and beverage services activities’,
- 61.20 ‘Telecommunication reselling activities and intermediation service activities for telecommunication’,
- 68.31 ‘Intermediation service activities for real estate activities’,
- 74.91 ‘Patent brokering and marketing service activities’,
- 77.51 ‘Intermediation service activities for rental and leasing of cars, motorhomes and trailers’,
- 77.52 ‘Intermediation service activities for rental and leasing of other tangible goods and non-financial intangible assets’,
- 82.40 ‘Intermediation service activities for business support service activities n.e.c.’,
- 85.61 ‘Intermediation service activities for courses and tutors’,
- 86.97 ‘Intermediation service activities for medical, dental and other human health services’,
- 87.91 ‘Intermediation service activities for residential care activities’,
- 95.40 ‘Intermediation service activities for repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles’,
- 96.40 ‘Intermediation service activities for personal services’.

4.2.2. Section A: Agriculture, forestry and fishing

- 136. Classes 01.63 'Post-harvest crop activities' and 01.64 'Seed processing for propagation' have been merged into one new class 01.63 'Post-harvest crop activities and seed processing for propagation'.
- 137. Creation of a new group 03.3 'Support activities for fishing and aquaculture' and a new class 03.30 'Support activities for fishing and aquaculture'.

4.2.3. Section B: Mining and quarrying

- 138. There have been no major changes to section B.

4.2.4. Section C: Manufacturing

- 139. Restructuring of division 14 'Manufacture of wearing apparel': groups 14.1 'Manufacture of wearing apparel, except fur apparel', 14.2 'Manufacture of articles of fur' and 14.3 'Manufacture of knitted and crocheted apparel' have been rearranged into the two new groups 14.1 'Manufacture of knitted and crocheted apparel' and 14.2 'Manufacture of other wearing apparel and accessories'.
- 140. Split of group 16.1 'Sawmilling and planing of wood' into classes 16.11 'Sawmilling and planing of wood' and 16.12 'Processing and finishing of wood'.
- 141. Split of class 16.29 'Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials' into three new classes: 16.26 'Manufacture of solid fuels from vegetable biomass', 16.27 'Finishing of wooden products' and 16.28 'Manufacture of other products of wood and articles of cork, straw and plaiting materials'.
- 142. Split of class 16.23 into two new classes: 16.23 'Manufacture of other builder's carpentry and joinery' and 16.25 'Manufacture of doors and windows of wood'.
- 143. Split of class 20.59 'Manufacture of other chemical products n.e.c.' into 20.51 'Manufacture of liquid biofuels' and 20.59 'Manufacture of other chemical products n.e.c.'. The content of previous classes 20.51 'Manufacture of explosives', 20.52 'Manufacture of glues' and 20.53 'Manufacture of essential oils' has been moved into class 20.59 'Manufacture of other chemical products n.e.c.'.
- 144. Split of class 22.23 into three new classes: 22.23 'Manufacture of doors and windows of plastic', 22.24 'Manufacture of builders' ware of plastic' and 22.25 'Processing and finishing of plastic products'.
- 145. Merger of classes 25.21 'Manufacture of central heating radiators and boilers' and 25.30 'Manufacture of steam generators, except central heating hot water boilers' into a new class 25.21 'Manufacture of central heating radiators, steam generators and boilers'.
- 146. Restructuring of group 25.6 'Treatment and coating of metals; machining'.
- 147. Integration of group 26.8 'Manufacture of magnetic and optical media' into group 26.7 'Manufacture of optical instruments, magnetic and optical media and photographic equipment'.
- 148. Creation of a new class 28.97 'Manufacture of additive manufacturing machinery'.
- 149. Creation of classes 30.13 'Building of military ships and vessels', 30.32 'Manufacture of military air and spacecraft and related machinery' and 33.18 'Repair and maintenance of military fighting vehicles, ships, boats, air and spacecraft'.
- 150. Restructuring of group 31.0 'Manufacture of furniture' by merging classes 31.01 'Manufacture of office and shop furniture', 31.02 'Manufacture of kitchen furniture', 31.03 'Manufacture of mattresses' and 31.09 'Manufacture of other furniture' into a new class 31.00 'Manufacture of furniture'.

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

151. Restructuring of group 35.1 'Electric power generation, transmission and distribution': creation of new classes 35.11 'Production of electricity from non-renewable sources', 35.12 'Production of electricity from renewable sources' and 35.16 'Storage of electricity'. Creation of a new class 35.24 'Storage of gas as part of network supply services'.

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

152. Restructuring of groups 38.2 'Waste treatment and disposal' and 38.3 'Materials recovery': creation of new groups 38.2 'Waste recovery' and 38.3 'Waste disposal without recovery'.
153. Creation of new classes 38.21 'Materials recovery', 38.22 'Energy recovery' and 38.23 'Other waste recovery'.

4.2.7. Section F: Construction

154. Group 41.1 'Development of building projects' has been dropped, with its sole class 41.10 'Development of building projects' moved to group 68.1 'Real estate activities with own property and development of building projects'.
155. Restructuring of division 43 'Specialised construction activities': creation of new groups 43.4 'Specialised construction activities in construction of buildings', 43.5 'Specialised construction activities in civil engineering' and 43.6 'Intermediation service activities for specialised construction services'.
156. Split of class 43.29 'Other construction installation' into 43.23 'Installation of insulation' and 43.24 'Other construction installation'.

4.2.8. Section G: Wholesale and retail trade

157. The distinction at group and class level between in-store and online retail trade has been eliminated in NACE Rev. 2.1, which means that the former groups 47.8 'Retail sale via stalls and markets' and 47.9 'Retail trade not in stores, stalls or markets' of NACE Rev. 2 have been dropped and the activities included in the relevant classes.
158. Division 45 'Wholesale and retail trade and repair of motor vehicles and motorcycles' has been eliminated to achieve a consistent application of classification rules within section G. This means that the wholesale activities of motor vehicles and motorcycles have been moved to division 46 'Wholesale trade' (see new group 46.7), the activities of retail trade of motor vehicles and motorcycles to division 47 'Retail trade' (see new group 47.8) and the activities of maintenance and repair of motor vehicles and motorcycles to division 95 'Repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles' in section T.
159. Classes 46.51 'Wholesale of computers, computer peripheral equipment and software' and 46.52 'Wholesale of electronic and telecommunications equipment and parts' were merged into class 46.50 'Wholesale of information and communication equipment'.
160. The same principle was applied to retail trade where classes 47.41 'Retail sale of computers, peripheral units and software in specialised stores', 47.42 'Retail sale of telecommunications equipment in specialised stores' and 47.43 'Retail sale of audio and video equipment in specialised stores' were merged into class 47.40 'Retail sale of information and communication equipment'.

4.2.9. Section H: Transportation and storage

161. Group 49.1 'Passenger rail transport, interurban' has been split into two classes 49.11 'Passenger heavy rail transport' and 49.12 'Other passenger rail transport'.

162. Group 49.3 'Other passenger land transport' has been restructured with the creation of new classes 49.31 'Scheduled passenger transport by road', 49.32 'Non-scheduled passenger transport by road' and 49.34 'Passenger transport by cableways and ski lifts'.

4.2.10. Section I: Accommodation and food service activities

163. Group 56.1 'Restaurants and mobile food service activities' has been split into classes 56.11 'Restaurant activities' and 56.12 'Mobile food service activities'.

4.2.11. Section J: Publishing, broadcasting, and content production and distribution activities (first part of former section J)

164. NACE Rev. 2 section J has been split into two new sections: section J 'Publishing, broadcasting, and content production and distribution activities' and section K 'Telecommunication, computer programming, consulting, computing infrastructure and other information service activities'.
165. The first new section (for which code J is re-used), 'Publishing, broadcasting, and content production and distribution activities', includes the existing divisions 58, 59 and 60. It also includes the activities of news agencies and post-production recording conversion services to streaming formats, formerly in division 63. The second new section (for which code K is re-used) 'Telecommunication, computer programming, consulting, computing infrastructure, and other information service activities', includes existing divisions 61, 62 and the rest of division 63.
166. Creation of a new group 60.3 'News agency and other content distribution activities', consisting of the class 60.31 'News agency activities' (moved from NACE Rev. 2 group 63.9) and the new class 60.39 'Other content distribution activities'.

4.2.12. Section K: Telecommunication, computer programming, consulting, computing infrastructure and other information service activities (second part of former section J)

167. The distinction at group level between wired, wireless, and satellite telecommunications activities was removed. Groups 61.1, 61.2 and 61.3 were thus merged into a single group 61.1 'Wired, wireless and satellite telecommunication activities' containing a single class 61.10 'Wired, wireless and satellite telecommunication activities'.
168. Class 62.01 'Computer programming activities' was transformed into group 62.1 'Computer programming activities' containing a single class 62.10 'Computer programming activities'.
169. Classes 62.02 'Computer consultancy activities' and 62.03 'Computer facilities management activities' were merged into one new group 62.2 'Computer consultancy and computer facilities management activities', which contains a single class 62.20 'Computer consultancy and computer facilities management activities'.
170. Class 62.09 'Other information technology and computer service activities' was transformed into a new group 62.9 'Other information technology and computer service activities', which contains a single class 62.90 'Other information technology and computer service activities'.
171. A new group 63.1 'Computing infrastructure, data processing, hosting and related activities', containing a single class 63.10 'Computing infrastructure, data processing, hosting and related activities', was created. It includes activities such as cloud infrastructure and platform provision (Infrastructure as a Service, IaaS and Platform as a Service, PaaS) and cloud computing (except software publishing and computer systems design) whether or not in combination with infrastructure provision, blockchain/distributed ledger technology (DLT) data processing activities and technical infrastructure provisioning services related to streaming.
172. A new group 63.9 'Web search portal activities and other information service activities' contains two classes: 63.91 'Web search portal activities' and 63.92 'Other information service activities' (former 63.99 'Other information service activities'.

n.e.c.'). Class 63.92 was created to cover activities of web sites that use a search engine to generate and maintain extensive databases of Internet addresses and content in an easily searchable format (part of the former class 63.12 'Web portals').

173. Cybersecurity activities were integrated in activities of software development, programming, consultancy activities and incident/information management in the new classes 62.10 'Computer programming activities', 62.20 'Computer consultancy and computer facilities management activities' and 62.90 'Other information technology and computer service activities'. Cybersecurity software publishing was added to group 58.2 'Software publishing'.

4.2.13. Section L (former section K): Financial and insurance activities

174. The code of NACE Rev. 2 section K has been changed to L.
175. Group 64.2 'Activities of holding companies and financing conduits' has been split into classes 64.21 'Activities of holding companies' and 64.22 'Activities of financing conduits'.
176. Group 64.3 'Trusts, funds and similar financial entities' has been split into classes 64.31 'Activities of money market and non-money market investments funds' and 64.32 'Activities of trust, estate and agency accounts'.

4.2.14. Section M (former section L): Real estate activities

177. The code of NACE Rev. 2 section L has been changed to M.
178. Class 41.10 'Development of building projects' has been moved to group 68.1 'Real estate activities with own property and development of building projects' (new class 68.12 'Development of building projects').

4.2.15. Section N (former section M): Professional, scientific and technical activities

179. The code of NACE Rev. 2 section M has been changed to N.
180. NACE Rev. 2 class 70.21 'Public relations and communication activities' has been moved to a new group 73.3 'Public relations and communication activities' containing a single class 73.30 'Public relations and communication activities'.
181. Classes: 72.11 'Research and experimental development on biotechnology' and 72.19 'Other research and experimental development on natural sciences and engineering' have been merged into class 72.10 'Research and experimental development on natural sciences and engineering'.
182. Group 74.1 'Specialised design activities' has been split into 4 new classes: 74.11 'Industrial product and fashion design activities', 74.12 'Graphic design and visual communication activities', 74.13 'Interior design activities' and 74.14 'Other specialised design activities'.
183. Class 74.90 'Other professional, scientific and technical activities n.e.c.' has been split into new class 74.91 'Patent brokering and marketing service activities' and a residual class 74.99 'All other professional, scientific and technical activities n.e.c.'.

4.2.16. Section O (former section N): Administrative and support service activities

184. The code of NACE Rev. 2 section N has been changed to O.
185. The content of class 77.22 'Rental of video tapes and disks' has been included in NACE Rev. 2.1 class 77.22 'Rental and leasing of other personal and household goods'.
186. Group 78.3 'Other human resources provision' has been dropped and its content moved to group 78.2 'Temporary employment agency activities and other human resource provisions' containing a single class 78.20 'Temporary employment agency activities and other human resource provisions'.

187. Groups 80.1 'Private security activities', 80.2 'Security systems service activities' and 80.3 'Investigation activities' have been integrated into group 80.0 'Investigation and security activities', which itself has been restructured to new classes 80.01 'Investigation and private security activities' and 80.09 'Security activities n.e.c.'.
188. Merge of classes: 82.11 'Combined office administrative service activities' and 82.19 'Photocopying, document preparation and other specialised office support activities' into class: 82.10 'Office administrative and support activities'.

4.2.17. Section P (former section O): Public administration and defence; compulsory social security

189. The code of NACE Rev. 2 section O has been changed to P.

4.2.18. Section Q (former section P): Education

190. The code of NACE Rev. 2 section P has been changed to Q.
191. The content of this section was adapted to the [International Standard Classification of Education Programmes 2011 \(ISCED-P 2011\)](#) by extending group 85.3 'Secondary education' with a new class 85.33 'Post-secondary non-tertiary education' (moved from group 85.4 'Higher education') and renaming the group to 'Secondary and post-secondary non-tertiary education'.

4.2.19. Section R (former section Q): Human health and social work activities

192. The code of NACE Rev. 2 section Q has been changed to R.
193. Splitting of group 86.9 'Other human health activities' into eight classes: 86.91 'Diagnostic imaging services and medical laboratory activities', 86.92 'Patient transportation by ambulance', 86.93 'Activities of psychologists and psychotherapists, except medical doctors', 86.94 'Nursing and midwifery activities', 86.95 'Physiotherapy activities', 86.96 'Traditional, complementary and alternative medicine activities', 86.97 'Intermediation service activities for medical, dental and other human health services' and 86.99 'Other human health activities n.e.c.'.

4.2.20. Section S (former section R): Arts, sports and recreation

194. NACE Rev. 2 section R has been renamed to 'Arts, sports and recreation' and its code has been changed to S.
195. Complete restructuring of division 90 'Arts creation and performing arts activities' by splitting it into the new groups 90.1 'Arts creation activities', 90.2 'Activities of performing arts' and 90.3 'Support activities to arts creation and performing arts' with various classes therein.
196. Complete restructuring of division 91 'Libraries, archives, museums and other cultural activities' by splitting it into the new groups: 91.1 'Library and archive activities', 91.2 'Museums, collections, historical sites and monuments activities', 91.3 'Conservation, restoration and other support activities for cultural heritage' and 91.4 'Botanical and zoological garden and nature reserve activities' with various classes therein.

4.2.21. Section T (former section S): Other service activities

197. The code of NACE Rev. 2 section S has been changed to T.
198. Merger of NACE Rev. 2 classes 95.11 'Repair of computers and peripheral equipment' and 95.12 'Repair of communication equipment' into new class 95.10 'Repair and maintenance of computers and communication equipment'.

199. As a consequence of the suppression of division 45:
- division 95 has been renamed 'Repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles';
 - a new group 95.3 'Repair and maintenance of motor vehicles and motorcycles' containing two classes 95.31 'Repair and maintenance of motor vehicles' and 95.32 'Repair and maintenance of motorcycles' (both moved from division 45) has been integrated into division 95.
200. Complete restructuring of division 96 'Other personal service activities' with the previous classes promoted to groups resulting in the creation of the following new groups: 96.1 'Washing and cleaning of textile and fur products', 96.2 'Hairdressing, beauty treatment, day spa and similar activities', 96.3 'Funeral and related activities', 96.4 'Intermediation service activities for personal services' and 96.9 'Other personal service activities' with various classes therein.

4.2.22. Section U (former section T): Activities of households as employers and undifferentiated goods- and service-producing activities of households for own use

201. NACE Rev. 2 section T has been renamed to 'Activities of households as employers and undifferentiated goods- and service-producing activities of households for own use' and its code has changed to U.

4.2.23. Section V (former section U): Activities of extraterritorial organisations and bodies

202. The code of NACE Rev. 2 section U has changed to V.

4.3. Online dissemination of classifications

203. [ShowVoc](#) is a web-based semantic platform that enables the visualisation of the detailed structures of statistical classifications and their correspondence tables developed by Eurostat for many statistical areas. The information covers various aspects, including a general description, the structure of the classifications (in other words, codes and headings), the explanatory notes (including index entries whenever defined), correspondence tables between classifications, links to legal acts and methodological documents.
204. Whenever available, the information is presented in all official EU languages. Details about the classifications used for the production of European statistics are available at the [Eurostat website on statistical classifications](#).

4.4. Correspondence tables

205. Correspondence tables are important tools for comparing statistical data collected and presented using different classifications. There are two types of correspondence tables:
- correspondence tables between different versions of the same classification describe the detailed changes that have taken place in the revision process;
 - correspondence tables between two different classifications show the relationship between all positions of the two classifications involved.
206. Since NACE is used for the collection and presentation of statistics in many areas, there is a need for correspondence tables between the current version of NACE and its previous version. [Complete detailed correspondences between NACE Rev. 2 and NACE Rev. 2.1](#), and vice versa, are available online.

207. The correspondences between NACE Rev. 2 and NACE Rev. 2.1 are of the following types (see [NACE Rev. 2 – NACE Rev. 2.1 correspondence table Version 1.06](#)):

- 1-to-1 correspondence – 354 NACE Rev. 2 classes which correspond exactly to one class in NACE Rev. 2.1 and vice versa;
- n-to-1 correspondence – 25 NACE Rev. 2 classes are merged into one class in NACE Rev. 2.1;
- 1-to-m correspondence – 12 NACE Rev. 2 classes which are split into two or more classes in NACE Rev. 2.1;
- n-to-m correspondence – all other NACE Rev. 2 classes (224 in all); for these, the joint scope of two or more NACE Rev. 2 categories is identical to that of the joint scope of two or more NACE Rev. 2.1 categories.

5. European economic classifications related to NACE

5.1. Classification of products by activity – CPA

208. The [Classification of Products by Activity \(CPA\)](#) is the EU's classification of products (goods as well as services). It is designed to categorise products that have common characteristics and provides the basis for statistics on the production, distributive trade, consumption, international trade and transport of such products. The CPA product categories are related to activities as defined by NACE. Each CPA product is assigned to one single NACE activity. This linkage to NACE activities gives the CPA a structure parallel to that of NACE at all levels. Down to the fourth level (classes), the structure of the CPA corresponds to that of NACE. The specificities of the CPA are introduced at the fifth and sixth levels. The review of NACE rendered a review of the CPA necessary; this resulted in CPA Version 2.2 (which is aligned with NACE Rev. 2.1) being established through [Commission Delegated Regulation \(EU\) 2024/3103](#).
209. The CPA may be considered as the European version of the CPC (see Annex II), as the purposes it serves are in line with those of the CPC, with which it is connected via a correspondence table. The CPA differs from the CPC not only in that it is usually more detailed, but also as regards its structure. The EU adopted the criterion of economic origin for its development, with NACE as the reference framework, whereas the CPC is a product classification that does not depend on the classification of economic activities.

5.2. European production statistics for mining and quarrying, manufacturing, and materials recovery – PRODCOM

210. The abbreviation for the EU system of production statistics for CPA divisions 05–33 and 38 (in other words, excluding services, other than 'industrial services') is [PRODCOM](#) (which stems from the French expression *Production Communautaire*). It is updated every two to three years by the PRODCOM Working Group. PRODCOM headings are coded using an eight-digit numerical code, the first six digits of which are identical to those of the CPA code. The PRODCOM list is therefore directly linked to and consistent with the CPA. Through the structural link with the CPA, PRODCOM is also structurally linked with NACE, with the first four digits of each PRODCOM code corresponding to a NACE code. The link with the CPA emphasises the link with NACE, enabling the enterprises producing the products to be identified.

5.3. Combined Nomenclature – CN

211. The classification used within the EU for the purposes of foreign trade custom tariffs and statistics is the [CN](#), which was introduced in 1988 and provides a degree of detail going beyond that in the corresponding international classification (the HS). Headings in the CN are identified by means of an eight-digit numerical code, adding two digits to the relevant HS code. The headings of the PRODCOM list are derived from the CN; this link allows comparisons between production statistics and foreign trade statistics (and provides an indirect link between the CN and NACE). The CN is revised annually.

5.4. Main Industrial Groupings – MIGs

212. The [Main Industrial Groupings \(MIGs\)](#) classification is a European classification which groups, in terms of demand-based products, all of the industrial activities represented in NACE into five categories: capital goods, intermediate goods, consumer durable goods, consumer non-durable goods and energy. MIGs are used for several indicators, including the index of industrial production (which aims to approximate volume developments of value added and is in principle based on the KAU) and the index of producer prices.

5.5. Balance of payments: classification for foreign direct investment statistics

213. [Balance of payments statistics](#) use an aggregation of NACE categories for reporting data on foreign direct investment (FDI). The activity breakdown levels are mainly expressed in terms of NACE divisions.

5.6. Aggregated structures for national accounts

214. National accountants have identified a need for standard aggregations of NACE and ISIC categories, to be used for reporting ESA and SNA data from a wide range of countries. For ISIC, these aggregations are defined in an annex to ISIC Rev.5 publication. For NACE Rev. 2.1, it is planned that the same aggregation of categories will be set out in the next version of the ESA based on the SNA 2025. This creates an indirect link between NACE and the ESA.



Detailed structure

The tables below, which display the detailed structure of NACE Rev. 2.1, are meant purely as information and have no legal effect. The structure of NACE Rev. 2.1 is established by [Regulation \(EC\) No 1893/2006](#) of 20 December 2006 as amended by [Commission Delegated Regulation \(EU\) 2023/137](#) of 10 October 2022.

SECTION A — AGRICULTURE, FORESTRY AND FISHING

Division	Group	Class	Heading
01			Crop and animal production, hunting and related service activities
	01.1		Growing of non-perennial crops
		01.11	Growing of cereals, other than rice, leguminous crops and oil seeds
		01.12	Growing of rice
		01.13	Growing of vegetables and melons, roots and tubers
		01.14	Growing of sugar cane
		01.15	Growing of tobacco
		01.16	Growing of fibre crops
		01.19	Growing of other non-perennial crops
	01.2		Growing of perennial crops
		01.21	Growing of grapes
		01.22	Growing of tropical and subtropical fruits
		01.23	Growing of citrus fruits
		01.24	Growing of pome fruits and stone fruits
		01.25	Growing of other tree and bush fruits and nuts
		01.26	Growing of oleaginous fruits
		01.27	Growing of beverage crops
		01.28	Growing of spices, aromatic, drug and pharmaceutical crops
		01.29	Growing of other perennial crops
	01.3		Plant propagation
		01.30	Plant propagation
	01.4		Animal production
		01.41	Raising of dairy cattle
		01.42	Raising of other cattle and buffaloes
		01.43	Raising of horses and other equines
		01.44	Raising of camels and camelids
		01.45	Raising of sheep and goats
		01.46	Raising of swine and pigs
		01.47	Raising of poultry
		01.48	Raising of other animals
	01.5		Mixed farming
		01.50	Mixed farming
	01.6		Support activities to agriculture and post-harvest crop activities
		01.61	Support activities for crop production
		01.62	Support activities for animal production
		01.63	Post-harvest crop activities and seed processing for propagation
	01.7		Hunting, trapping and related service activities
		01.70	Hunting, trapping and related service activities

SECTION A — AGRICULTURE, FORESTRY AND FISHING *(continued)*

Division	Group	Class	Heading
02			Forestry and logging
	02.1		Silviculture and other forestry activities
		02.10	Silviculture and other forestry activities
	02.2		Logging
		02.20	Logging
	02.3		Gathering of wild growing non-wood products
		02.30	Gathering of wild growing non-wood products
	02.4		Support services to forestry
		02.40	Support services to forestry
03			Fishing and aquaculture
	03.1		Fishing
		03.11	Marine fishing
		03.12	Freshwater fishing
	03.2		Aquaculture
		03.21	Marine aquaculture
		03.22	Freshwater aquaculture
	03.3		Support activities for fishing and aquaculture
		03.30	Support activities for fishing and aquaculture

SECTION B — MINING AND QUARRYING

Division	Group	Class	Heading
05			Mining of coal and lignite
	05.1		Mining of hard coal
		05.10	Mining of hard coal
	05.2		Mining of lignite
		05.20	Mining of lignite
06			Extraction of crude petroleum and natural gas
	06.1		Extraction of crude petroleum
		06.10	Extraction of crude petroleum
	06.2		Extraction of natural gas
		06.20	Extraction of natural gas
07			Mining of metal ores
	07.1		Mining of iron ores
		07.10	Mining of iron ores
	07.2		Mining of non-ferrous metal ores
		07.21	Mining of uranium and thorium ores
		07.29	Mining of other non-ferrous metal ores
08			Other mining and quarrying
	08.1		Quarrying of stone, sand and clay
		08.11	Quarrying of ornamental stone, limestone, gypsum, slate and other stone
		08.12	Operation of gravel and sand pits and mining of clay and kaolin
	08.9		Mining and quarrying n.e.c.
		08.91	Mining of chemical and fertiliser minerals
		08.92	Extraction of peat
		08.93	Extraction of salt
		08.99	Other mining and quarrying n.e.c.
09			Mining support service activities
	09.1		Support activities for petroleum and natural gas extraction
		09.10	Support activities for petroleum and natural gas extraction
	09.9		Support activities for other mining and quarrying
		09.90	Support activities for other mining and quarrying

n.e.c.: not elsewhere classified

SECTION C — MANUFACTURING

Division	Group	Class	Heading
10			Manufacture of food products
	10.1		Processing and preserving of meat and production of meat products
		10.11	Processing and preserving of meat, except of poultry meat
		10.12	Processing and preserving of poultry meat
		10.13	Production of meat and poultry meat products
	10.2		Processing and preserving of fish, crustaceans and molluscs
		10.20	Processing and preserving of fish, crustaceans and molluscs
	10.3		Processing and preserving of fruit and vegetables
		10.31	Processing and preserving of potatoes
		10.32	Manufacture of fruit and vegetable juice
		10.39	Other processing and preserving of fruit and vegetables
	10.4		Manufacture of vegetable and animal oils and fats
		10.41	Manufacture of oils and fats
		10.42	Manufacture of margarine and similar edible fats
	10.5		Manufacture of dairy products and edible ice
		10.51	Manufacture of dairy products
		10.52	Manufacture of ice cream and other edible ice
	10.6		Manufacture of grain mill products, starches and starch products
		10.61	Manufacture of grain mill products
		10.62	Manufacture of starches and starch products
	10.7		Manufacture of bakery and farinaceous products
		10.71	Manufacture of bread; manufacture of fresh pastry goods and cakes
		10.72	Manufacture of rusks, biscuits, preserved pastries and cakes
		10.73	Manufacture of farinaceous products
	10.8		Manufacture of other food products
		10.81	Manufacture of sugar
		10.82	Manufacture of cocoa, chocolate and sugar confectionery
		10.83	Processing of tea and coffee
		10.84	Manufacture of condiments and seasonings
		10.85	Manufacture of prepared meals and dishes
		10.86	Manufacture of homogenised food preparations and dietetic food
		10.89	Manufacture of other food products n.e.c.
	10.9		Manufacture of prepared animal feeds
		10.91	Manufacture of prepared feeds for farm animals
		10.92	Manufacture of prepared pet foods
11			Manufacture of beverages
	11.0		Manufacture of beverages
		11.01	Distilling, rectifying and blending of spirits
		11.02	Manufacture of wine from grape
		11.03	Manufacture of cider and other fermented fruit beverages
		11.04	Manufacture of other non-distilled fermented beverages
		11.05	Manufacture of beer
		11.06	Manufacture of malt
		11.07	Manufacture of soft drinks and bottled waters

n.e.c.: not elsewhere classified

SECTION C — MANUFACTURING *(continued)*

Division	Group	Class	Heading
12			Manufacture of tobacco products
	12.0		Manufacture of tobacco products
		12.00	Manufacture of tobacco products
13			Manufacture of textiles
	13.1		Preparation and spinning of textile fibres
		13.10	Preparation and spinning of textile fibres
	13.2		Weaving of textiles
		13.20	Weaving of textiles
	13.3		Finishing of textiles
		13.30	Finishing of textiles
	13.9		Manufacture of other textiles
		13.91	Manufacture of knitted and crocheted fabrics
		13.92	Manufacture of household textiles and made-up furnishing articles
		13.93	Manufacture of carpets and rugs
		13.94	Manufacture of cordage, rope, twine and netting
		13.95	Manufacture of non-wovens and non-woven articles
		13.96	Manufacture of other technical and industrial textiles
		13.99	Manufacture of other textiles n.e.c.
14			Manufacture of wearing apparel
	14.1		Manufacture of knitted and crocheted apparel
		14.10	Manufacture of knitted and crocheted apparel
	14.2		Manufacture of other wearing apparel and accessories
		14.21	Manufacture of outerwear
		14.22	Manufacture of underwear
		14.23	Manufacture of workwear
		14.24	Manufacture of leather clothes and fur apparel
		14.29	Manufacture of other wearing apparel and accessories n.e.c.
15			Manufacture of leather and related products of other materials
	15.1		Tanning, dyeing, dressing of leather and fur; manufacture of luggage, handbags, saddlery and harness
		15.11	Tanning, dressing, dyeing of leather and fur
		15.12	Manufacture of luggage, handbags, saddlery and harness of any material
	15.2		Manufacture of footwear
		15.20	Manufacture of footwear
16			Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials
	16.1		Sawmilling and planing of wood; processing and finishing of wood
		16.11	Sawmilling and planing of wood
		16.12	Processing and finishing of wood
	16.2		Manufacture of products of wood, cork, straw and plaiting materials
		16.21	Manufacture of veneer sheets and wood-based panels
		16.22	Manufacture of assembled parquet floors
		16.23	Manufacture of other builders' carpentry and joinery
		16.24	Manufacture of wooden containers
		16.25	Manufacture of doors and windows of wood

n.e.c.: not elsewhere classified

SECTION C — MANUFACTURING (continued)

Division	Group	Class	Heading
16 (continued)		16.26	Manufacture of solid fuels from vegetable biomass
		16.27	Finishing of wooden products
		16.28	Manufacture of other products of wood and articles of cork, straw and plaiting materials
17			Manufacture of paper and paper products
	17.1		Manufacture of pulp, paper and paperboard
		17.11	Manufacture of pulp
		17.12	Manufacture of paper and paperboard
	17.2		Manufacture of articles of paper and paperboard
		17.21	Manufacture of corrugated paper, paperboard and containers of paper and paperboard
		17.22	Manufacture of household and sanitary goods and of toilet requisites
		17.23	Manufacture of paper stationery
		17.24	Manufacture of wallpaper
		17.25	Manufacture of other articles of paper and paperboard
18			Printing and reproduction of recorded media
	18.1		Printing and service activities related to printing
		18.11	Printing of newspapers
		18.12	Other printing
		18.13	Pre-press and pre-media services
		18.14	Binding and related services
	18.2		Reproduction of recorded media
		18.20	Reproduction of recorded media
19			Manufacture of coke and refined petroleum products
	19.1		Manufacture of coke oven products
		19.10	Manufacture of coke oven products
	19.2		Manufacture of refined petroleum products and fossil fuel products
		19.20	Manufacture of refined petroleum products and fossil fuel products
20			Manufacture of chemicals and chemical products
	20.1		Manufacture of basic chemicals, fertilisers and nitrogen compounds, plastics and synthetic rubber in primary forms
		20.11	Manufacture of industrial gases
		20.12	Manufacture of dyes and pigments
		20.13	Manufacture of other inorganic basic chemicals
		20.14	Manufacture of other organic basic chemicals
		20.15	Manufacture of fertilisers and nitrogen compounds
		20.16	Manufacture of plastics in primary forms
		20.17	Manufacture of synthetic rubber in primary forms
	20.2		Manufacture of pesticides, disinfectants and other agrochemical products
		20.20	Manufacture of pesticides, disinfectants and other agrochemical products
	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
	20.4		Manufacture of washing, cleaning and polishing preparations
		20.41	Manufacture of soap and detergents, cleaning and polishing preparations
		20.42	Manufacture of perfume and toilet preparations
	20.5		Manufacture of other chemical products
		20.51	Manufacture of liquid biofuels

SECTION C — MANUFACTURING *(continued)*

Division	Group	Class	Heading
20 <i>(continued)</i>		20.59	Manufacture of other chemical products n.e.c.
	20.6		Manufacture of man-made fibres
		20.60	Manufacture of man-made fibres
21			Manufacture of basic pharmaceutical products and pharmaceutical preparations
	21.1		Manufacture of basic pharmaceutical products
		21.10	Manufacture of basic pharmaceutical products
	21.2		Manufacture of pharmaceutical preparations
		21.20	Manufacture of pharmaceutical preparations
22			Manufacture of rubber and plastic products
	22.1		Manufacture of rubber products
		22.11	Manufacture, retreading and rebuilding of rubber tyres and manufacture of tubes
		22.12	Manufacture of other rubber products
	22.2		Manufacture of plastic products
		22.21	Manufacture of plastic plates, sheets, tubes and profiles
		22.22	Manufacture of plastic packing goods
		22.23	Manufacture of doors and windows of plastic
		22.24	Manufacture of builders' ware of plastic
		22.25	Processing and finishing of plastic products
		22.26	Manufacture of other plastic products
23			Manufacture of other non-metallic mineral products
	23.1		Manufacture of glass and glass products
		23.11	Manufacture of flat glass
		23.12	Shaping and processing of flat glass
		23.13	Manufacture of hollow glass
		23.14	Manufacture of glass fibres
		23.15	Manufacture and processing of other glass, including technical glassware
	23.2		Manufacture of refractory products
		23.20	Manufacture of refractory products
	23.3		Manufacture of clay building materials
		23.31	Manufacture of ceramic tiles and flags
		23.32	Manufacture of bricks, tiles and construction products, in baked clay
	23.4		Manufacture of other porcelain and ceramic products
		23.41	Manufacture of ceramic household and ornamental articles
		23.42	Manufacture of ceramic sanitary fixtures
		23.43	Manufacture of ceramic insulators and insulating fittings
		23.44	Manufacture of other technical ceramic products
		23.45	Manufacture of other ceramic products
	23.5		Manufacture of cement, lime and plaster
		23.51	Manufacture of cement
		23.52	Manufacture of lime and plaster
	23.6		Manufacture of articles of concrete, cement and plaster
		23.61	Manufacture of concrete products for construction purposes
		23.62	Manufacture of plaster products for construction purposes
		23.63	Manufacture of ready-mixed concrete
		23.64	Manufacture of mortars
		23.65	Manufacture of fibre cement

n.e.c.: not elsewhere classified

SECTION C — MANUFACTURING *(continued)*

Division	Group	Class	Heading
23 <i>(continued)</i>		23.66	Manufacture of other articles of concrete, cement and plaster
	23.7		Cutting, shaping and finishing of stone
		23.70	Cutting, shaping and finishing of stone
	23.9		Manufacture of abrasive products and non-metallic mineral products n.e.c.
		23.91	Manufacture of abrasive products
		23.99	Manufacture of other non-metallic mineral products n.e.c.
24			Manufacture of basic metals
	24.1		Manufacture of basic iron and steel and of ferro-alloys
		24.10	Manufacture of basic iron and steel and of ferro-alloys
	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
	24.3		Manufacture of other products of first processing of steel
		24.31	Cold drawing of bars
		24.32	Cold rolling of narrow strip
		24.33	Cold forming or folding
		24.34	Cold drawing of wire
	24.4		Manufacture of basic precious and other non-ferrous metals
		24.41	Precious metals production
		24.42	Aluminium production
		24.43	Lead, zinc and tin production
		24.44	Copper production
		24.45	Other non-ferrous metal production
		24.46	Processing of nuclear fuel
	24.5		Casting of metals
		24.51	Casting of iron
		24.52	Casting of steel
		24.53	Casting of light metals
		24.54	Casting of other non-ferrous metals
25			Manufacture of fabricated metal products, except machinery and equipment
	25.1		Manufacture of structural metal products
		25.11	Manufacture of metal structures and parts of structures
		25.12	Manufacture of doors and windows of metal
	25.2		Manufacture of tanks, reservoirs and containers of metal
		25.21	Manufacture of central heating radiators, steam generators and boilers
		25.22	Manufacture of other tanks, reservoirs and containers of metal
	25.3		Manufacture of weapons and ammunition
		25.30	Manufacture of weapons and ammunition
	25.4		Forging and shaping metal and powder metallurgy
		25.40	Forging and shaping metal and powder metallurgy
	25.5		Treatment and coating of metals; machining
		25.51	Coating of metals
		25.52	Heat treatment of metals
		25.53	Machining of metals
	25.6		Manufacture of cutlery, tools and general hardware
		25.61	Manufacture of cutlery
		25.62	Manufacture of locks and hinges

n.e.c.: not elsewhere classified

SECTION C — MANUFACTURING *(continued)*

Division	Group	Class	Heading
25 <i>(continued)</i>		25.63	Manufacture of tools
	25.9		Manufacture of other fabricated metal products
		25.91	Manufacture of steel drums and similar containers
		25.92	Manufacture of light metal packaging
		25.93	Manufacture of wire products, chain and springs
		25.94	Manufacture of fasteners and screw machine products
		25.99	Manufacture of other fabricated metal products n.e.c.
26			Manufacture of computer, electronic and optical products
	26.1		Manufacture of electronic components and boards
		26.11	Manufacture of electronic components
		26.12	Manufacture of loaded electronic boards
	26.2		Manufacture of computers and peripheral equipment
		26.20	Manufacture of computers and peripheral equipment
	26.3		Manufacture of communication equipment
		26.30	Manufacture of communication equipment
	26.4		Manufacture of consumer electronics
		26.40	Manufacture of consumer electronics
	26.5		Manufacture of measuring testing instruments, clocks and watches
		26.51	Manufacture of instruments and appliances for measuring, testing and navigation
		26.52	Manufacture of watches and clocks
	26.6		Manufacture of irradiation, electromedical and electrotherapeutic equipment
		26.60	Manufacture of irradiation, electromedical and electrotherapeutic 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
27			Manufacture of electrical equipment
	27.1		Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus
		27.11	Manufacture of electric motors, generators and transformers
		27.12	Manufacture of electricity distribution and control apparatus
	27.2		Manufacture of batteries and accumulators
		27.20	Manufacture of batteries and accumulators
	27.3		Manufacture of wiring and wiring devices
		27.31	Manufacture of fibre optic cables
		27.32	Manufacture of other electronic and electric wires and cables
		27.33	Manufacture of wiring devices
	27.4		Manufacture of lighting equipment
		27.40	Manufacture of lighting equipment
	27.5		Manufacture of domestic appliances
		27.51	Manufacture of electric domestic appliances
		27.52	Manufacture of non-electric domestic appliances
	27.9		Manufacture of other electrical equipment
		27.90	Manufacture of other electrical equipment

n.e.c.: not elsewhere classified

SECTION C — MANUFACTURING *(continued)*

Division	Group	Class	Heading
28			Manufacture of machinery and equipment n.e.c.
	28.1		Manufacture of general-purpose machinery
		28.11	Manufacture of engines and turbines, except aircraft, vehicle and cycle engines
		28.12	Manufacture of fluid power equipment
		28.13	Manufacture of other pumps and compressors
		28.14	Manufacture of other taps and valves
		28.15	Manufacture of bearings, gears, gearing and driving elements
	28.2		Manufacture of other general-purpose machinery
		28.21	Manufacture of ovens, furnaces and permanent household heating equipment
		28.22	Manufacture of lifting and handling equipment
		28.23	Manufacture of office machinery and equipment, except computers and peripheral equipment
		28.24	Manufacture of power-driven hand tools
		28.25	Manufacture of non-domestic air conditioning equipment
		28.29	Manufacture of other general-purpose machinery n.e.c.
	28.3		Manufacture of agricultural and forestry machinery
		28.30	Manufacture of agricultural and forestry machinery
	28.4		Manufacture of metal forming machinery and machine tools
		28.41	Manufacture of metal forming machinery and machine tools for metal work
		28.42	Manufacture of other machine tools
	28.9		Manufacture of other special-purpose machinery
		28.91	Manufacture of machinery for metallurgy
		28.92	Manufacture of machinery for mining, quarrying and construction
		28.93	Manufacture of machinery for food, beverage and tobacco processing
		28.94	Manufacture of machinery for textile, apparel and leather production
		28.95	Manufacture of machinery for paper and paperboard production
		28.96	Manufacture of plastics and rubber machinery
		28.97	Manufacture of additive manufacturing machinery
		28.99	Manufacture of other special-purpose machinery n.e.c.
29			Manufacture of motor vehicles, trailers and semi-trailers
	29.1		Manufacture of motor vehicles
		29.10	Manufacture of motor vehicles
	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
	29.3		Manufacture of motor vehicle parts and accessories
		29.31	Manufacture of electrical and electronic equipment for motor vehicles
		29.32	Manufacture of other parts and accessories for motor vehicles
30			Manufacture of other transport equipment
	30.1		Building of ships and boats
		30.11	Building of civilian ships and floating structures
		30.12	Building of pleasure and sporting boats
		30.13	Building of military ships and vessels

n.e.c.: not elsewhere classified

SECTION C — MANUFACTURING *(continued)*

Division	Group	Class	Heading
30 <i>(continued)</i>	30.2		Manufacture of railway locomotives and rolling stock
		30.20	Manufacture of railway locomotives and rolling stock
	30.3		Manufacture of air and spacecraft and related machinery
		30.31	Manufacture of civilian air and spacecraft and related machinery
		30.32	Manufacture of military air and spacecraft and related machinery
	30.4		Manufacture of military fighting vehicles
		30.40	Manufacture of military fighting vehicles
	30.9		Manufacture of transport equipment n.e.c.
		30.91	Manufacture of motorcycles
		30.92	Manufacture of bicycles and invalid carriages
		30.99	Manufacture of other transport equipment n.e.c.
31			Manufacture of furniture
	31.0		Manufacture of furniture
		31.00	Manufacture of furniture
32			Other manufacturing
	32.1		Manufacture of jewellery, bijouterie and related articles
		32.11	Striking of coins
		32.12	Manufacture of jewellery and related articles
		32.13	Manufacture of imitation jewellery and related articles
	32.2		Manufacture of musical instruments
		32.20	Manufacture of musical instruments
	32.3		Manufacture of sports goods
		32.30	Manufacture of sports goods
	32.4		Manufacture of games and toys
		32.40	Manufacture of games and toys
	32.5		Manufacture of medical and dental instruments and supplies
		32.50	Manufacture of medical and dental instruments and supplies
	32.9		Manufacturing n.e.c.
		32.91	Manufacture of brooms and brushes
		32.99	Other manufacturing n.e.c.
33			Repair, maintenance and installation of machinery and equipment
	33.1		Repair and maintenance of fabricated metal products, machinery and equipment
		33.11	Repair and maintenance of fabricated metal products
		33.12	Repair and maintenance of machinery
		33.13	Repair and maintenance of electronic and optical equipment
		33.14	Repair and maintenance of electrical equipment
		33.15	Repair and maintenance of civilian ships and boats
		33.16	Repair and maintenance of civilian air and spacecraft
		33.17	Repair and maintenance of other civilian transport equipment
		33.18	Repair and maintenance of military fighting vehicles, ships, boats, air and spacecraft
		33.19	Repair and maintenance of other equipment
	33.2		Installation of industrial machinery and equipment
		33.20	Installation of industrial machinery and equipment

n.e.c.: not elsewhere classified

SECTION D — ELECTRICITY, GAS, STEAM AND AIR CONDITIONING SUPPLY

Division	Group	Class	Heading
35			Electricity, gas, steam and air conditioning supply
	35.1		Electric power generation, transmission and distribution
		35.11	Production of electricity from non-renewable sources
		35.12	Production of electricity from renewable sources
		35.13	Transmission of electricity
		35.14	Distribution of electricity
		35.15	Trade of electricity
		35.16	Storage of electricity
	35.2		Manufacture of gas, and distribution of gaseous fuels through mains
		35.21	Manufacture of gas
		35.22	Distribution of gaseous fuels through mains
		35.23	Trade of gas through mains
		35.24	Storage of gas as part of network supply services
	35.3		Steam and air conditioning supply
		35.30	Steam and air conditioning supply
	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

SECTION E — WATER SUPPLY; SEWERAGE, WASTE MANAGEMENT AND REMEDIATION ACTIVITIES

Division	Group	Class	Heading
36			Water collection, treatment and supply
	36.0		Water collection, treatment and supply
		36.00	Water collection, treatment and supply
37			Sewerage
	37.0		Sewerage
		37.00	Sewerage
38			Waste collection, recovery and disposal activities
	38.1		Waste collection
		38.11	Collection of non-hazardous waste
		38.12	Collection of hazardous waste
	38.2		Waste recovery
		38.21	Materials recovery
		38.22	Energy recovery
		38.23	Other waste recovery
	38.3		Waste disposal without recovery
		38.31	Incineration without energy recovery
		38.32	Landfilling or permanent storage
		38.33	Other waste disposal
39			Remediation activities and other waste management service activities
	39.0		Remediation activities and other waste management service activities
		39.00	Remediation activities and other waste management service activities

SECTION F — CONSTRUCTION

Division	Group	Class	Heading
41			Construction of residential and non-residential buildings
	41.0		Construction of residential and non-residential buildings
		41.00	Construction of residential and non-residential buildings
42			Civil engineering
	42.1		Construction of roads and railways
		42.11	Construction of roads and motorways
		42.12	Construction of railways and underground railways
		42.13	Construction of bridges and tunnels
	42.2		Construction of utility projects
		42.21	Construction of utility projects for fluids
		42.22	Construction of utility projects for electricity and telecommunications
	42.9		Construction of other civil engineering projects
		42.91	Construction of water projects
		42.99	Construction of other civil engineering projects n.e.c.
43			Specialised construction activities
	43.1		Demolition and site preparation
		43.11	Demolition
		43.12	Site preparation
		43.13	Test drilling and boring
	43.2		Electrical, plumbing and other construction installation activities
		43.21	Electrical installation
		43.22	Plumbing, heat and air-conditioning installation
		43.23	Installation of insulation
		43.24	Other construction installation
	43.3		Building completion and finishing
		43.31	Plastering
		43.32	Joinery installation
		43.33	Floor and wall covering
		43.34	Painting and glazing
		43.35	Other building completion and finishing
	43.4		Specialised construction activities in construction of buildings
		43.41	Roofing activities
		43.42	Other specialised construction activities in construction of buildings
	43.5		Specialised construction activities in civil engineering
		43.50	Specialised construction activities in civil engineering
	43.6		Intermediation service activities for specialised construction services
		43.60	Intermediation service activities for specialised construction services
	43.9		Other specialised construction activities
		43.91	Masonry and bricklaying activities
		43.99	Other specialised construction activities n.e.c.

n.e.c.: not elsewhere classified

SECTION G — WHOLESALE AND RETAIL TRADE

Division	Group	Class	Heading
46			Wholesale trade
	46.1		Wholesale on a fee or contract basis
		46.11	Activities of agents involved in the wholesale of agricultural raw materials, live animals, textile raw materials and semi-finished goods
		46.12	Activities of agents involved in the wholesale of fuels, ores, metals and industrial chemicals
		46.13	Activities of agents involved in the wholesale of timber and building materials
		46.14	Activities of agents involved in the wholesale of machinery, industrial equipment, ships and aircraft
		46.15	Activities of agents involved in the wholesale of furniture, household goods, hardware and ironmongery
		46.16	Activities of agents involved in the wholesale of textiles, clothing, fur, footwear and leather goods
		46.17	Activities of agents involved in the wholesale of food, beverages and tobacco
		46.18	Activities of agents involved in the wholesale of other particular products
		46.19	Activities of agents involved in non-specialised wholesale
	46.2		Wholesale of agricultural raw materials and live animals
		46.21	Wholesale of grain, unmanufactured tobacco, seeds and animal feeds
		46.22	Wholesale of flowers and plants
		46.23	Wholesale of live animals
		46.24	Wholesale of hides, skins and leather
	46.3		Wholesale of food, beverages and tobacco
		46.31	Wholesale of fruit and vegetables
		46.32	Wholesale of meat, meat products, fish and fish products
		46.33	Wholesale of dairy products, eggs and edible oils and fats
		46.34	Wholesale of beverages
		46.35	Wholesale of tobacco products
		46.36	Wholesale of sugar, chocolate and sugar confectionery
		46.37	Wholesale of coffee, tea, cocoa and spices
		46.38	Wholesale of other food
		46.39	Non-specialised wholesale of food, beverages and tobacco
	46.4		Wholesale of household goods
		46.41	Wholesale of textiles
		46.42	Wholesale of clothing and footwear
		46.43	Wholesale of electrical household appliances
		46.44	Wholesale of china and glassware and cleaning materials
		46.45	Wholesale of perfume and cosmetics
		46.46	Wholesale of pharmaceutical and medical goods
		46.47	Wholesale of household, office and shop furniture, carpets and lighting equipment
		46.48	Wholesale of watches and jewellery
		46.49	Wholesale of other household goods
	46.5		Wholesale of information and communication equipment
		46.50	Wholesale of information and communication equipment
	46.6		Wholesale of other machinery, equipment and supplies
		46.61	Wholesale of agricultural machinery, equipment and supplies
		46.62	Wholesale of machine tools
		46.63	Wholesale of mining, construction and civil engineering machinery
		46.64	Wholesale of other machinery and equipment

SECTION G — WHOLESALE AND RETAIL TRADE *(continued)*

Division	Group	Class	Heading
46 <i>(continued)</i>	46.7		Wholesale of motor vehicles, motorcycles and related parts and accessories
		46.71	Wholesale of motor vehicles
		46.72	Wholesale of motor vehicle parts and accessories
		46.73	Wholesale of motorcycles, motorcycle parts and accessories
	46.8		Other specialised wholesale
		46.81	Wholesale of solid, liquid and gaseous fuels and related products
		46.82	Wholesale of metals and metal ores
		46.83	Wholesale of wood, construction materials and sanitary equipment
		46.84	Wholesale of hardware, plumbing and heating equipment and supplies
		46.85	Wholesale of chemical products
		46.86	Wholesale of other intermediate products
		46.87	Wholesale of waste and scrap
		46.89	Other specialised wholesale n.e.c.
	46.9		Non-specialised wholesale trade
		46.90	Non-specialised wholesale trade
47			Retail trade
	47.1		Non-specialised retail sale
		47.11	Non-specialised retail sale of predominately food, beverages or tobacco
		47.12	Other non-specialised retail sale
	47.2		Retail sale of food, beverages and tobacco
		47.21	Retail sale of fruit and vegetables
		47.22	Retail sale of meat and meat products
		47.23	Retail sale of fish, crustaceans and molluscs
		47.24	Retail sale of bread, cake and confectionery
		47.25	Retail sale of beverages
		47.26	Retail sale of tobacco products
		47.27	Retail sale of other food
	47.3		Retail sale of automotive fuel
		47.30	Retail sale of automotive fuel
	47.4		Retail sale of information and communication equipment
		47.40	Retail sale of information and communication equipment
	47.5		Retail sale of other household equipment
		47.51	Retail sale of textiles
		47.52	Retail sale of hardware, building materials, paints and glass
		47.53	Retail sale of carpets, rugs, wall and floor coverings
		47.54	Retail sale of electrical household appliances
		47.55	Retail sale of furniture, lighting equipment, tableware and other household goods
	47.6		Retail sale of cultural and recreation goods
		47.61	Retail sale of books
		47.62	Retail sale of newspapers, and other periodical publications and stationery
		47.63	Retail sale of sporting equipment
		47.64	Retail sale of games and toys
		47.69	Retail sale of cultural and recreational goods n.e.c.

n.e.c.: not elsewhere classified

SECTION G — WHOLESALE AND RETAIL TRADE *(continued)*

Division	Group	Class	Heading
47 <i>(continued)</i>	47.7		Retail sale of other goods, except motor vehicles and motorcycles
		47.71	Retail sale of clothing
		47.72	Retail sale of footwear and leather goods
		47.73	Retail sale of pharmaceutical products
		47.74	Retail sale of medical and orthopaedic goods
		47.75	Retail sale of cosmetic and toilet articles
		47.76	Retail sale of flowers, plants, fertilisers, pets and pet food
		47.77	Retail sale of watches and jewellery
		47.78	Retail sale of other new goods
		47.79	Retail sale of second-hand goods
	47.8		Retail sale of motor vehicles, motorcycles and related parts and accessories
		47.81	Retail sale of motor vehicles
		47.82	Retail sale of motor vehicle parts and accessories
		47.83	Retail sale of motorcycles, motorcycle parts and accessories
	47.9		Intermediation service activities for retail sale
		47.91	Intermediation service activities for non-specialised retail sale
		47.92	Intermediation service activities for specialised retail sale

SECTION H — TRANSPORTATION AND STORAGE

Division	Group	Class	Heading
49			Land transport and transport via pipelines
	49.1		Passenger rail transport
		49.11	Passenger heavy rail transport
		49.12	Other passenger rail transport
	49.2		Freight rail transport
		49.20	Freight rail transport
	49.3		Other passenger land transport
		49.31	Scheduled passenger transport by road
		49.32	Non-scheduled passenger transport by road
		49.33	On-demand passenger transport service activities by vehicle with driver
		49.34	Passenger transport by cableways and ski lifts
		49.39	Other passenger land transport n.e.c.
	49.4		Freight transport by road and removal services
		49.41	Freight transport by road
		49.42	Removal services
	49.5		Transport via pipeline
		49.50	Transport via pipeline

n.e.c.: not elsewhere classified

SECTION H — TRANSPORTATION AND STORAGE *(continued)*

Division	Group	Class	Heading
50			Water transport
	50.1		Sea and coastal passenger water transport
		50.10	Sea and coastal passenger water transport
	50.2		Sea and coastal freight water transport
		50.20	Sea and coastal freight water transport
	50.3		Inland passenger water transport
		50.30	Inland passenger water transport
	50.4		Inland freight water transport
		50.40	Inland freight water transport
51			Air transport
	51.1		Passenger air transport
		51.10	Passenger air transport
	51.2		Freight air transport and space transport
		51.21	Freight air transport
		51.22	Space transport
52			Warehousing, storage and support activities for transportation
	52.1		Warehousing and storage
		52.10	Warehousing and storage
	52.2		Support activities for transportation
		52.21	Service activities incidental to land transportation
		52.22	Service activities incidental to water transportation
		52.23	Service activities incidental to air transportation
		52.24	Cargo handling
		52.25	Logistics service activities
		52.26	Other support activities for transportation
	52.3		Intermediation service activities for transportation
		52.31	Intermediation service activities for freight transportation
		52.32	Intermediation service activities for passenger transportation
53			Postal and courier activities
	53.1		Postal activities under universal service obligation
		53.10	Postal activities under universal service obligation
	53.2		Other postal and courier activities
		53.20	Other postal and courier activities
	53.3		Intermediation service activities for postal and courier activities
		53.30	Intermediation service activities for postal and courier activities

SECTION I — ACCOMMODATION AND FOOD SERVICE ACTIVITIES

Division	Group	Class	Heading
55			Accommodation
	55.1		Hotels and similar accommodation
		55.10	Hotels and similar accommodation
	55.2		Holiday and other short-stay accommodation
		55.20	Holiday and other short-stay accommodation
	55.3		Camping grounds and recreational vehicle parks
		55.30	Camping grounds and recreational vehicle parks
	55.4		Intermediation service activities for accommodation
		55.40	Intermediation service activities for accommodation
56	55.9		Other accommodation
		55.90	Other accommodation
			Food and beverage service activities
	56.1		Restaurants and mobile food service activities
		56.11	Restaurant activities
		56.12	Mobile food service activities
	56.2		Event catering, contract catering service activities and other food service activities
		56.21	Event catering activities
		56.22	Contract catering service activities and other food service activities
56.3			Beverage serving activities
		56.30	Beverage serving activities
	56.4		Intermediation service activities for food and beverage services activities
		56.40	Intermediation service activities for food and beverage services activities

SECTION J — PUBLISHING, BROADCASTING, AND CONTENT PRODUCTION AND DISTRIBUTION ACTIVITIES

Division	Group	Class	Heading
58			Publishing activities
	58.1		Publishing of books, newspapers and other publishing activities, except software publishing
		58.11	Publishing of books
		58.12	Publishing of newspapers
		58.13	Publishing of journals and periodicals
		58.19	Other publishing activities, except software publishing
	58.2		Software publishing
		58.21	Publishing of video games
		58.29	Other software publishing
59			Motion picture, video and television programme production, sound recording and music publishing activities
	59.1		Motion picture, video and television programme activities
		59.11	Motion picture, video and television programme production activities
		59.12	Motion picture, video and television programme post-production activities
		59.13	Motion picture and video distribution activities
		59.14	Motion picture projection activities
	59.2		Sound recording and music publishing activities
		59.20	Sound recording and music publishing activities
60			Programming, broadcasting, news agency and other content distribution activities
	60.1		Radio broadcasting and audio distribution activities
		60.10	Radio broadcasting and audio distribution activities
	60.2		Television programming, broadcasting and video distribution activities
		60.20	Television programming, broadcasting and video distribution activities
	60.3		News agency and other content distribution activities
		60.31	News agency activities
		60.39	Other content distribution activities

SECTION K — TELECOMMUNICATION, COMPUTER PROGRAMMING, CONSULTING, COMPUTING INFRASTRUCTURE AND OTHER INFORMATION SERVICE ACTIVITIES

Division	Group	Class	Heading
61			Telecommunication
	61.1		Wired, wireless, and satellite telecommunication activities
		61.10	Wired, wireless, and 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
	61.9		Other telecommunication activities
		61.90	Other telecommunication activities
62			Computer programming, consultancy and related activities
	62.1		Computer programming activities
		62.10	Computer programming activities
	62.2		Computer consultancy and computer facilities management activities
		62.20	Computer consultancy and computer facilities management activities
	62.9		Other information technology and computer service activities
		62.90	Other information technology and computer service activities
63			Computing infrastructure, data processing, hosting and other information service activities
	63.1		Computing infrastructure, data processing, hosting and related activities
		63.10	Computing infrastructure, data processing, hosting and related activities
	63.9		Web search portal activities and other information service activities
		63.91	Web search portal activities
		63.92	Other information service activities

SECTION L — FINANCIAL AND INSURANCE ACTIVITIES

Division	Group	Class	Heading
64			Financial service activities, except insurance and pension funding
	64.1		Monetary intermediation
		64.11	Central banking
		64.19	Other monetary intermediation
	64.2		Activities of holding companies and financing conduits
		64.21	Activities of holding companies
		64.22	Activities of financing conduits
	64.3		Activities of trusts, funds and similar financial entities
		64.31	Activities of money market and non-money market investments funds
		64.32	Activities of trust, estate and agency accounts
	64.9		Other financial service activities, except insurance and pension funding
		64.91	Financial leasing
		64.92	Other credit granting
		64.99	Other financial service activities, except insurance and pension funding n.e.c.
65			Insurance, reinsurance and pension funding, except compulsory social security
	65.1		Insurance
		65.11	Life insurance
		65.12	Non-life insurance
	65.2		Reinsurance
		65.20	Reinsurance
	65.3		Pension funding
		65.30	Pension funding
66			Activities auxiliary to financial services and insurance activities
	66.1		Activities auxiliary to financial services, except insurance and pension funding
		66.11	Administration of financial markets
		66.12	Security and commodity contracts brokerage
		66.19	Other activities auxiliary to financial services, except insurance and pension funding
	66.2		Activities auxiliary to insurance and pension funding
		66.21	Risk and damage evaluation
		66.22	Activities of insurance agents and brokers
		66.29	Activities auxiliary to insurance and pension funding n.e.c.
	66.3		Fund management activities
		66.30	Fund management activities

n.e.c.: not elsewhere classified

SECTION M — REAL ESTATE ACTIVITIES

Division	Group	Class	Heading
68			Real estate activities
	68.1		Real estate activities with own property and development of building projects
		68.11	Buying and selling of own real estate
		68.12	Development of building projects
	68.2		Rental and operating of own or leased real estate
		68.20	Rental and operating of own or leased real estate
	68.3		Real estate activities on a fee or contract basis
		68.31	Intermediation service activities for real estate activities
		68.32	Other real estate activities on a fee or contract basis

SECTION N — PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES

Division	Group	Class	Heading
69			Legal and accounting activities
	69.1		Legal activities
		69.10	Legal activities
	69.2		Accounting, bookkeeping and auditing activities; tax consultancy
		69.20	Accounting, bookkeeping and auditing activities; tax consultancy
70			Activities of head offices and management consultancy
	70.1		Activities of head offices
		70.10	Activities of head offices
	70.2		Business and other management consultancy activities
		70.20	Business and other management consultancy activities
71			Architectural and engineering activities; technical testing and analysis
	71.1		Architectural and engineering activities and related technical consultancy
		71.11	Architectural activities
		71.12	Engineering activities and related technical consultancy
	71.2		Technical testing and analysis
		71.20	Technical testing and analysis
72			Scientific research and development
	72.1		Research and experimental development on natural sciences and engineering
		72.10	Research and experimental development on natural sciences and engineering
	72.2		Research and experimental development on social sciences and humanities
		72.20	Research and experimental development on social sciences and humanities
73			Activities of advertising, market research and public relations
	73.1		Advertising
		73.11	Activities of advertising agencies
		73.12	Media representation
	73.2		Market research and public opinion polling
		73.20	Market research and public opinion polling
	73.3		Public relations and communication activities
		73.30	Public relations and communication activities
74			Other professional, scientific and technical activities
	74.1		Specialised design activities
		74.11	Industrial product and fashion design activities
		74.12	Graphic design and visual communication activities
		74.13	Interior design activities
		74.14	Other specialised design activities
	74.2		Photographic activities
		74.20	Photographic activities
	74.3		Translation and interpretation activities
		74.30	Translation and interpretation activities
	74.9		Other professional, scientific and technical activities n.e.c.
		74.91	Patent brokering and marketing service activities
		74.99	All other professional, scientific and technical activities n.e.c.
75			Veterinary activities
	75.0		Veterinary activities
		75.00	Veterinary activities

n.e.c.: not elsewhere classified

SECTION O — ADMINISTRATIVE AND SUPPORT SERVICE ACTIVITIES

Division	Group	Class	Heading
77			Rental and leasing activities
	77.1		Rental and leasing of motor vehicles
		77.11	Rental and leasing of cars and light motor vehicles
		77.12	Rental and leasing of trucks
	77.2		Rental and leasing of personal and household goods
		77.21	Rental and leasing of recreational and sports goods
		77.22	Rental and leasing of other personal and household goods
	77.3		Rental and leasing of other machinery, equipment and tangible goods
		77.31	Rental and leasing of agricultural machinery and equipment
		77.32	Rental and leasing of construction and civil engineering machinery and equipment
		77.33	Rental and leasing of office machinery, equipment and computers
		77.34	Rental and leasing of water transport equipment
		77.35	Rental and leasing of air transport equipment
		77.39	Rental and leasing of other machinery, equipment and tangible goods n.e.c.
	77.4		Leasing of intellectual property and similar products, except copyrighted works
		77.40	Leasing of intellectual property and similar products, except copyrighted works
	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
		77.52	Intermediation service activities for rental and leasing of other tangible goods and non-financial intangible assets
78			Employment activities
	78.1		Activities of employment placement agencies
		78.10	Activities of employment placement agencies
	78.2		Temporary employment agency activities and other human resource provisions
		78.20	Temporary employment agency activities and other human resource provisions

n.e.c.: not elsewhere classified

SECTION O — ADMINISTRATIVE AND SUPPORT SERVICE ACTIVITIES *(continued)*

Division	Group	Class	Heading
79			Travel agency, tour operator and other reservation service and related activities
	79.1		Travel agency and tour operator activities
		79.11	Travel agency activities
		79.12	Tour operator activities
	79.9		Other reservation service and related activities
		79.90	Other reservation service and related activities
80			Investigation and security activities
	80.0		Investigation and security activities
		80.01	Investigation and private security activities
		80.09	Security activities n.e.c.
81			Services to buildings and landscape activities
	81.1		Combined facilities support activities
		81.10	Combined facilities support activities
	81.2		Cleaning activities
		81.21	General cleaning of buildings
		81.22	Other building and industrial cleaning activities
		81.23	Other cleaning activities
	81.3		Landscape service activities
		81.30	Landscape service activities
82			Office administrative, office support and other business support activities
	82.1		Office administrative and support activities
		82.10	Office administrative and support activities
	82.2		Activities of call centres
		82.20	Activities of call centres
	82.3		Organisation of conventions and trade shows
		82.30	Organisation of conventions and trade shows
	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.
	82.9		Business support service activities n.e.c.
		82.91	Activities of collection agencies and credit bureaus
		82.92	Packaging activities
		82.99	Other business support service activities n.e.c.

n.e.c.: not elsewhere classified

SECTION P — PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY

Division	Group	Class	Heading
84			Public administration and defence; compulsory social security
	84.1		Administration of the State and the economic, social and environmental policies of the community
		84.11	General public administration activities
		84.12	Regulation of health care, education, cultural services and other social services
		84.13	Regulation of and contribution to more efficient operation of businesses
	84.2		Provision of services to the community as a whole
		84.21	Foreign affairs
		84.22	Defence activities
		84.23	Justice and judicial activities
		84.24	Public order and safety activities
		84.25	Fire service activities
	84.3		Compulsory social security activities
		84.30	Compulsory social security activities

SECTION Q — EDUCATION

Division	Group	Class	Heading
85			Education
	85.1		Pre-primary education
		85.10	Pre-primary education
	85.2		Primary education
		85.20	Primary education
	85.3		Secondary and post-secondary non-tertiary education
		85.31	General secondary education
		85.32	Vocational secondary education
		85.33	Post-secondary non-tertiary education
	85.4		Tertiary education
		85.40	Tertiary education
	85.5		Other education
		85.51	Sports and recreation education
		85.52	Cultural education
		85.53	Driving school activities
		85.59	Other education n.e.c.
	85.6		Educational support activities
		85.61	Intermediation service activities for courses and tutors
		85.69	Educational support activities n.e.c.

n.e.c.: not elsewhere classified

SECTION R — HUMAN HEALTH AND SOCIAL WORK ACTIVITIES

Division	Group	Class	Heading
86			Human health activities
	86.1		Hospital activities
		86.10	Hospital activities
	86.2		Medical and dental practice activities
		86.21	General medical practice activities
		86.22	Medical specialists activities
		86.23	Dental practice care activities
	86.9		Other human health activities
		86.91	Diagnostic imaging services and medical laboratory activities
		86.92	Patient transportation by ambulance
		86.93	Activities of psychologists and psychotherapists, except medical doctors
		86.94	Nursing and midwifery activities
		86.95	Physiotherapy activities
		86.96	Traditional, complementary and alternative medicine activities
		86.97	Intermediation service activities for medical, dental and other human health services
		86.99	Other human health activities n.e.c.
87			Residential care activities
	87.1		Residential nursing care activities
		87.10	Residential nursing care activities
	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
	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
	87.9		Other residential care activities
		87.91	Intermediation service activities for residential care activities
		87.99	Other residential care activities n.e.c.
88			Social work activities without accommodation
	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
	88.9		Other social work activities without accommodation
		88.91	Child day-care activities
		88.99	Other social work activities without accommodation n.e.c.

n.e.c.: not elsewhere classified

SECTION S — ARTS, SPORTS AND RECREATION

Division	Group	Class	Heading
90			Arts creation and performing arts activities
	90.1		Arts creation activities
		90.11	Literary creation and musical composition activities
		90.12	Visual arts creation activities
		90.13	Other arts creation activities
	90.2		Activities of performing arts
		90.20	Activities of performing arts
	90.3		Support activities to arts creation and performing arts
		90.31	Operation of arts facilities and sites
		90.39	Other support activities to arts and performing arts
91			Libraries, archives, museums and other cultural activities
	91.1		Library and archive activities
		91.11	Library activities
		91.12	Archive activities
	91.2		Museum, collection, historical site and monument activities
		91.21	Museum and collection activities
		91.22	Historical site and monument activities
	91.3		Conservation, restoration and other support activities for cultural heritage
		91.30	Conservation, restoration and other support activities for cultural heritage
	91.4		Botanical and zoological garden and nature reserve activities
		91.41	Botanical and zoological garden activities
		91.42	Nature reserve activities
92			Gambling and betting activities
	92.0		Gambling and betting activities
		92.00	Gambling and betting activities
93			Sports activities and amusement and recreation activities
	93.1		Sports activities
		93.11	Operation of sports facilities
		93.12	Activities of sports clubs
		93.13	Activities of fitness centres
		93.19	Sports activities n.e.c.
	93.2		Amusement and recreation activities
		93.21	Activities of amusement parks and theme parks
		93.29	Amusement and recreation activities n.e.c.

n.e.c.: not elsewhere classified

SECTION T — OTHER SERVICE ACTIVITIES

Division	Group	Class	Heading
94			Activities of membership organisations
	94.1		Activities of business, employers and professional membership organisations
		94.11	Activities of business and employers membership organisations
		94.12	Activities of professional membership organisations
	94.2		Activities of trade unions
		94.20	Activities of trade unions
	94.9		Activities of other membership organisations
		94.91	Activities of religious organisations
		94.92	Activities of political organisations
		94.99	Activities of other membership organisations n.e.c.
95			Repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles
	95.1		Repair and maintenance of computers and communication equipment
		95.10	Repair and maintenance of computers and communication equipment
	95.2		Repair and maintenance of personal and household goods
		95.21	Repair and maintenance of consumer electronics
		95.22	Repair and maintenance of household appliances and home and garden equipment
		95.23	Repair and maintenance of footwear and leather goods
		95.24	Repair and maintenance of furniture and home furnishings
		95.25	Repair and maintenance of watches, clocks and jewellery
		95.29	Repair and maintenance of personal and household goods n.e.c.
	95.3		Repair and maintenance of motor vehicles and motorcycles
		95.31	Repair and maintenance of motor vehicles
		95.32	Repair and maintenance of motorcycles
	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
96			Personal service activities
	96.1		Washing and cleaning of textile and fur products
		96.10	Washing and cleaning of textile and fur products
	96.2		Hairdressing, beauty treatment, day spa and similar activities
		96.21	Hairdressing and barber activities
		96.22	Beauty care and other beauty treatment activities
		96.23	Day spa, sauna and steam bath activities
	96.3		Funeral and related activities
		96.30	Funeral and related activities
	96.4		Intermediation service activities for personal services
		96.40	Intermediation service activities for personal services
	96.9		Other personal service activities
		96.91	Provision of domestic personal service activities
		96.99	Other personal service activities n.e.c.

n.e.c.: not elsewhere classified

SECTION U — ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS AND UNDIFFERENTIATED GOODS- AND SERVICE-PRODUCING ACTIVITIES OF HOUSEHOLDS FOR OWN USE

Division	Group	Class	Heading
97			Activities of households 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
98			Undifferentiated goods- and service-producing activities of private households for own use
	98.1		Undifferentiated goods-producing activities of private households for own use
		98.10	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

SECTION V — ACTIVITIES OF EXTRATERRITORIAL ORGANISATIONS AND BODIES

Division	Group	Class	Heading
99			Activities of extraterritorial organisations and bodies
	99.0		Activities of extraterritorial organisations and bodies
		99.00	Activities of extraterritorial organisations and bodies



3

Explanatory notes

The NACE Rev. 2.1 explanatory notes consist of:

1. descriptions of NACE positions and annotations defining 'includes', 'includes also' and 'excludes';
2. index entries which list detailed activities.

The descriptions and annotations (1) are presented in this publication, whereas the index (2) is designed to evolve and be regularly revised, and is therefore online disseminated via [ShowVoc](#) ⁽⁷⁾. The NACE index (2) is a newly added feature of the NACE explanatory notes; it was not available in previous versions of NACE.

⁽⁷⁾ ShowVoc is a web-based semantic platform that enables the visualisation of the detailed structures of statistical classifications and their correspondence tables developed by Eurostat for many statistical areas. NACE Rev. 2.1 is accessible on [ShowVoc](#).

Section 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.

This section excludes undifferentiated subsistence goods-producing activities of households, which are classified in class 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.

IMPLEMENTATION RULE

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.

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.

This division excludes field construction (for example, agricultural land terracing, drainage, preparing rice paddies) classified in section F and buyers and cooperative associations engaged in the marketing of farm products classified in section G. Also excluded are landscape service activities, which are classified in class 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. Further 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.

This class includes:

- 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

This class excludes:

- growing of rice, see 01.12
- growing of sweetcorn, see 01.13
- growing of maize, lupines or kale for fodder, see 01.19
- growing of oleaginous fruits, see 01.26

01.12 Growing of rice

This class includes:

- growing of rice

01.13 Growing of vegetables and melons, roots and tubers

This class includes:

- growing of leafy or stem vegetables, e.g.:
 - artichokes
 - asparagus
 - cabbages
 - cauliflower and broccoli
 - lettuce and chicory
 - spinach
- growing of fruit-bearing vegetables, e.g.:
 - cucumbers and gherkins
 - eggplants (aubergines)
 - tomatoes
 - watermelons
- growing of root, bulb or tuberous vegetables, e.g.:
 - carrots
 - turnips
 - garlic
 - onions (including shallots)
 - leeks and other alliaceous vegetables
- growing of mushrooms and truffles
- growing of vegetable seeds, including sugar beet seeds, excluding other beet seeds
- growing of sugar beet
- growing of chillies, peppers (*Capsicum* spp.)
- growing of roots and tubers, e.g.:
 - potatoes
 - sweet potatoes
 - cassava
 - yams
 - swedes and mangolds

This class also includes:

- growing of sweetcorn

This class excludes:

- growing of spices and aromatic, drug and pharmaceutical crops, see 01.28
- growing of mushroom spawn, see 01.30

01.14 Growing of sugar cane

This class excludes:

- growing of sugar beet, see 01.13

01.15 Growing of tobacco

This class includes:

- growing of unmanufactured tobacco

This class also includes:

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

This class excludes:

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

01.16 Growing of fibre crops

This class includes growing of fibre crops, e.g.:

- growing of cotton
- growing of jute, kenaf and other textile bast fibres
- growing of flax and hemp
- growing of sisal and other textile fibre of the genus agave
- growing of abaca, ramie and other vegetable textile fibres

01.19 Growing of other non-perennial crops

This class includes the growing of all other non-perennial crops, e.g.:

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

This class also includes:

- growing of perennial flowers

This class excludes:

- growing of sugar beet seeds, see 01.13
- growing of non-perennial spices and aromatic, drug and pharmaceutical crops, see 01.28

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.

This group excludes:

- growing of perennial flowers, see 01.19

01.21 Growing of grapes

This class includes:

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

This class excludes:

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

01.22 Growing of tropical and subtropical fruits

This class includes:

- growing of tropical and subtropical fruits, e.g.:
 - avocados
 - bananas and plantains
 - dates
 - figs
 - mangoes
 - papayas
 - pineapples
 - rambutans
 - lychees

01.23 Growing of citrus fruits

This class includes:

- growing of citrus fruits, e.g.:
 - grapefruit and pomelo
 - lemons and limes
 - oranges
 - tangerines, mandarins and clementines

01.24 Growing of pome fruits and stone fruits

This class includes:

- growing of pome fruits and stone fruits, e.g.:
 - apples
 - apricots
 - cherries and sour cherries
 - peaches and nectarines
 - pears and quinces
 - plums and sloes

This class excludes:

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

01.25 Growing of other tree and bush fruits and nuts

This class includes:

- 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

This class excludes:

- growing of coconuts, see 01.26

01.26 Growing of oleaginous fruits

This class includes:

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

This class excludes:

- 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

01.27 Growing of beverage crops

This class includes:

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

This class excludes:

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

01.28 Growing of spices, aromatic, drug and pharmaceutical crops

This class includes:

- 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
 - hops
 - caraway
- growing of drug and narcotic crops

This class also includes:

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

This class excludes:

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

01.29 Growing of other perennial crops

This class includes:

- 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

This class excludes:

- growing of flowers, production of cut flowers and flower buds and growing of flower seeds, see 01.19
- gathering of tree sap or rubber-like gums in the wild, see 02.30

01.3 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.

This class includes:

- 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

This class excludes:

- growing of plants for the purpose of seed production, see 01.1, 01.2
- operation of forest tree nurseries, see 02.10

01.4 Animal production

This group includes:

- farming (husbandry, raising) and breeding of all animals, except aquatic animals

This group excludes:

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

01.41 Raising of dairy cattle

This class includes:

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

This class excludes:

- processing of milk, see 10.51

01.42 Raising of other cattle and buffaloes

This class includes:

- raising and breeding of cattle and buffaloes for meat
- production of bovine semen of meat breeds

This class also includes:

- raising and breeding of draft cattle or buffaloes
- raising and breeding of fighting bulls

01.43 Raising of horses and other equines

This class includes:

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

This class excludes:

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

01.44 Raising of camels and camelids

This class includes:

- raising and breeding of camels (dromedary) and camelids

01.45 Raising of sheep and goats

This class includes:

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

This class excludes:

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

01.46 Raising of swine and pigs

This class includes:

- raising and breeding of swine and pigs

01.47 Raising of poultry

This class includes:

- 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

This class excludes:

- production of feathers or down, see 10.12

01.48 Raising of other animals

This class includes:

- raising and breeding of semi-domesticated or other live animals, e.g.:
 - birds (except poultry and ostriches)
 - insects
 - rabbits and other fur animals
 - reindeer
- production of bird skins from ranching operations or skins from farming reptiles (e.g. snakes and turtles)
- raising and breeding of reptiles, except crocodiles
- operation of land worm farms, land mollusc farms, land snail farms, etc.
- raising of silkworms, production of silkworm cocoons
- beekeeping; production of bees' byproducts (e.g. honey, beeswax, propolis, bee venom or honeycomb); bee propagation for sale
- raising and breeding of pets (except fish), e.g.:
 - cats and dogs
 - birds (e.g. parakeets)
 - hamsters

This class excludes:

- 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

01.5 Mixed farming

01.50 Mixed farming

This class includes:

- the combined production of crops and animals without a specialised productSection of crops or animals

IMPLEMENTATION RULE

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.

This class excludes:

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

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.

01.61 Support activities for crop production

This class includes:

- crop production activities on a fee or contract basis:
 - 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
 - pest control (including of rabbits) in connection with agriculture
- operation of agricultural irrigation equipment

This class also includes:

- provision of agricultural machinery with operators and crew
- maintenance of own or leased land, keeping it in good condition without agricultural production

This class excludes:

- post-harvest crop activities, see 01.63
- drainage of agricultural land, see 43.12
- landscape architecture activities, see 71.11
- activities of agronomists and agricultural economists, see 74.99
- landscape gardening; planting, see 81.30
- organisation of agricultural shows and fairs, see 82.30

01.62 Support activities for animal production

This class includes:

- animal production activities on a fee or contract basis:
 - 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

This class also includes:

- activities of farriers

This class excludes:

- 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

01.63 Post-harvest crop activities and seed processing for propagation

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

- 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
- grain drying
- 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)
- retting of plants bearing vegetable textile fibres (such as jute, flax or coir), not associated with the growing of vegetable textile fibres
- artificial ripening of fruits as a service (e.g. banana ripening)

This class also includes:

- drying, cleaning, grading and treating of seeds until they are marketed
- treatment of genetically modified seeds

This class excludes:

- 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

01.7 Hunting, trapping and related service activities

01.70 Hunting, trapping and related service activities

This class includes:

- 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

This class also includes:

- 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

This class excludes:

- 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
- support activities for sport or recreational hunting, see 93.19
- service activities to promote hunting and trapping, see 94.99

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.

Excluded is 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

This class includes:

- 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.

This class excludes:

- 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
- manufacture of fire logs from agglomerated sawdust, wood waste and scrap, straw or other vegetable biomass, see 16.26
- activities relating to amenity tree care and arboriculture, see 81.30
- provision of conservation and maintenance services of national parks, nature parks and reserves, see 91.42

02.2 Logging

02.20 Logging

This class includes:

- production of roundwood for forest-based manufacturing industries
- production of roundwood used in an unprocessed form (e.g. pit-props, utility poles)

This class also includes:

- gathering and production of forest harvesting residues (e.g. brushwood, stumps, wood chips from logging, other forest waste for energy)
- production of charcoal in the forest (using traditional methods)

This class excludes:

- 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

02.3 Gathering of wild growing non-wood products

02.30 Gathering of wild growing non-wood products

This class includes:

- gathering of wild growing materials, e.g.:
 - mushrooms, truffles
 - berries
 - nuts
 - balata and other rubber-like gums
 - cork
 - lac and resins
 - balsams
 - acorns, horse chestnuts
 - mosses and lichens
 - vegetable hair / eelgrass

This class also includes:

- harvesting wild herbs and associated natural drying

This class excludes:

- 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

02.4 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.

This class includes:

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

This class excludes:

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

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 excludes:

- 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
- support activities for sport or recreational fishing, 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

This class includes:

- 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)

This class also includes:

- gathering of other marine organisms and materials (e.g. natural pearls, sponges, coral, seaweed, algae)

This class excludes:

- 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
- support activities for sport or recreational fishing, see 93.19
- operation of sport fishing preserves, see 93.19

03.12 Freshwater fishing

This class includes:

- fishing on a commercial basis in inland waters
- taking of freshwater crustaceans and molluscs
- taking of freshwater aquatic animals

This class also includes:

- gathering of freshwater materials
- gathering of other freshwater organisms: seaweed and algae

This class excludes:

- 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
- support activities for sport or recreational fishing, see 93.19
- operation of sport fishing preserves, see 93.19

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

This group excludes:

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

03.21 Marine aquaculture

This class includes:

- 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
- growing of seaweed and algae
- culture of crustaceans, bivalves, other molluscs and other aquatic animals in sea water

This class also includes:

- 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
- marine microalgae cultivation

This class excludes:

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

03.22 Freshwater aquaculture

This class includes:

- 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
- growing of seaweed and algae (edible or not)

This class also includes:

- freshwater microalgae cultivation

This class excludes:

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

03.3 Support activities for fishing and aquaculture

03.30 Support activities for fishing and aquaculture

This class includes:

- 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.

This class also includes:

- fishery and aquacultural control (e.g. fishery guard activities)

This class excludes:

- 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
- support activities for sport or recreational fishing, see 93.19
- operation of sport fishing preserves, see 93.19

Section 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.

This section excludes:

- 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 surface mining and includes operations (for example, grading, cleaning, compressing and other steps necessary for transport) leading to a marketable product.

This division excludes:

- coking, see 19.10
- provision of services incidental to coal or lignite mining, see 09.90
- manufacture of briquettes, see 19.20

05.1 Mining of hard coal

05.10 Mining of hard coal

This class includes:

- 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

This class also includes:

- recovery of hard coal from culm banks

This class excludes:

- 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
- operation of 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

05.2 Mining of lignite

05.20 Mining of lignite

This class includes:

- 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

This class excludes:

- 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

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/or 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.

This division excludes:

- 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

This class includes:

- extraction of crude petroleum oils

This class also includes:

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

This class excludes:

- 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 pipelines, see 49.50

06.2 Extraction of natural gas

06.20 Extraction of natural gas

This class includes:

- production of crude gaseous hydrocarbon (natural gas)
- extraction of condensates
- draining and separation of liquid hydrocarbon fractions
- gas desulphurisation
- extraction of coal mine methane

This class also includes:

- mining of hydrocarbon liquids obtained through liquefaction or pyrolysis
- fracking to extract coal seam gas

This class excludes:

- 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 pipelines, see 49.50

07 Mining of metal ores

This division includes mining for metallic minerals (ores), performed through underground or surface 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)

This division excludes:

- 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

This class includes:

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

This class excludes:

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

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

This class includes:

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

This class excludes:

- 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

07.29 Mining of other non-ferrous metal ores

This class includes:

- 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

This class excludes:

- 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

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), the manufacture of materials (for example, clay, gypsum, calcium), the manufacture of chemicals, and so on.

This division excludes 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

This class includes:

- 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

This class excludes:

- 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

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

This class includes:

- 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

This class excludes:

- mining of bituminous sand, see 06.10

08.9 Mining and quarrying n.e.c.

08.91 Mining of chemical and fertiliser minerals

This class includes:

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

This class also includes:

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

This class excludes:

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

08.92 Extraction of peat

This class includes:

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

This class excludes:

- 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

08.93 Extraction of salt

This class includes:

- extraction of salt from underground, including by dissolving and pumping
- salt production by evaporation of sea water or other saline waters
- crushing, purification and refining of salt by the producer

This class excludes:

- 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

08.99 Other mining and quarrying n.e.c.

This class includes:

- mining and quarrying of various minerals and materials:
 - abrasive materials, asbestos, siliceous fossil meals, natural graphite, steatite (talc), feldspar, etc.
 - natural asphalt, asphaltites and asphaltic rock; natural solid bitumen
 - gemstones, quartz, mica, etc.

09 Mining support service activities

This division includes the provision of specialised support services incidental to mining provided on a fee or contract basis. It includes the provision of exploration services through traditional prospecting methods (for example, taking core samples and making geological observations as well as drilling, test drilling or re-drilling for oil wells, metallic and non-metallic minerals). Other typical service activities 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

This class includes:

- 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
 - draining and pumping services on a fee or contract basis
 - test drilling in connection with petroleum or gas extraction

This class also includes:

- firefighting and fire-prevention activities at oilfields and gas fields

This class excludes:

- 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

09.9 Support activities for other mining and quarrying

09.90 Support activities for other mining and quarrying

This class includes:

- provision of support services on a fee or contract basis, required for mining activities of divisions 05, 07, 08:
 - provision of exploration services by using traditional prospecting methods (e.g. taking core samples and making geological observations at prospective sites)
 - provision of draining and pumping services on a fee or contract basis
 - test drilling and test hole boring
- securing mine shafts and tunnels
- demolition and dismantling of underground mining facilities

This class excludes:

- 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

Section 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. 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 repair and maintenance 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, 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.

Repair, maintenance and installation of equipment that forms an integral part of buildings or similar structures (for example, repair, maintenance 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 introductory guidelines, [paragraphs 101](#) and [105-108](#)).

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:

- 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.

Conversely, there are activities that, although sometimes involving transformation processes, are classified in other sections of NACE; 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.

Note: * secondary raw materials are materials and products which can be used as raw materials by simple reuse, or via recycling and recovery.

10 Manufacture of food products

This division includes the processing of 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).

This division excludes the 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

This class includes:

- 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

This class also includes:

- 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

This class excludes:

- rendering of edible poultry fats, see 10.12
- production of dried, salted or smoked meat, and meat products, see 10.13

10.12 Processing and preserving of poultry meat

This class includes:

- operation of slaughterhouses engaged in killing, dressing or packing poultry
- production of fresh, chilled or frozen poultry meat in individual portions
- rendering of edible poultry fats

This class also includes:

- cleaning, disinfecting, treating for preservation, and trimming of feathers and down

10.13 Production of meat and poultry meat products

This class includes:

- production of preserved meat (e.g. by cooking, drying, salting or smoking)
- production of meat products:
 - sausages, salami, puddings, andouillettes, saveloys, bolognas, pâtés, rillettes, boiled ham

This class excludes:

- manufacture of prepared meat and poultry dishes, see 10.85
- manufacture of soup containing meat, see 10.89
- wholesale of meat, see 46.32

10.2 Processing and preserving of fish, crustaceans and molluscs

10.20 Processing and preserving of fish, crustaceans and molluscs

This class includes:

- preparation and preservation of fish, crustaceans and molluscs (e.g. 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, crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption

This class also includes:

- activities of factory vessels not engaged in fishing and only in the processing and preserving of fish
- processing of seaweed
- removing fish heads, gutting and cutting fish into pieces, and then freezing

This class excludes:

- 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

10.3 Processing and preserving of fruit and vegetables

10.31 Processing and preserving of potatoes

This class includes:

- 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

This class includes:

- manufacture of fruit or vegetable juices

This class also includes:

- production of concentrates from fresh fruits and vegetables

This class excludes:

- manufacture of beverages produced with fruit nectars, see 11.07

10.39 Other processing and preserving of fruit and vegetables

This class includes:

- 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 processing, high temperature processing)
- 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

This class also includes:

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

This class excludes:

- 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 artificial concentrates, see 10.89

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.

This group excludes the rendering or refining of lard and other edible animal fats of bovine animals, sheep, goats, pigs and poultry, see 10.1.

10.41 Manufacture of oils and fats

This class includes:

- manufacture of crude and refined vegetable oils (e.g. olive oil, 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)

This class also includes:

- manufacture of inedible animal oils and fats
- extraction of fish and marine mammal oils
- production of cotton linters, oilcakes and other residual products of oil production

This class excludes:

- 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

10.42 Manufacture of margarine and similar edible fats

This class includes:

- manufacture of margarine
- manufacture of melanges of animal or vegetable fats or oils and similar spreads
- manufacture of compound cooking fats

10.5 Manufacture of dairy products and edible ice

This group excludes:

- production of plant-based milk substitutes, see 11.07

10.51 Manufacture of dairy products

This class includes:

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

This class also includes:

- manufacture of milk kefir
- manufacture of lactose and lactose syrup

This class excludes:

- production of raw milk of cattle, see 01.41
- production of raw milk of sheep, goats, horses, asses, camels, etc., see 01.43, 01.44, 01.45
- production of milk-based dietary drinks, see 10.86
- production 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
- production of plant-based milk substitutes (e.g. coconut, rice, almond, soya-based beverages), see 11.07

10.52 Manufacture of ice cream and other edible ice

This class includes:

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

This class excludes:

- production of ice for cooling purposes related to food consumption, see 35.30
- production of ice from natural water for cooling purposes, see 35.30
- activities of ice cream parlours, see 56.1

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.

This group excludes:

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

10.61 Manufacture of grain mill products

This class includes:

- grain milling: production of flour, semolina, groats, meal or pellets of wheat, rye, oats, maize (corn) or other cereal grains
- rice milling: production of husked, milled, polished, glazed, parboiled or converted rice; production of rice flour
- 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.

This class excludes:

- 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

10.62 Manufacture of starches and starch products

This class includes:

- 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

This class excludes:

- manufacture of lactose (milk sugar), see 10.51
- production of cane or beet sugar, see 10.81

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:

- manufacture of gluten-free bakery and farinaceous products

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

This class includes:

- manufacture of bakery products:
 - bread and rolls
 - pastry, cakes, pies, tarts, pancakes, waffles, etc.

This class also includes:

- manufacture of pre-baked bread

This class excludes:

- 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

10.72 Manufacture of rusks, biscuits, preserved pastries and cakes

This class includes:

- manufacture of rusks, biscuits and other dry bakery products
- manufacture of preserved pastry goods, cakes and waffles
- manufacture of snack products (cookies, crackers, pretzels, etc.), whether sweet or salted

This class also includes:

- manufacture of breadcrumbs, obtained by grinding toasted bread

This class excludes:

- manufacture of potato snacks, see 10.31

10.73 Manufacture of farinaceous products

This class includes:

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

This class excludes:

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

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

This class includes:

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

This class excludes:

- 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

10.82 Manufacture of cocoa, chocolate and sugar confectionery

This class includes:

- 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

This class excludes:

- manufacture of sucrose sugar, see 10.81

10.83 Processing of tea and coffee

This class includes:

- decaffeinating and roasting of coffee
- production of coffee products:
 - ground coffee
 - soluble coffee
 - extracts and concentrates of coffee
- manufacture of coffee substitutes
- blending of tea and maté
- manufacture of extracts and preparations based on tea or maté

This class also includes:

- manufacture of herb infusions (mint, vervain, chamomile, etc.)
- manufacture of tea and coffee filled in bags, pads or capsules

This class excludes:

- 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

10.84 Manufacture of condiments and seasonings

This class includes:

- manufacture of spices, sauces and condiments:
 - mayonnaise
 - mustard flour and meal
 - prepared mustard, etc.
- manufacture of vinegar

This class also includes:

- processing of salt into food-grade salt (e.g. iodised salt)
- processing of condiments and herbs, including drying, sorting, cleaning and cutting

This class excludes:

- growing of spice crops, see 01.28

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 excludes the preparation of meals for immediate consumption (for example, food prepared in restaurants or by caterers). To be considered a dish, these foods have to contain at least two distinct main ingredients (except seasonings, and so on).

This class includes:

- manufacture of meat or poultry dishes
- manufacture of fish dishes, including fish and chips
- manufacture of pasta and rice dishes
- manufacture of vegetable dishes
- manufacture of frozen or otherwise preserved pizza and croque-monsieur

This class excludes:

- manufacture of fresh foods or foods with less than two main ingredients, see corresponding class in division 10
- manufacture of perishable prepared foods of fruits and vegetables, see 10.39
- manufacture of perishable prepared foods, 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

10.86 Manufacture of homogenised food preparations and dietetic food

This class includes:

- 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

This class excludes:

- 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

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

This class includes:

- manufacture of soups and broths
- manufacture of perishable prepared food edible within a maximum of three days after preparation, e.g.:
 - sandwiches
 - fresh (uncooked) pizza
 - quiche and croque-monsieur

This class also includes:

- 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 flavoured or coloured syrups
- manufacture of insect meal and other insect-based preparations

This class excludes:

- manufacture of perishable prepared foods of fruits and vegetables, see 10.39
- manufacture of tofu (bean curd), see 10.39
- 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

10.9 Manufacture of prepared animal feeds

10.91 Manufacture of prepared feeds for farm animals

This class includes:

- manufacture of prepared feed for farm animals, including concentrated animal feed and feed supplements
- preparation of unmixed (single) feed for farm animals

This class also includes:

- processing of waste products from the food industry into animal feed

This class excludes:

- 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), etc.)

10.92 Manufacture of prepared pet foods

This class includes:

- manufacture of prepared feed for pets, including dogs, cats, birds, fish, etc.

This class also includes:

- processing of slaughter waste to produce animal feed

This class excludes:

- manufacture of meat products, see 10.13
- production of fishmeal for animal feed, see 10.20
- production 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), etc.)

11 Manufacture of beverages

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

This division excludes:

- 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

This class includes:

- 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

This class excludes:

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

11.02 Manufacture of wine from grape

This class includes:

- manufacture of wine of fresh grapes
- manufacture of sparkling wine
- manufacture of fortified wines
- manufacture of wine from concentrated grape must

This class also includes:

- blending, purification and bottling of wine
- manufacture of low or non-alcoholic wine

This class excludes:

- manufacture of wine from raisins, see 11.03
- merely bottling and labelling of beverages, see 46.34 (if performed as part of wholesale) and 82.92 (if performed on a fee or contract basis)

11.03 Manufacture of cider and other fermented fruit beverages

This class includes:

- manufacture of fermented but not distilled alcoholic beverages: mead, sake, cider, perry and other fruit wines
- manufacture of wine from raisins

This class also includes:

- manufacture of mixtures of fermented beverages and non-alcoholic beverages n.e.c.
- manufacture of fruit kefir and water kefir

This class excludes:

- manufacture of wine from grapes, see 11.02
- merely bottling and labelling of beverages, see 46.34 (if performed as part of wholesale) and 82.92 (if performed on a fee or contract basis)

11.04 Manufacture of other non-distilled fermented beverages

This class includes:

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

This class excludes:

- merely bottling and labelling of beverages, see 46.34 (if performed as part of wholesale) and 82.92 (if performed on a fee or contract basis)

11.05 Manufacture of beer

This class includes:

- manufacture of beer made from malt (e.g. malt liquor, ale, porter, stout)

This class also includes:

- manufacture of low alcohol or non-alcoholic beer

11.06 Manufacture of malt

This class includes:

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

This class excludes:

- manufacture of malt extracts and syrups, see 10.89

11.07 Manufacture of soft drinks and bottled waters

This class includes the manufacture of non-alcoholic beverages (except non-alcoholic beer and wine):

- production of natural mineral waters and other bottled waters
- manufacture of soft drinks:
 - non-alcoholic flavoured and/or sweetened waters: lemonade, orangeade, cola, fruit drinks, tonic waters, etc.
- manufacture of other non-alcoholic beverages

This class also includes:

- manufacture of beverages produced with fruit nectars
- production of plant-based milk substitutes (e.g. coconut, rice, almond, soya-based beverages)

This class excludes:

- production of fruit and vegetable juice, 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 to 11.05
- manufacture of non-alcoholic wine, see 11.02
- manufacture of non-alcoholic beer, see 11.05
- merely bottling and labelling of beverages, see 46.34 (if performed as part of wholesale) and 82.92 (if performed on a fee or contract basis)

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

This class includes:

- 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

This class also includes:

- stemming and redrying of tobacco

This class excludes:

- growing or preliminary processing of tobacco, see 01.15, 01.63
- manufacture of electronic cigarette vapour liquids, not containing tobacco or tobacco substitutes including closed refills, see 20.59
- manufacture of electronic cigarettes (vapes), see 32.99

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).

This division excludes:

- 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).

This class includes:

- 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 recycled fibres from secondary raw materials

This class also includes:

- manufacture of paper yarn

This class excludes:

- 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

13.2 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).

This class includes:

- 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, other bast fibres and special yarns
- manufacture of broad woven fabrics, from secondary raw materials

This class also includes:

- manufacture of woven pile or chenille fabrics, terry towelling, gauze, etc.
- manufacture of woven fabrics of aramid threads
- manufacture of imitation fur by weaving

This class excludes:

- manufacture of knitted or 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

13.3 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.

This class includes:

- bleaching and dyeing of textile fibres, yarns, fabrics and textile articles, including wearing apparel
- dressing, drying, steaming, shrinking, sanforising, mercerising of textiles and textile articles, including wearing apparel

This class also includes:

- 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

This class excludes:

- 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

13.9 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 fabrics, trimmings).

13.91 Manufacture of knitted and crocheted fabrics

This class includes:

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

This class also includes:

- manufacture of imitation fur by knitting

This class excludes:

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

13.92 Manufacture of household textiles and made-up furnishing articles

This class includes:

- 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 made-up furnishing articles:
 - curtains, valances, bedspreads
 - flags, banners, pennants
 - dust-cloths, dishcloths and similar articles

This class also includes:

- manufacture of the textile part of electric blankets
- manufacture of hand-woven tapestries
- manufacture of life-jackets and life-belts of all types of textile materials

This class excludes:

- manufacture of textile articles for technical use, see 13.96
- manufacture of sunblinds of textile material or synthetic fibres, see 13.96
- manufacture of napkins and napkin liners for babies, period panties and similar articles of textile materials, see 17.22

13.93 Manufacture of carpets and rugs

This class includes:

- manufacture of textile floor coverings, e.g.:
 - carpets, rugs and mats, tiles

This class also includes:

- manufacture of needleloom felt floor coverings
- manufacture of artificial grass (synthetic turf)

This class excludes:

- 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

13.94 Manufacture of cordage, rope, twine and netting

This class includes:

- 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.)

This class excludes:

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

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.

This class also includes:

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

This class excludes:

- manufacture of made-up articles from non-wovens, e.g.:
 - bed linen, table linen, toilet linen and kitchen linen, of non-wovens, see 13.92
 - curtains of non-wovens, see 13.92
 - floorcloths, dishcloths, dusters and similar cleaning cloths, of non-wovens, see 13.92
 - 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

13.96 Manufacture of other technical and industrial textiles

This class includes:

- manufacture of narrow 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 knitted gas mantle fabric thereof)
- manufacture of 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
- 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

This class also includes:

- manufacture of fabrics of glass fibres

This class excludes:

- 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

13.99 Manufacture of other textiles n.e.c.

This class includes:

- manufacture of felt
- manufacture of tulle and other net fabrics, of lace and embroidery, in the piece, in strips or in motifs
- manufacture of pressure-sensitive cloth-tape
- manufacture of shoelaces, of textiles
- manufacture of net and window furnishing type fabrics of lace

This class excludes:

- manufacture of needle-loom felt floor coverings, see 13.93
- manufacture of textile wadding and articles of wadding: sanitary towels, tampons, etc., see 17.22

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 or 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

This division excludes:

- 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:

- manufacture of hosiery, including socks, tights and pantyhose
- manufacture of knitted or crocheted wearing apparel (e.g. pullovers, cardigans, jerseys, shirts, T-shirts, blouses, waistcoats, nightwear, underwear, including babies' wear)
- manufacture of knitted or crocheted sportswear and swimwear

This class also includes:

- manufacture of medical stockings and hosiery
- manufacture of footwear without applied soles, knitted or crocheted

This class excludes:

- manufacture of knitted or crocheted fabrics, see 13.91
- manufacture of knitted or crocheted brassieres and corsets, see 14.22

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.

This group excludes:

- repair of wearing apparel, see 95.29

14.21 Manufacture of outerwear

This class includes:

- 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)

This class also includes:

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

This class excludes:

- 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 uniforms and similar official clothing, see 14.23
- manufacture of wearing apparel of rubber or plastics, see 22.12, 22.26

14.22 Manufacture of underwear

This class includes:

- manufacture of woven underwear and nightwear (e.g. underpants, briefs, pyjamas, nightdresses, dressing gowns, slips, swimwear, babies' underwear garments)

This class also includes:

- manufacture of brassieres and corsets of all types of textile materials

14.23 Manufacture of workwear

This class also includes:

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

This class excludes:

- manufacture of footwear, see 15.20

14.24 Manufacture of leather clothes and fur apparel

This class includes:

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

This class excludes:

- production of raw fur skins, see 01.48, 01.70
- production 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 outwear 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

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

This class includes:

- manufacture of sportswear of broad woven fabrics (e.g. tracksuits, ski suits, other technical sportswear)
- manufacture of hats and caps
- manufacture of other clothing accessories (e.g. gloves, belts, shawls, ties, cravats, hairnets)

This class also includes:

- manufacture of footwear of textile material without applied soles, except knitted or crocheted

This class excludes:

- manufacture of knitted or crocheted footwear without applied soles, see 14.10
- manufacture of knitted or crocheted swimwear, see 14.10
- manufacture of swimwear other than knitted or crocheted, 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

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 of leather products.

15.11 Tanning, dressing, dyeing of leather and fur

This class includes:

- 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

This class excludes:

- 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

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

This class includes:

- 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 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

This class also includes:

- manufacture of leather clothes for animals

This class excludes:

- 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

15.2 Manufacture of footwear

15.20 Manufacture of footwear

This class includes:

- manufacture of footwear for all purposes, of any material, by any process, including moulding
- manufacture of leather parts of footwear (e.g. manufacture of uppers and parts of uppers, outer and inner soles, heels)
- manufacture of gaiters, chaps and similar articles

This class also includes:

- manufacture of rubber, wooden or plastic parts of footwear

This class excludes:

- 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

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 and 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.

This division excludes the manufacture of furniture (see 31.00), or the 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

This class includes:

- sawing, planing and other 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

This class excludes:

- 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 briquettes, fire logs and pellets from agglomerated sawdust, wood waste and scrap, straw or other vegetable biomass, see 16.26

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:

- 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

This class excludes:

- 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

16.2 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

This class includes:

- 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

This class also includes:

- 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

This class includes:

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

This class excludes:

- manufacture of unassembled wooden flooring, see 16.11

16.23 Manufacture of other builders' carpentry and joinery

This class includes:

- 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)

This class also includes:

- manufacture of wooden stands

This class excludes:

- manufacture of doors, windows, shutters and their frames, see 16.25
- manufacture of wood partitions, free-standing, see 31.00
- manufacture of walk-in wardrobes, 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

16.24 Manufacture of wooden containers

This class includes:

- 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

This class excludes:

- manufacture of luggage, see 15.12
- manufacture of cases of plaiting material, see 16.28

16.25 Manufacture of doors and windows of wood

This class includes:

- 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

16.26 Manufacture of solid fuels from vegetable biomass

This class includes:

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

This class excludes:

- cutting of wood to firewood, see 02.20
- 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

16.27 Finishing of wooden products

This class includes:

- process of refining or protecting wooden surfaces (for example, coating, impregnating, finishing, polishing, buffing, oiling, waxing, bleaching, staining, painting or varnishing of wooden products)

This class excludes:

- reupholstering, refinishing and repairing of furniture, see 95.24

16.28 Manufacture of other products of wood and articles of cork, straw and plaiting materials

This class includes:

- 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 wooden frames for artists' canvases
- natural cork processing, manufacture of agglomerated cork
- manufacture of cork for bottles
- manufacture of articles of natural or agglomerated cork, including floor coverings
- manufacture of plaits and products of plaiting materials: mats, matting, screens, cases, etc.
- manufacture of basket-ware and wickerwork
- manufacture of wooden mirror and picture frames
- manufacture of handles for umbrellas, canes and similar
- manufacture of blocks for the manufacture of smoking pipes

This class excludes:

- 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

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

This class includes:

- 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

This class includes:

- manufacture of paper and paperboard intended for further industrial processing

This class also includes:

- 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

This class excludes:

- manufacture of corrugated paper and paperboard, see 17.21
- manufacture of further-processed articles of paper, paperboard or pulp, see 17.22 to 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

17.2 Manufacture of articles of paper and paperboard

17.21 Manufacture of corrugated paper, paperboard and containers of paper and paperboard

This class includes:

- 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

This class excludes:

- manufacture of envelopes, see 17.23
- manufacture of egg trays and other moulded or pressed articles of paper pulp, see 17.25

17.22 Manufacture of household and sanitary goods and of toilet requisites

This class includes:

- 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.

This class excludes:

- manufacture of cellulose wadding, see 17.12

17.23 Manufacture of paper stationery

This class includes:

- 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 educational and commercial stationery (notebooks, binders, registers, accounting books, business forms, etc.), when the printed information is not the main characteristic
- manufacture of boxes, pouches, wallets and writing compendiums containing an assortment of paper stationery

This class excludes:

- printing on paper products, see 18.1

17.24 Manufacture of wallpaper

This class includes:

- manufacture of wallpaper and similar wall coverings, including vinyl-coated and textile wallpaper

This class excludes:

- manufacture of paper or paperboard, see 17.12
- manufacture of plastic wallpaper, see 22.26

17.25 Manufacture of other articles of paper and paperboard

This class includes:

- 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
- manufacture of paper novelties
- manufacture of paper or paperboard cards for use on Jacquard machines

This class excludes:

- 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

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).

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:

- the reproduction of recorded media (e.g. compact discs, video recordings, software on discs or tapes, records)

This division excludes:

- publishing activities, see section J
- manufacture of products with a 3D printer, which is classified 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

This class also includes:

- printing of other periodicals, appearing at least four times a week

This class excludes:

- 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

18.12 Other printing

This class includes:

- 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

The material printed is typically copyrighted.

This class covers exclusively printing service activities.

This class also includes:

- printing on labels or tags (for example by lithographic printing, gravure printing, flexographic printing, printing signs)
- laser engraving on textiles
- activities of printing photographs

This class excludes:

- 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 of printed matter, see 58.1
- 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

18.13 Pre-press and pre-media services

This class includes:

- 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
- provision of 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.
 - proofs

This class excludes:

- graphic designing of visual content for the communication of information, see 74.1

18.14 Binding and related services

This class includes:

- 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
- provision of finishing services for CD-ROMs
- provision of mail 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

This class includes:

- reproduction from master copies of gramophone records, compact discs and tapes with music, or other sound recordings
- reproduction from master copies of records, compact discs and tapes with motion pictures, and other video recordings
- reproduction from master copies of software and data on discs and tapes

This class excludes:

- 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

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 includes the manufacture on own account of characteristic products (for example, coke, butane, propane, petrol, kerosene, fuel oil) as well as the provision of processing services on a fee or contract basis (for example, custom refining).

This division excludes the manufacture of such gases in other units (see 20.14), the manufacture of industrial gases (see 20.11), the extraction of natural gas (methane, ethane, butane or propane, see 06.20), and the 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).

The manufacture of petrochemicals from refined petroleum and the manufacture of liquid biofuels are classified in division 20.

19.1 Manufacture of coke oven products

19.10 Manufacture of coke oven products

This class includes:

- 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

This class excludes:

- manufacture of coal fuel briquettes, see 19.20

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.

This class includes:

- production of motor fuel: gasoline, kerosene, etc.
- production of fuel: light, medium and heavy fuel oil, refinery gases (e.g. ethane, propane, butane)
- manufacture of oil-based lubricating oils or greases, including from waste oil
- manufacture of products for the petrochemical industry and for the manufacture of road coverings
- manufacture of various refined petroleum products: white spirit, Vaseline, paraffin wax, petroleum jelly, etc.
- manufacture of petroleum briquettes
- blending of biofuels, i.e. blending of alcohols with petroleum (e.g. gasohol)
- manufacture of products from petroleum waste materials (e.g. waste lubricating petroleum oils)

This class also includes:

- manufacture of peat briquettes
- manufacture of hard coal and lignite fuel briquettes

This class excludes:

- manufacture of solid fuels from biomass, see 16.26
- manufacture of liquid biofuels, see 20.51

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:

- manufacture of liquid biofuels

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

This class includes:

- 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)

This class also includes:

- production of hydrogen, not for energy supply through a network

This class excludes:

- 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

20.12 Manufacture of dyes and pigments

This class includes:

- manufacture of dyes and pigments from any source in basic form or as concentrate
- manufacture of pure calcium oxide and calcium hydroxide

This class also includes:

- manufacture of products, of a kind used as fluorescent brightening agents or as luminophores

This class excludes:

- manufacture of prepared pigments, see 20.30

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.

This class includes:

- 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

This class also includes:

- enrichment of uranium and thorium ores
- manufacture of lithium hydroxide
- manufacture of decolourising agents

This class excludes:

- 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

20.14 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.

This class includes:

- manufacture of basic organic chemicals:
 - acyclic hydrocarbons, saturated and unsaturated
 - cyclic hydrocarbons, saturated and unsaturated
 - acyclic and cyclic alcohols
 - monoand polycarboxylic acids, including acetic acid
 - other oxygen-function compounds, including aldehydes, ketones, quinones and dual or poly oxygen-function compounds
 - synthetic glycerol
 - nitrogen-function organic compounds, including amines
 - other organic compounds, including wood distillation products (e.g. charcoal), etc.
- fermentation of sugar cane, corn or similar to produce alcohol and esters
- manufacture of synthetic aromatic products
- manufacture of methane, not for the provision as a gaseous fuel through a permanent supply network
- distillation of coal tar
- manufacture of ethyl alcohol, other than for bioethanol fuel
- manufacture of refrigerant gases

This class excludes:

- 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 natural essential oils, see 20.59
- manufacture of salicylic and O-acetylsalicylic acids, see 21.10
- manufacture of ethanol from biomass, see 20.51
- production of methane for the provision as a gaseous fuel through a permanent supply network, see 35.21

20.15 Manufacture of fertilisers and nitrogen compounds

This class includes:

- 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

This class also includes:

- 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

This class excludes:

- 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

20.16 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.

This class includes:

- 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

This class also includes:

- 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

This class excludes:

- manufacture of resinoids, see 20.59
- manufacture of artificial and synthetic fibres, filaments and yarn, see 20.60
- processing, shredding, cleaning, grinding of plastic waste, see 38.21

20.17 Manufacture of synthetic rubber in primary forms

This class includes:

- 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)

This class excludes:

- sorting, shredding, cleaning, grinding and pelletising of rubber waste, see 38.21

20.2 Manufacture of pesticides, disinfectants and other agrochemical products

20.20 Manufacture of pesticides, disinfectants and other agrochemical products

This class includes:

- 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.

This class excludes:

- manufacture of fertilisers and nitrogen compounds, see 20.15

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

This class includes:

- manufacture of paints and varnishes, enamels or lacquers
- manufacture of prepared pigments, 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

This class excludes:

- manufacture of dyes and pigments, see 20.12
- manufacture of writing and drawing ink, see 20.59

20.4 Manufacture of washing, cleaning and polishing preparations

20.41 Manufacture of soap and detergents, cleaning and polishing preparations

This class includes:

- manufacture of organic surface-active agents
- manufacture of paper, wadding, felt, etc., coated or covered with soap or detergent
- manufacture of crude glycerol
- manufacture of soap, except cosmetic soap
- manufacture of surface-active preparations:
 - washing preparations in solid or liquid form and detergents
 - dish-washing preparations
 - textile softeners
- 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

This class excludes:

- 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

20.42 Manufacture of perfume and toilet preparations

This class includes:

- manufacture of perfume and toilet preparations:
 - perfume and toilet water
 - beauty and make-up preparations
 - sunscreen 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

This class excludes:

- extraction and refining of natural essential oils, see 20.59

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

This class includes:

- 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

This class excludes:

- 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

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

This class includes:

- 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 glues and prepared adhesives, including rubber-based glues and adhesives
- 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 propellant powders
- manufacture of explosives and pyrotechnic products, including percussion caps, detonators, signalling flares, etc.
- manufacture of e-liquids used in vaping devices
- 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))

This class also includes:

- manufacture of writing and drawing ink
- manufacture of matches

This class excludes:

- manufacture of electronic cigarette vapour liquids containing tobacco or tobacco substitutes, including closed refills, see 12.00
- 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

20.6 Manufacture of man-made fibres

20.60 Manufacture of man-made fibres

This class includes:

- 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

This class excludes:

- spinning of synthetic or artificial fibres, see 13.10
- manufacture of yarns made of man-made staple fibres, see 13.10
- manufacture of carbon fibres, see 23.99

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

This class includes:

- 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

This class also includes:

- manufacture of chemically pure sugars
- manufacture of probiotics
- processing of glands and manufacture of extracts of glands, etc.

This class excludes:

- manufacture of advanced cell and gene therapy pharmaceutical preparations, see 21.20

21.2 Manufacture of pharmaceutical preparations

21.20 Manufacture of pharmaceutical preparations

This class includes:

- 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 radioactive in-vivo diagnostic substances
- manufacture of cell and gene advanced therapy medical products

This class also includes:

- manufacture of medical impregnated wadding, gauze, bandages, dressings, etc.
- preparation of botanical products (grinding, grading, milling) for pharmaceutical use
- manufacture of viral vector-based medicines or vaccines
- manufacture of pharmaceutical preparations for veterinary medicines

This class excludes:

- manufacture of herb infusions (mint, vervain, chamomile, etc.), see 10.83
- manufacture of probiotics, see 21.10
- manufacture of dental cement and other dental fillings, 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 biotech products, see 72.10
- packaging of pharmaceuticals, see 82.92

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

This class includes:

- manufacture of rubber tyres for vehicles, equipment, mobile machinery, aircraft, toy, furniture and other uses:
 - pneumatic tyres
 - solid or cushion tyres
- manufacture of inner tubes for tyres
- manufacture of interchangeable tyre treads, tyre flaps, camelback strips for retreading tyres, etc.
- tyre rebuilding and retreading

This class excludes:

- manufacture of tube repair materials, see 22.12
- tyre and tube repair, fitting or replacement, see 95.3

22.12 Manufacture of other rubber products

This class includes:

- 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 fabrics
 - rubber rings, fittings and seals
 - rubber roller coverings
 - inflatable rubber mattresses
 - inflatable balloons
- manufacture of hard rubber combs, hairpins, hair rollers, and similar
- manufacture of rubber expansion joints for the construction industry
- manufacture of cellular rubber latex
- manufacture of rubber floor coverings

This class also includes:

- 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

This class excludes:

- manufacture of tyre cord fabrics, see 13.96
- manufacture of apparel of elastic fabrics, see 14.22, 14.29
- manufacture of rubber soles 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

22.2 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.

This group excludes:

- 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

This class includes:

- 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

This class excludes:

- 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

22.22 Manufacture of plastic packing goods

This class includes:

- manufacture of plastic articles for the packing of goods:
 - plastic bags, sacks, containers, boxes, cases, carboys, bottles, etc.

This class excludes:

- manufacture of luggage and handbags of plastic, see 15.12

22.23 Manufacture of doors and windows of plastic

This class includes:

- 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

This class includes:

- manufacture of builders' plastics ware:
 - skirting boards
 - tanks, reservoirs
 - plastic floor, wall or ceiling coverings in rolls or in the form of tiles, etc.
 - plastic sanitaryware like plastic baths, shower baths, washbasins, lavatory pans, flushing cisterns, etc.
- manufacture of resilient floor coverings (e.g. vinyl, linoleum)

This class also includes:

- manufacture of sanitaryware made out of a mixture of plastics and minerals, with the minerals serving as a filler

This class excludes:

- manufacture of rubber floors, see 22.12
- manufacture of doors and windows of plastic, see 22.23

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:

- 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)

This class also includes:

- cladding of metal pipes with plastics
- welding of plastic tanks and pipes
- metal coating of plastics

This class excludes:

- plastic coating of metal surfaces, see 25.51

22.26 Manufacture of other plastic products

This class includes:

- manufacture of plastic tableware, kitchenware and toilet articles
- manufacture of diverse plastic products, e.g.:
 - plastic headgear excluding safety headgear, 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

This class excludes:

- 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 plastic safety headgear and other personal safety equipment of plastics, see 32.99

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 fired 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 manufacture of glass in all its forms, made by any process, and manufacture of articles of glass.

23.11 Manufacture of flat glass

This class includes:

- 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

This class also includes:

- shaping and processing done as part of the manufacturing process

This class excludes:

- shaping and processing of flat glass sheets (e.g. bending, engraving, laminating, tempering), see 23.12

23.12 Shaping and processing of flat glass

This class includes:

- 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

This class excludes:

- printing onto glass, see 18.12
- manufacture of vehicle mirrors, see 29.32

23.13 Manufacture of hollow glass

This class includes:

- 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

This class also includes:

- manufacture of glass inners for vacuum vessels
- cutting or otherwise decorating drinking glasses

This class excludes:

- printing onto glass, see 18.12
- manufacture of glass toys, see 32.40

23.14 Manufacture of glass fibres

This class includes:

- manufacture of glass fibres, including glass wool and non-woven products thereof
- manufacture of products from glass fibres

This class excludes:

- 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

23.15 Manufacture and processing of other glass, including technical glassware

This class includes:

- manufacture of laboratory, hygienic or pharmaceutical glassware
- manufacture of clock or watch glasses, optical glass and optical elements not optically worked
- manufacture of glassware used in imitation jewellery
- manufacture of glass insulators and glass insulating fittings
- manufacture of glass envelopes for lamps
- manufacture of glass figurines
- 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

This class also includes:

- manufacture of glass doors, walls, etc.
- finishing of other glass, including technical glass (e.g. cutting or mechanically polishing glassware)

This class excludes:

- manufacture of optical elements optically worked, see 26.70
- manufacture of syringes and other medical laboratory equipment, see 32.50

23.2 Manufacture of refractory products

23.20 Manufacture of refractory products

This class includes:

- 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.

This class also includes:

- 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

This class includes:

- manufacture of non-refractory ceramic hearth or wall tiles, mosaic cubes, etc.
- manufacture of non-refractory ceramic flags and paving

This class excludes:

- 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

23.32 Manufacture of bricks, tiles and construction products, in baked clay

This class includes:

- 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

This class excludes:

- manufacture of refractory ceramic products, see 23.20
- manufacture of non-structural non-refractory ceramic products, see 23.4

23.4 Manufacture of other porcelain and ceramic products

This group includes the manufacture of final products from mined or quarried non-metallic minerals (for example, sand, gravel, stone or clay).

23.41 Manufacture of ceramic household and ornamental articles

This class includes:

- manufacture of ceramic tableware, kitchenware, household articles, toilet articles, statuettes and other ornamental articles of ceramics (e.g. of porcelain, china, common pottery, stoneware, earthenware or fine pottery)

This class excludes:

- manufacture of imitation jewellery, see 32.13
- manufacture of ceramic toys, see 32.40

23.42 Manufacture of ceramic sanitary fixtures

This class includes:

- manufacture of ceramic sanitary fixtures (e.g. sinks, washbasins, washbasin pedestals, baths, bidets, water closet pans, flushing cisterns)

This class excludes:

- manufacture of refractory ceramic goods, see 23.20
- manufacture of ceramic building materials, see 23.3

23.43 Manufacture of ceramic insulators and insulating fittings

This class includes:

- manufacture of electrical insulators and insulating fittings for electrical purposes, of ceramics

This class excludes:

- manufacture of refractory ceramic goods, see 23.20

23.44 Manufacture of other technical ceramic products

This class includes:

- 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

This class excludes:

- manufacture of refractory ceramic goods, see 23.20
- manufacture of ceramic building materials, see 23.3
- manufacture of artificial stone (e.g. cultured marble), see 23.66

23.45 Manufacture of other ceramic products

This class includes:

- 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.

This class also includes:

- manufacture of sheets and slabs (whether or not cut to shape) of ceramic

This class excludes:

- manufacture of ceramic sanitary fixtures, see 23.42
- manufacture of artificial teeth, see 32.50

23.5 Manufacture of cement, lime and plaster

23.51 Manufacture of cement

This class includes:

- 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

This class excludes:

- 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

23.52 Manufacture of lime and plaster

This class includes:

- manufacture of quicklime, slaked lime and hydraulic lime
- manufacture of plasters of calcined gypsum or calcium sulphate

This class also includes:

- manufacture of calcined or sintered dolomite

This class excludes:

- manufacture of pure calcium oxide and calcium hydroxide, see 20.12
- manufacture of articles of plaster, see 23.62, 23.66

23.6 Manufacture of articles of concrete, cement and plaster

This group includes:

- manufacture of sheets and slabs (whether or not cut to shape) of concrete for furniture

23.61 Manufacture of concrete products for construction purposes

This class includes:

- 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 structures and structural components for building or civil engineering, traffic control and obstruction, of cement, concrete or artificial stone
- 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
- manufacture of factory-made elements with concrete
- manufacture of prefabricated concrete pipes for drinking water

This class also includes:

- manufacture of calcium silicate masonry units
- manufacture of autoclaved aerated concrete masonry units

This class excludes:

- manufacture of other articles of concrete, cement and plaster not for use in construction, see 23.66

23.62 Manufacture of plaster products for construction purposes

This class includes:

- 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

This class includes:

- manufacture of concrete ready to pour, i.e. to which water has already been added and which is usually transported in concrete mixer lorries

This class excludes:

- manufacture of refractory cements, see 23.20

23.64 Manufacture of mortars

This class includes:

- manufacture of non-refractory mortars and of concrete not yet mixed with water

This class excludes:

- manufacture of refractory mortars, see 23.20
- manufacture of ready-mixed concrete and concrete ready to pour, see 23.63

23.65 Manufacture of fibre cement

This class includes:

- 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
- 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

This class excludes:

- manufacture of insulating fibreboards of wood or other ligneous fibres, whether or not bonded with resins or other organic substances, see 16.21

23.66 Manufacture of other articles of concrete, cement and plaster

This class includes:

- manufacture of other articles of concrete, plaster or of compositions based on plaster, cement or artificial stone (e.g. statues, basand haut-reliefs, vases, flowerpots)

This class also includes:

- 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

This class excludes:

- manufacture of precast concrete, cement or artificial stone articles for use in construction, see 23.61
- manufacture of concrete furniture, see 31.00

23.7 Cutting, shaping and finishing of stone

23.70 Cutting, shaping and finishing of stone

This class includes:

- cutting, shaping and finishing of stone (e.g. for use in construction, in cemeteries, on roads, as roofing)

This class also includes:

- manufacture of sheets and slabs (whether or not cut to shape) of stone

This class excludes:

- 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
- manufacture of stone furniture, see 31.00

23.9 Manufacture of abrasive products and non-metallic mineral products n.e.c.

23.91 Manufacture of abrasive products

This class includes:

- manufacture of millstones, grindstones, grinding wheels, etc., without frameworks, for grinding, sharpening, trueing or cutting, hand sharpening or polishing stones

This class also includes:

- 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 up

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

This class includes:

- 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 or 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 for electrical applications)
- manufacture of artificial corundum

This class excludes:

- 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

24 Manufacture of basic metals

This division includes the activities of smelting and/or refining ferrous and non-ferrous metals from ore, pig iron, 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, for example, plates, sheets, strips, 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 the 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.

This class includes:

- 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 iron or 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

This class also includes:

- 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

This class excludes:

- cold drawing of bars, see 24.31

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

This class includes:

- 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
- 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 cold-rolled and longitudinally or spirally welded flat products and of non-circular cross section by hot or cold forming into shape from hot 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 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
- manufacture of threaded and other tube or pipe fittings of steel

This class excludes:

- manufacture of seamless tubes and pipes of steel by centrifugally casting, see 24.52

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

This class includes:

- manufacture of steel bars, rods, and solid sections of steel by cold drawing, grinding or cold-finishing

This class excludes:

- cold drawing of wire, see 24.34

24.32 Cold rolling of narrow strip

This class includes:

- 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

This class excludes:

- 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

24.33 Cold forming or folding

This class includes:

- manufacture of open sections by progressive cold forming on a rolling mill or folding on a press of flat-rolled products of steel
- manufacture of cold-formed or cold-folded, ribbed sheets and sandwich panels

24.34 Cold drawing of wire

This class includes:

- manufacture of drawn steel wire, by cold drawing of steel wire rod

This class excludes:

- drawing of bars and solid sections of steel, see 24.31
- manufacture of derived wire products, see 25.93

24.4 Manufacture of basic precious and other non-ferrous metals

24.41 Precious metals production

This class includes:

- production of 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

This class also includes:

- 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

This class excludes:

- casting of copper, zinc and other non-ferrous metals, see 24.54
- manufacture of precious metal jewellery, see 32.12

24.42 Aluminium production

This class includes:

- 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

This class also includes:

- production of aluminium oxide (alumina)

This class excludes:

- casting of aluminium and other light metals, see 24.53
- shredding of aluminium waste and scrap, see 38.21

24.43 Lead, zinc and tin production

This class includes:

- 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

This class also includes:

- manufacture of zinc powder by atomisation of molten zinc

This class excludes:

- casting of lead, zinc or tin, see 24.54
- shredding of lead, zinc or tin waste and scrap, see 38.21

24.44 Copper production

This class includes:

- 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

This class also includes:

- manufacture of bars, rods, profiles, plates, sheets, strip, wire, tubes and pipes of brass

This class excludes:

- casting of copper, see 24.54
- shredding of copper waste and scrap, see 38.21

24.45 Other non-ferrous metal production

This class includes:

- production of unwrought chrome, manganese, nickel, etc., alloyed or not alloyed, from ores or oxides or from electrolytic and aluminothermic refining from waste and scrap of chrome, manganese, nickel, etc.
- 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

This class excludes:

- casting of non-ferrous metals, see 24.53, 24.54
- shredding of non-ferrous metal waste and scrap, see 38.21

24.46 Processing of nuclear fuel

This class includes:

- production of natural uranium 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

This class excludes:

- enrichment of uranium and thorium ores, see 20.13

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.

This group excludes:

- manufacture of products obtained by production processes other than from casting (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.:
 - steam 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.

This class includes:

- manufacture of castings made of grey iron castings
- manufacture of castings made of ductile iron castings (including casting of spheroidal graphite iron castings and malleable iron castings)
- manufacture of castings made of other special iron alloys castings

24.52 Casting of steel

This class includes:

- manufacture of castings made of alloy or common steel castings
- manufacture of castings made of carbon or commercial steel castings
- manufacture of castings made of alloy and high alloy castings
- manufacture of castings made of stainless-steel castings

24.53 Casting of light metals

This class includes:

- activities of foundries of light metal
- manufacture of castings made of aluminium
- manufacture of castings made of magnesium
- manufacture of castings made of titanium

This class also includes:

- casting of dental implements, etc., of light metals

This class excludes:

- casting of metals not considered light metals, see 24.51, 24.52, 24.54

24.54 Casting of other non-ferrous metals

This class includes:

- activities of foundries of other non-ferrous metals
- manufacture of castings made of copper, zinc, lead or nickel alloys
- manufacture of castings made of other non-ferrous metals alloys

This class also includes:

- casting of dental implements, etc., of other non-ferrous metals

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 to 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.

This division excludes:

- 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, 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 of structures).

25.11 Manufacture of metal structures and parts of structures

This class includes:

- 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.

This class also includes:

- manufacture of supporting structures of metal (e.g. for lights or loudspeakers)

This class excludes:

- manufacture of parts for marine or power boilers, see 25.21
- 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

25.12 Manufacture of doors and windows of metal

This class includes:

- manufacture of metal doors, windows and their frames, thresholds for doors, shutters and gates
- manufacture of metal room partitions for floor attachment
- manufacture of metal blinds, metal sunblinds and insect screens

This class also includes:

- manufacture of temporary spatial extensions made of metal

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

This class includes:

- manufacture of radiators for central heating, non-electrically heated
- 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

This class excludes:

- 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

25.22 Manufacture of other tanks, reservoirs and containers of metal

This class includes:

- 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

This class excludes:

- 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

25.3 Manufacture of weapons and ammunition

25.30 Manufacture of weapons and ammunition

This class includes:

- manufacture of military weapons (e.g. artillery weapons, rocket launchers, flame-throwers, grenade launchers, torpedo tubes and similar projectors, machine guns)
- manufacture of pistols, shotguns and rifles
- manufacture of spring, air or gas guns and pistols, etc.
- manufacture of war ammunition
- manufacture of cartridges for shotguns, revolvers and pistols
- manufacture of bombs, grenades, torpedoes, mines, missiles and similar munitions of war

This class also includes:

- manufacture of hunting, sporting or protective firearms and ammunition

This class excludes:

- 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 motor 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

25.4 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.

This class includes:

- 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

This class also includes:

- subsequent trimming or descaling of the metal, without any further processing

This class excludes:

- production of metal powder, see 24.10, 24.4

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

This class includes:

- 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

This class excludes:

- 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
- provision of ‘while-you-wait’ engraving services, see 95.29

25.52 Heat treatment of metals

This class includes:

- 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)

25.53 Machining of metals

This class includes:

- 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

This class excludes:

- activities of farriers, see 01.62

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

This class includes:

- 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.

This class excludes:

- 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

25.62 Manufacture of locks and hinges

This class includes:

- manufacture of hardware (e.g. padlocks, locks, keys, hinges), mountings, fittings and similar articles, of base metal, for buildings, furniture or vehicles

This class excludes:

- provision of key duplication services, see 95.29

25.63 Manufacture of tools

This class includes:

- manufacture of knives and cutting blades for machines or for mechanical appliances
- manufacture of hand tools (e.g. pliers, screwdrivers)
- manufacture of non-power-driven agricultural hand tools
- manufacture of saws and 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)
- manufacture of press tools
- manufacture of blacksmiths' tools (e.g. portable forges, anvils)
- manufacture of moulding boxes and moulds (except ingot moulds)
- manufacture of vices, clamps

This class excludes:

- manufacture of power-driven hand tools, see 28.24
- manufacture of ingot moulds, see 28.91

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.

25.91 Manufacture of steel drums and similar containers

This class includes:

- manufacture of iron or steel tanks, cans, drums, buckets, boxes and similar containers, of a capacity not exceeding 300 litres

This class excludes:

- manufacture of metal containers for compressed or liquefied gas, see 25.22

25.92 Manufacture of light metal packaging

This class includes:

- 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

This class excludes:

- manufacture of metal containers for compressed or liquefied gas, see 25.22

25.93 Manufacture of wire products, chain and springs

This class includes:

- 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)
- manufacture of coated electrodes for electric arc welding
- manufacture of nails and pins
- manufacture of springs (except watch springs), e.g.:
 - leaf springs, helical springs, torsion bar springs
 - leaves for springs
- manufacture of chain, except power transmission chain

This class excludes:

- 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
- manufacture of torsion bars for motor vehicles, see 29.32

25.94 Manufacture of fasteners and screw machine products

This class includes:

- 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.

This class includes:

- 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: gutters, roof capping, baths, sinks, washbasins and similar articles
- manufacture of metal goods for office use, except furniture
- manufacture of safes, strongboxes, armoured doors, etc.
- 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
- 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

This class excludes:

- manufacture of swords, bayonets, see 25.61
- 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

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.

This division excludes the 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.

This class includes:

- manufacture of capacitors, electronic
- manufacture of resistors, electronic
- 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 (for plasma, polymer or liquid crystal displays (LCDs))
- manufacture of light-emitting diodes (LEDs)
- manufacture of photovoltaic cells, modules and panels

This class excludes:

- printing on smart cards, see 18.12
- manufacture of loaded 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 photovoltaic panels, see 43.21
- installation of solar heating systems, see 43.22

26.12 Manufacture of loaded electronic boards

This class includes:

- 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. for sound, video, controllers, network, modems) loaded with passive elements

This class excludes:

- printing on smart cards, see 18.12
- manufacture of bare printed circuit boards, consisting only of conductor elements and contacts, see 26.11

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.

This class includes:

- 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

This class also includes:

- manufacture of computer terminals, like automatic teller machines (ATMs) and point-of-sale (POS) terminals, not mechanically operated
- manufacture of multifunction office equipment performing two or more of the following functions (e.g. printing, scanning, copying, telefaxing)
- refilling of ink cartridges

This class excludes:

- 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

26.3 Manufacture of communication equipment

26.30 Manufacture of communication equipment

This class includes the manufacture of telephone and data communication equipment used to transmit signals electronically through wired or wireless networks (for example, transmission apparatus for radio and television broadcasts, wireless communication equipment).

This class includes:

- 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 cable television transmission equipment
- manufacture of pagers
- manufacture of mobile telephones
- manufacture of mobile communication equipment
- manufacture of radio and television studio and broadcasting equipment, including television cameras
- manufacture of modems, carrier equipment
- manufacture of radio and television transmitters
- manufacture of communication devices using infra-red signals (e.g. remote controls)

This class also includes:

- manufacture of smartwatches

This class excludes:

- 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

26.4 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.

This class includes:

- 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 video game consoles
- manufacture of personal audio and video headsets, including virtual reality headsets
- manufacture of home theatre audio and video equipment

This class excludes:

- 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

26.5 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.

This class includes:

- manufacture of aircraft engine instruments
- manufacture of automotive emissions testing equipment
- manufacture of meteorological instruments
- manufacture of physical properties testing and inspection equipment
- manufacture of polygraph machines
- manufacture of radiation detection and monitoring instruments
- manufacture of surveying 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 search, detection, navigation, aeronautical and nautical equipment, including sonobuoys
- manufacture of radar equipment
- manufacture of global positioning system (GPS) devices
- manufacture of burglar and fire-alarm systems, sending signals to a control station
- manufacture of environmental controls and automatic controls for appliances
- manufacture of measuring and recording equipment (e.g. flight recorders)
- manufacture of motion detectors
- 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 sensors and sensing equipment

This class excludes:

- 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 dictating machines, see 28.23
- manufacture of weighing machinery (other than sensitive laboratory balances), levels, tape measures, etc., see 28.29
- manufacture of medical thermometers, see 32.50
- installation of industrial process control equipment, see 33.20

26.52 Manufacture of watches and clocks

This class includes the manufacture of watches, clocks and timing mechanisms, and parts thereof.

This class includes:

- manufacture of watches and clocks of all kinds, including instrument panel clocks
- 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 (e.g. of precious materials)

This class excludes:

- 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

26.6 Manufacture of irradiation, electromedical and electrotherapeutic equipment

26.60 Manufacture of irradiation, electromedical and electrotherapeutic equipment

This class includes:

- manufacture of irradiation apparatus and tubes (e.g. industrial, medical diagnostic, medical therapeutic, research, scientific):
 - alpha, beta, gamma, X-ray or other 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 cardiac pacemakers
- manufacture of hearing aids

This class also includes:

- manufacture of food and milk irradiation equipment

This class excludes:

- manufacture of tanning beds, see 27.90

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 light meters).

This class includes:

- 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 optical comparators
- manufacture of film cameras and digital cameras
- manufacture of motion picture and slide projectors
- manufacture of overhead transparency projectors
- manufacture of optical measuring and checking devices and instruments (e.g. photographic light meters, rangefinders)
- manufacture of lenses, optical microscopes, binoculars and telescopes
- manufacture of objective lenses for cameras, projectors or photographic enlargers or reducers
- manufacture of laser assemblies
- manufacture of unrecorded magnetic audio and videotapes
- manufacture of unrecorded optical disks

This class excludes:

- reproduction of recorded media (computer media, sound, video, etc.), see 18.20
- manufacture of computer projectors, see 26.20
- manufacture of television 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

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.

This division excludes the 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.

This class includes:

- 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

This class excludes:

- manufacture of electronic component-type transformers and switches, see 26.11
- manufacture of photovoltaic cells, modules and panels, 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 of motor vehicles, see 29.31

27.12 Manufacture of electricity distribution and control apparatus

This class includes:

- manufacture of power circuit breakers
- manufacture of control panels for electric power distribution
- manufacture of electrical relays
- manufacture of electrical switchboard apparatus
- manufacture of electric fuses
- manufacture of power switching equipment
- manufacture of electric power switches (except push-button, snap, solenoid, tumbler)

This class excludes:

- 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

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.

This class includes:

- manufacture of primary cells and primary batteries
 - cells containing manganese dioxide, mercuric oxide, 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

This class excludes:

- manufacture of charging facilities for cars, see 27.90
- installation of energy storage systems for buildings, see 43.21

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

This class includes:

- manufacture of fibre-optic cables for data transmission or live transmission of images, whether or not fitted with connectors

This class excludes:

- 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

27.32 Manufacture of other electronic and electric wires and cables

This class includes:

- manufacture of insulated wire and cable, made of steel, copper, aluminium

This class excludes:

- manufacture (drawing) of wire, see 24.34, 24.41, 24.42, 24.43, 24.44, 24.45
- manufacture of electrical cord sets with insulated wire and connectors, see 27.90
- manufacture of wiring harnesses and similar cable sets or assemblies for automotive applications, see 29.31

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.

This class includes:

- manufacture of bus bars for the transmission of electricity
- 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 and sockets
- manufacture of boxes for electrical wiring (e.g. junction, outlet, switch boxes)
- manufacture of electrical conduit and insulating fittings
- 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

This class excludes:

- manufacture of ceramic insulators, see 23.43

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).

This class includes:

- 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 light strings
- manufacture of electric fireplace logs
- manufacture of flashlights (except photographic 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 lighting equipment for transport equipment (e.g. for motor vehicles, aircraft, boats)
- manufacture of solar lighting equipment

This class excludes:

- 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 indicator panels with liquid crystal devices or light emitting diodes, see 27.90

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, waste disposers). This group includes the manufacture of appliances with electric, gas or other fuel sources.

27.51 Manufacture of electric domestic appliances

This class includes:

- manufacture of domestic electric appliances:
 - refrigerators
 - freezers
 - dishwashers
 - washing and drying machines
 - vacuum cleaners
 - floor polishers
 - waste disposers
 - grinders, blenders, juice squeezers
 - tin openers
 - electric shavers, electric toothbrushes and other electric personal care devices
 - knife sharpeners
 - ventilating or recycling hoods
 - table, floor, wall, window, ceiling or roof fans
- 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
 - electric frying pans and roasters
 - electric heating resistors, etc.

This class excludes:

- 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

27.52 Manufacture of non-electric domestic appliances

This class includes:

- manufacture of domestic non-electric cooking and heating equipment:
 - non-electric space heaters, cooking ranges, grates, stoves, water heaters, cooking appliances, plate warmers, barbecues

This class excludes:

- manufacture of central heating boilers and solar water heaters, see 28.21

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.

This class includes:

- 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 tanning beds
- manufacture of fuel cells for regulated and unregulated power supply
- manufacture of uninterruptible power supplies (UPS)
- manufacture of surge suppressors
- manufacture of appliance cords and other electrical cord sets with insulated wire and connectors
- manufacture of graphite and other carbon electrodes, contacts, and other electrical products of graphite or other carbon
- manufacture of particle accelerators
- manufacture of electrical capacitors, resistors, condensers and similar components
- manufacture of electromagnets
- manufacture of sirens
- manufacture of electronic scoreboards
- manufacture of indicator panels with liquid crystal devices or light emitting diodes
- manufacture of electrical signalling equipment (e.g. traffic lights, pedestrian signalling equipment)
- manufacture of electrical insulators (except those of glass or ceramics)
- manufacture of electrical welding and soldering equipment, including handheld soldering irons
- 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

This class excludes:

- manufacture of electrical insulators of glass, see 23.15
- manufacture of electrical insulators of porcelain or other ceramic materials, 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 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

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 activity or a small cluster of NACE activities, and general-purpose machinery, in other words, machinery that is being used in a wide range of NACE 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).

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

28.1 Manufacture of general-purpose machinery

28.11 Manufacture of engines and turbines, except aircraft, vehicle and cycle engines

This class includes:

- manufacture of internal combustion piston engines, except for propulsion of motor vehicles, aircrafts and motorcycles:
 - marine engines
 - engines for locomotives
- 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 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 engines for industrial application
- factory overhaul of ship and boat engines

This class excludes:

- 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 electrical equipment and components of internal combustion piston engines for motor vehicles, see 29.3
- manufacture of parts for motor vehicles' combustion engines n.e.c, such as pistons, piston rings and carburettors, 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

28.12 Manufacture of fluid power equipment

This class includes:

- 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

This class excludes:

- 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

28.13 Manufacture of other pumps and compressors

This class includes:

- 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)

This class also includes:

- manufacture of hand pumps

This class excludes:

- manufacture of hydraulic fluid power pumps, see 28.12

28.14 Manufacture of other taps and valves

This class includes:

- 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

This class excludes:

- manufacture of valves of unhardened vulcanised rubber, glass or ceramic materials, see 22.12, 23.15 or 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

28.15 Manufacture of bearings, gears, gearing and driving elements

This class includes:

- 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

This class excludes:

- 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

28.2 Manufacture of other general-purpose machinery

28.21 Manufacture of ovens, furnaces and permanent household heating equipment

This class includes:

- manufacture of electrical and other industrial and laboratory furnaces and ovens, including incinerators
- manufacture of furnace burners
- manufacture of central heating boilers, solar water heaters and similar equipment
- manufacture of household cooling and ventilation equipment

This class also includes:

- manufacture of mechanical stokers, grates, ash dischargers, etc.
- manufacture of generally non-reversible heat pumps (only working in one direction), mainly used for space heating or for domestic hot water supply

This class excludes:

- 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 bakery 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

28.22 Manufacture of lifting and handling equipment

This class includes:

- 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, with lifting or handling equipment, of the type used in factories
 - works trucks, self-propelled, of the type used in factories
 - mechanical manipulators and industrial robots specifically designed for lifting, handling, loading or unloading
 - unmanned and robotic forklifts and pallet loaders/unloaders
- manufacture of conveyors, teleferics, etc.
- manufacture of lifts, escalators and moving walkways
- manufacture of parts suitable for use solely or principally with lifting and handling equipment

This class also includes:

- manufacture of automatic lifting and handling equipment for warehouses

This class excludes:

- manufacture of machinery for vertical farming, see 28.30
- manufacture of continuous-action elevators and conveyors for underground use, see 28.92
- manufacture of self-propelled 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

28.23 Manufacture of office machinery and equipment, except computers and peripheral equipment

This class includes:

- manufacture of calculating machines
- manufacture of cash registers
- manufacture of calculators
- manufacture of postage meters, mail handling machines (envelope stuffing, sealing and addressing machinery; machines for opening and sorting mail)
- 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

This class excludes:

- manufacture of pencil sharpeners, see 25.61
- manufacture of computers and peripheral equipment, see 26.20

28.24 Manufacture of power-driven hand tools

This class includes:

- 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
 - buffing machines
 - routers
 - grinders
 - staplers
 - pneumatic rivet guns
 - planers
 - shears and nibblers
 - impact wrenches
 - powder-actuated nailers

This class excludes:

- manufacture of interchangeable tools for hand tools, see 25.63
- manufacture of electrical handheld soldering and welding machines and apparatus, see 27.90

28.25 Manufacture of non-domestic air conditioning equipment

This class includes:

- 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

This class also includes:

- manufacture of reversible heat pumps that have a motorised fan and devices for changing both the air temperature and humidity

This class excludes:

- 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

28.29 Manufacture of other general-purpose machinery n.e.c.

This class includes:

- 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, other weighing machines)
- manufacture of filtering or purifying machinery and apparatus for liquids (e.g. for oil, fuel)
- manufacture of equipment for projecting, dispersing or spraying liquids or powders:
 - spray guns, fire extinguishers, sandblasting machines, steam cleaning machines, etc.
- manufacture of packing and wrapping machinery:
 - filling, closing, sealing, capsuling or labelling machines, etc.
- manufacture of cleaning machines (including dishwashers) for non-domestic use
- manufacture of machinery for cleaning or drying bottles and for aerating beverages
- manufacture of distilling or rectifying plant for petroleum refineries, chemical industries, beverage industries, 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 automatic goods vending machines
- manufacture of levels, tape measures and similar hand tools, machinist's precision tools (except optical)
- manufacture of non-electrical welding and soldering machinery and apparatus
- manufacture of cooling towers and similar for direct cooling by means of recirculated water

This class excludes:

- 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 centrifuges, of a kind used in laboratories, see 32.50

28.3 Manufacture of agricultural and forestry machinery

28.30 Manufacture of agricultural and forestry machinery

This class includes:

- manufacture of agricultural and forestry tractors
- manufacture of track-laying tractors
- manufacture of single-axle (pedestrian-controlled) tractors
- manufacture of mowers, including lawnmowers
- manufacture of self-loading or self-unloading trailers or semi-trailers for agricultural purposes
- 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

This class excludes:

- 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 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

28.4 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

This class includes:

- 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 transfer 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 press brakes, drop hammers, forging machines, etc.
- manufacture of draw benches, thread rolling machines and machines for working wires
- manufacture of filing machines, riveters, sheet metal cutters

This class excludes:

- 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

28.42 Manufacture of other machine tools

This class includes:

- 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.

This class also includes:

- manufacture of parts and accessories for the machine tools listed

This class excludes:

- manufacture of interchangeable tools for machine tools (e.g. drills, punches, dies, taps, milling cutters, turning tools, saw blades, cutting blades), 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

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 industry or a small cluster of NACE 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

This class includes:

- 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

This class excludes:

- 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

28.92 Manufacture of machinery for mining, quarrying and construction

This class includes:

- 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, self-propelled 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

This class excludes:

- 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 stone, see 28.42
- manufacture of bodies for motor vehicles (e.g. for fire engines, travelling libraries, concrete mixer lorries), see 29.20

28.93 Manufacture of machinery for food, beverage and tobacco processing

This class includes:

- 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.:
 - bakery 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

This class excludes:

- manufacture of food and milk irradiation equipment, see 26.60
- manufacture of packing, wrapping and weighing machinery, 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

28.94 Manufacture of machinery for textile, apparel and leather production

This class includes:

- 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, garnetters, cotton spreaders, wool scourers, wool carbonisers, combing machines, 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 laundry machinery:
 - ironing machines, including fusing presses
 - commercial washing and drying machines
 - dry-cleaning machines
- 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 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

This class excludes:

- 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

28.95 Manufacture of machinery for paper and paperboard production

This class includes:

- 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

28.96 Manufacture of plastics and rubber machinery

This class includes:

- 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

This class excludes:

- manufacture of machines for additive manufacturing, see 28.97

28.97 Manufacture of additive manufacturing machinery

This class includes:

- manufacture of machines for additive manufacturing by metal, plastics, rubber, plaster, cement, ceramic deposits, etc.

28.99 Manufacture of other special-purpose machinery n.e.c.

This class includes:

- manufacture of dryers for wood, paper pulp, paper or paperboard and other materials (except for agricultural products and textiles)
- manufacture of printing and bookbinding machines, and machines for activities supporting printing on a variety of materials (except for printing on textile materials)
- 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 industrial robots performing multiple tasks for special purposes
- 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
 - machinery or apparatus for isotopic separation
- manufacture of wheel alignment and wheel balancing equipment
- manufacture of equipment for balancing mechanical parts
- manufacture of central greasing systems
- manufacture of aircraft launching gear, aircraft carrier catapults and related equipment
- manufacture of automatic bowling alley equipment (e.g. pin-setter)
- manufacture of roundabouts, swings, shooting galleries and other fairground amusements
- manufacture of waste compressing machines
- manufacture of plastering machines
- manufacture of turnstiles
- manufacture of furling systems, used for winding or releasing the running rigging

This class excludes:

- manufacture of household appliances, see 27.5
- 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 textile printing machinery, see 28.94
- manufacture of machines for additive manufacturing, see 28.97

29 Manufacture of motor vehicles, trailers and semi-trailers

This division includes the manufacture of motor vehicles for transporting passengers or freight. The manufacture of various parts and accessories, as well as the manufacture of trailers and semi-trailers, is included here.

The repair and maintenance of motor vehicles produced in this division are classified in 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.

This class includes:

- 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

This class also includes:

- factory rebuilding of motor vehicle engines
- manufacture of chassis fitted with engines

This class excludes:

- 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), see 29.20
- manufacture of bodies for armoured vehicles, see 29.20
- manufacture of electrical parts for motor vehicles, 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
- repair and maintenance of motor vehicles, see 95.31

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

This class includes:

- 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 and semi-trailers, e.g.:
 - tankers, trailers with closed and open bodies
 - 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

This class excludes:

- 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

29.3 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

This class includes:

- 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

This class also includes:

- 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

This class excludes:

- manufacture of batteries for vehicles, see 27.20
- manufacture of lighting equipment for motor vehicles, see 27.40
- manufacture of pumps for motor vehicles and engines, see 28.13

29.32 Manufacture of other parts and accessories for motor vehicles

This class includes:

- manufacture of diverse parts and accessories for motor vehicles, e.g.:
 - gearboxes, catalytic converters, 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

This class excludes:

- manufacture of tyres, see 22.11
- manufacture of rubber hoses and belts, and other rubber products, see 22.12
- manufacture of pistons, piston rings and carburettors not for motor vehicles or motorcycles, see 28.11
- manufacture of pumps for motor vehicles and engines, see 28.13
- repair, maintenance and alteration of motor vehicles, see 95.31

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.

This class includes:

- 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

This class also includes:

- 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

This class excludes:

- 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 marine engines, see 28.11
- manufacture of navigational instruments, see 26.51
- manufacture of lighting equipment for ships, see 27.40
- 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

30.12 Building of pleasure and sporting boats

This class includes:

- 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

This class also includes:

- factory conversion of pleasure and sporting boats

This class excludes:

- 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

30.13 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, for example:

- aircraft carriers
- amphibious warfare and assault ships
- cruisers
- destroyers
- submarines
- landing crafts
- tugs for transporting ammunition or mines

This class also includes:

- factory conversion of military ships, vessels and floating structures

This class excludes:

- 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

30.2 Manufacture of railway locomotives and rolling stock

30.20 Manufacture of railway locomotives and rolling stock

This class includes:

- manufacture of electric, diesel, steam and other rail locomotives
- manufacture of self-propelled railway or tramway coaches, vans and trucks
- 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

This class also includes:

- 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

This class excludes:

- 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 engines for locomotives, see 28.11

30.3 Manufacture of air and spacecraft and related machinery

30.31 Manufacture of civilian air and spacecraft and related machinery

This class includes:

- 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:
 - 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)

This class also includes:

- overhaul and conversion of civilian aircraft or aircraft engines
- manufacture of civilian aircraft seats

This class excludes:

- 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

30.32 Manufacture of military air and spacecraft and related machinery

This class includes the manufacture of military aircraft and spacecraft and related machinery.

The class includes the manufacture of:

- fixed-wing aircraft
- tiltrotor aircraft
- rotary-wing aircraft
- drones for military purposes (unmanned aerial vehicles (UAVs))

This class also includes:

- factory overhaul and rebuilding military air and spacecraft
- manufacture of military aircraft seats

This class excludes:

- 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, see 33.18

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, for example:

- 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

This class also includes:

- factory overhaul and rebuilding of military fighting vehicles

This class excludes:

- 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

30.9 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

This class includes:

- manufacture of motorcycles and mopeds
- manufacture of engines for motorcycles
- manufacture of sidecars 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

This class excludes:

- manufacture of pneumatic tyres of rubber, of a kind used for motorcycles, see 22.11
- manufacture of bicycles, see 30.92
- manufacture of cycles with an electric motor for propulsion, see 30.92
- manufacture of carriages for persons with disabilities, see 30.92
- manufacture of personal transporters (e.g. electric skateboards and kick scooters), see 30.92

30.92 Manufacture of bicycles and invalid carriages

This class includes:

- manufacture of non-motorised bicycles and other cycles, including (delivery) tricycles, tandems, children's 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)
- manufacture of bicycles with an auxiliary electric motor
- manufacture of carriages for persons with disabilities, with or without motor
- manufacture of parts and accessories of carriages for persons with disabilities
- manufacture of personal transporters (e.g. electric skateboards and kick scooters)
- manufacture of baby carriages and parts thereof

This class excludes:

- 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

30.99 Manufacture of other transport equipment n.e.c.

This class includes:

- manufacture of hand-propelled vehicles (e.g. luggage carts, handcarts, shopping carts)
- manufacture of vehicles drawn by animals (e.g. sulkies, donkey-carts, hearses, sledges)

This class excludes:

- manufacture of works trucks, with lifting or handling equipment, of the type used in factories, see 28.22
- manufacture of works trucks, self-propelled, of the type used in factories see 28.22
- manufacture of decorative restaurant carts (e.g. dessert carts, food wagons), see 31.00

31 Manufacture of furniture

This division includes the manufacture of furniture of any material. Additionally, it includes the manufacture of furniture parts, 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 which is classified in division 16). 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. The moulding process for plastic furniture is similar to the moulding of other plastic products. However, the manufacture of plastic furniture tends to be a specialised activity.

This division excludes:

- manufacture of sheets and slabs (whether or not cut to shape) of ceramics, concrete or stone, see 23.45, 23.6, 23.70

31.0 Manufacture of furniture

31.00 Manufacture of furniture

This class includes the manufacture of furniture of any material. 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.

This class includes:

- manufacture of chairs and seats for offices, workrooms, hotels, restaurants and public premises
- manufacture of chairs and seats for theatres, cinemas, etc.
- manufacture of special furniture for shops: counters, display cases, shelves, etc.
- manufacture of office furniture
- manufacture of laboratory benches, stools, and other laboratory seating, laboratory furniture (e.g. cabinets and tables)
- manufacture of furniture for churches, schools, restaurants
- manufacture of kitchen furniture
- manufacture of sofas, sofa beds and sofa sets
- manufacture of garden chairs and seats
- manufacture of furniture for bedrooms, living rooms, gardens, etc.
- manufacture of cabinets for sewing machines, televisions, etc.
- manufacture of mattresses and of mattress supports

This class also includes:

- manufacture of catering carts
- manufacture of built-in components for shop furniture
- finishing of furniture (e.g. spraying, painting, polishing, upholstering)
- manufacture of stone, concrete and ceramic furniture
- manufacture of walk-in wardrobes

This class excludes:

- 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 or stone, see 23.45, 23.6, 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 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

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

This class includes:

- manufacture of coins, including coins for use as legal tender, whether or not of precious metal

32.12 Manufacture of jewellery and related articles

This class includes:

- 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
- 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

This class also includes:

- engraving of personal precious and non-precious metal products

This class excludes:

- manufacture of non-metallic watch bands (e.g. fabric, leather, plastic), 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

32.13 Manufacture of imitation jewellery and related articles

This class includes:

- 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)

This class excludes:

- 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

32.2 Manufacture of musical instruments

32.20 Manufacture of musical instruments

This class includes:

- 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
- manufacture of 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

This class also includes:

- manufacture of whistles, call horns and other mouth-blown sound-signalling instruments

This class excludes:

- 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
- repair of musical instruments not considered cultural heritage and non-historical, see 95.29
- piano tuning, see 95.29

32.3 Manufacture of sports goods

32.30 Manufacture of sports goods

This class includes the manufacture of athletics and other sports goods.

This class includes:

- 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
 - bobsleighs, toboggans
 - 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
 - articles and equipment for mountain climbing
 - gloves for use in sport, of leather or composition leather
 - basins for swimming and paddling pools
 - ice skates, roller skates
 - bows and crossbows
 - gymnasium, fitness centre or athletic equipment
 - metal weights as used for weightlifting

This class excludes:

- 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 other than ski boots, snowboard boots and cross-country ski 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

32.4 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 wheeled toys designed to be ridden.

This class includes:

- 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 playing cards
- manufacture of games and toys of paper or paperboard
- manufacture of board games and similar games
- manufacture of electronic board games
- 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 articles for funfair, table or parlour games
- manufacture of puzzles and similar articles
- manufacture of toy drones

This class also includes:

- manufacture of fabric toys

This class excludes:

- 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

32.5 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).

This class includes:

- manufacture of surgical drapes and sterile yarns/tissue
- manufacture of dental cements and other dental fillings (except denture adhesives)
- manufacture of bone reconstruction cements
- 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 medical, surgical, dental or veterinary furniture, e.g.:
 - operating tables
 - examination tables
 - hospital beds with mechanical fittings
 - dentist chairs
- 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 dental instruments and appliances
- manufacture of artificial teeth and dental fittings
- manufacture of orthopaedic and prosthetic devices
- manufacture of glass eyes
- manufacture of medical thermometers
- manufacture of ophthalmic goods, eyeglasses, sunglasses, lenses ground to prescription, contact lenses, safety goggles
- manufacture of made-to-measure orthopaedic footwear and special insoles for correcting orthopaedic conditions
- manufacture of individual protective masks (e.g. FFP2, FFP3, surgical masks)

This class excludes:

- 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 wheelchairs, see 30.92
- retail sale of corrective glasses, lenses and sunglasses, see 47.74

32.9 Manufacturing n.e.c.

32.91 Manufacture of brooms and brushes

This class includes:

- 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)
- manufacture of shoe and clothes brushes

32.99 Other manufacturing n.e.c.

This class includes:

- manufacture of protective safety equipment, e.g.:
 - cork life preservers
 - safety headgear and other personal safety equipment (e.g. protective face shields/visors, of plastics, such as athletic helmets)
 - metal safety headgear and other metal personal safety devices
 - earplugs and noise plugs (e.g. for swimming and noise protection)
 - gas masks
- 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
- manufacture of globes
- manufacture of umbrellas, sun umbrellas, walking sticks, seat-sticks
- manufacture of buttons, press fasteners, snap fasteners, press studs, slide fasteners
- manufacture of electronic cigarettes (vapes)
- 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, wigs, false beards, eyebrows)
- manufacture of miscellaneous articles (e.g. candles, tapers, etc.; artificial flowers, fruits and foliage; jokes and novelties; hand sieves and hand riddles; tailors' dummies; burial coffins)
- manufacture of floral baskets, bouquets, wreaths and similar articles
- taxidermy activities
- manufacture of scale models designed for demonstrational purposes

This class excludes:

- manufacture of life-jackets and life-belts of all types of textile materials, see 13.92
- manufacture of lighter wicks, see 13.96
- manufacture of workwear, see 14.23
- manufacture of paper novelties, see 17.25
- manufacture of plastic headgear excluding safety headgear, see 22.26
- manufacture of individual protective masks (e.g. FFP2, FFP3, surgical masks), see 32.50

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.

This division excludes:

- cleaning of industrial machinery, see 81.22
- the 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)
- 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.

This group excludes:

- rebuilding or remanufacture of machinery and equipment, see corresponding class in divisions 25 to 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.

This class includes:

- repair of metal tanks, reservoirs and containers
- repair and maintenance for pipes and pipelines
- mobile welding repair
- repair of steel shipping 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
- repair and maintenance of firearms and ordnance, including repair of sporting and recreational guns

This class excludes:

- sharpening of blades and saws, see 33.12
- repair and maintenance of shopping carts, see 33.17
- repair of central heating systems, etc., see 43.22
- repair of mechanical locking devices, safes, etc., see 80.09

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.

This class includes:

- repair and maintenance of engines, except for motor vehicles, ships, boats and aircraft
- repair and maintenance of engines for locomotives
- 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 and maintenance of industrial process furnaces
- repair and maintenance of lifting and handling equipment
- repair and maintenance of industrial refrigeration equipment and air-purifying equipment
- repair and maintenance of commercial-type general-purpose machinery
- repair of power-driven hand tools
- repair and maintenance of metal-cutting and metal-forming machine tools and accessories
- repair and maintenance of other machine tools
- repair and maintenance of agricultural and forestry tractors
- repair and maintenance of agricultural machinery, forestry and logging machinery
- 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 papermaking machinery
- repair and maintenance of plastic and rubber machinery
- repair and maintenance of other special-purpose machinery of division 28
- repair and maintenance of weighing equipment
- repair and maintenance of vending machines
- repair and maintenance of cash registers
- repair and maintenance of photocopy machines
- repair of calculators, electronic or not
- repair of typewriters

This class excludes:

- 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 elevators and escalators, see 43.24
- repair and maintenance of computers, see 95.10
- repair and maintenance of engines for motor vehicles, see 95.31

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.

This class includes:

- 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 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
- 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

This class excludes:

- 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

33.14 Repair and maintenance of electrical equipment

This class includes the repair and maintenance of goods of division 27.

This class includes:

- 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

This class also includes:

- repair and maintenance of charging facilities for cars

This class excludes:

- 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

33.15 Repair and maintenance of civilian ships and boats

This class includes the repair and maintenance of civilian ships and boats.

This class includes:

- 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

This class excludes:

- 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

33.16 Repair and maintenance of civilian air and spacecraft

This class includes the repair and maintenance of civilian aircraft and spacecraft.

This class includes:

- repair and maintenance of civilian aircraft (except factory conversion, factory overhaul, factory rebuilding)
- repair and maintenance of civilian aircraft engines

This class excludes:

- 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

33.17 Repair and maintenance of other civilian transport equipment

This class includes the repair and maintenance of other transport equipment of division 30.

This class includes:

- repair and maintenance of locomotives and the conversion of railway cars
- repair of animal-drawn buggies and wagons
- repair and maintenance of vehicles for persons with disabilities
- repair of hand-propelled or animal-drawn vehicles
- repair and maintenance of shopping carts

This class excludes:

- factory overhaul and rebuilding of locomotives and railway cars, see 30.20
- repair and maintenance of engines for locomotives, 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

33.18 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.

This class includes:

- repair and maintenance of military air and spacecraft
- repair and maintenance of military fighting vehicles
- repair and maintenance of military ships, boats and floating structures
- repair and maintenance of engines for military fighting vehicles, vessels, ships, boats, air and spacecraft

This class excludes:

- 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

33.19 Repair and maintenance of other equipment

This class includes the repair and maintenance of equipment not covered in other groups of this division.

This class includes:

- 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 and gambling machines
- repair of hospital beds

This class excludes:

- repair of household and office-type furniture, see 95.24
- repair of bicycles, see 95.29
- repair and alteration of clothing, see 95.29

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.

This class includes:

- installation of industrial machinery in industrial plant
- installation and assembly of industrial process control equipment
- installation of other industrial equipment, e.g.:
 - communication equipment
 - mainframe and similar computers
 - irradiation and electromedical equipment, etc.
- dismantling large-scale machinery and equipment
- activities of millwrights
- machine rigging
- installation of bowling alley equipment
- installation of warehouse machinery and equipment

This class also includes:

- installation of large-scale shelving, warehouses (not as an integral part of building)
- installation of stand-alone charging facilities

This class excludes:

- construction of complete warehouses, see 41.00
- installation of wall-mounted chargers for electric vehicles, see 43.21
- installation of elevators, escalators, automated doors, vacuum cleaning systems, etc., see 43.24
- installation of doors, staircases, shopfittings, furniture, etc., see 43.32
- erection of structural steel for warehouse storage shelves, see 43.42
- installation (setting-up) of personal computers, see 62.90

Section 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.

This section also includes heating and cooling (for example, steam and air conditioning supply) through a permanent network.

This section excludes:

- 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.

This group excludes:

- 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

This class includes:

- 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)

This class excludes:

- 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

35.12 Production of electricity from renewable sources

This class includes:

- 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, thermal solar energy, geothermal energy, and tide, wave and ocean energy)

This class excludes:

- production of electricity from non-renewable sources, see 35.11
- production of electricity as part of the storage of electricity activities, see 35.16
- pretreatment of waste for energy recovery, see 38.22

35.13 Transmission of electricity

This class includes:

- operation of high-voltage transmission systems that convey electricity from the generation facility to the distribution system

35.14 Distribution of electricity

This class includes:

- 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

This class includes:

- sale of electricity on own account

This class also includes:

- 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)

This class excludes:

- sale of electricity on the account of others, see 35.40

35.16 Storage of electricity

This class includes:

- conversion of electrical energy into a form of energy which can be stored, the storing of such energy, and the subsequent reconversion 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

This class excludes:

- production of electricity not by storage, see 35.11, 35.12

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.

This group excludes:

- 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

This class includes:

- 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

This class also includes:

- cleansing of biogas for energy supply through a permanent network
- regasification of natural gas for distribution through mains

This class excludes:

- 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

35.22 Distribution of gaseous fuels through mains

This class includes:

- transport, distribution and supply of gaseous fuels of all kinds through a system of mains
- rental and leasing of gas utility networks

This class excludes:

- transport, usually over long distances, of gas through pipelines, see 49.50

35.23 Trade of gas through mains

This class includes:

- sale of gaseous fuels through mains on own account

This class excludes:

- 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

35.24 Storage of gas as part of network supply services

This class includes:

- storage of gaseous fuels
- storage of hydrogen gas

This class excludes:

- gas liquefaction for mine site transport, see 09.10
- storage of gaseous fuels, not part of network energy supply services, see 52.10

35.3 Steam and air conditioning supply

35.30 Steam and air conditioning supply

This class includes:

- production, collection and distribution of steam and hot water for heating, power and other purposes
- production and distribution of cooled air (e.g. for air conditioning supply)
- production and distribution of chilled water for cooling purposes
- production of ice from natural water for cooling purposes

This class also includes:

- storage of thermal energy

This class excludes:

- manufacturing of edible ice, see 10.52
- production of heat/steam by conversion of waste materials, see 38.22

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

This class includes:

- activities of brokers or agents, who arrange the sale of electricity via power distribution systems operated by others
- activities of gas brokers or agents, who arrange the sale of gaseous fuels via gas distribution systems operated by others
- activities of brokers and agents for commodity and distribution capacity exchanges for gaseous fuels
- activities of brokers and agents for the operation of electricity distribution and transmission capacity exchanges for electric power

This class excludes:

- 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 the transport of gaseous fuels, see 52.31

Section 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. 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.

This section excludes:

- 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

This class includes:

- abstraction of water from rivers, lakes and groundwater
- treatment of water for the water supply
- 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

This class also includes:

- operation of irrigation canals
- rental and leasing of water distribution networks

This class excludes:

- 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

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

This class includes:

- 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

This class also includes:

- 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

This class excludes:

- 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

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
- 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.

This division excludes:

- 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

This class includes:

- 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

This class also includes:

- 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

This class excludes:

- 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

38.12 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.

This class includes:

- collection of hazardous waste, e.g.:
 - used oil from ships or garages
 - paints and varnishes
 - biohazardous waste
 - hazardous waste of animal origin
 - nuclear waste
 - expired pharmaceuticals
 - used batteries

This class also includes:

- operation of waste transfer facilities for hazardous waste

This class excludes:

- 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

38.2 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.

This group excludes:

- 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.

Examples of the mechanical or chemical transformation processes that are undertaken include:

- 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)
- dismantling of wrecks of any type (automobiles, ships, computers, televisions and other equipment) for materials recovery
- producing of rubber powder from rubber waste and scrap, including decontamination, division (elimination) of fractions and devulcanising
- sorting and mechanical processing (e.g. cleaning, grinding) of plastics to produce secondary raw materials
- processing (ageing, cleaning, sorting) of incineration bottom ash into secondary raw materials (metals, aggregates)
- 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

This class excludes:

- 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
- wholesale of recoverable materials, see 46.87

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.

This class excludes:

- landfill gas recovery for gas supply, see 35.21

38.23 Other waste recovery

This class includes:

- preparation of sewage sludge for land treatment resulting in benefits to agriculture or ecological improvement
- preparation of non-hazardous waste for reclamation in excavated areas or for engineering purposes in landscaping

This class excludes:

- 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

38.3 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.

This group excludes:

- treatment and disposal of wastewater, see 37.00
- waste recovery, see 38.2

38.31 Incineration without energy recovery

This class includes the disposal and treatment prior to disposal of waste by combustion or thermal treatment without energy recovery.

This class excludes:

- thermal treatment with the resulting production of energy, see 38.22

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.

This class includes:

- operation of landfills for the disposal of waste
- treatment of organic waste for landfilling or permanent storage
- disposal of by-products of animal origin in landfills

This class also includes:

- permanent underground storage of waste in a deep geological cavity (e.g. in salt or potassium mines)
- storage of captured carbon dioxide

This class excludes:

- 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

38.33 Other waste disposal

This class includes:

- 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

This class excludes:

- 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

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

This class includes:

- 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
- asbestos, lead paint and other toxic material abatement
- clearing of landmines, etc., including detonation at the site
- other specialised pollution-control activities
- carbon capture activities
- remediation of mining sites

This class also includes:

- site remediation containment, control and monitoring services

This class excludes:

- pest control in agriculture, see 01.61
- purification of water for water supply purposes, see 36.00
- treatment of waste with recovery, see 38.2
- treatment of waste for disposal, see 38.3
- storage of captured carbon dioxide (CO₂), see 38.32
- construction activities in civil engineering projects for the rehabilitation of mining sites, see section F
- outdoor sweeping and watering of streets, see 81.23

Section 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

This section excludes:

- 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, 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.

This class includes:

- 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
 - parking garages, including underground parking garages
 - warehouse buildings
 - religious buildings
- construction of indoor sports facilities
- erection of prefabricated buildings requiring on-site assembly

This class also includes:

- 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)

This class excludes:

- 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

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

This class includes:

- 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

This class excludes:

- installation of street lighting and electrical signals, see 43.21
- road painting and other marking of streets, see 43.50
- installation of crash barriers, traffic signs, etc., see 43.50
- project management for construction, see 71.1
- engineering activities, see 71.12

42.12 Construction of railways and underground railways

This class includes:

- construction of railways, underground railways and subways
- construction of electricity overhead lines and conductor rails for railways

This class excludes:

- installation of lighting and electrical signals, see 43.21
- project management for construction, see 71.1
- engineering activities, see 71.12

42.13 Construction of bridges and tunnels

This class includes:

- construction of bridges (e.g. for elevated motorways and railways)
- construction of tunnels, including those for motorways and railways

This class excludes:

- 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

42.2 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.

This class includes:

- 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

This class also includes:

- water well drilling
- geothermal drilling

This class excludes:

- 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

42.22 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.

This class includes:

- 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)

This class excludes:

- 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
- installation of wall-mounted chargers for electric vehicles, see 43.21
- project management activities related to civil engineering works, see 71.12

42.9 Construction of other civil engineering projects

42.91 Construction of water projects

This class includes:

- 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)

This class excludes:

- 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

42.99 Construction of other civil engineering projects n.e.c.

This class includes:

- 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

This class excludes:

- installation of industrial machinery and equipment, see 33.20
- construction of buildings used for indoor sports, see 41.00
- subdividing and improving of self-owned land for later sale, see 68.12
- project management activities related to civil engineering works, see 71.12

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 division also includes:

- specialised construction activities carried out as repair and maintenance
- 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

This class includes:

- demolition, dismantling or wrecking of buildings and other structures

43.12 Site preparation

This class includes:

- clearing of building sites
- earth moving (e.g. excavation, landfill, levelling, trench digging, blasting)

This class also includes:

- 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
- site preparation for archaeological excavation

This class excludes:

- 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

43.13 Test drilling and boring

This class includes:

- test drilling, test boring and core sampling for construction, geophysical, geological or similar purposes

This class excludes:

- 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

43.2 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.

This class includes:

- installation of:
 - electrical wiring and fittings
 - telecommunication wiring
 - computer network and cable television wiring, including fibre-optic
 - satellite dishes
 - lighting systems
 - fire alarms
 - burglar-alarm systems
 - street lighting and electrical signals
 - airport runway lighting
 - photovoltaic systems on buildings
 - energy storage systems
 - baseboard heating
- installation of wall-mounted chargers for electric vehicles

This class excludes:

- 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

43.22 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.

This class includes:

- installation, repair and maintenance of:
 - heating systems (e.g. heat pumps, solar thermal collectors)
 - furnaces, cooling towers
 - plumbing and sanitary equipment
 - ventilation and air-conditioning equipment and ducts
 - gas fittings
 - steam piping
 - sprinkler systems (e.g. fire and lawn sprinkler systems)
- construction or installation of masonry heater stoves
- ductwork installation

This class also includes:

- installation of medical gas distribution systems in hospitals

This class excludes:

- 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

43.23 Installation of insulation

This class includes:

- thermal insulation works (e.g. for pipes, boilers and ducts, interior or exterior, including cladding for insulation)
- sound insulation works
- vibration insulation works
- fireproofing works
- hydro insulation
- internal insulation of roofs

This class excludes:

- external insulation of roofs, see 43.41
- waterproofing of roofs, see 43.41

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.

This class includes:

- installation in buildings or other construction projects of:
 - elevators, escalators, including stairlifts
 - automated and revolving doors
 - lightning conductors
 - vacuum cleaning systems
 - blinds and awnings
- installation of fences, railings and fire escape staircases
- installation of signs, whether illuminated or not
- installation and replacement of locks
- installation of automatic systems on buildings (e.g. for opening windows and doors)

This class also includes:

- installation of equipment for the personal safety of builders (e.g. to secure lifelines)

This class excludes:

- installation of industrial machinery, see 33.20

43.3 Building completion and finishing

43.31 Plastering

This class includes:

- application in buildings or other construction projects of interior and exterior plaster or stucco, including related lathing materials
- dry-walling of walls and plastering of ceilings

43.32 Joinery installation

This class includes:

- 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)

This class excludes:

- installation of automated and revolving doors, see 43.24
- rental and leasing of stands and stalls (e.g. for exhibitions or fairs), see 77.39

43.33 Floor and wall covering

This class includes:

- 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

This class also includes:

- sanding, polishing and sealing of parquet and other wooden floor coverings

This class excludes:

- wall cladding for exterior walls, see 43.35

43.34 Painting and glazing

This class includes:

- interior and exterior painting of buildings
- painting of civil engineering structures
- installation of glass, mirrors, etc.

This class also includes:

- coating of metals on buildings and civil engineering structures

This class excludes:

- waterproofing of roofs, see 43.41
- installation of windows, see 43.32
- road painting and other marking of streets, see 43.50

43.35 Other building completion and finishing

This class includes the finishing work which concludes the construction of a building.

This class includes:

- installation of prefabricated metal sheets, steel parts, profiles, etc.
- ornamentation fitting works on buildings
- cladding for exterior walls
- erection of curtain walls
- other building completion and finishing work n.e.c.

This class excludes:

- 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

43.4 Specialised construction activities in construction of buildings

43.41 Roofing activities

This class includes:

- 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

This class excludes:

- internal insulation of roofs, see 43.23

43.42 Other specialised construction activities in construction of buildings

This class includes:

- 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

This class excludes:

- construction or installation of masonry heater stoves, see 43.22

43.5 Specialised construction activities in civil engineering

43.50 Specialised construction activities in civil engineering

This class includes:

- construction activities specialising in one aspect common in civil engineering, requiring specialised skill 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

This class excludes:

- surface work (e.g. paving of roads (asphalt, concrete, stone, etc.)), see 42.11
- construction of non-prefabricated swimming pools, see 42.99

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).

43.9 Other specialised construction activities

43.91 Masonry and bricklaying activities

This class includes:

- bricklaying, block laying, stone setting and other masonry works

43.99 Other specialised construction activities n.e.c.

This class includes:

- construction activities specialising in one aspect common to different kinds of structures, requiring specialised skill 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)
- rental of cranes and other building equipment which cannot be allocated to a specific construction type, with an operator
- repairing of reinforced concrete structures (e.g. beams, columns)
- erection of billboards or advertising columns
- concreting works

This class also includes:

- renovation, renewal, reconstruction and retrofitting of historical and archaeological sites and buildings

This class excludes:

- rental of scaffolds and work platforms, without erection and dismantling, see 77.32
- rental of construction machinery and equipment without an operator, see 77.32

Section 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 introductory guidelines, [paragraphs 58-63](#)) 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. For instance, 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.

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 to 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.

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 to 47.8.

NACE 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 is based on what is sold and not the sales channel.

Retailing via mail order or the internet is classified according to the type of goods sold.

The distinction between wholesale and retail sale is not based on the quantity of goods sold, as wholesale 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 sale 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.

Cooperative associations are classified to their predominant activity.

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)
- specialised and non-specialised intermediation service activities for retail sale, see 47.9
- sale of food and beverages via vending machines or automated points of sale

This section excludes:

- trade of electricity, see 35.15
- trade of gaseous fuels for energy supply through mains, see 35.23
- commerce of digital goods, streaming and provision of content streaming and download services 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 to 46.9).

This division includes wholesale on a fee or contract basis (group 46.1), specialised wholesale (groups 46.2 to 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 [paragraph 95](#) of the introductory guidelines.

This division also includes:

- wholesale of motor vehicles and motorcycles, and related parts, equipment and accessories
- transit trade activities

This division excludes:

- 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 for wholesale trade, 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

This group excludes:

- wholesale on own account, see 46.2 to 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 to 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 customers to sellers, see the corresponding classes for intermediation service activities
- activities of advertising, market research and public relations, see division 73
- activities of agents involved in the sale of services for goods (transport, insurance, advertising), see relevant NACE classes according to that particular service

46.11 Activities of agents involved in the wholesale of agricultural raw materials, live animals, textile raw materials and semi-finished goods

This class includes:

- activities of agents involved in the wholesale of livestock feed
- activities of agents involved in the wholesale of fur skin

This class excludes:

- activities of agents involved in the wholesale of food for pets, see 46.17
- wholesale on own account, see 46.2 to 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 to 46.9

46.12 Activities of agents involved in the wholesale of fuels, ores, metals and industrial chemicals

This class includes:

- activities of agents involved in the wholesale of fuels, ores, metals and industrial chemicals, including fertilisers

This class excludes:

- wholesale on own account, see 46.2 to 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 to 46.9

46.13 Activities of agents involved in the wholesale of timber and building materials

This class also includes:

- activities of agents involved in the wholesale of:
 - prefabricated buildings and building materials
 - pallets and wooden containers and their parts
 - sanitary equipment

This class excludes:

- wholesale on own account, see 46.2 to 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 to 46.9

46.14 Activities of agents involved in the wholesale of machinery, industrial equipment, ships and aircraft

This class includes:

- activities of agents involved in the wholesale of machinery, including office machinery and computers, industrial equipment, ships and aircraft
- activities of agents involved in the wholesale of telephone and communication equipment, including mobile telephones, modems, etc.

This class also includes:

- activities of agents involved in the wholesale of agricultural equipment, including tractors
- activities of agents involved in the wholesale of yachts and recreational boats

This class excludes:

- 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 to 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 to 46.9

46.15 Activities of agents involved in the wholesale of furniture, household goods, hardware and ironmongery

This class excludes:

- wholesale on own account, see 46.2 to 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 to 46.9

46.16 Activities of agents involved in the wholesale of textiles, clothing, fur, footwear and leather goods

This class excludes:

- wholesale on own account, see 46.2 to 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 to 46.9

46.17 Activities of agents involved in the wholesale of food, beverages and tobacco

This class includes:

- activities of agents involved in the wholesale of food supplements for human consumption

This class also includes:

- activities of agents involved in the wholesale of food for pets
- activities of agents involved in the wholesale of food supplements for animal consumption

This class excludes:

- wholesale on own account, see 46.2 to 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 to 46.9

46.18 Activities of agents involved in the wholesale of other particular products

This class includes:

- activities of agents involved in the wholesale of pharmaceutical and medical goods, perfumery and toilet articles, and cleaning materials
- activities of agents involved in the wholesale of games and toys, sports goods, bicycles, books, newspapers, magazines and stationery, musical instruments, watches, clocks and jewellery, and photographic and optical equipment
- activities of agents involved in the wholesale of cars and light motor vehicles, lorries, trailers and semi-trailers, camping vehicles (e.g. caravans and motorhomes), motorcycles (including mopeds), motorised personal transport devices, and rolling stock; these motor vehicles include electric vehicles
- activities of agents involved in the wholesale of motor vehicle parts and accessories, and parts and accessories for motorcycles, motorised personal transport devices, and rolling stock
- activities of wholesale auctioneering houses for third-party goods of motor vehicles, including internet wholesale auctions of motor vehicles
- activities of agents involved in the wholesale of waste

This class excludes:

- wholesale on own account, see 46.2 to 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 to 46.9
- activities of insurance agents, see 66.22
- activities of real estate agents, see 68.31

46.19 Activities of agents involved in non-specialised wholesale

This class excludes:

- wholesale on own account, see 46.2 to 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 to 46.9

46.2 Wholesale of agricultural raw materials and live animals

This group excludes:

- 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

This class includes:

- wholesale of grains and seeds for sowing
- wholesale of oleaginous fruits
- wholesale of unmanufactured tobacco
- wholesale of livestock feed and agricultural raw materials

This class excludes:

- 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

46.22 Wholesale of flowers and plants

This class includes:

- wholesale of flowers, plants and bulbs
- wholesale of seeds of flowers and plants

46.23 Wholesale of live animals

This class includes:

- wholesale of pets

46.24 Wholesale of hides, skins and leather

This class includes:

- wholesale of leather, raw and processed hides, and fur skins

This class excludes:

- activities of agents involved in wholesale of fur skin, see 46.11

46.3 Wholesale of food, beverages and tobacco

This group includes:

- wholesale of fresh, preserved and frozen food
- specialised and non-specialised wholesale of food, beverages and tobacco

This group excludes:

- activities of wholesalers who do not assume ownership of the goods they trade, see 46.1

46.31 Wholesale of fruit and vegetables

This class includes:

- wholesale of fresh fruits and vegetables
- wholesale of legumes
- wholesale of dried fruits and vegetables
- wholesale of preserved fruits and vegetables
- wholesale of frozen fruits and vegetables

This class also includes:

- wholesale of mushrooms

This class excludes:

- wholesale of fruit and vegetable juices, see 46.34
- wholesale of ready-made meals, see 46.38

46.32 Wholesale of meat, meat products, fish and fish products

This class includes:

- wholesale of meat and meat products
- wholesale of poultry and game
- wholesale of fish and fish products
- wholesale of seafood

This class also includes:

- wholesale of tripe, delicatessen (charcuterie), salted meat
- wholesale of snails
- wholesale of algae and seaweed

This class excludes:

- wholesale of livestock feed, see 46.21
- wholesale of ready-made meals, see 46.38
- wholesale of food for pets, see 46.38

46.33 Wholesale of dairy products, eggs and edible oils and fats

This class includes:

- wholesale of dairy products
- wholesale of eggs and egg products
- wholesale of edible oils and fats of animal or vegetable origin

This class also includes:

- wholesale of powdered milk
- wholesale of ice creams and sorbets

46.34 Wholesale of beverages

This class includes:

- wholesale of alcoholic beverages
- wholesale of non-alcoholic beverages
- wholesale of fruit and vegetable juices
- wholesale of prepared beverages in cans or bottles

This class also includes:

- buying of wine bought in bulk and bottling without transformation

This class excludes:

- blending of wine, distilled spirits and other beverages (in order to make a new product), see 11.01, 11.02, 11.07

46.35 Wholesale of tobacco products

This class includes:

- wholesale of tobacco and smoking products and accessories, including lighters, pipes, cigarette rolling equipment, etc.

This class also includes:

- wholesale of electronic cigarettes (vapes)

This class excludes:

- wholesale of e-liquids for electronic cigarettes, see 46.85

46.36 Wholesale of sugar, chocolate and sugar confectionery

This class includes:

- wholesale of sugar, including sugar cubes, molasses, sugar confectionery and chocolate
- wholesale of bakery products

This class excludes:

- wholesale of ice cream, see 46.33

46.37 Wholesale of coffee, tea, cocoa and spices

This class excludes:

- processing of tea and coffee, see 10.83
- wholesale of prepared beverages in cans or bottles, see 46.34

46.38 Wholesale of other food

This class includes other specialised wholesale of food not already classified in the previous classes 46.31 to 46.37 (for example, wholesale of salt, vinegar, flour, yeast, honey).

This class also includes:

- 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

This class excludes:

- wholesale of livestock feed, see 46.21

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 to 46.38.

46.4 Wholesale of household goods

This group includes the wholesale of household goods, including textiles and furniture.

This group excludes:

- activities of wholesalers who do not assume ownership of the goods they trade, see 46.1
- wholesale of garden and landscaping equipment (e.g. lawn mowers), see 46.61

46.41 Wholesale of textiles

This class includes:

- wholesale of yarn
- wholesale of fabrics
- wholesale of household linen, etc.
- wholesale of haberdashery: needles, sewing thread, etc.
- wholesale of parasols, tarpaulins, sails, parachutes, etc.

This class excludes:

- wholesale of clothing, see 46.42
- wholesale of tents and sleeping bags, see 46.49
- wholesale of textile fibres, see 46.86

46.42 Wholesale of clothing and footwear

This class includes:

- wholesale of clothing, including sports clothes
- wholesale of clothing accessories (e.g. gloves, ties and braces)
- wholesale of footwear, including non-specialised sports footwear
- wholesale of fur articles
- wholesale of umbrellas

This class also includes:

- wholesale of work clothes, uniforms, costumes

This class excludes:

- 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

46.43 Wholesale of electrical household appliances

This class includes:

- wholesale of electrical household appliances
- wholesale of radio and television equipment
- wholesale of photographic and optical goods except corrective glasses, lenses and sunglasses
- 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

This class excludes:

- 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

46.44 Wholesale of china and glassware and cleaning materials

This class includes:

- wholesale of china and glassware
- wholesale of cleaning materials
- wholesale of household utensils, crockery and pottery

This class excludes:

- wholesale of saucepans and pans, see 46.49

46.45 Wholesale of perfume and cosmetics

This class includes:

- wholesale of perfumes, cosmetics, soaps and toilet paper

46.46 Wholesale of pharmaceutical and medical goods

This class includes:

- wholesale of pharmaceutical, medical and orthopaedic goods
- wholesale of veterinary medicines
- wholesale of corrective glasses, lenses and sunglasses
- wholesale of medical and surgical instruments
- wholesale of hospital equipment

This class also includes:

- wholesale of non-corrective sunglasses

This class excludes:

- wholesale of health foods and diet products, see 46.38
- wholesale of furniture for medical facilities and hospitals, see 46.47

46.47 Wholesale of household, office and shop furniture, carpets and lighting equipment

This class includes:

- wholesale of furniture
- wholesale of carpets
- wholesale of lighting equipment
- wholesale of mattresses and box springs

This class also includes:

- wholesale of furniture for warehouses, churches, medical facilities and hospitals, etc.

46.48 Wholesale of watches and jewellery

This class also includes:

- wholesale of processed precious, natural, synthetic or reconstructed stones

This class excludes:

- 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

46.49 Wholesale of other household goods

This class includes:

- wholesale of woodenware, wickerwork and corkware, etc.
- wholesale of bicycles, electric bicycles, monowheels, hoverboards, kick scooters, including related parts and accessories
- wholesale of stationery, books, magazines and newspapers
- wholesale of leather goods, excluding clothing and footwear, and travel accessories
- wholesale of musical instruments
- wholesale of recorded media
- wholesale of games and toys, including party and magic items
- wholesale of sports goods, including special sports footwear (e.g. ski boots, football shoes, skates, ballet shoes)
- wholesale of recreational boats
- wholesale of baby equipment (e.g. baby carriages, pushchairs, baby walkers, baby carriers, baby car seats)
- wholesale of medals and sports cups

This class also includes:

- wholesale of tents and sleeping bags
- wholesale in promotional items
- wholesale of saucepans and pans
- wholesale of cutlery
- wholesale of imitation jewellery

This class excludes:

- wholesale of electronic cigarettes (vapes), see 46.35
- wholesale of leather clothing and footwear, see 46.42
- wholesale of disguises, see 46.42
- wholesale of weapons and ammunition, see 46.64
- wholesale of e-liquids for electronic cigarettes, see 46.85

46.5 Wholesale of information and communication equipment

This group excludes:

- activities of wholesalers who do not assume ownership of the goods they trade, see 46.1

46.50 Wholesale of information and communication equipment

This class includes the wholesale of information and communication technology (ICT) equipment.

This class includes:

- 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
- 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 telephone and communication equipment (e.g. mobile telephones, modems)
- wholesale of office machinery and equipment

This class excludes:

- wholesale of recorded media, see 46.49
- wholesale of machines for additive manufacturing (3D printers, etc.), see 46.64
- publishing activities, see division 58

46.6 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.

This group excludes:

- 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

This class includes:

- 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

This class also includes:

- wholesale of garden and landscaping equipment (e.g. lawn mowers)

This class excludes:

- wholesale of livestock feed, see 46.21
- wholesale of fertilisers and agrochemical products, see 46.85

46.62 Wholesale of machine tools

This class includes:

- wholesale of machine tools of any type and for any material

This class also includes:

- wholesale of computer-controlled machine tools

46.63 Wholesale of mining, construction and civil engineering machinery

This class includes:

- wholesale of mining, construction and civil engineering machinery and equipment, (e.g. excavating machines)

This class excludes:

- wholesale of scaffolding, see 46.83
- wholesale of hand tools, hardware, plumbing and heating equipment and supplies, see 46.84

46.64 Wholesale of other machinery and equipment

This class includes:

- wholesale of machinery for the textile industry and of sewing and knitting machines
- wholesale of robots for production lines
- wholesale of machinery for the food, beverages and tobacco industry
- wholesale of transport equipment (e.g. locomotives, wagons), except motor vehicles, motorcycles and bicycles
- wholesale of ships and boats
- wholesale of armoured vehicles
- wholesale of aircraft, drones and unmanned aircraft systems
- wholesale of equipment for fish farming
- wholesale of attractions for amusement and theme parks (e.g. mechanical rides)
- wholesale of equipment for hairdressers, gyms, solariums and beauty centres
- 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 other electrical material (e.g. electrical motors, transformers)
- wholesale of batteries and accumulators for domestic use
- wholesale of wires and switches and other installation equipment
- wholesale of photovoltaic panels
- 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

This class also includes:

- wholesale of measuring instruments and equipment
- wholesale of machines for additive manufacturing (3D printers, etc.)

This class excludes:

- wholesale of sewing machines household-type, see 46.43
- 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 mining, construction and civil engineering machinery, see 46.63
- wholesale of motor vehicles (including trailers and caravans), see 46.71
- wholesale of motor vehicle parts, see 46.72
- wholesale of batteries and accumulators for motor vehicles, see 46.72
- wholesale of motorcycles, see 46.73
- wholesale of scaffolding, see 46.83
- repair and maintenance of motor vehicles, see 95.31
- repair and maintenance of motorcycles, see 95.32

46.7 Wholesale of motor vehicles, motorcycles and related parts and accessories

This group excludes:

- 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

This class includes:

- wholesale of new and used motor vehicles, including electric vehicles:
 - passenger motor vehicles, including specialised passenger motor vehicles (e.g. ambulances, minibuses)
 - lorries, trailers and semi-trailers
 - camping vehicles (e.g. caravans, motorhomes)

This class also includes:

- wholesale of off-road motor vehicles

This class excludes:

- 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

46.72 Wholesale of motor vehicle parts and accessories

This class includes:

- wholesale of new and used motor vehicle parts, equipment and related accessories like tyres, etc.
- wholesale of batteries and accumulators for motor vehicles

This class excludes:

- 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

46.73 Wholesale of motorcycles, motorcycle parts and accessories

This class includes:

- wholesale of new and used motorcycles, including mopeds
- wholesale of parts and accessories for motorcycles
- wholesale of protective gear for motorcyclists

This class excludes:

- 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

46.8 Other specialised wholesale

This group includes:

- other specialised wholesale activities not classified in groups 46.2 to 46.7 of this division.
- wholesale of intermediate products, except agricultural, typically not for household use

This group excludes:

- 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

This class includes:

- 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

This class excludes:

- wholesale of hydrogen, see 46.85

46.82 Wholesale of metals and metal ores

This class includes:

- wholesale of ferrous and non-ferrous metal ores
- wholesale of ferrous and non-ferrous metals in primary forms
- wholesale of gold and other precious metals
- wholesale of semi-finished metal products and metal ores
- wholesale of ferrous and non-ferrous semi-finished products n.e.c.

This class also includes:

- wholesale of steel sheets on own account, including usual cutting operations associated with trade which do not include the production of new goods
- 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

This class excludes:

- wholesale of metal scrap, see 46.87
- gold bullion sales, see section L

46.83 Wholesale of wood, construction materials and sanitary equipment

This class includes:

- 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
- wholesale of construction materials:
 - sand, gravel, cement, bricks, etc.
- wholesale of scaffolding
- wholesale of paints, varnishes and lacquers
- wholesale of wallpaper and floor coverings (e.g. laminate, tiles, vinyl flooring)
- wholesale of flat glass
- wholesale of sanitary equipment:
 - baths, washbasins, toilets and other sanitary porcelain
- wholesale of doors, windows and shutters (of any material)

This class also includes:

- 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 thermal insulation material
- wholesale of reservoirs, tanks, vats and similar containers of plastics for construction

46.84 Wholesale of hardware, plumbing and heating equipment and supplies

This class includes:

- wholesale of ironware and similar household hardware
- 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 tools (e.g. hammers, saws, screwdrivers and other hand tools), including power hand tools
- wholesale of heating, ventilation and air-conditioning equipment, for non-domestic use

This class excludes:

- 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

46.85 Wholesale of chemical products

This class includes:

- 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 fertilisers and agrochemical products
- wholesale of hydrogen

This class also includes:

- wholesale of e-liquids for electronic cigarettes

This class excludes:

- sale of gaseous fuels through mains on the account of others, see 35.40

46.86 Wholesale of other intermediate products

This class includes:

- wholesale of plastic materials in primary forms
- wholesale of rubber
- wholesale of textile fibres
- wholesale of packaging articles
- 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

This class excludes:

- wholesale of agricultural raw products, see 46.21
- wholesale of processed precious stones, see 46.48
- wholesale of stationery, see 46.49

46.87 Wholesale of waste and scrap

This class includes:

- 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
- wholesale of usable goods (metal, 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

This class excludes:

- 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
- retail sale of second-hand goods, see 47.79

46.89 Other specialised wholesale n.e.c.

This class includes other specialised wholesale activities not classified in other classes of this division.

46.9 Non-specialised wholesale trade

This group excludes:

- activities of wholesalers who do not assume ownership of the goods they trade, see 46.1

46.90 Non-specialised wholesale trade

This class includes:

- wholesale of a variety of goods without any particular specialisation

This class excludes:

- activities of wholesalers who do not assume ownership of the goods they trade, see 46.1

47 Retail trade

This division includes the resale (sale without transformation or 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 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 to 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 to 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 retail sale (for example, cereal grains, ores, industrial machinery) are excluded. Downloads (for example, books, videos) are also excluded.

The rules for defining specialised and non-specialised retail sale activities are described in [paragraph 95](#) of the 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 47.9)
- operation of vending machines selling goods other than food and beverages
- operation of vending machines selling food and beverages prepared by the machine itself

This division excludes:

- sale of farmers' products by farmers, see division 01
- manufacture and sale of goods, which is generally classified as manufacturing in divisions 10 to 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 beverages for consumption on the premises and sale of takeaway food, see division 56
- commerce of digital goods, provision of content streaming and download services on digital platforms (e.g. e-books, audio) are included in 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, department stores).

This group excludes:

- specialised retail sale, see 47.2 to 47.8
- provision of 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:

- 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

This class excludes:

- 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

47.12 Other non-specialised retail sale

This class includes:

- 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

This class excludes:

- non-specialised retail sale of second-hand goods, see 47.79

47.2 Retail sale of food, beverages and tobacco

This group includes the retail sale of food, beverages and tobacco.

The retail sale of organically labelled foods, regional foods, and so on, is included in its classes 47.21 to 47.27, depending on the product sold.

This group excludes food and beverage processing and manufacturing activities, see divisions 10 and 11.

47.21 Retail sale of fruit and vegetables

This class includes:

- retail sale of fresh fruits and vegetables, including cut fresh fruits and vegetables
- retail sale of dried and preserved fruits and vegetables

This class excludes:

- retail sale of fruit and vegetable juices, see 47.25

47.22 Retail sale of meat and meat products

This class includes:

- retail sale of meat and meat products, including poultry and game
- retail sale of tripe, delicatessen (charcuterie), salted meat

This class also includes:

- retail sale of snails

47.23 Retail sale of fish, crustaceans and molluscs

This class includes:

- retail sale of fish, seafood, seafood products and preparations thereof

This class also includes:

- retail sale of algae and seaweed

47.24 Retail sale of bread, cake and confectionery

This class also includes:

- 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

This class excludes:

- manufacture of bread, fresh pastry goods and cakes, see 10.71

47.25 Retail sale of beverages

This class includes:

- retail sale of alcoholic and non-alcoholic beverages, not for consumption or manufactured on the premises

This class also includes:

- retail sale of fruit and vegetable juices

This class excludes:

- sale of beverages for consumption on the premises, see 56.30

47.26 Retail sale of tobacco products

This class includes:

- retail sale of tobacco in any form (e.g. cigarettes, cigars, pipe tobacco, chewing tobacco)
- retail sale of tobacco and smoking products and accessories, including lighters, pipes, cigarette rolling equipment, etc.

This class also includes:

- retail sale of electronic cigarettes (vapes) and e-liquids used in vaping devices

47.27 Retail sale of other food

This class includes the retail sale of food products not elsewhere classified.

This class includes:

- retail sale of dairy products, including milk and cheese preparations, and eggs
- retail sale of coffee, tea, oils, flour, sugar, pasta, etc.
- retail sale of other food products n.e.c.

This class also includes:

- retail sale of ready-made meals, except for immediate consumption
- retail sale of food supplements for human consumption (e.g. dietary supplements, diet products)

This class excludes:

- provision of ready-made meals for immediate consumption, see 56.1

47.3 Retail sale of automotive fuel

47.30 Retail sale of automotive fuel

This class includes:

- retail sale of fuels, whether fossil or carbon-free fuels, for motor vehicles and motorcycles
- operation of petrol stations

This class also includes:

- 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

This class excludes:

- 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

47.4 Retail sale of information and communication equipment

This group excludes:

- provision of content streaming and download services 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.

This class includes:

- 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 audio and video equipment
- retail sale of radio and television equipment
- retail sale of recordable media
- retail sale of recording media players and recorders
- retail sale of smart telephones, mobile telephones, telephones and their accessories (e.g. chargers, hands-free kits, protective film and cases)

This class also includes:

- refilling of ink and toner cartridges by retail sellers

This class excludes:

- 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 of video games via streaming and downloading by their publishers, see 58.21
- distribution of video/films via streaming and downloading by their publishers, see 59.13
- distribution of audio via streaming and downloading by their publishers, see 59.20

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).

This group excludes:

- 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

This class includes:

- retail sale of fabrics
- retail sale of knitting yarn
- retail sale of basic materials for rug, tapestry or embroidery making
- retail sale of textiles
- retail sale of haberdashery: needles, sewing thread, etc.
- retail sale of tarpaulins

This class also includes:

- retail sale of bed linen

This class excludes:

- retail sale of curtains and net curtains, see 47.53
- retail sale of parasols, see 47.55
- retail sale of clothing, see 47.71

47.52 Retail sale of hardware, building materials, paints and glass

This class includes:

- 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 other building materials (e.g. bricks, roof tiles, ceramic tiles, breeze blocks, wood, wooden building materials for flooring, insulation material)
- retail sale of sanitary and heating equipment
- 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 renewable energy materials (e.g. non-electric solar collectors and photovoltaic panels, without installation)
- 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 doors, windows and shutters (of any material)

This class also includes:

- retail sale of garden and landscaping equipment (e.g. lawnmowers)
- retail sale of saunas, swimming pools and spas, including in kits, etc., without installation

This class excludes:

- 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, laminates, vinyl flooring and wooden floor coverings), see 47.53
- retail sale of carpets and rugs, see 47.53

47.53 Retail sale of carpets, rugs, wall and floor coverings

This class includes:

- retail sale of carpets and rugs
- retail sale of curtains and net curtains
- retail sale of wall or floor coverings (e.g. wallpaper, laminates, vinyl flooring and wooden floor coverings)

47.54 Retail sale of electrical household appliances

This class includes the retail sale of electrical household appliances.

This class excludes:

- 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

47.55 Retail sale of furniture, lighting equipment, tableware and other household goods

This class includes:

- retail sale of furniture, including mattresses and box springs
- retail sale of articles for lighting
- retail sale of household utensils, cutlery, crockery, glassware, tableware, china and pottery
- retail sale of wooden, cork and wickerwork goods
- retail sale of non-electrical household appliances
- retail sale of solar-powered household appliances
- retail sale of parasols
- retail sale of household articles and equipment n.e.c.

This class also includes:

- 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

This class excludes:

- 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 musical instruments and scores, see 47.69
- retail sale of antiques, see 47.79
- retail sale of second-hand furniture, see 47.79

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

This class includes:

- retail sale of books, including audiobooks on physical media

This class excludes:

- 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

47.62 Retail sale of newspapers, and other periodical publications and stationery

This class includes:

- retail sale of newspapers, periodicals and journals

This class also includes:

- retail sale of stationery, office and school supplies (e.g. pens, pencils, paper)

This class excludes:

- 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

47.63 Retail sale of sporting equipment

This class includes:

- retail sale of sports goods, including fishing gear, weapons and ammunition, camping goods, etc.
- retail sale of boats
- retail sale of bicycles, including electric bicycles, monowheels, hoverboards, kick scooters, 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.

This class excludes:

- retail sale of non-specialised sports footwear (e.g. tennis shoes, basketball shoes, gym shoes, training shoes), see 47.72

47.64 Retail sale of games and toys

This class includes:

- retail sale of games and toys, made of all materials
- retail sale of party supplies (e.g. masks, party favour (cotillions, jokes, etc.), magic items)

This class also includes:

- retail sale of toy drones

This class excludes:

- 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
- operation of content distribution (sharing) platforms for video games, see 60.39

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:

- retail sale of recorded media
- retail sale of musical instruments, scores and related accessories (e.g. strings, music stands, metronomes)
- retail sale of philately, numismatics and collectors' items (e.g. stamps and coins)
- activities of commercial art galleries

This class also includes:

- retail sale of art supplies, including beads, clay, canvasses, oil paints and watercolours, etc.

This class excludes:

- retail sale of video games on physical media, see 47.40
- retail sale of books, including audiobooks on physical media, 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 service activities not associated with publishing, see 60.10

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

This group excludes:

- retail sale of new and second-hand motor vehicles, motorcycles and related parts and accessories, see 47.8

47.71 Retail sale of clothing

This class includes:

- retail sale of articles of clothing, including underwear
- retail sale of fur articles
- retail sale of clothing accessories, (e.g. gloves, ties, braces)

This class also includes:

- retail sale of work clothes, uniforms, disguises, carnival costumes, etc.

This class excludes:

- 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

47.72 Retail sale of footwear and leather goods

This class includes:

- retail sale of footwear
- retail sale of leather goods
- retail sale of travel accessories of leather and leather substitutes

This class excludes:

- 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

47.73 Retail sale of pharmaceutical products

This class includes:

- retail sale of pharmaceuticals
- retail sale of veterinary medicines

This class also includes:

- retail sale of homeopathic products and medicines without prescription
- retail sale of herbal medicinal products and herbal remedies

47.74 Retail sale of medical and orthopaedic goods

This class includes:

- retail sale of corrective glasses, lenses and sunglasses
- 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)

This class also includes:

- retail sale of non-corrective sunglasses

47.75 Retail sale of cosmetic and toilet articles

This class includes:

- retail sale of perfumes, cosmetics, toiletries, personal care products, etc.

This class excludes:

- retail sale of toiletries, hygiene products, etc. for pets, see 47.76

47.76 Retail sale of flowers, plants, fertilisers, pets and pet food

This class includes:

- retail sale of flowers and plants
- retail sale of floral arrangements, wreaths and bouquets predominantly containing natural flowers
- retail sale of fertilisers and plant protection products
- 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)

This class also includes:

- retail sale of toiletries, hygiene products, etc. for pets

47.77 Retail sale of watches and jewellery

This class also includes:

- retail sale of silverware articles

This class excludes:

- retail sale of imitation jewellery, see 47.78

47.78 Retail sale of other new goods

This class includes:

- retail sale of photographic and precision equipment
- retail sale of optical equipment, excluding spectacles and lenses (e.g. telescopes, microscopes, binoculars)
- retail sale of household fuel oil, bottled gas, coal and fuelwood, pellets of wood or biomass
- retail sale of packaging articles
- retail sale of funeral and cemetery articles (e.g. urns, tombstones)
- retail sale of imitation jewellery
- retail sale of cleaning products (e.g. detergents, sponges)
- retail sale of souvenirs, craftwork and religious articles
- retail sale of non-food products n.e.c.

This class also includes:

- retail sale of artificial flowers and artificial plants
- retail sale of floral arrangements, wreaths and bouquets predominantly containing artificial flowers

This class excludes:

- 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

47.79 Retail sale of second-hand goods

This class includes:

- retail sale of second-hand books
- retail sale of antiques
- retail sale of second-hand clothes
- retail sale of second-hand furniture
- retail sale of second-hand household appliances
- retail sale of other second-hand goods

This class excludes:

- 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

47.8 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 cars or other motor vehicles
- retail sale of parts and accessories for electric motor vehicles and motorcycles

This group excludes:

- 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

This class includes:

- retail sale of new and used motor vehicles, including electric vehicles:
 - passenger motor vehicles
 - camping vehicles (e.g. caravans, motorhomes)

This class also includes:

- retail sale of off-road motor vehicles
- retail sale of trailers for motor vehicles

This class excludes:

- 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

47.82 Retail sale of motor vehicle parts and accessories

This class includes:

- retail sale of new and used parts, equipment and accessories for motor vehicles

This class excludes:

- 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

47.83 Retail sale of motorcycles, motorcycle parts and accessories

This class includes:

- retail sale of new and used motorcycles, including mopeds
- retail sale of new and used parts and accessories for motorcycles
- retail sale of protective gear for motorcyclists

This class excludes:

- 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

47.9 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 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 retail sale can include other sources of income (for example, revenues from the sale of advertising space).

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).

This class also includes:

- activities of space rental, including staff, for the retail sale of second-hand goods

This class excludes:

- intermediation service activities for specialised retail sale, see 47.92

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).

This class excludes:

- intermediation service activities for non-specialised retail sale, see 47.91

Section 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 the 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 service activities that link customers to transport service providers, except for division 79

This section excludes:

- 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.

49.1 Passenger rail transport

49.11 Passenger heavy rail transport

This class includes:

- 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

This class also includes:

- passenger heavy rail transport for sightseeing

This class excludes:

- passenger transport by metro, tramway, subway, underground etc., see 49.12
- 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

49.12 Other passenger rail transport

This class includes:

- passenger transport by metro, subway, underground and elevated railway, metropolitan railway and tramway
- passenger transport by funicular railway

This class also includes:

- passenger light rail transport for sightseeing

This class excludes:

- passenger terminal activities, see 52.21
- operation of railway infrastructure and related activities (e.g. switching and shunting), see 52.21

49.2 Freight rail transport

49.20 Freight rail transport

This class includes:

- freight transport on mainline rail networks as well as short line freight railways

This class also includes:

- freight transport by funicular railway
- provision of traction services

This class excludes:

- 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

49.3 Other passenger land transport

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

49.31 Scheduled passenger transport by road

This class includes:

- scheduled urban, suburban or long-distance road transport of passengers by e.g. bus, coach, trolleybus, minibus. Such transport follows a fixed timetable, entailing the picking up and setting down of passengers normally at fixed stops

This class also includes:

- operation of school buses and buses for the transport of employees
- scheduled passenger transport by road for sightseeing

This class excludes:

- 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

49.32 Non-scheduled passenger transport by road

This class includes:

- non-scheduled urban, interurban and long-distance road transport of passengers in vehicles of 10 or more persons. This may include transport by bus, coach, trolleybus or minibus.

This class excludes:

- passenger rail transport, see 49.1
- operation of school buses and buses for the transport of employees, see 49.31
- provision of on-demand passenger transport services in vehicles with a driver for a maximum of 9 persons (taxi, etc.), see 49.33

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:

- provision of taxi services
- private hire vehicles with a driver
- provision of motorcycle taxi services

This class excludes:

- provision of 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

49.34 Passenger transport by cableways and ski lifts

This class includes:

- transport by cableways, ski lifts and chairlifts, which may include the preparation of ski slopes
- passenger transport by lifts

This class also includes:

- freight transport by cableways

This class excludes:

- 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

49.39 Other passenger land transport n.e.c.

This class includes:

- provision of bicycle taxi services
- passenger road transport by vehicles drawn by humans or animals

This class excludes:

- patient transport by ambulance, see 86.92
- transport of human remains, see 96.30

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

This class includes:

- 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)

This class also includes:

- rental of freight vehicles with a 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

This class excludes:

- 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
- provision of 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

49.42 Removal services

This class includes:

- provision of removal (relocation) services to businesses and households by road transport

This class also includes:

- leasing of removal vehicles with a driver
- storage of furniture as part of the removal service

49.5 Transport via pipeline

49.50 Transport via pipeline

This class includes:

- transport of gases, liquids, water, slurry and other commodities via pipelines
- pipeline transport of natural gas from processing plants to local distribution systems

This class also includes:

- operation of pump stations for transport via pipelines

This class excludes:

- 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

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.

This division excludes 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 also includes:

- 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

This class includes:

- transport of passengers over sea 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

This class also includes:

- 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

This class excludes:

- restaurant and bar activities aboard ships, when provided by separate units, see 56.11, 56.30
- rental of pleasure boats and yachts without crew, see 77.21
- rental of commercial ships or boats without crew, see 77.34
- operation of floating casinos, not transporting passengers, see 92.00

50.2 Sea and coastal freight water transport

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

This class includes:

- transport of freight over sea and coastal waters
- transport by towing or pushing of barges, oil rigs, etc.

This class also includes:

- rental of vessels with crew for sea and coastal freight water transport
- ferry transport of unaccompanied vehicles

This class excludes:

- 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

50.3 Inland passenger water transport

50.30 Inland passenger water transport

This class includes:

- transport of passengers via rivers, canals, lakes and other inland waterways, including inside harbours and ports

This class also includes:

- 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

This class excludes:

- restaurant and bar activities aboard ships, when provided by separate units, see 56.11, 56.30
- rental of pleasure boats and yachts without crew, see 77.21
- operation of floating casinos, not transporting passengers, see 92.00

50.4 Inland freight water transport

50.40 Inland freight water transport

This class includes:

- 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

This class also includes:

- rental of vessels with crew for inland freight water transport

This class excludes:

- cargo handling, see 52.24
- rental of commercial ships or boats without crew, see 77.34

51 Air transport

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

This division excludes:

- 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

This class includes:

- scheduled air transport of passengers over regular routes
- provision of charter flights for passengers
- provision of sightseeing flights

This class also includes:

- rental of air transport equipment with an operator for the purpose of passenger transport

This class excludes:

- rental of air transport equipment without an operator, see 77.35
- operation of air ambulances, see 86.92

51.2 Freight air transport and space transport

51.21 Freight air transport

This class includes:

- air transport of freight, whether scheduled or not

This class also includes:

- rental of air transport equipment with an operator for the purpose of freight transport

51.22 Space transport

This class includes:

- 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 operation 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

This class includes:

- operation of storage and warehouse facilities for all kinds of goods:
 - operation of grain silos
 - general merchandise warehouses
 - refrigerated warehouses and cool stores
 - storage tanks, etc.
- warehousing of furniture, not part of a removal service

This class also includes:

- storage of goods in foreign trade zones
- blast freezing associated with storage and warehousing
- activities of storage of physical archives and paper files

This class excludes:

- 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

52.2 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.

This group excludes:

- intermediation service activities for freight transport, see 52.31
- intermediation service activities for passenger transport, see 52.32

52.21 Service activities incidental to land transportation

This class includes:

- activities related to the transport of passengers, animals or freight by road, rail and other means of land transport:
 - operation of terminal facilities (e.g. railway stations, bus stations, stations for the handling of goods)
 - operation of railway infrastructure and rail-related facilities, cargo terminals, technical back-up points, railway stops for fuel
 - operation of roads, bridges and tunnels, including activities of winter maintenance
- switching and shunting
- operation of car parks or garages, parking for bicycles, winter storage facilities for caravans
- towing and roadside assistance
- truck transport cargo surveying activities
- toll collection services

This class also includes:

- liquefaction and/or regasification of natural gas for the purpose of land transport

This class excludes:

- 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

52.22 Service activities incidental to water transportation

This class includes:

- 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
- provision of waterway information services
- winter storage of ships and boats

This class also includes:

- ensuring safety at waterway infrastructure maintenance work
- liquefaction and regasification of natural gas for the purpose of water transport done off the mine site

This class excludes:

- 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

52.23 Service activities incidental to air transportation

This class includes:

- 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

This class also includes:

- firefighting and fire-prevention activities at airports

This class excludes:

- 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

52.24 Cargo handling

This class includes:

- loading and unloading of goods and luggage irrespective of the mode of transport used
- stevedoring
- loading and unloading of freight railway cars

This class also includes:

- rental and leasing of transtainers or luffing cranes, with an operator, for cargo handling activities
- moving cargos on industrial sites, typically with transport equipment that is not suitable for use on roads open to public traffic

This class excludes:

- 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

52.25 Logistics service activities

This class includes:

- 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)

This class excludes:

- 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

52.26 Other support activities for transportation

This class includes:

- issue and procurement of transport documents and waybills
- activities of customs agents
- 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

This class excludes:

- 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

52.3 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).

This class includes:

- rail, road, ship and aircraft freight brokerage
- operation of platforms for intermediation of freight transport services

This class excludes:

- freight transport, see divisions 49, 50 and 51
- brokerage of passenger seats in ships and aircraft space, see 52.32

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).

This class includes:

- 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

This class also includes:

- intermediation service activities of transport by radio taxi services, without providing transport
- provision of fee-based reservation services for passenger transport

This class excludes:

- taxi operation and other passenger road transport, see 49.3
- rail, ship and aircraft freight brokerage, see 52.31
- operation of online platforms for the rental of vehicles (cars, motorcycles, etc.) without a driver, see 77.51
- activities of 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

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.

This class includes:

- 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

This class excludes:

- postal giro, postal savings activities and money order activities, see 64.19

53.2 Other postal and courier activities

53.20 Other postal and courier activities

This class includes:

- 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.

This class also includes:

- provision of home delivery services, including food

This class excludes:

- transport of freight, see (according to mode of transport) 49.20, 49.41, 50.20, 50.40, 51.21, 51.22
- delivery of furniture, can include unpacking or installation, see 49.41
- home delivery of prepared meals, if performed by the same unit which prepares the meals, see division 56

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).

This class includes:

- 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

This class excludes:

- provision of 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 service activities (e.g. money transfer through post offices), see 64.19

Section 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 beverages fit for immediate consumption. The amount and type of supplementary services provided within this section can vary widely.

This section excludes:

- resale of food or beverages through wholesale or retail sale activities, see section G (the preparation of these foods and beverages is classified in manufacturing, see section C)
- 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).

This division excludes activities related to the provision of residences in facilities (for example, flats or apartments), typically leased on annual basis, 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. 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.

This class includes accommodation provided by, for example:

- hotels
- resort hotels
- suite/apartment hotels

This class excludes:

- accommodation without daily cleaning, bed-making and on-the-spot customer service, see 55.20
- intermediation service activities for accommodation, see 55.40

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.

This class includes accommodation in, for example:

- holiday homes and apartments
- visitor flats and bungalows
- cottages and cabins without housekeeping services
- hostels
- bed and breakfast units
- guest rooms provided by private households
- mountain huts and lodges

This class excludes:

- accommodation with daily cleaning, bed-making and on-the-spot customer service, see 55.10
- intermediation service activities for accommodation, see 55.40

55.3 Camping grounds and recreational vehicle parks

55.30 Camping grounds and recreational vehicle parks

This class includes:

- provision of short-term accommodation in camping grounds, recreational camps, fishing and hunting camps, etc.
- provision of space and facilities for recreational vehicles

This class also includes:

- glamping accommodation
- accommodation provided by protective shelters or plain bivouac facilities

This class excludes:

- operation of winter storage facilities for caravans, see 52.21
- accommodation provided by mountain huts and lodges without daily housekeeping, see 55.20
- intermediation service activities for accommodation, see 55.40

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 (phone, 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).

This class also includes:

- provision of timeshare exchange services
- provision of reservation services for accommodation

This class excludes:

- activities of 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

55.9 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 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

This class excludes:

- operation of railway sleeping cars as an integrated operation of railway companies, see 49.11
- operation of cruise ships, see 50.10, 50.30
- intermediation service activities 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

56 Food and beverage service activities

This division includes food and beverage serving activities providing meals or beverages 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.

This division excludes:

- production of meals not fit for immediate consumption or not planned to be consumed immediately, or of prepared food which is not considered to be a meal, see divisions 10 and 11
- sale of not self-manufactured food that is not considered to be a meal, or of meals that are not fit for immediate consumption, see section G
- operation of coffee dispensers and vending machines selling food and beverages prepared by the machine itself, see division 47

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

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.

This class includes activities of:

- restaurants
- cafeterias
- fast-food restaurants
- take-out eating places

This class also includes:

- operation of restaurants on transport equipment and within transport facilities, if operated by separate units not part of the transport provider
- 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

This class excludes:

- 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
- 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

56.12 Mobile food service activities

This class includes the preparation and serving of predominantly food for immediate consumption from movable carts or portable stalls.

This class includes activities of mobile food operators, including:

- hot food trucks
- food vendors
- ice cream vendors
- food preparation in market stalls
- snack vendors
- frozen yogurt vendors
- pancake vendors

This class excludes:

- 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

56.2 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.

This class excludes:

- manufacture of perishable food items, see 10.89
- retail sale of perishable food items, see 47.2

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.

This class includes:

- activities of food service contractors (e.g. for transport companies)
- operation of canteens or cafeterias (e.g. for factories, offices, hospitals or schools), on a concession basis

This class excludes:

- manufacture of perishable food items, see 10.89
- retail sale of perishable food items, see 47.2

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.

This class includes activities of:

- bars
- cocktail lounges
- pubs
- coffee houses
- tea rooms
- fruit juice bars
- mobile beverage serving

This class also includes:

- bar activities aboard a means of transport (e.g. a train or ship), when carried out by separate units

This class excludes:

- 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

56.4 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:

- provision of reservation services for restaurants

This class excludes:

- operation of online platforms to allow people to book a food delivery, see 53.30

Section 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 solely publish and then 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:

- creation and leasing of copyrights for published content

This section excludes:

- 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 directories 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.

This division excludes the production of motion pictures, videos and movies, the publishing of music and the production of original (sound) master recordings, see division 59.

Also excluded are obtaining rights from publishers to broadcast and distribute content (see division 60), computer programming activities (see division 62), printing (see 18.1) and the mass reproduction of recorded media (see 18.20).

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:

- 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

All the feasible forms of publishing (in print, digital, analogue, or any other form) are included.

This class excludes:

- 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

58.12 Publishing of newspapers

This class includes:

- publishing of newspapers

All the feasible forms of publishing (in print, digital, analogue, or any other form) are included.

IMPLEMENTATION RULE

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.

This class also includes:

- advertising newspapers

This class excludes:

- 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

58.13 Publishing of journals and periodicals

This class includes:

- publishing of journals and other periodicals
- publishing of radio and television schedules

All the feasible forms of publishing (in print, digital, analogue, or any other form) are included.

IMPLEMENTATION RULE

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.

This class excludes:

- 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

58.19 Other publishing activities, except software publishing

This class includes:

- 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
 - datasets/databases without associated data processing services

This class excludes:

- 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
- 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

58.2 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

This class includes:

- 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

This class also includes:

- intermediation service activities for video game software publishing

This class excludes:

- 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

58.29 Other software publishing

This class includes:

- publishing of other software, including:
 - operating systems
 - business and other applications (e.g. distributed ledger technology (DLT), financial technologies software)
 - cybersecurity software
 - modelling software

This class also includes:

- intermediation service activities for software publishing and software downloads

This class excludes:

- 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

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.

In addition, this division 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, e.g. via streaming and downloads; sound recording service activities in a studio or elsewhere.

This division excludes the provision of streaming distribution services and downloads not associated with publishing of the content (see division 60), activities of independent musicians and actors, directors, stage designers and support activities to the performing arts (see section S), wholesale and retail sale of audio and video recordings on physical media (see section G), and video rental (see section O).

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

This class includes:

- 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

This class excludes:

- 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

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

This class includes:

- 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
- 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

This class also includes:

- activities of stock footage film libraries, etc.

This class excludes:

- 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

59.13 Motion picture and video distribution activities

This class includes:

- 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)

This class excludes:

- 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 and download service activities not associated with its publishing, see 60.20
- management of copyrights and distribution rights for films, see 74.91
- rental of recorded media, see 77.22

59.14 Motion picture projection activities

This class includes:

- 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:

- 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.
- 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

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.

This class also includes:

- conversion of sound recordings to audio streaming formats
- publishing of music and sheet music books

This class excludes:

- 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 service activities not associated with publishing, see 60.10
- activities of musicians, see 90.20

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.

This division excludes: the operation of cable or satellite television transmission networks (division 61); the production of audio and audiovisual recordings (including recorded podcasts), activities of vlog sites and the distribution of motion pictures, videos or audiovisual works and similar productions to motion picture theatres, television networks and stations, and exhibitors (division 59); wholesale/retail sale of audio and video recordings on physical media (divisions 46 and 47); retail sale outlets of newspapers (division 47); videodisc rental (division 77); activities of independent actors (including influencers appearing in vlogs) and independent bloggers (division 90); publishing of video games and other software (division 58); provision of computing infrastructure and hosting activities, and activities of web search portals (division 63); activities of gambling sites (division 92).

60.1 Radio broadcasting and audio distribution activities

60.10 Radio broadcasting and audio distribution activities

This class includes:

- broadcasting audio signals through radio broadcasting studios and facilities for the transmission of aural programming to the public, to affiliates or to subscribers
- provision of on-demand audio streaming and download services by third-party distributors with distribution rights
- broadcasting live podcasts

This class also includes:

- activities of radio networks, i.e. assembling and transmitting aural programming to the affiliates or subscribers via over-the-air broadcasts, cable or satellite
- radio broadcasting activities over the internet (internet radio stations)
- radio programme broadcasting and concurrent filming for video broadcast

This class excludes:

- 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, data processing services and related activities, see 63.10

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.

This class also includes:

- 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

This class excludes:

- video game publishers, streaming and download 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

60.3 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, online gaming / video game sites).

This group excludes:

- activities of libraries and archives, see 91.1

60.31 News agency activities

This class includes:

- news syndicate and news agency activities furnishing news, pictures and features to the media, publishers and broadcasters

This class excludes:

- 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

60.39 Other content distribution activities

This class includes:

- 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 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

This class excludes:

- 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

Section 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).

This section excludes:

- 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 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:

- 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
- provision of services for machine-to-machine communication
- transmission of audio or video data without having acquired the rights to the audio or video content

This division excludes:

- 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 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.

This class excludes:

- 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

61.2 Telecommunication reselling activities and intermediation service activities for telecommunication

61.20 Telecommunication reselling activities and intermediation service activities for telecommunication

This class includes:

- 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 service activities 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

This class excludes:

- provision of telecommunication services by operators of telecommunication infrastructure, see 61.10

61.9 Other telecommunication activities

61.90 Other telecommunication activities

This class includes:

- 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
- 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)
- transmission via the internet of text messaging (SMS)
- provision of voice over internet protocol (VoIP), text messaging (SMS), advanced data services (SMS+, MMS+) and SMS push services, without operating facilities for the transmission of data

This class also includes:

- provision of notification services (e.g. SMS bank alerts, advertising)

This class excludes:

- provision of internet access by operators of telecommunication infrastructure, see 61.10
- reselling of telecommunication services and intermediation services for telecommunication, see 61.20

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
- planning and designing computer systems that integrate computer hardware, software and communication technologies
- on-site management and operation of clients' computer systems and/or data processing facilities
- computer hardware, software and systems consultancy services

This division excludes:

- 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

This class includes:

- 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

This class also includes:

- development of applications

This class excludes:

- 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

62.2 Computer consultancy and computer facilities management activities

62.20 Computer consultancy and computer facilities management activities

This class includes:

- 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
- provision of on-site management and operation of clients' computer systems and/or data processing facilities, as well as related support services
- 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

This class also includes:

- 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

This class excludes:

- installation of mainframe and similar computers, see 33.20
- sale of computer hardware or software on physical media, see 46.50, 47.40
- software publishing, see 58.2
- installation (setting-up) of personal computers, see 62.90
- software installation, see 62.90
- provision of computer disaster recovery services, see 62.90
- general cybersecurity training, see 85.59

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, for example:

- computer disaster recovery services
- installation (setting-up) of personal computers
- third-party software installation services

This class excludes:

- installation of mainframe and similar computers, see 33.20
- computer programming, 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

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.

This division excludes:

- 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

This class includes:

- 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, 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
- specialised hosting activities, e.g.:
 - web hosting
 - application hosting
- general time-share provision of mainframe facilities to clients
- digitisation of files (for further processing of data)
- provision of data entry services
- data centre colocation 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)

This class excludes:

- software publishing, see 58.2
- provision of applications by downloads or by streaming, see 58.2
- post-production service activities to convert video content into streaming formats, see 59.12
- post-production service activities to convert audio content into streaming formats, see 59.20
- audio streaming and download service activities not associated with publishing, see 60.10
- video streaming and download service activities not associated with publishing, see 60.20
- computer systems design, see 62.20
- 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

63.9 Web search portal activities and other information service activities

This group includes:

- operation of web sites that use a search engine to generate and maintain extensive databases of internet addresses and content in an easily searchable format (web search portals)
- other information service activities not elsewhere classified, e.g. the provision of:
 - 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.

This group excludes:

- intermediation service activities for retail sale, see 47.9
- intermediation service activities for transport, see 52.3
- 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

This class includes:

- operation of web sites that use a search engine to generate and maintain extensive databases of internet addresses and content in an easily searchable format; 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

This class excludes:

- 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 Other information service activities

This class includes:

- other information service activities not elsewhere classified, e.g.:
 - provision of 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

This class excludes:

- 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

Section 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).

This section excludes 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 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 introductory guidelines, [paragraph 120](#)); they are integrated in NACE to facilitate the classification of units in statistical business registers.

This division excludes the 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

This class includes:

- 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

This class also includes:

- activities of central banks, currency boards and central monetary agencies

This class excludes:

- 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 central banks), 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

64.19 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, for example:

- banks
- savings banks
- credit cooperatives and unions

This class also includes:

- activities of postal banks (e.g. for giro (current) and savings accounts)
- credit granting by specialised deposit-taking institutions (e.g. for house purchases, agriculture)
- money order activities

This class excludes:

- 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

64.2 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.

This group excludes:

- activities of 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.

This class excludes:

- 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

64.22 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

This class excludes:

- management services of public funds and public debt, see 84.11

64.3 Activities of trusts, funds and similar financial entities

This group includes the activities of 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.

This group excludes:

- 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 (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 loan securitisation transactions by issuing of financial instruments, see 64.92
- securitisation transactions of assets other than loans by issuing financial instruments, see 64.99
- activities of 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).

This class includes:

- activities of open-end investment funds
- activities of closed-end investment funds
- activities of unit and investment trusts

This class excludes:

- activities of holding companies, see 64.21
- activities of non-majority shareholding companies, not owning controlling levels of equity, see 64.32
- activities of 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

64.32 Activities of trust, estate and agency accounts

This class includes the activities of 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.

This class includes:

- activities of trusts, estates and agency accounts, administered on behalf of multiple beneficiaries under the terms of a trust agreement, will or agency agreement

This class also includes:

- activities of shareholding companies, not owning controlling levels of equity
- activities of venture capital companies where the only financing is by shares and no fee is received

This class excludes:

- raising funds by issuing shares or units and acting as collective investment schemes, see 64.31

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.

This group excludes:

- 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.

This class also includes:

- financial leasing of durable goods (e.g. vehicles)

This class excludes:

- operating leasing, according to type of goods leased, see division 77

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:
 - 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
 - factoring and supply chain financing activities
 - activities of pawnbrokers

This class excludes:

- 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

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

This class includes:

- 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 and principal (i.e. trading on own account) for the clearing and settlement of transactions in securities, derivatives and repurchase agreements markets

This class also includes:

- dealing in financial markets on own account
- trade of receivables 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

This class excludes:

- 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

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.

This division excludes:

- provision of insurance-related services on a fee or contract basis, see division 66

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 non-life insurance
- activities of insurance providers on own account
- pooling and assuming insurance risks

This group also includes captive insurance activities.

This group excludes:

- selling of insurance as a broker, see 66.22

65.11 Life insurance

This class includes:

- 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)

This class also includes:

- 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

This class includes:

- provision of insurance services other than life insurance:
 - accident insurance
 - medical and 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

This class excludes:

- provision of compulsory social security schemes, see 84.30

65.2 Reinsurance

65.20 Reinsurance

This class includes:

- activities of assuming all or part of the risk associated with existing insurance policies originally underwritten by other insurance providers

This class also includes:

- 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.

This class includes:

- provision of employee benefit plans
- provision of pension funds and plans
- provision of retirement plans

This class excludes:

- management of pension funds, see 66.30
- provision of compulsory social security schemes, see 84.30

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 or the provision of equity and debt-based 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, for example:

- 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 activities for financial service activities, except for insurance and pension funding (not by central banks)

This class excludes:

- activities of 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 activities for insurance and pension funding (not by central banks), 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

66.12 Security and commodity contracts brokerage

This class includes:

- 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

This class also includes:

- brokerage of securities for investment projects (e.g. wind or solar parks)

This class excludes:

- 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

66.19 Other activities auxiliary to financial services, except insurance and pension funding

This class includes auxiliary financial service activities not elsewhere classified, for example:

- financial transaction processing and settlement activities, including digital (or internet-based) payment provision and settlement activities for credit card transactions
- investment advisory service activities, including robo-advisory service activities
- activities of mortgage and loan advisors and brokerage
- activities of digital currency wallet providers
- activities of financial advisors in relation to merger and acquisition services
- validation and mining for crypto-assets deemed financial assets
- securities custody
- tokenisation of digital assets, including security token offerings, initial coin offerings

This class also includes:

- activities of tax refund offices
- consumer credit intermediation
- activities of payment providers (e.g. electronic funds transfer services), including peer-to-peer payment services
- analysing financial markets as an advisory service

This class excludes:

- publishing of financial markets analysis, see 58.19
- information search service activities regarding financial markets, see 63.92
- operation of crypto-assets exchanges, see 66.11
- security and commodity contracts 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

66.2 Activities auxiliary to insurance and pension funding

This group includes acting as agents (in other words, brokers) in selling annuities and provision of other insurance policies or providing other employee benefits and insurance and pension-related services (for example, claims adjustment, third-party administration).

This group excludes:

- 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, for example:

- assessing insurance claims
 - claims adjusting
 - risk assessing
 - risk and damage evaluation
 - average and loss adjusting
- settling insurance claims

This class excludes:

- appraisal of real estate, see 68.32
- appraisal for other purposes, see 74.99
- investigation activities, see 80.01

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

66.29 Activities auxiliary to insurance and pension funding n.e.c.

This class includes:

- activities involved in or closely related to insurance and pension funding, except financial intermediation, claims adjusting and activities of insurance agents:
 - salvage administration
 - provision of actuarial services
 - pension and insurance advisory activities
 - administration of financial markets for insurance and pension funding

This class also includes:

- financial supervisory activities for insurance and pension funding (not by central banks)

This class excludes:

- marine salvage activities, see 52.22
- publishing of insurance software/applications, see 58.29

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, for example:

- management of mutual funds
- management of other investment funds
- management of pension funds

This class also includes:

- activities of asset management on a fee or contract basis
- provision of trustee and fiduciary activities on a fee or contract basis

This class excludes:

- 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

Section M – REAL ESTATE ACTIVITIES

This section includes the activities of owning, renting out, buying, selling, developing or refurbishing (redeveloping) property. It includes the activities of 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 activities of 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.

This section excludes:

- 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.

This group excludes:

- 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

This class includes:

- 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

This class also includes:

- subdividing real estate into lots, without land improvement

This class excludes:

- subdividing and improving self-owned land for later sale, see 68.12
- development of building projects for sale, see 68.12

68.12 Development of building projects

This class includes:

- 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

This class also includes:

- redevelopment of building projects for self-owned residential and non-residential buildings or civil engineering works to realise the building projects for later sale

This class excludes:

- construction of residential and non-residential buildings, see division 41
- complete remodelling or renovating of existing residential or non-residential buildings involving several specialised construction activities, see division 41
- painting and glazing activities as part of maintenance, see 43.34
- construction activities related to land improvement, see section F
- 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

68.2 Rental and operating of own or leased real estate

68.20 Rental and operating of own or leased real estate

This class includes:

- rental and operating of self-owned or leased real estate:
 - 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, including agricultural and forestry 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
- development of building projects for own operation, i.e. for rental of space in these buildings

This class also includes:

- letting of roofs (e.g. for solar power installations)
- rental of industrial plants and factories, including machinery and equipment
- provision of space exclusively for animal boarding

This class excludes:

- 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

68.3 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).

This class includes the 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

This class also includes:

- provision of real estate listing services

This class excludes:

- activities of real estate escrow agents, see 68.32
- legal activities, see 69.10

68.32 Other real estate activities on a fee or contract basis

This class includes:

- 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))
- 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

This class excludes:

- legal activities, see 69.10
- asset management activities as part of financial management consulting, see 70.20
- combined facilities support service activities; 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

Section 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, provision of advice and representation in civil cases, advice and representation in criminal actions, provision of 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 provision of accounting and bookkeeping services (for example, auditing of accounting records, preparing financial statements and bookkeeping).

69.1 Legal activities

69.10 Legal activities

This class includes:

- legal representation of one party's interest against another party, whether or not before courts or other judicial bodies by, or under the supervision of, persons who are members of the bar:
 - provision of advice and representation in civil cases
 - provision of advice and representation in criminal cases
 - provision of advice and representation in connection with labour disputes
- general counselling and advising, preparation of legal documents:
 - articles of incorporation, partnership agreements or similar documents in connection with company formation
 - patents and copyrights
 - preparation of deeds, wills, trusts, etc.
- other activities of public notaries, civil law notaries, bailiffs, arbitrators, examiners and referees

This class also includes:

- legal mediation activities
- activities of appointed legal guardians, without provision of residential care

This class excludes:

- activities of law courts, see 84.23
- social mediation, see 88.99

69.2 Accounting, bookkeeping and auditing activities; tax consultancy

69.20 Accounting, bookkeeping and auditing activities; tax consultancy

This class includes:

- 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

This class also includes:

- activities of invoicing services

This class excludes:

- publishing of accounting software, see 58.29
- computer programming of accounting software, see 62.10
- management consultancy on accounting systems, budgetary control procedures, see 70.20
- bill collection, see 82.91

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 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).

This class includes activities of:

- centralised administrative offices
- corporate offices
- district and regional offices
- subsidiary management offices

This class excludes:

- activities of holding companies not engaged in head office activities, see 64.21

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).

This provision of business services may include 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
- management information, etc.

This class also includes:

- certification of management (e.g. by management audits)
- activities of a management company, exercising the mandate of a director or a manager

This class excludes:

- design of computer software for accounting systems, see 62.10
- provision of 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
- architectural and engineering advisory activities, see 71.11, 71.12
- provision of advice, guidance and operational assistance on public relations and communication, 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
- educational consulting activities, see 85.69

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, surveying and mapping services, and so on.

71.11 Architectural activities

This class includes:

- building design and drafting
- town and city planning and landscape architecture
- architectural consulting activities
- architectural activities to support the conservation and restoration of cultural heritage properties
- interior architecture activities, i.e. redesigning a building's interior structure and layout

This class excludes:

- 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
- interior decorating, see 74.13
- conservation, restoration and other cultural heritage support activities, see 91.30

71.12 Engineering activities and related technical consultancy

This class includes:

- 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, fire 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 and onshore marine engineering, health and safety engineering, acoustical engineering, etc.
- geophysical, geologic and seismic surveying
- geodetic surveying activities:
 - land and boundary surveying activities
 - hydrologic surveying activities
 - subsurface surveying activities
- cartographic and spatial information activities
- environmental engineering and related consulting activities
- site engineering
- noise abatement engineering
- circular economy solutions engineering
- design of computer plans for 3D printing

This class also includes:

- activities of bathymetry
- activities of photogrammetric surveying (e.g. data collection with drones)
- preparation and revision of maps
- construction supervision
- project management activities related to engineering

This class excludes:

- test drilling in connection with mining operations, see 09.10, 09.90
- 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

71.2 Technical testing and analysis

71.20 Technical testing and analysis

This class includes:

- 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)
 - 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
- certification of products, including consumer goods, motor vehicles, aircraft, pressurised containers, nuclear plants, etc.
- periodic road safety testing of motor vehicles
- testing with use of models or mock-ups (e.g. of aircraft, ships, dams)
- operation of police or forensic laboratories
- product origin and quality assessment activities

This class also includes:

- inspections of air ducts, water and gas pipes, not associated with repair or installation

This class excludes:

- 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
- 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

72 Scientific research and development

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

- (1) basic research: experimental or theoretical work undertaken primarily to acquire new knowledge of the underlying foundations of phenomena and observable facts, without particular application or use in view;
- (2) applied research: original investigation undertaken in order to acquire new knowledge, directed primarily towards a specific practical aim or objective; and
- (3) experimental development: systematic work, drawing on existing knowledge gained from research and/or practical experience, directed to producing new materials, products and devices, to installing new processes, systems and services, and to improving substantially those already produced or installed.

Research and experimental development activities in this division are 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:

- developing and producing prototypes with the primary objective to make further improvements, whether or not associated with its production

This division excludes:

- 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

This class includes:

- research and experimental development on natural sciences and engineering:
 - research and development on natural sciences
 - research and development on engineering and technology
 - research and development on medical, health and life, and veterinary sciences
 - research and development on biotechnology
 - research and development on agricultural, forestry and fisheries sciences
 - interdisciplinary research and development, predominantly on natural sciences and engineering

This class also includes:

- DNA sequencing for general research on biological processes

This class excludes:

- DNA sequencing for ruling out or curing a specific disease, see 86.91

72.2 Research and experimental development on social sciences and humanities

72.20 Research and experimental development on social sciences and humanities

This class includes:

- 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 and archaeology; literature and languages; philosophy)
- interdisciplinary research and development, predominantly on social sciences and humanities

This class also includes:

- research and development on socio-economic relations

This class excludes:

- market research and public opinion polling, see 73.20

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 representatives.

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.

This division excludes:

- 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:

- 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
- managing the course of advertising campaigns
- creation and realisation 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)
 - aerial advertising
 - distribution or delivery of advertising material or samples
 - design of stands and other display structures and sites
- conducting marketing campaigns and other advertising services
 - promotion of products
 - merchandising
 - point-of-sale marketing
 - direct mail advertising
 - marketing consulting
 - influencer marketing

This class also includes:

- activities of sales representatives, for promotion purposes

This class excludes:

- 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
- operation of 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
- advertising photography, see 74.20
- postal and mailing activities, see 82.10
- activities of convention and trade show organisers, see 82.30
- provision of advertising services used to fund predominant activities of the business which may be provided free of charge, see predominant activity

73.12 Media representation

This class includes:

- media representation, i.e. selling or reselling of time and space for various media soliciting advertising

This class also includes:

- selling of advertising space on a fee or contract basis

This class excludes:

- public relations and communication activities, see 73.30
- selling of advertising time or space directly by owners of the time or space (publishers, etc.), see the corresponding activity class

73.2 Market research and public opinion polling

73.20 Market research and public opinion polling

This class includes:

- 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 studies of opinion research on the quality of life and lifestyles, on social participation and political participation, on political party preference and voting behaviour

This class also includes 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

This class excludes:

- 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

73.3 Public relations and communication activities

73.30 Public relations and communication activities

This class includes the provision of advice, guidance and operational assistance, including lobbying activities, to businesses and other organisations on public relations and communication.

This class excludes:

- activities of advertising agencies and provision of 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

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

This class includes:

- 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
- 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

This class excludes:

- 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

74.12 Graphic design and visual communication activities

This class includes:

- activities of graphic designers
- graphic design of web pages
- 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)

This class excludes:

- 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

74.13 Interior design activities

This class includes:

- activities of interior decorators
- provision of 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

This class excludes:

- architectural design activities, see 71.11

74.14 Other specialised design activities

This class excludes:

- design of computer-produced graphics for animations, see 59.11

74.2 Photographic activities

74.20 Photographic activities

This class includes:

- commercial and consumer photography:
 - portrait photography for passports, schools, weddings, etc.
 - photography for commercials, publishers, fashion, real estate or tourism purposes
 - aerial and underwater photography
 - videotaping of events: weddings, meetings, etc.
- 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
- activities of photojournalists
- creating artistic photographs

This class also includes:

- microfilming of documents
- digitising photographs, uploading video to the cloud
- object scanning in 3D

This class excludes:

- activities of printing photographs (from mobile telephones, 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

74.3 Translation and interpretation activities

74.30 Translation and interpretation activities

This class includes:

- translation and interpretation of all languages, including sign language, whether spoken or written

This class excludes:

- publishing translation software, see 58.29
- development of translation tools and training translation engines, see 62.10
- language teaching activities, see 85.59

74.9 Other professional, scientific and technical activities n.e.c.

74.91 Patent brokering and marketing service activities

This class includes:

- brokering and marketing activities for patents

This class also includes:

- provision of 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)

This class excludes:

- leasing of intellectual property and similar products, see 77.40

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.

This class includes:

- 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 (e.g. appraisal activities for antiques, jewellery, etc.)
- bill auditing and provision of freight rate information
- weather forecasting activities
- consulting in the area of occupational safety and health at the workplace
- provision of agronomy consulting services
- environmental consulting activities
- energy-saving advice activities
- other technical consulting
- activities of quantity surveyors

This class also includes:

- 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.
- 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

This class excludes:

- 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
- environmental engineering activities, see 71.12
- geodetic surveying activities, see 71.12
- industrial and machinery design, see 71.12, 74.11
- veterinary testing and control in relation to food production, see 71.20
- display of advertisements and other advertising design, see 73.11
- sales promotion service activities, see 73.11
- patent brokerage activities, see 74.91
- management services for rights to industrial property (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

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 when visiting farms, kennels or homes, in own consulting and surgery rooms or elsewhere.

It also includes animal ambulance activities.

75.0 Veterinary activities

75.00 Veterinary activities

This class includes:

- animal health care and control activities for farm animals
- animal health care and control activities for pets

These activities are carried out in veterinary hospitals as well as in farms, kennels or homes, in consulting and surgery rooms or elsewhere.

This class also includes:

- activities of veterinary assistants or other auxiliary veterinary personnel
- clinico-pathological and other diagnostic activities pertaining to animals
- animal ambulance activities
- activities of animal chiropractors
- activities of animal dieticians

This class excludes:

- 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

Section 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.

This division excludes:

- rental of equipment with an operator, see corresponding classes according to activities carried out with this equipment (e.g. construction (section F), transport (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

This class includes:

- rental and operating leasing of motor vehicles (with a maximum permissible weight not exceeding 3,5 tons) without a driver, regardless of 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

This class also includes:

- rental and operating leasing of an individual's own car without a driver
- rental and leasing of motorcycles

This class excludes:

- 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

77.12 Rental and leasing of trucks

This class includes:

- 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

This class excludes:

- 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

77.2 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

This class includes the rental of recreational and sports equipment, for example:

- pleasure boats, moveable houseboats, canoes, sailing boats and yachts without an operator
- bicycles, including bicycles with electrical assistance
- skis

This class excludes:

- rental of pleasure boats and sailing-boats with crew, see 50.10, 50.30
- 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
- rental of leisure and pleasure equipment as an integral part of recreational facilities, see 93.29

77.22 Rental and leasing of other personal and household goods

This class includes:

- rental of all kinds of household or personal goods (except recreational and sports equipment), to households or industries:
 - textiles, wearing apparel and footwear (e.g. curtains, costumes, wedding dresses and shoes)
 - furniture, pottery and glass, kitchen and tableware, electrical appliances and housewares
 - jewellery, musical instruments, scenery
 - 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

This class excludes:

- 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

77.3 Rental and leasing of other machinery, equipment and tangible goods

77.31 Rental and leasing of agricultural machinery and equipment

This class includes:

- 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

This class excludes:

- rental of agricultural and forestry machinery or equipment with an operator, see 01.61, 02.40

77.32 Rental and leasing of construction and civil engineering machinery and equipment

This class includes:

- 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

This class excludes:

- 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

77.33 Rental and leasing of office machinery, equipment and computers

This class includes:

- 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

This class includes:

- rental and operating leasing of water transport equipment without an operator:
 - commercial boats, ships and hovercraft

This class excludes:

- rental of water transport equipment with an operator, see division 50
- rental of pleasure boats without an operator, see 77.21

77.35 Rental and leasing of air transport equipment

This class includes:

- rental and operating leasing of air transport equipment without an operator:
 - airplanes
 - hot-air balloons
 - helicopters

This class excludes:

- rental of air transport equipment with an operator, see division 51

77.39 Rental and leasing of other machinery, equipment and tangible goods n.e.c.

This class includes:

- 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
- rental and operating leasing of land transport equipment (other than motor vehicles) without a driver:
 - caravans
 - railway vehicles
- tyre leasing
- rental of equipment for events, fairs and exhibitions (e.g. for rigging power, light, sound and stage equipment)
- rental of furniture for events, fairs and exhibitions
- rental of medical/hospital equipment
- rental and leasing of slot machines

This class also includes:

- rental of accommodation or office containers
- rental of animals (e.g. herds, racehorses)
- rental of other containers
- rental of pallets

This class excludes:

- 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

77.4 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.

This class includes:

- 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

This class also includes:

- receiving royalties or licensing fees for scientific research results

This class excludes:

- 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, 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

77.5 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, 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 service activities for car rentals

This class excludes:

- 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

77.52 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, revenues from the sale of advertising space).

This class includes:

- providing intermediation between households that offer their goods for rental and households renting the goods (e.g. lawn mowers, ladders, bicycles)

This class excludes:

- rental and leasing of personal and household goods, see 77.2
- activities of 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

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

This division excludes:

- 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.

This class includes:

- 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

This class also includes:

- activities of talent scouts

This class excludes:

- 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

78.2 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 resources 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 clients' 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.

This class excludes:

- activities of invoicing services, see 69.20

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
- intermediation service activities for travel

This division excludes:

- 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).

79.11 Travel agency activities

This class includes:

- 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 service activities for pre-packaged tours, domestic (national) and international
 - reservation service activities for customised tour packages for groups, domestic (national) or international
- intermediation service activities for the conclusion of contracts for the provision of tourist services from tour operators

This class also includes:

- intermediation of packaged travel services in the destination

This class excludes:

- 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

79.12 Tour operator activities

This class includes:

- 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.

This class excludes:

- sale of packaged tours, see 79.11

79.9 Other reservation service and related activities

79.90 Other reservation service and related activities

This class includes:

- visitor assistance service activities:
 - provision of travel information to visitors
 - activities of independent tourist guides
- activities of tourism promotion

This class excludes:

- fee-based reservation activities for passenger transport, see 52.32
- timeshare exchange service activities, see 55.40
- 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

80 Investigation and security activities

This division includes the provision of 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:

- provision of security services related to the prevention and safety of people at public events and premises open to the public
- provision of security services providing armoured car services

This division excludes:

- 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

This class includes the provision of:

- investigation services in private, commercial, insurance and legal fields
- guard, patrol or security services
- support services for cash collection and deposit services
- secure shredding and data destruction services
- armoured car services

This class also includes:

- guard and security service activities (e.g. for shops, trauma centres)
- luggage and passenger inspection at airports, railway stations and other similar places
- activities of security personnel for events, concerts, fairs and exhibitions

This class excludes:

- 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

80.09 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.

This class also includes:

- 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, 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

This class excludes:

- installation of security systems (e.g. burglar alarms, surveillance systems, 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

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.

This class excludes:

- 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

81.2 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.

This group excludes:

- agricultural pest control, see 01.61
- carpet and rug shampooing, drapery and curtain cleaning, see 96.10

81.21 General cleaning of buildings

This class includes:

- 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

These general cleaning activities are mostly interior cleaning although they may include the cleaning of associated exterior areas (for example, windows, passageways).

This class excludes:

- specialised cleaning activities (e.g. cleaning of windows, chimneys, fireplaces, boilers, exhaust units), see 81.22

81.22 Other building and industrial cleaning activities

This class includes:

- 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 sale, 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

This class includes:

- swimming pool cleaning and maintenance activities
- cleaning of trains, buses, planes, etc.
- cleaning of the inside of road and sea tankers
- sanitising, disinfecting and exterminating activities
- bottle cleaning
- street sweeping and snow and ice removal
- other cleaning activities n.e.c.

This class excludes:

- agricultural pest control, see 01.61
- cleaning of motor vehicles, including car washing, see 95.31

81.3 Landscape service activities

81.30 Landscape service activities

This class includes:

- 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
- protecting and restoring landscape (e.g. for parks, gardens)
- ecological engineering works for the purpose of ecological preservation of sites

This class also includes:

- 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)

This class excludes:

- 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
- activities of 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

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 includes:

- document preparation (e.g. editing, proofreading, typing, word processing and pre-archiving)
- provision of 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
- digitisation of files (without any further processing of data)
- formatting of e-books

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.

This class excludes:

- printing of documents (offset printing, quick printing, digital printing, etc.), see 18.12
- provision of pre-press services, see 18.13
- storage of paper files, see 52.10
- provision of courier services, see 53.20
- data processing and digitisation 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 activities/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
- provision of 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

82.2 Activities of call centres

82.20 Activities of call centres

This class includes the activities of:

- 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-based contact centres

This class also includes the activities of:

- centres dealing with customer requests for assistance or addressing customer complaints through other communication channels

This class excludes:

- 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 (e.g. activities of insurance agents and brokers (class 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

82.3 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, for example:

- business and trade shows
- company events
- general or specialised exhibitions
- conferences and conventions
- seminars, symposiums and workshops
- farmers' markets and craft fairs

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 excludes:

- 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

82.4 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:

- provision of reservation services for theatrical, sport, amusement and entertainment tickets
- intermediation service activities for lottery games

This class excludes:

- activities of brokers and agents for electric power and natural gas, see 35.40
- intermediation service activities for specialised construction services, see 43.60
- wholesale on a fee or contract basis, see 46.1
- 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 (e.g. activities of insurance agents and brokers (class 66.22))
- intermediation service activities for real estate activities, see 68.31
- travel agency activities, see 79.11
- 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
- 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

82.9 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

This class includes:

- collection of payments for claims and remittance of payments collected to the clients (e.g. bill or debt collection services)
- 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

This class also includes:

- activities of rating agencies
- repossession activities

This class excludes:

- factoring activities, see 64.92

82.92 Packaging activities

This class 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 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

This class excludes:

- manufacture of soft drinks and production of natural mineral waters, see 11.07
- packaging activities incidental to transport, see 52.26

82.99 Other business support service activities n.e.c.

This class includes:

- provision of fundraising organisation services on a contract or fee basis
- provision of court reporting or stenotype recording services
- provision of public stenography services
- real-time (i.e. simultaneous) closed captioning of meetings, conferences
- provision of barcoding services
- provision of barcode imprinting services
- provision of parking meter coin collection services
- activities of handling visa and work permits
- restaurant voucher handling service activities
- providing assistance in motor vehicle registration
- administration of gift packages for leisure activities
- voucher issuing and handling activities
- charity crowdfunding activities
- provision of company domiciliation services
- reading of consumption of heat and hot water, including cost allocation
- 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

This class excludes:

- 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 activities/centralised activities, see 70.10
- 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

Section 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 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

This class includes:

- 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
- administration and operation of overall economic and social planning and statistical services at the various levels of government

This class excludes:

- 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

84.12 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
- public administration of research and development policies and associated funds for these areas

This class also includes:

- public sponsoring of recreational and cultural activities
- distribution of public grants to artists
- administration of potable water supply programmes
- administration of waste collection and disposal operations
- administration of environmental protection programmes
- administration of housing programmes

This class excludes:

- 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
- operation of 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

84.13 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
- administration of research and development policies and associated funds to improve economic performance
- administration of general labour affairs
- implementation of regional development policy measures (e.g. to reduce unemployment)

This class also includes:

- activities of the national cybersecurity agencies
- financial regulation relating to the conduct of business and consumer protection and other wider financial regulatory activities

This class excludes:

- activities of the monetary supervisory authority by central banks, see 64.11
- financial service activities of financial supervisory authorities, except for insurance and pension funding (not by central banks), see 66.11
- financial service activities of financial supervisory authorities for insurance and pension funding (not by central banks), see 66.29
- research and experimental development activities, see division 72

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

This class includes:

- 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
- provision of 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

This class excludes:

- international disaster or conflict refugee service activities, see 88.99
- activities of extraterritorial organisations and bodies, see 99.00

84.22 Defence activities

This class includes:

- 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
- 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

This class excludes:

- 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

84.23 Justice and judicial activities

This class includes:

- 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

This class excludes:

- provision of legal advice and representation in civil, criminal and other cases, see 69.10
- activities of prison schools, see division 85
- activities of prison hospitals, see 86.10

84.24 Public order and safety activities

This class includes:

- administration and operation of regular and auxiliary police forces supported by public authorities and of port, border, coastguards and other special police forces, including traffic law enforcement, foreigner registration, and the maintenance of arrest records
- provision of supplies for domestic emergency use in case of peacetime disasters

This class also includes:

- activities of voluntary associations that ensure the protection of public safety

This class excludes:

- 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

84.25 Fire service activities

This class includes:

- firefighting 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

This class excludes:

- firefighting and fire-prevention activities for forestry, see 02.40
- firefighting and fire-prevention activities at oilfields and gas fields, see 09.10
- firefighting and fire-prevention activities at airports, see 52.23

84.3 Compulsory social security activities

84.30 Compulsory social security activities

This class includes:

- 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

This class excludes:

- 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

Section 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, as well as public and private education.

For each level of education, special education for persons with physical or mental disabilities is included.

Groups 85.1 to 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 [mappings](#) between the ISCED levels of education and the national qualification programmes disseminated by the UNESCO Institute for Statistics (UIS) should be considered. 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 to 8 in group 85.4.

Educational institutions classified in groups 85.2 to 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 / 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 excludes:

- 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.

This class excludes:

- child day-care activities, see 88.91

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.

This class excludes:

- non-formal education and training regardless of the age or field of education, see 85.5
- child day-care activities, including day nurseries for pupils, see 88.91

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 excludes:

- 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.

This class includes:

- lower general secondary education corresponding more or less to compulsory school age
- upper general secondary education, whether granting access or not to higher education

This class excludes:

- non-formal education and training, see 85.5

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 the provision of programmes corresponding to the definition of formal education and training as, for example, in the following fields:

- instruction for tourist guides
- instruction for chefs, hoteliers and restaurateurs
- education activities of cosmetology and hairdresser/barber schools
- computer repair training
- education activities of driving schools for occupational drivers (e.g. of trucks, buses, coaches) and of schools for forklift drivers and professional pilots (including instructions for drone pilots)

This class excludes:

- 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, 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

85.33 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.

This class excludes:

- technical and vocational higher education, see 85.40
- non-formal education and training, see 85.5

85.4 Tertiary education

85.40 Tertiary education

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.

This class includes education in public and private universities provided at the level of:

- 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
- 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

Education may be conducted as full-time or part-time studies.

This class also includes:

- short-cycle vocational education and training at ISCED-P 2011 Level 5
- higher vocational and professional education and training at ISCED-P 2011 Level 6 and ISCED-P 2011 Level 7 (for example, those leading to master craftsmen qualifications)
- education activities of performing arts schools providing tertiary education
- adult or continuing education equivalent in complexity of content to the education given in education activities already classified at this level

This class excludes:

- non-formal education and training, see 85.5

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 to 85.4.

This group also includes education activities run by self-employed / own account / individual / independent lecturers (tutors, academics, instructors).

This group excludes formal educational activities as outlined in groups 85.1 to 85.4, in other words, pre-primary education, primary education, secondary education, post-secondary non-tertiary education or tertiary education.

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.

This class includes sports and recreation instruction with a structured educational arrangement, e.g.:

- sports instruction in camps or schools
- gymnastics, yoga or Pilates instruction (not provided by fitness centres)
- swimming, riding or martial arts instruction (not provided by sports clubs)
- e-sports or card game instruction (not provided by sports clubs)
- provision of board game courses

This class also includes:

- activities of professional sports instructors, teachers, coaches

This class excludes:

- activities provided by academic schools, colleges and universities, see 85.40
- cultural education, see 85.52
- sports training within sports clubs, see 93.12
- fitness instruction provided by fitness centres, yoga studios and similar facilities, see 93.13

85.52 Cultural education

This class includes the 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.

This class includes:

- music instruction
- art instruction
- dance instruction
- drama, fine arts, performing arts and photography instruction

This class also includes:

- activities of professional arts instructors and teachers

This class excludes:

- 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

85.53 Driving school activities

This class also includes:

- education activities of flying, sailing and shipping schools not issuing commercial certificates and permits

This class excludes:

- education activities of driving or flying schools for occupational drivers and for professional pilots, see 85.32

85.59 Other education n.e.c.

This class includes:

- education that is not definable by level
- academic tutoring
- provision of remedial courses
- provision of professional examination review courses
- language instruction and conversational skills instruction
- computer training (e.g. general computer use, programming courses, use of computer applications)
- provision of relaxation courses (e.g. meditation courses, breathing techniques, courses of awareness through movement, courses on stress and anxiety relief techniques)
- provision of sewing courses
- provision of oenology courses
- provision of family life courses (e.g. parent–child courses)
- training on plant protection products

This class also includes:

- lifeguard training
- survival training
- public speaking training
- speed-reading instruction
- activities of professional instructors and teachers in subjects other than sports, arts and driving

This class excludes:

- provision of formal adult literacy programmes, see 85.20
- general secondary education, see 85.31
- technical and vocational secondary education and training, see 85.32
- entertainment activities in retirement homes, see 93.29

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).

85.69 Educational support activities n.e.c.

This class includes:

- provision of non-instructional activities that support educational processes or systems:
 - educational consulting
 - vocational and career-related counselling activities
 - educational guidance counselling activities
 - educational testing evaluation activities
 - educational testing activities
 - organisation of student exchange programmes
 - examination and testing of regulated professions (e.g. pilots)
 - development of curricula
 - expert and rehabilitation activities examining learning ability

This class excludes:

- research and experimental development on social sciences and humanities, see 72.20

Section 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.

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).

This division excludes:

- 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

This class excludes:

- 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
- provision of 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
- provision of diagnostic imaging services and medical laboratory activities, not part of hospital activities, see 86.91
- patient transport by ambulance, see 86.92

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 practices, group practices, hospital outpatient clinics and in clinics attached to businesses, schools, homes for older persons, labour organisations and fraternal organisations, as well as in patients' homes.

This group also includes:

- provision of 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

This class excludes:

- 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

86.22 Medical specialists activities

This class includes:

- medical consultation and treatment in the field of specialised medicine by medical specialists and surgeons

This class also includes:

- activities of family planning centres providing medical treatment (e.g. sterilisation, termination of pregnancy), without accommodation
- cosmetic surgery activities performed by medical specialists
- treatment in outpatient or day clinics (e.g. dialysis, chemotherapy, insulin therapy, respiratory treatment, radiation treatment)
- medical analysis and interpretation of diagnostic medical images (x-ray, electrocardiograms, endoscopies, etc.)
- activities provided by psychiatrists
- activities of vaccination centres (immunisation, inoculation)
- activities of thrombosis centres

This class excludes:

- inpatient hospital activities, see 86.10
- nursing and midwifery activities, see 86.94
- activities of physiotherapists, see 86.95
- beauty treatment activities not performed by medical specialists (e.g. by cosmetologists), see 96.22

86.23 Dental practice care activities

This class includes:

- dental practice activities of a general or specialised nature (e.g. dentistry, endodontic and paediatric dentistry); oral pathology
- orthodontic activities

This class also includes:

- dental activities in operating rooms

This class excludes:

- 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

86.9 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.

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, for example:

- X-ray laboratories and other diagnostic imaging centres
- blood analysis laboratories
- DNA sequencing for ruling out or curing a specific disease

This class also includes:

- laboratory doping control activities

This class excludes:

- 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, blood and organ banks, see 86.99

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.

This class also includes:

- specialised transport of patients, accompanied by paramedics
- primary care given by a paramedic or a doctor during the patient's transport by ambulance

This class excludes:

- 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

86.93 Activities of psychologists and psychotherapists, except medical doctors

This class includes:

- consultation and treatment activities of psychologists (e.g. clinical psychologists, health psychologists, psychotherapists), except medical doctors

This class also includes:

- music therapy activities performed by psychotherapists/psychologists

This class excludes:

- activities of psychiatrists, see 86.22

86.94 Nursing and midwifery activities

This class includes nursing and midwifery activities not performed by medical doctors, for example:

- activities of independent nurses, who work in own consulting rooms or at patients' homes
- activities of maternity facilities, without permanent supervision of medical doctors

This class also includes:

- palliative nursing care activities for outpatients

This class excludes:

- activities of maternity wards in hospitals, under the direct supervision of medical doctors, see 86.10
- activities of residential nursing care facilities, see 87.10
- provision of homecare services, see 88.10

86.95 Physiotherapy activities

This class includes the provision of therapies provided by independent professionals to improve mobility, restore function or reduce pain. The therapies provided include physiotherapy, and so on.

This class also includes:

- activities of medical massage therapists
- activities of ergotherapists
- activities of occupational therapists

This class excludes:

- activities of osteopaths, see 86.96
- activities of chiropractors, see 86.96
- activities of practitioners in the field of shiatsu, Thai massage, Watsu, tui na, qigong, see 86.99
- activities of massage salons for non-medical massage, see 96.23

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.

This class includes:

- 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, osteopathy, crystal therapy, iridology, kinesiology, radionics)

This class also includes:

- activities of healers
- hypnotherapy activities
- reflexology activities
- Cesar and Mensendieck remedial therapy activities
- naprapathy activities

This class excludes:

- activities of practitioners in the field of shiatsu, Thai massage, Watsu, tui na, qigong, see 86.99

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).

This class also includes:

- appointment reservation service activities for medical, dental and other human health services

This class excludes:

- intermediation service activities for residential care activities, see 87.91

86.99 Other human health activities n.e.c.

This class includes:

- activities for human health n.e.c.:
 - activities of paramedical practitioners in the field of optometry, hydrotherapy, speech therapy, podiatry/chiroprody, etc.

This class also includes:

- activities of dental paramedical personnel (e.g. dental therapists, school dental nurses or dental hygienists) who may work remote from – but are periodically supervised by – dentists
- 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 podiatrists
- activities of skin therapists
- health-related monitoring activities (infant nutrition, child health)
- activities of dieticians
- preventive health activities and disease detection (cancer, tuberculosis, venereal diseases)
- transport of blood and body organs/fluids
- shiatsu, Thai massage, Watsu, tui na qigong activities
- animal therapy activities (e.g. hippotherapy)
- colonic hydrotherapy activities
- dance and movement therapy activities
- art therapy activities

This class excludes:

- 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
- medical analysis and interpretation of diagnostic medical images (x-ray, electrocardiograms, endoscopies, etc.), see 86.22
- provision of 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 residential nursing care facilities, see 87.10
- activities of massage salons for non-medical massage, see 96.23

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.

This division excludes:

- 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.

This class includes activities of:

- homes for 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

This class excludes:

- palliative nursing care activities 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

87.2 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.

This class includes activities of:

- facilities for the treatment of substance 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

This class excludes:

- activities of 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 (e.g. mental healthcare centres), see division 88

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 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.

This class includes activities of:

- assisted living facilities
- continuing care retirement communities
- homes for older persons with minimal nursing care
- rest homes without nursing care

This class excludes:

- 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

87.9 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).

This class excludes:

- intermediation service activities for medical, dental and other human health services, see 86.97

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.

This class includes:

- residential care 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:
 - operation of orphanages
 - operation of children's boarding homes and hostels
 - provision of residential services for homeless persons, refugees, immigrants, etc.
 - other residential family support activities

The activities are usually carried out by government offices or private organisations.

This class also includes activities of:

- halfway houses for groups of persons with social or personal problems
- halfway houses for delinquents and offenders
- juvenile correction homes

This class excludes:

- 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

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

This class includes:

- provision of 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
 - provision of 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

This class also includes:

- activities of caregivers (home assistance)
- provision of homecare services
- provision of home assistance services, such as to carry out domestic tasks, rendered to persons having a diagnosis of temporary medical impairment

This class excludes:

- 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

88.9 Other social work activities without accommodation

88.91 Child day-care activities

This class includes:

- day-care activities for children provided in private homes or day-care centres
- after-school care activities

This class also includes:

- day-care activities for children with disabilities

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

This class includes:

- provision of 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
 - operation of 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

This class excludes:

- legal mediation activities, see 69.10
- funding and administration of compulsory social security programmes, see 84.30
- activities similar to those described in this class, but including accommodation, see 87.99

Section 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.

This division excludes:

- 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
- the operation of museums of all kinds, archaeological and historical sites and monuments, libraries, archives, botanical and zoological gardens; the preservation of historical sites; 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

This class includes:

- 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
- activities of journalists whose content is published by a third party
- activities of bloggers whose content is published by a third party

This class also includes:

- technical writing

This class excludes:

- (re)production, distribution of books and music, see section J
- activities of 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

90.12 Visual arts creation activities

This class includes the activities of creation and production of works of the visual arts.

This class includes:

- activities of independent artists (e.g. sculptors, painters, cartoonists, calligraphers, engravers, etchers)
- digital forms of visual arts creation
- creating of art featuring light installations

This class excludes:

- 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

90.13 Other arts creation activities

This class includes:

- choreography activities

This class excludes:

- 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

90.2 Activities of performing arts

90.20 Activities of performing arts

This class includes activities in the performing arts and related activities.

It includes:

- live stage productions (theatrical presentations, concerts, operas, dances and others):
 - activities of performing groups, circuses or companies, orchestras or bands
 - activities of performing artists (e.g. actors (including stand-up comedians), dancers, musicians (including activities of independent musicians), conductors)

This class also includes:

- activities of photo models
- activities of independent musicians and actors 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

This class excludes:

- publishing texts and photographs and other contents without video by influencers or bloggers, see 58.19
- production of video and audiovisual content, including vlogs, see 59.11
- 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

90.3 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

This class includes:

- operation of arts facilities (e.g. concert halls, theatre halls, cultural centres)
- operation of arts facilities which support artistic creation in visual arts

This class also includes:

- operation of music venues, music clubs and similar facilities for live performances

This class excludes:

- 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

90.39 Other support activities to arts and performing arts

This class includes:

- support activities to the performing arts for production of live stage presentations (e.g. theatrical presentations, concerts, opera, dance, 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)
- activities of film and theatre directors, dramaturges, film promoters and programmes creators

This class also includes:

- 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

This class excludes:

- 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

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).

This division excludes:

- 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
- warehousing, storage and support activities for transportation, see division 52
- insurance activities, see division 65
- 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.

This group excludes:

- conservation and restoration of cultural heritage, see 91.30

91.11 Library activities

This class includes:

- 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.

This class excludes:

- conservation and restoration of cultural heritage, see 91.30

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.

This class includes:

- 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

This class also includes:

- archiving of all kinds of documents (in paper or electronic form)

This class excludes:

- 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

91.2 Museum, collection, historical site and monument activities

This group includes the operation, management, care, 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.

This group excludes:

- 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

This class includes:

- operation, management, care, 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
- collection activities 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)

This class excludes:

- retail sale of paintings and sculptures (activities of commercial art galleries), see 47.69
- 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

91.22 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).

This class includes:

- operation and preservation of historical sites and buildings
- operation and preservation of archaeological sites open to visitors

This class excludes:

- 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

91.3 Conservation, restoration and other support activities for cultural heritage

91.30 Conservation, restoration and other support activities for cultural heritage

This class includes:

- conservation and restoration of historical and archaeological assets of all types of materials, whether the assets are movable or stationary

This class also includes:

- 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

This class excludes:

- 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
- 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

91.4 Botanical and zoological garden and nature reserve activities

91.41 Botanical and zoological garden activities

This class includes:

- operation of botanical and zoological gardens, including children's zoos
- operation of aquariums

This class excludes:

- landscape and gardening activities, see 81.30
- operation of sport fishing and hunting preserves, see 93.19

91.42 Nature reserve activities

This class includes:

- operation of nature reserves, including wildlife preservation, etc.
- conservation and maintenance services of national parks, nature parks and reserves

This class excludes:

- 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

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.

This division excludes:

- operation of coin-operated games, see 93.29

92.0 Gambling and betting activities

92.00 Gambling and betting activities

This class includes gambling and betting activities, for example:

- bookmaking and other betting operations
- off-track betting
- operation of casinos (including floating casinos)
- sale of lottery tickets on own account
- operation (exploitation) of coin-operated gambling machines
- quiz app subscriptions with prizes
- sports betting
- operation of card games as a betting activity
- operation of gambling or lottery games

This class excludes:

- operation of clubs for card games (e.g. bridge clubs), see 93.12

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 division also includes:

- organisation of sporting events

This division excludes:

- dramatic arts, music, other arts and entertainment (e.g. the production of live theatrical presentations, concerts, opera or dance productions, other stage productions), see division 90
- the operation of museums of all kinds, archaeological and historical sites and monuments, libraries, archives, botanical and zoological gardens; the preservation of historical sites; 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; activities of sports trainers providing specialised services to support participants in sporting events or competitions; operation of arenas and stadiums; other activities of organising, promoting or managing sporting events n.e.c.

This group excludes:

- sports and recreation education activities, see 85.51

93.11 Operation of sports facilities

This class includes:

- operation of facilities for outdoor or indoor sporting events (open, closed or covered, with or without spectator seating)
- organisation and operation of outdoor or indoor sporting events for professionals or amateurs by organisations in their own facilities (not by sports clubs)

This class also includes:

- 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

This class excludes:

- 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

93.12 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.

This class includes:

- 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)

This class also includes:

- 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

This class excludes:

- 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

93.13 Activities of fitness centres

This class includes:

- activities of fitness clubs
- activities of yoga studios
- activities of Pilates studios
- activities of tai chi studios

This class also includes:

- instruction provided by fitness clubs, yoga studios and similar facilities

This class excludes:

- sports instruction by individual teachers/trainers, see 85.51

93.19 Sports activities n.e.c.

This class includes:

- activities of producers of sporting events, with or without facilities
- activities of individual own account sportspersons and athletes, referees, judges, timekeepers, etc.
- activities of individual own account participants of e-sports
- activities of sports federations, sports leagues and sports governing bodies
- activities related to promotion of sporting events
- activities of racing stables, kennels and garages
- operation of sport fishing and hunting preserves
- activities of mountain guides
- support activities for sport or recreational hunting and fishing
- operation of vertical, aerodynamic wind tunnels
- activities related to training animals for sports or entertainment
- organisation and operation of outdoor or indoor sporting events for professionals or amateurs by organisations (not by sports clubs) without own facilities

This class excludes:

- 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
- 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
- park and beach activities, see 93.29

93.2 Amusement and recreation activities

This group includes activities of 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).

This group excludes:

- 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), 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.

This class also includes:

- activities of aqua/water parks

This class excludes:

- 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

93.29 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:

- operation (exploitation) of coin-operated games
- rental of leisure and pleasure equipment as an integral part of recreational facilities
- operation of mechanical rides, games and shows by independent providers (e.g. at fairgrounds, festivals, Christmas markets)
- activities of beaches, including rental of facilities (e.g. lockers, beach chairs and umbrellas)
- activities of independent animators in amusement and recreation facilities
- operation of dance floors and ballrooms where beverage serving is not the main activity
- operation of computer rooms for playing computer games
- operation of self-service amusement devices (e.g. rocking chairs/horses/cars/spaceships)
- 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

This class also includes:

- 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

This class excludes:

- transport by cableways, ski lifts and chairlifts, which may include the preparation of ski slopes, see 49.34
- rental of pleasure boats with crew for water transport (e.g. for 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
- operation of recreational camps, hunting and fishing camps, campsites and camping grounds, see 55.30
- 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
- activities of 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

Section 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

This class includes:

- 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, guilds and similar organisations
- dissemination of information, representation before government agencies, public relations and labour negotiations of business and employer organisations

This class excludes:

- 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

94.12 Activities of professional membership organisations

This class includes:

- activities of organisations whose members' interests centre chiefly on a particular scholarly discipline or professional practice or technical field (e.g. medical associations, legal associations, accounting associations, engineering associations, architects' associations)
- activities of associations of specialists engaged in scientific, academic or cultural activities (e.g. associations of writers, painters, performers of various kinds, journalists)
- dissemination of information, the establishment and supervision of standards of practice, representation before government agencies, public relations of professional organisations

This class also includes:

- activities of learned societies

This class excludes:

- 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

94.2 Activities of trade unions

94.20 Activities of trade unions

This class includes:

- promoting the interests of organised labour and union employees

This class also includes:

- activities of associations whose members are employees interested chiefly in the representation of their views concerning the salary and work situation, and in concerted action through organisation

This class excludes:

- education provided by trade unions, see division 85
- activities of professional membership organisations, see 94.12

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

This class includes:

- activities of religious organisations or individuals providing services directly to worshippers in churches, mosques, temples, synagogues or other places
- activities of organisations furnishing monastery and convent services
- religious retreat activities

This class also includes:

- religious funeral service activities

This class excludes:

- 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

94.92 Activities of political organisations

This class includes:

- 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.

This class includes:

- activities of organisations (not directly affiliated to a political party) furthering a public cause or issue by means of public education, political influence, fundraising, etc.:
 - citizens' initiative or protest movements
 - environmental and ecological movements
 - organisations supporting community and educational facilities n.e.c.
 - organisations for the protection and betterment of special groups (e.g. ethnic and minority groups)
 - associations for patriotic purposes, including war veterans' associations
 - associations intended to promote health
 - associations for the protection of animals
 - consumer associations
- activities of automobile associations (other than sports)
- 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 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)

This class also includes:

- grant-giving activities by membership organisations or others
- activities of philanthropic intermediaries and activities to promote volunteerism
- international cooperation and solidarity activities
- service activities to promote hunting and trapping

This class excludes:

- charitable activities like fundraising aimed at social work, see 88.99
- activities of sports clubs, see 93.12
- activities of sports federations, see 93.19
- activities of professional membership organisations, see 94.12
- activities of international organisations under international treaties between states, see 99.00

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.

This division excludes specialised repair and maintenance 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).

This class includes the repair and maintenance of:

- desktop computers
- laptop computers
- magnetic disc drives and flash drives
- optical disc drives
- renovation of discs
- printers
- monitors
- keyboards
- webcams
- headsets, including in-ear wireless headsets
- mice, joysticks and trackball accessories
- internal and external computer modems
- dedicated computer terminals
- computer servers
- scanners, including barcode scanners
- smart card readers
- virtual reality helmets/headsets
- computer projectors
- cordless telephones
- smart telephones and tablets
- telecommunication carrier equipment
- communication transmission equipment (e.g. routers, bridges, modems)
- two-way radios
- commercial television and video cameras

This class also includes:

- 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 (personal digital assistants (PDAs))

This class excludes:

- refilling of ink and toner cartridges by retail sellers, see 47.40
- repair and maintenance of consumer electronics, see 95.21

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

This class includes the repair and maintenance of consumer electronics:

- repair of consumer electronics:
 - television, radio receivers
 - audio and video players
 - household-type video cameras and photographic equipment
 - video game devices

95.22 Repair and maintenance of household appliances and home and garden equipment

This class includes the repair and servicing of household appliances and home and garden equipment:

- repair and servicing of household appliances:
 - refrigerators, stoves, washing machines, clothes/tumble dryers, room air conditioners, etc.
- repair and servicing of home and garden equipment:
 - lawnmowers, edgers, snowblowers, leaf blowers, trimmers, etc.

This class excludes:

- repair of handheld power tools and commercial refrigeration, see 33.12
- repair of central air-conditioning systems, see 43.22

95.23 Repair and maintenance of footwear and leather goods

This class includes the repair and maintenance of footwear and leather goods:

- repair of boots, shoes, luggage, etc.
- fitting of heels

This class excludes:

- activities of shoeshiners, see 96.99

95.24 Repair and maintenance of furniture and home furnishings

This class includes:

- reupholstering, refinishing and repairing of furniture and home furnishings, including office furniture
- assembly of self-standing furniture

95.25 Repair and maintenance of watches, clocks and jewellery

This class includes:

- repair of watches, clocks and their parts (e.g. watch cases and housings of any material)
- repair of jewellery

This class excludes:

- repair of time clocks, time/date stamps, time locks and similar time-recording devices, see 33.13

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:

- repair and maintenance of bicycles, electric bicycles, monowheels, hoverboards, kick scooters
- repair and alteration of clothing
- repair of sports goods (except sporting guns) and camping equipment
- repair of books
- repair of non-historical musical instruments
- repair of toys and similar articles
- repair of other personal and household goods
- piano tuning
- knife sharpening
- key cutting activities

This class also includes:

- ‘while-you-wait’ engraving

This class excludes:

- industrial engraving of metals, see 25.53
- repair of sporting and recreational guns, 33.11
- repair of handheld power tools, see 33.12
- locksmith activities, see 80.09

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, e.g.:
 - mechanical repairs
 - electrical repairs
 - electronic injection systems repair
 - ordinary servicing
 - bodywork repair
 - repair of motor vehicle parts
 - washing, polishing, etc.
 - spraying and painting
 - repair of screens and windows
 - repair of motor vehicle seats
 - mechatronics system repair and diagnostics services
- repair, fitting or replacement service activities for tubes and tyres
- anti-rust treatment
- installation of parts and accessories not as part of the manufacturing process
- repair and maintenance of non-military amphibious vehicles

This class also includes:

- repair and maintenance of caravan and motorhome housing cells

This class excludes:

- 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

95.32 Repair and maintenance of motorcycles

This class includes:

- repair and maintenance of motorcycles
- motorcycle and motorcycle parts spraying and painting activities
- bodywork repair on motorcycles
- washing, polishing, etc., of motorcycles

This class excludes:

- repair and maintenance of bicycles and electric bicycles, see 95.29

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).

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.

96.1 Washing and cleaning of textile and fur products

96.10 Washing and cleaning of textile and fur products

This class includes:

- laundering and dry-cleaning, pressing, etc., of all kinds of clothing (including fur) and textiles, provided by mechanical equipment, by hand or by self-service coin-operated machines, whether for the general public or for industrial or commercial clients
- carpet and rug shampooing, drapery and curtain cleaning, whether on clients' premises or not
- provision of combined rental and care services, including washing and cleaning of textiles (e.g. linen, work uniforms and related items)
- provision of reusable diaper supply services

This class excludes:

- repair and alteration of clothing, see 95.29

96.2 Hairdressing, beauty treatment, day spa and similar activities

96.21 Hairdressing and barber activities

This class includes:

- hair washing, trimming and cutting, setting, dyeing, tinting, waving, straightening and similar activities
- hairstyling
- shaving and beard trimming

This class excludes:

- manufacture of wigs, see 32.99

96.22 Beauty care and other beauty treatment activities

This class includes beauty treatment activities not performed by medical specialists (for example, by cosmetologists), such as facial massage, manicure, pedicure, permanent make-up, depilation and tanning.

This class excludes:

- cosmetic surgery activities performed by medical specialists, see 86.22

96.23 Day spa, sauna and steam bath activities

This class includes:

- activities of Turkish baths, sauna and steam baths, day spas, weight loss and slendering salons, etc.
- activities of non-medical massage

This class excludes:

- provision of physical well-being services as part of accommodation activities, see division 55
- activities of medical massage therapy, 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

96.3 Funeral and related activities

96.30 Funeral and related activities

This class includes:

- burial and incineration of human or animal corpses and related activities:
 - preparing the dead for burial or cremation; embalming and morticians' services
 - providing burial or cremation services
 - rental of equipped space in funeral parlours
- rental or sale of graves
- maintenance of graves and mausoleums
- transport of human remains

This class excludes:

- cemetery gardening, see 81.30
- religious funeral service activities, see 94.91

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).

96.9 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.

This class excludes:

- cleaning of buildings, see 81.21
- provision of homecare 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
- provision of after-school care services, see 88.91

96.99 Other personal service activities n.e.c.

These activities are predominantly provided to individuals.

This class includes:

- astrological and spiritualists' activities
- social activities (e.g. provision of networking services, escort services, dating services, services of a marriage bureau)
- provision or arrangement of sexual services, organisation of prostitution events or operation of prostitution establishments
- provision of pet care services (e.g. boarding, grooming or training pets)
- operation of shelters for abandoned pets
- genealogical activities
- activities of tattooing and piercing studios
- activities of shoeshiners, 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)
- tattoo artist activities, using biological substances (e.g. henna) for temporary decoration
- horse whispering activities
- housesitting activities
- wedding planners' activities

This class excludes:

- veterinary activities, see 75.00
- home cleaning activities, see 81.21
- yoga or Pilates instruction, see 85.51
- provision of alternative therapeutic services (e.g. homeopathy, chiropractic treatments, osteopathy, crystal therapy, iridology, kinesiology and radionics), see 86.96
- activities of practitioners in the field of shiatsu, Thai massage, Watsu, tui na, qigong, see 86.99
- provision of homecare 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
- provision of after-school care services, see 88.91
- operation of coin-operated gambling machines, see 92.00
- operation of coin-operated washing machines, see 96.10

Section 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 Rev. 2.1. 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)).

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.

This class excludes:

- 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

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.

If households are also engaged in the production of marketed goods, they are classified to the appropriate goods-producing industry of NACE.

If they are principally engaged in a specific goods-producing subsistence activity, they are classified to the appropriate goods-producing industry of NACE.

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.

If households are also engaged in the production of multiple goods for subsistence purposes, they are classified to the undifferentiated subsistence goods-producing activities of households, see 98.10.

Section V – ACTIVITIES OF EXTRATERRITORIAL ORGANISATIONS AND BODIES

99 Activities of extraterritorial organisations and bodies

99.0 Activities of extraterritorial organisations and bodies

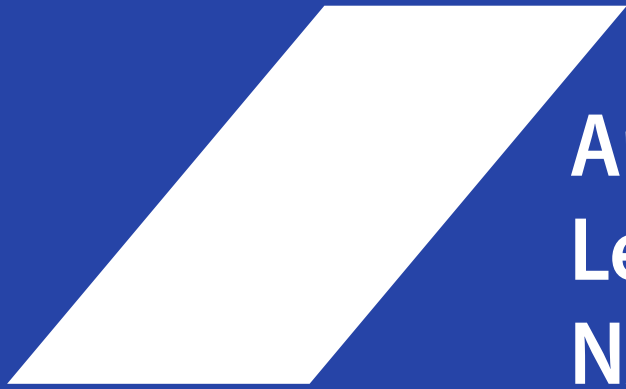
99.00 Activities of extraterritorial organisations and bodies

This class includes:

- 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)

This class also includes:

- activities of general government agencies of other countries (e.g. embassies, consulates, military bases, scientific bases)



Annex I: Legal basis of NACE Rev. 2.1

Legal basis of NACE Rev. 2.1

Firstly, this annex presents Regulation (EC) No 1893/2006 of 20 December 2006 ('the NACE basic act') without its Annex I since the structure of NACE Rev. 2.1 is already presented in full in Part 2 of this publication. Annexes III, IV and V of this regulation are also not presented because they address the changeover from NACE Rev. 1.1 to NACE Rev. 2, and hence are of little interest in the context of this publication.

Secondly, this annex presents Commission Delegated Regulation (EU) 2023/137 (which establishes NACE Rev. 2.1) also without its Annex since it is identical to Annex I of the NACE basic act.

Regulation (EC) No 1893/2006 of 20 December 2006

The following legal text is meant purely as information and has no legal effect. The authentic version of the relevant acts includes annexes, which are not reproduced here. The European Union's institutions do not assume any liability for its contents. The authentic versions of the relevant acts, including their preambles, are those published in the Official Journal of the European Union and available in EUR-Lex. The most recent (at the time of the preparation of this publication) amendment of Regulation (EC) No 1893/2006 is presented separately in this annex under the heading 'Commission Delegated Regulation (EU) 2023/137 of 10 October 2022'.

**REGULATION (EC) No 1893/2006 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL
of 20 December 2006**

**establishing the statistical classification of economic activities NACE Revision 2 and
amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on
specific statistical domains**

(Text with EEA relevance)

[\(OJ L 393, 30.12.2006, p. 1\)](#)

Amended by:

	Official Journal		
	No	Page	Date
Regulation (EC) No 295/2008 of the European Parliament and of the Council of 11 March 2008	<u>L 97</u>	13	9.4.2008
Regulation (EU) 2019/1243 of the European Parliament and of the Council of 20 June 2019	<u>L 198</u>	241	25.7.2019
Commission Delegated Regulation (EU) 2023/137 of 10 October 2022	<u>L 19</u>	5	20.1.2023

REGULATION (EC) No 1893/2006 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

of 20 December 2006

establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains

(Text with EEA relevance)

SECTION I

GENERAL PROVISIONS

Article 1

Subject matter and scope

This Regulation establishes a common statistical classification of economic activities in the European Community, hereinafter referred to as 'NACE Rev. 2'. This classification ensures that Community classifications are relevant to the economic reality and enhances the comparability of national, Community and international classifications and, hence, of national, Community and international statistics.

This Regulation shall apply only to the use of the classification for statistical purposes.

Article 2

NACE Rev. 2

1. NACE Rev. 2 shall include:
 - (a) a first level consisting of headings identified by an alphabetical code (sections);
 - (b) a second level consisting of headings identified by a two-digit numerical code (divisions);
 - (c) a third level consisting of headings identified by a three-digit numerical code (groups); and
 - (d) a fourth level consisting of headings identified by a four-digit numerical code (classes).
2. NACE Rev. 2 is set out in Annex I.

Article 3

Use of NACE Rev. 2

The Commission shall use NACE Rev. 2 for all statistics classified according to economic activities.

Article 4

National classifications of economic activities

1. Member States' statistics presented according to economic activities shall be produced using NACE Rev. 2 or a national classification derived therefrom.
2. The national classification may introduce additional headings and levels and a different coding may be used. Each of the levels, except for the highest, shall consist of either the same headings as the corresponding NACE Rev. 2 level or headings constituting an exact breakdown thereof.
3. Member States shall forward to the Commission, for its approval prior to their publication, the drafts defining or modifying their national classifications. The Commission shall check the conformity of these drafts with paragraph 2 within two months. The Commission shall transmit the approved national classification to the other Member States for information. The Member States' national classifications shall include a table of correspondence between the national classifications and NACE Rev. 2.
4. In the event of incompatibility between certain NACE Rev. 2 headings and the national economic structure, the Commission may authorise a Member State to use an aggregation of NACE Rev. 2 headings in a specific sector.
To obtain such an authorisation, the Member State concerned must provide the Commission with all the necessary information to consider its request. The Commission shall decide within three months.
However, notwithstanding the provisions of paragraph 2, such an authorisation shall not entitle the Member State concerned to subdivide the aggregated headings in a way different from NACE Rev. 2.
5. The Commission shall, together with the Member State concerned, periodically review the authorisations granted under paragraph 4 to verify whether they remain justified.

Article 5

Commission activities

The Commission, in cooperation with the Member States, shall ensure the dissemination, maintenance and promotion of NACE Rev. 2, in particular by:

- (a) drafting, updating and publishing explanatory notes for NACE Rev. 2;
- (b) drawing up and publishing guidelines for classifying statistical units in accordance with NACE Rev. 2;
- (c) publishing correspondence tables between NACE Rev. 1.1 and NACE Rev. 2 and between NACE Rev. 2 and NACE Rev. 1.1; and
- (d) working to improve consistency with other social and economic classifications.

Article 6

Delegated and implementing acts

1. The following measures for implementing NACE Rev. 2 shall be adopted in accordance with the regulatory procedure referred to in Article 7(2):
 - (a) decisions required in case of problems arising from implementation of NACE Rev. 2, including the assignment of economic activities to specific classes; and
 - (b) technical measures ensuring a fully coordinated transition from NACE Rev. 1.1 to NACE Rev. 2, especially with respect to issues related to breaks in time series, including double reporting and back-casting of time series.
2. The Commission is empowered to adopt delegated acts in accordance with Article 6a amending Annex I to take account of technological or economic developments or to align it with other economic and social classifications.
3. Consideration shall be given to the principle that the benefits of updating NACE Rev. 2 must outweigh its costs, and to the principle that additional costs and burdens remain within a reasonable limit.

Article 6a

Exercise of the delegation

1. The power to adopt delegated acts is conferred on the Commission subject to the conditions laid down in this Article.

2. The power to adopt delegated acts referred to in Article 6(2) shall be conferred on the Commission for a period of five years from 26 July 2019. The Commission shall draw up a report in respect of the delegation of power not later than nine months before the end of the five-year period. The delegation of power shall be tacitly extended for periods of an identical duration, unless the European Parliament or the Council opposes such extension not later than three months before the end of each period.

3. The delegation of power referred to in Article 6(2) may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the *Official Journal of the European Union* or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.

4. Before adopting a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making ⁽¹⁾.

5. As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.

6. A delegated act adopted pursuant to Article 6(2) shall enter into force only if no objection has been expressed either by the European Parliament or by the Council within a period of three months of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by three months at the initiative of the European Parliament or of the Council.

Article 7

Committee

1. The Commission shall be assisted by the Statistical Programme Committee, established by Decision 89/382/EEC, Euratom.
2. Where reference is made to this paragraph, the procedure laid down in Articles 5 and 7 of Decision 1999/468/EC shall apply, having regard to the provisions of Article 8 thereof.

⁽¹⁾ OJ L 123, 12.5.2016, p. 1.

The period laid down in Article 5(6) of Decision 1999/468/EC shall be set at three months.

Article 8

Implementation of NACE Rev. 2

1. Statistical units referred to in business registers, as set up according to Regulation (EEC) No 2186/93, shall be classified according to NACE Rev. 2.
2. Statistics referring to economic activities performed from 1 January 2008 onwards shall be produced by Member States using NACE Rev. 2 or with a national classification derived therefrom pursuant to Article 4.
3. By way of derogation from paragraph 2, short-term statistics governed by Regulation (EC) No 1165/98 and the labour-cost index governed by Regulation (EC) No 450/2003 shall be produced using NACE Rev. 2 from 1 January 2009.
4. The provision of paragraph 2 shall not apply for the production of the following statistics:
 - (a) national accounts statistics under Regulation (EC) No 2223/96;
 - (b) economic accounts for agriculture under Regulation (EC) No 138/2004; and
 - (c) statistics concerning balance of payments, international trade in services and foreign direct investment under Regulation (EC) No 184/2005.

SECTION II

AMENDMENTS TO RELATED ACTS

Article 9

Amendments to Regulation (EEC) No 3037/90

Articles 3, 10, and 12 of Regulation (EEC) No 3037/90 shall be deleted.

Article 10

Amendments to Regulation (EEC) No 3924/91

Regulation (EEC) No 3924/91 is hereby amended as follows:

- (1) 'NACE Rev. 1' shall be replaced by 'NACE Rev. 2' throughout the text.
- (2) Article 2(1) shall be replaced by the following:

'1. The field covered by the survey referred to in Article 1 shall be that of the activities in sections B and C of the classification of economic activities in the European Community (NACE Rev. 2).'

Article 12

Amendment to Regulation (EC) No 1165/98

Regulation (EC) No 1165/98 is hereby amended as follows:

- (1) Article 2(1) shall be replaced by the following:

'1. This Regulation shall apply to all market activities in Sections B to N and P to S of the statistical classification of economic activities in the European Community (NACE Rev. 2).'
- (2) In Article 17, the following points shall be added:

'(k) the first base year to be applied for time series in NACE Rev. 2;

(l) for time series prior to 2009, to be transmitted according to NACE Rev. 2, the level of detail, the form, the first reference period, and the reference period.'
- (3) The Annexes shall be amended in accordance with Annex III to this Regulation.

Article 13

Amendment to Regulation (EC) No 1172/98

In Regulation (EC) No 1172/98, the terms: 'NACE Rev. 1' and 'NACE Rev. 1.1' shall be replaced by 'NACE Rev. 2' throughout the text and the annexes.

Article 14

Amendment to Regulation (EC) No 530/1999

Regulation (EC) No 530/1999 is hereby amended as follows:

- (1) 'NACE Rev. 1' shall be replaced by 'NACE Rev. 2' throughout the text.
- (2) In Article 3:
 - (a) paragraph 1 shall be replaced by the following:

'1. The statistics shall cover all economic activities defined in sections B (Mining and quarrying), C (Manufacturing), D (Electricity, gas, steam and air conditioning supply), E (Water supply; sewerage, waste management and remediation activities), F (Construction), G (Wholesale and retail trade; repair of motor vehicles and motorcycles), H (Transportation and storage), I (Accommodation and food service activities), J (Information and communication activities), K (Financial and insurance activities), L (Real estate activities), M (Professional, scientific and technical activities), N (Administrative and support service activities), P (Education), Q (Human health and social work activities), R (Arts, entertainment and recreation activities) and S (Other service activities) of

the statistical classification of economic activities in the European Community (NACE Rev. 2).';

(b) paragraph 2 shall be deleted.

Article 15

Amendment to Regulation (EC) No 2150/2002

Regulation (EC) No 2150/2002 is hereby amended as follows:

- (1) 'NACE Rev. 1' and 'NACE Rev. 1.1' shall be replaced by 'NACE Rev. 2' throughout the text and annexes.
- (2) Annex I to Regulation (EC) No 2150/2002 shall be amended in accordance with Annex IV to this Regulation.

Article 16

Amendment to Regulation (EC) No 450/2003

Regulation (EC) No 450/2003 is hereby amended as follows:

- (1) 'NACE Rev. 1' shall be replaced by 'NACE Rev. 2' throughout the text.
- (2) Article 3 shall be replaced by the following:

'Article 3

Scope

1. This Regulation shall apply to all activities defined in sections B to S of NACE Rev. 2.
2. The inclusion of economic activities defined by NACE Rev. 2 sections O to S in the scope of this Regulation shall be determined in accordance with the procedure referred to in Article 12(2), taking into account the feasibility studies defined in Article 10.'
- (3) Article 5 shall be replaced by the following:

'Article 5

Frequency and back data

1. The data for the LCI shall first be compiled according to NACE Rev. 2 for the first quarter of 2009, and thereafter for each quarter (ending on 31 March, 30 June, 30 September and 31 December of each year).
2. Back data from the first quarter of 2000 to the fourth quarter of 2008 shall be made available by the Member States. The back data shall be provided for each of the NACE Rev. 2 sections B to N and for the labour cost items mentioned in Article 4(1).'
- (4) Article 6(3) shall be replaced by the following:

'3. The back data referred to in Article 5 shall be transmitted to the Commission (Eurostat) at the same time as the LCI for the first quarter of 2009.'

(5) In Article 11 point (c) shall be replaced by the following:

'(c) inclusion of NACE Rev. 2 sections O to S (Article 3).'

Article 17

Amendment to Regulation (EC) No 48/2004

The first paragraph of Article 3 of Regulation (EC) No 48/2004 shall be replaced by the following:

'This Regulation shall cover data on the steel industry, which is defined as group 24.1 of the statistical classification of economic activities in the European Community (NACE Rev. 2).'

Article 18

Amendment to Regulation (EC) No 808/2004

Annex I to Regulation (EC) No 808/2004 shall be amended in accordance with Annex V to this Regulation.

Article 19

Amendment to Regulation (EC) No 1552/2005

Regulation (EC) No 1552/2005 is hereby amended as follows:

- (1) 'NACE Rev. 1.1' shall be replaced by 'NACE Rev. 2' throughout the text.
- (2) Article 2(2) shall be deleted.
- (3) Article 4 shall be replaced by the following:

'Article 4

Scope of statistics

The statistics on the vocational training in enterprises shall cover at least all economic activities defined in sections B to N and R to S of NACE Rev. 2.'

SECTION III

FINAL PROVISIONS

Article 21

Entry into force

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

It shall apply from 1 January 2008.

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



Commission Delegated Regulation (EU) 2023/137 of 10 October 2022

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COMMISSION DELEGATED REGULATION (EU) 2023/137

of 10 October 2022

**amending Regulation (EC) No 1893/2006 of the European Parliament and of the Council
establishing the statistical classification of economic activities NACE Revision 2**

(Text with EEA relevance)

Amended by:

	Official Journal	
	No	date
Commission Delegated Regulation (EU) 2025/471 of 2 September 2024	L, 2025/471	11.3.2025

COMMISSION DELEGATED REGULATION (EU) 2023/137**of 10 October 2022****amending Regulation (EC) No 1893/2006 of the European Parliament and of the Council establishing the statistical classification of economic activities NACE Revision 2****(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 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains ⁽¹⁾, and in particular Article 6(2) thereof,

Whereas:

- (1) In order to function, the internal market requires statistical standards applicable to the collection, transmission and publication of national and Union statistics so that businesses, financial institutions, governments and all other operators in the internal market can have access to reliable and comparable statistical data. To this end, it is vital that the various categories for classifying activities in the Union be interpreted uniformly in all the Member States.
- (2) Reliable and comparable statistics are necessary to enable businesses to assess their competitiveness, and are useful to the Union institutions in preventing distortions of competition.
- (3) Regulation (EC) No 1893/2006 established a common statistical classification of economic activities in the European Community (hereinafter referred to as 'NACE Rev. 2'), to meet the requirements of statistics at the time of its adoption, and for as long as it remained in line with the technological environment and the structure of the economy, as well as with the relevant international economic and social classifications.
- (4) Regulation (EC) No 1893/2006 empowers the Commission to adopt delegated acts, amending Annex I, to take account of technological or economic developments or to align it with other economic and social classifications.
- (5) Since the entry into force of NACE Rev. 2 on 1 January 2008, globalisation and digitalisation have changed the way in which many economic activities provide goods and services. New activities have gained in importance while others have lost importance in the global economy. Rapid changes have also taken place in the information-technology environment. In addition, the increased awareness of the impact of the economy on the environment has created specialised activities to protect the environment.
- (6) The international comparability of economic statistics requires that the Member States and the Union institutions use classifications of economic activities that are directly linked to the International Standard Industrial Classification of all Economic Activities (ISIC).
- (7) Following the adoption by the Statistical Commission of the United Nations of Revision 5 of the International Standard Industrial Classification of All Economic Activities ('ISIC Rev. 5'), the NACE classification should be adapted in order to maintain its comparability and consistency with the standards for classifying economic activities used at international level.
- (8) By taking new economic activities rendered possible by recent structural, scientific and technological developments into account, the NACE classification should more closely reflect the reality of current economic activities in the Union.
- (9) An up-to-date NACE classification is central to the Commission's ongoing efforts to modernise the production of Union statistics. This up-to-date classification is expected to contribute, through more comparable and relevant data, to better economic governance at both Union and national level.
- (10) Regulation (EC) No 1893/2006 should therefore be amended accordingly,

⁽¹⁾ OJ L 393, 30.12.2006, p. 1.

HAS ADOPTED THIS REGULATION:

Article 1

Annex I to Regulation (EC) No 1893/2006 is replaced by the Annex to this Regulation.

Article 2

1. This Regulation shall apply to the data transmissions to the Commission (Eurostat) relating to each reference period from 1 January 2025.

2. By way of derogation from paragraph 1, this Regulation shall apply as follows:

- (a) for Council Regulation (EC) No 530/1999⁽²⁾, concerning:
 - statistics on the structure and distribution of earnings, from 1 January 2026 as regards the transmission of data relating to each reference period which starts on or after that date;
 - statistics on the level and composition of labour costs, from 1 January 2028, as regards the transmission of data relating to each reference period which starts on or after that date;
- (b) for Regulation (EC) No 2150/2002 of the European Parliament and of the Council ⁽³⁾, from 1 January 2026 as regards the transmission of data relating to each reference period which starts on or after that date;
- (c) for Regulation (EC) No 450/2003 of the European Parliament and of the Council ⁽⁴⁾, from 1 January 2027 as regards the transmission of data relating to each reference period which starts on or after that date;
- (d) for Regulation (EC) No 138/2004 of the European Parliament and of the Council ⁽⁵⁾, from 1 January 2028 as regards the transmission of data relating to each reference period which starts on or after that date;

⁽²⁾ Council Regulation (EC) No 530/1999 of 9 March 1999 concerning structural statistics on earnings and on labour costs (OJ L 63, 12.3.1999, p. 6, ELI: <http://data.europa.eu/eli/reg/1999/530/oj>).

⁽³⁾ Regulation (EC) No 2150/2002 of the European Parliament and of the Council of 25 November 2002 on waste statistics (OJ L 332, 9.12.2002, p. 1, ELI: <http://data.europa.eu/eli/reg/2002/2150/oj>).

⁽⁴⁾ Regulation (EC) No 450/2003 of the European Parliament and of the Council of 27 February 2003 concerning the labour cost index (OJ L 69, 13.3.2003, p. 1, ELI: <http://data.europa.eu/eli/reg/2003/450/oj>).

⁽⁵⁾ Regulation (EC) No 138/2004 of the European Parliament and of the Council of 5 December 2003 on the economic accounts for agriculture in the Community (OJ L 33, 5.2.2004, p. 1, ELI: <http://data.europa.eu/eli/reg/2004/138/oj>).

- (e) for Regulation (EC) No 1552/2005 of the European Parliament and of the Council ⁽⁶⁾, from 1 January 2030 as regards the transmission of data relating to each reference period which starts on or after that date;
- (f) for Regulation (EC) No 453/2008 of the European Parliament and of the Council ⁽⁷⁾, from 1 January 2026 as regards the transmission of data relating to each reference period which starts on or after that date;
- (g) for Regulation (EC) No 1099/2008 of the European Parliament and of the Council ⁽⁸⁾, from 1 January 2027 as regards the transmission of data relating to each reference period which starts on or after that date;
- (h) for Regulation (EC) No 1338/2008 of the European Parliament and of the Council ⁽⁹⁾, concerning:
 - ANNEX II – Domain: Healthcare, subject: ‘healthcare expenditure and financing’, from 1 January 2027 as regards the transmission of data relating to each reference period which starts on or after that date;
 - ANNEX IV – Domain: Accidents at work, from 1 January 2027 as regards the transmission of data relating to each reference period which starts on or after that date;

⁽⁶⁾ Regulation (EC) No 1552/2005 of the European Parliament and of the Council of 7 September 2005 on statistics relating to vocational training in enterprises (OJ L 255, 30.9.2005, p. 1, ELI: <http://data.europa.eu/eli/reg/2005/1552/oj>).

⁽⁷⁾ Regulation (EC) No 453/2008 of the European Parliament and of the Council of 23 April 2008 on quarterly statistics on Community job vacancies (OJ L 145, 4.6.2008, p. 234, ELI: <http://data.europa.eu/eli/reg/2008/453/oj>).

⁽⁸⁾ Regulation (EC) No 1099/2008 of the European Parliament and of the Council of 22 October 2008 on energy statistics (OJ L 304, 14.11.2008, p. 1, ELI: <http://data.europa.eu/eli/reg/2008/1099/oj>).

⁽⁹⁾ Regulation (EC) No 1338/2008 of the European Parliament and of the Council of 16 December 2008 on Community statistics on public health and health and safety at work (OJ L 354, 31.12.2008, p. 70, ELI: <http://data.europa.eu/eli/reg/2008/1338/oj>).

- (i) for Regulation (EU) No 691/2011 of the European Parliament and of the Council ⁽¹⁰⁾, concerning:
- Annex I – MODULE FOR AIR EMISSIONS ACCOUNTS, from 1 January 2026 as regards the transmission of data relating to each reference period which starts on or after that date;
 - Annex II – MODULE FOR ENVIRONMENTALLY RELATED TAXES BY ECONOMIC ACTIVITY, from 1 January 2026 as regards the transmission of data relating to each reference period which starts on or after that date;
 - Annex IV – MODULE FOR ENVIRONMENTAL PROTECTION EXPENDITURE ACCOUNTS, from 1 January 2026 as regards the transmission of data relating to each reference period which starts on or after that date;
 - Annex V – MODULE FOR ENVIRONMENTAL GOODS AND SERVICES SECTOR ACCOUNTS, from 1 January 2026 as regards the transmission of data relating to each reference period which starts on or after that date;
 - Annex VI – MODULE FOR PHYSICAL ENERGY FLOW ACCOUNTS, from 1 January 2026 as regards the transmission of data relating to each reference period which starts on or after that date;
- (j) for Regulation (EU) No 70/2012 of the European Parliament and of the Council ⁽¹¹⁾, from 1 January 2026 as regards the transmission of data relating to each reference period which starts on or after that date;
- (k) for Regulation (EU) No 549/2013 of the European Parliament and of the Council ⁽¹²⁾, as regards Annex B, it shall apply to data transmissions from 1 September 2029;
- (l) for Article 2 of Regulation (EU) 2018/1091 of the European Parliament and of the Council of 18 July 2018 ⁽¹³⁾, from 1 January 2030 as regards the transmission of data relating to each reference period which starts on or after that date;
- (m) for Regulation (EU) 2019/1700 of the European Parliament and of the Council ⁽¹⁴⁾, concerning:
- the ‘labour force’ and ‘income and living conditions’ domains, from 1 January 2026 as regards the transmission of data relating to each reference period which starts on or after that date;
 - the ‘education and training’ domain, from 1 January 2028 as regards the transmission of data relating to each reference period which starts on or after that date;
 - the ‘consumption’ and ‘time use’ domains, from 1 January 2030 as regards the transmission of data relating to each reference period which starts on or after that date;
 - the ‘health’ domain, from 1 January 2031 as regards the transmission of data relating to each reference period which starts on or after that date;
- (n) for Regulation (EU) 2019/2152 of the European Parliament and of the Council ⁽¹⁵⁾, concerning:
- Article 6(1), point (a), from 1 January 2025 as regards the transmission of data rebased on the year 2025;
 - Article 6(2), point (c), from 1 January 2026 as regards the transmission of data relating to each reference period which starts on or after that date;
 - Article 6(2), points (b) and (d), from 31 December 2026 as regards the transmission of data relating to each reference period that ends on or after that date;
- (o) for Article 2 of Regulation (EU) No 2022/2379 of the European Parliament and the Council ⁽¹⁶⁾, from

⁽¹⁰⁾ Regulation (EU) No 691/2011 of the European Parliament and of the Council of 6 July 2011 on European environmental economic accounts (OJ L 192, 22.7.2011, p. 1, ELI: <http://data.europa.eu/eli/reg/2011/691/oj>).

⁽¹¹⁾ Regulation (EU) No 70/2012 of the European Parliament and of the Council of 18 January 2012 on statistical returns in respect of the carriage of goods by road (OJ L 32, 3.2.2012, p. 1, ELI: <http://data.europa.eu/eli/reg/2012/70/oj>).

⁽¹²⁾ 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>).

⁽¹³⁾ Regulation (EU) 2018/1091 of the European Parliament and of the Council of 18 July 2018 on integrated farm statistics and repealing Regulations (EC) No 1166/2008 and (EU) No 1337/2011 (OJ L 200, 7.8.2018, p. 1, ELI: <http://data.europa.eu/eli/reg/2018/1091/oj>).

⁽¹⁴⁾ Regulation (EU) 2019/1700 of the European Parliament and of the Council of 10 October 2019 establishing a common framework for European statistics relating to persons and households, based on data at individual level collected from samples, amending Regulations (EC) No 808/2004, (EC) No 452/2008 and (EC) No 1338/2008 of the European Parliament and of the Council, and repealing Regulation (EC) No 1177/2003 of the European Parliament and of the Council and Council Regulation (EC) No 577/98 (OJ L 261 I, 14.10.2019, p. 1, ELI: <http://data.europa.eu/eli/reg/2019/1700/oj>).

⁽¹⁵⁾ Regulation (EU) 2019/2152 of the European Parliament and of the Council of 27 November 2019 on European business statistics, repealing 10 legal acts in the field of business statistics (OJ L 327, 17.12.2019, p. 1, ELI: <http://data.europa.eu/eli/reg/2019/2152/oj>).

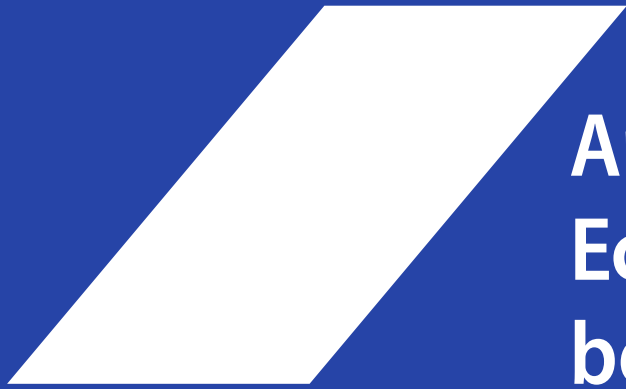
⁽¹⁶⁾ Regulation (EU) 2022/2379 of the European Parliament and of the Council of 23 November 2022 on statistics on agricultural input and output, amending Commission Regulation (EC) No 617/2008 and repealing Regulations (EC) No 1165/2008, (EC) No 543/2009 and (EC) No 1185/2009 of the European Parliament and of the Council and Council Directive 96/16/EC (OJ L 315, 7.12.2022, p. 1, ELI: <http://data.europa.eu/eli/reg/2022/2379/oj>).

1 January 2030 as regards the transmission of data relating to each reference period which starts on or after that date.

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.



Annex II: Economic classifications beyond Europe

1. The international family of statistical classifications

1. The [international family of statistical classifications](#) is made up of classifications that have been reviewed and approved as guidelines by the United Nations Statistical Commission (UNSC) or other competent intergovernmental bodies, covering broad statistical areas such as economics, demographics, labour, health, education, social welfare, geography, environment and tourism, among others. The family also contains some classifications that have not (yet) been formally approved by the UNSC or a similar competent intergovernmental body but have either gained international acceptance or are the only existing classifications in a field.
2. The list of classifications in the family is currently maintained by the [United Nations Committee of Experts on International Statistical Classifications \(UNCEISC\)](#). This committee was established to ensure harmonisation and convergence among the classifications in the international family of international statistical classifications. It examines the status of the work on international classifications, makes recommendations concerning future directions to the UNSC and serves as the central coordinating body in the work on international classifications. It agrees on strategies for updating and revising classifications and reviews the underlying principles as well as practical proposals to bring about convergence of existing classifications. It consists of members from international organisations – custodians and major users of international classifications, as well as representatives from developed and developing countries and regional agencies.
3. The UNCEISC has included in its work programme the provision of [Best Practice Guidelines for Developing International Statistical Classifications](#). This includes general principles and guidelines for the creation of international statistical classifications, which in turn become also applicable to the development and maintenance of national classifications.
4. In 1989 the UNSC proposed a set of classifications that together form an integrated system for classifying activities, goods and services and that could be used in different kinds of economic statistics at world level. The International Standard Industrial Classification of all Economic Activities ([ISIC](#)), the Central Product Classification ([CPC](#)), the Standard International Trade Classification ([SITC](#)), the Harmonized Commodity Description and Coding System ([HS](#)) and the Classification by Broad Economic Categories ([BEC](#)), which all are closely interrelated, are the main components of this system:
 - ISIC represents the activity side of the system;
 - CPC is the central instrument for classifying goods and services;
 - SITC is the aggregated classification of transportable goods for international trade statistics for comparison purposes;
 - HS, which is the international customs classification, is used by both CPC and SITC for categorising goods;
 - BEC is the classification of goods according to broad economic categories for purposes of economic analysis.
5. ISIC is the international reference classification of economic activities. Its main purpose is to provide a set of activity categories that are used for the collection and reporting of statistics according to such activities (see also paragraph 3 in the introductory guidelines). Worldwide, more than 150 countries are using classifications of economic activities based on ISIC (frequently they are indirectly based on ISIC via NACE or other regional classifications).
6. The CPC consists of a classification structure for products (goods and services) based on a set of internationally agreed concepts, definitions, principles and classification rules. It serves as an international standard for assembling and tabulating all kinds of data requiring product detail, including statistics on industrial production, domestic and foreign commodity trade, international trade in services, balance of payments, consumption and price statistics, as well as other data used within the national accounts. As the CPC is a product classification that does not depend on the classification of economic activities, the CPC coding system is independent of ISIC.

7. Despite this specific approach, however, the CPC has also taken into consideration the criterion of economic origin. According to this criterion (adopted in the EU for NACE and the Classification of Products by Activity; CPA), a product classification combines in one category goods or services that are the output of only one economic activity. Thus, efforts were made to define headings at the lowest level of the CPC in such a way that as many products as possible, at this level, can be allocated to a single category of ISIC. The [CPC publications](#) include the correspondences between CPC subclasses and the relevant ISIC class.
8. The SITC is used for compiling international trade statistics on all merchandise entering international trade, and to promote the international comparability of international trade statistics. The commodity groupings of the SITC reflect
 - (a) the materials used in production
 - (b) the processing stage
 - (c) market practices and uses of the products
 - (d) the importance of the commodities in terms of world trade and
 - (e) technological changes.
 Most countries and international organisations use the SITC for studies of long-term trends in international merchandise trade and aggregation of traded commodities into classes more suitable for economic analysis of trade.
9. The HS is the international customs product classification for which the World Customs Organization (WCO) is the custodian. It is used by more than 200 countries and economies as a basis for their customs tariffs and for the collection of international trade statistics. Over 98 % of the merchandise in international trade is classified in terms of the HS. This classification is hierarchically structured and provides the detailed definitions and characteristics of about 5 000 commodity groups. The HS assigns specific six-digit codes for commodities. Countries are allowed to append suffixes to the first six digits, rendering longer codes enabling a more detailed classification. HS basically covers goods, in other words, products which have physical characteristics, including electrical energy. The HS is updated every 5 to 6 years.
10. When referring to goods, both the CPC and the SITC use the headings and subheadings of the HS as building blocks for their categories, in other words, the scope of each HS heading is, in its entirety, covered by a CPC heading at the lowest level (whereas multiple HS headings might be aggregated into one CPC heading). There are some exceptions to this rule, especially for agricultural goods where an HS heading is split over several CPC items.
11. The purpose of the BEC is to analyse international trade statistics by large economic classes of goods and services, based on the main outputs of corresponding industries, to facilitate broad analyses of trade and production. Furthermore, it can be used to identify System of National Accounts (SNA) end-use dimensions (intermediate consumption, gross fixed capital formation and final consumption). The specification dimension is added to differentiate intermediate products that are generic, in other words, consumed across a wide range of industries, from those that are specific (typically consumed only in certain industries).

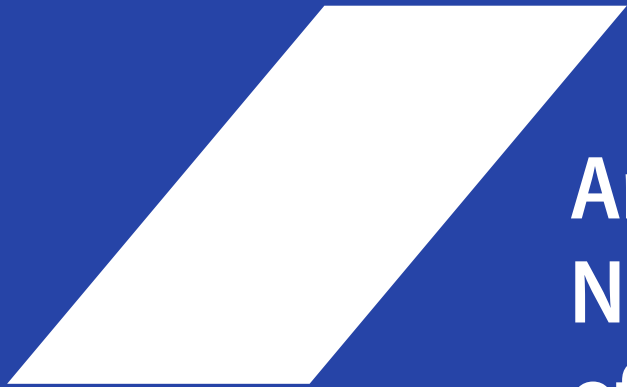
2. Other regional classifications

2.1. North American Industry Classification System – NAICS

12. NAICS is the North American Industry Classification System and was developed in the mid-1990s to provide common industry definitions for Canada, Mexico and the United States. It is based on the ISIC and is designed for the compilation of production statistics and, therefore, for the classification of data relating to establishments. It takes into account the specialisation of activities generally found at the level of the producing units of businesses. The criteria used to group establishments into industries in NAICS are the similarity of input structures, labour skills and production processes.
13. NAICS can also be used for classifying companies and enterprises. However, when NAICS is used in this way, the following caveat applies: NAICS has not been specially designed to take account of the wide range of vertically or horizontally integrated activities of large and complex, multi-establishment companies and enterprises.
14. In the development and subsequent revision of NAICS industries, the statistical agencies of the three countries strive to create industries that do not cross ISIC two-digit boundaries. The NAICS classifications, as well as detailed correspondence tables between the NAICS and ISIC, are published on the national NAICS websites: [NAICS-USA](#), [NAICS-Canada](#) and [Sistema de Clasificación Industrial de América del Norte](#).

2.2. Australian and New Zealand Standard Industrial Classification – ANZSIC

15. [ANZSIC](#) was developed for use in both Australia and New Zealand for the production and analysis of industry statistics. In the development of ANZSIC, great emphasis has been placed on alignment with the international standard. ANZSIC is very close to ISIC/NACE, as its structure broadly follows ISIC, where categories at the division and more detailed levels can be aggregated into the two-digit categories of ISIC. Therefore, conversion of ANZSIC data into ISIC/NACE data is possible at a detailed level.



Annex III: National classifications of economic activities (national versions of NACE)

1. Introduction

In this text, the term **national version** is used to refer to a national classification of economic activities in the sense of Article 4 of the NACE Regulation ⁽¹⁾ which reads as follows.

National classifications of economic activities

1. *Member States' statistics presented according to economic activities shall be produced using NACE Rev. 2 or a national classification derived therefrom.*
2. *The national classification may introduce additional headings and levels and a different coding may be used. Each of the levels, except for the highest, shall consist of either the same headings as the corresponding NACE Rev. 2 level or headings constituting an exact breakdown thereof.*
3. *Member States shall forward to the Commission, for its approval prior to their publication, the drafts defining or modifying their national classifications. The Commission shall check the conformity of these drafts with paragraph 2 within two months. The Commission shall transmit the approved national classification to the other Member States for information. The Member States' national classifications shall include a table of correspondence between the national classifications and NACE Rev. 2.*
4. *In the event of incompatibility between certain NACE Rev. 2 headings and the national economic structure, the Commission may authorise a Member State to use an aggregation of NACE Rev. 2 headings in a specific sector.*
5. *To obtain such an authorisation, the Member State concerned must provide the Commission with all the necessary information to consider its request. The Commission shall decide within three months.*
6. *However, notwithstanding the provisions of paragraph 2, such an authorisation shall not entitle the Member State concerned to subdivide the aggregated headings in a way different from NACE Rev. 2.*
7. *The Commission shall, together with the Member State concerned, periodically review the authorisations granted under paragraph 4 to verify whether they remain justified.*

A majority of the European Statistical System countries have established national versions, which means that at the national level, NACE is to a large extent implemented through its national versions. However, the prevalence of sector-specific national aggregation, which is treated in Article 4(4) and Article 4(5), is low. Therefore, the topic of sector-specific aggregation is not further addressed in this text.

While most European regulations in the field of statistics set out requirements concerning data that Member States should **transmit** to the European Commission (Eurostat) in order for **European statistics** to be produced, the NACE Regulation, through Article 4(1), also sets out modalities concerning how Member States **produce** those **national statistics** that are presented according to economic activities, with Article 4(2) setting out how the national versions (used to produce such statistics) are to be formulated and structured and Article 4(3) describing how compliance with Article 4(2) is to be determined.

The chapters below present the basic principles applied by Eurostat for checking the structure (Chapter 2), codes (Chapter 3) and titles (Chapter 4) of national versions of NACE. Additionally, as Article 5 of the NACE Regulation addresses activities (on guidelines, explanatory notes and correspondence tables) that have an impact on national versions, that article is briefly treated in Chapter 5. Finally, events which may trigger updates to national versions are presented in Chapter 6.

⁽¹⁾ Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains (OJ L 393, 30.12.2006, pp. 1; ELI: <http://data.europa.eu/eli/reg/2006/1893/oj>).

2. Review of the structure of national versions of NACE

Upon reception of a national version for conformity checking (pursuant to Article 4(3) of the NACE Regulation), Eurostat assesses the proposed structure, operationalising Article 4(2) using, among others, the following basic principles.

1. **The sections of the national version must exactly correspond to those of NACE.**
2. **While it is possible to break down NACE positions at lower hierarchical levels, this has to be done in such a way that the boundaries between NACE positions further below are respected.** Specifically, this means the following.
 - a. **For each division of the national version, its entire scope must fall within that of a single NACE division.**
One NACE division may be broken down into several **national divisions**; each such national division should, in its entirety, be composed of NACE groups belonging to the original division (with each such NACE group being covered in its entirety by the national division).
 - b. **For each group of the national version, its entire scope must fall within that of a single NACE group.**
One NACE group may be broken down into several **national groups**; each such national group should, in its entirety, be composed of NACE classes belonging to the original group (with each such NACE class being covered in its entirety by the national group).
 - c. **For each class of the national version, its entire scope must fall within that of a single NACE class.**
One NACE class may be broken down into several **national classes**; each such national class should, in its entirety, be composed of economic activities falling within the scope of the original class.

Figure A provides a graphical illustration, by means of hypothetical examples, of how these rules are applied. It should be noted that this national customisation, while practical in the sense that it allows positions to be broken down without creating additional levels, might render it harder for users to directly compare statistics produced using such national versions with statistics produced using NACE.

3. **In case there is a fifth level in the national classification ⁽²⁾, then for each fifth-level position, the scope must fall within that of a single class of the national version ⁽³⁾.** Taken together with 2c, this means that there are two ways in which a national version may break down NACE classes ⁽⁴⁾.
 - a. The national version may be more detailed than NACE at the class level, thereby breaking down a number of NACE classes into more detailed national classes.
 - b. The national version may have the exact same classes as NACE, but introduce a fifth level, which breaks down a number of NACE classes into more detailed **national subclasses**.
4. **At each level of the national classification, the positions should be mutually exclusive.**
In other words, they should not overlap in terms of content.
5. **The national version should be balanced: at each level, the positions should be collectively exhaustive.**
For instance, a national classification that features a fifth level, but which does not descend beyond the class level for any class that is not broken down further, is considered to be non-compliant. To remedy this, a single subclass (covering the entire scope of the non-subdivided class) has to be created at the fifth level for each class concerned. Figure B illustrates this by means of a hypothetical example.

⁽²⁾ For completeness, it should be noted that it is possible for a national version to feature any number of additional levels. In practice, however, most national versions that subdivide classes do not go beyond a fifth level. To keep the presentation concrete, only the case of adding a fifth level is treated in detail.

⁽³⁾ The general rule (to also cater for national versions having six or more levels) is that in case there is an n^{th} level in the national classification (with $n > 1$), then for each n^{th} -level position, the scope must fall within that of a single $(n-1)^{\text{th}}$ -level position of the national version.

⁽⁴⁾ The core features of approaches 3a and 3b could be combined. In other words, there may be more detailed national classes, which, in turn, are split into national subclasses.

Figure A**Illustration of the criteria set out in Article 4(2) for national divisions, groups and classes**

NACE divisions 02 and 03

02				03				
02.1	02.2	02.3	02.4	03.1		03.2		03.3
02.10	02.20	02.30	02.40	03.11	03.12	03.21	03.22	03.30

Examples of national divisions

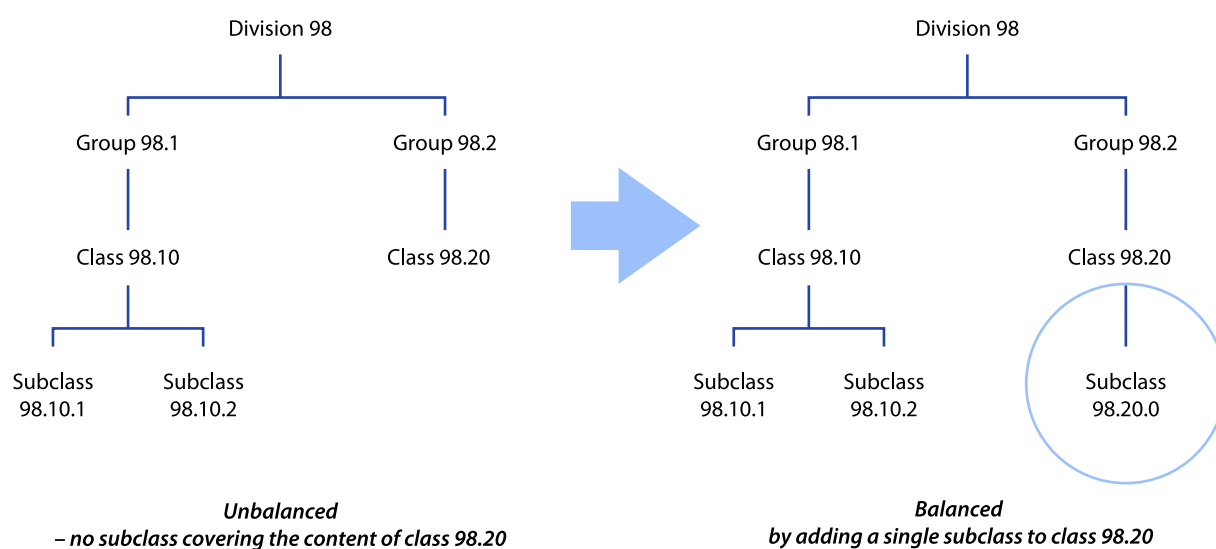
X1	X2	X3	Compliant with Article 4(2) – subdivides NACE division 03 while respecting group boundaries.
X1			Not compliant – national division X1 is an aggregation of two NACE divisions.
X1	X2	X3	Not compliant – national division X2 contains content from more than one NACE division.
X1	X2	X3	Not compliant – NACE group 03.2 split between national divisions X2 and X3.

Examples of national groups
(established within a hypothetical national division
spanning NACE groups 03.2 and 03.3)

X3.1	X3.2	X3.3	Compliant with Article 4(2) – subdivides NACE group 03.2 while respecting class boundaries.
X3.0			Not compliant – national group X3.0 is an aggregation of two NACE groups.
X3.1	X3.2		Not compliant – national group X3.2 contains content from more than one NACE group.
X3.1	X3.2	X3.3	Not compliant – NACE class 03.21 is split between national groups X3.1 and X3.2.

Example of national classes
(established within NACE group 03.2)

X3.2A	X3.2B	X3.2C	Compliant with Article 4(2) – subdivides NACE class 03.21.
X3.20			Not compliant – national class X3.20 is an aggregation of two NACE classes.
X3.2A	X3.2B	X3.2C	Not compliant – national class X3.2B contains content from more than one NACE class.

Figure B**Illustration of an unbalanced classification being rendered balanced**

3. Review of the codes of national versions of NACE

Many national versions use the same codes for the first four levels in NACE, amending them with a fifth (and, if needed, sixth) digit for the additional level(s) introduced. If a national version uses this approach (and does not carry out any splits at the levels of divisions, groups or classes), then the codes used are sufficient to unambiguously determine the relationships between the positions of the national version and those of NACE.

However, any subdivision of divisions, groups or classes will require that codes, in addition to those of NACE, are established. Moreover, it is possible to use an altogether different coding system, with Article 4(2) of the NACE Regulation making clear that *a different coding may be used*. In such cases, the Member State submitting a national version must also, as set out in Article 4(3), submit a correspondence table to allow Eurostat to check the conformity of the national version with Article 4(2) of the NACE Regulation.

4. Review of the titles of national versions of NACE

4.1. Status of the language versions of the NACE Regulation

Pursuant to Article 4 of Regulation (EC) No 1/1958 ⁽⁵⁾, *regulations and other documents of general application shall be drafted in the official languages*. Consequently, each language version of the NACE Regulation as adopted, amended and published in the Official Journal is an **authentic legal act** and, as such, legally binding.

In other words, while translation (in general from English) is the **method** that has been used to draft all language versions of the NACE Regulation (apart from the English version), the **outcome** of that translation (once published in the Official Journal) is an authentic legal act, not merely a 'translation'. For this reason, the Eurostat review of a national version of NACE (submitted for language *L*) includes checking the titles of each heading against the titles (of the version in Language *L*) of the NACE Regulation.

4.2. Need to submit all language versions of national classifications

To facilitate the conformity checks of Eurostat, a Member State may supplement its submission of a national version with an English translation thereof. However, in order for Eurostat to carry out a full conformity check of the national classification of a country, it is necessary that it is also submitted in any of the languages in which it is intended to be used.

4.3. Scope of the 'headings' concept of NACE

Article 2(1) of the NACE Regulation indicates that NACE consists of **headings** identified by **codes**.

1. NACE Rev. 2 shall include:

- (a) a first level consisting of headings identified by an alphabetical code (sections);
- (b) a second level consisting of headings identified by a two-digit numerical code (divisions);
- (c) a third level consisting of headings identified by a three-digit numerical code (groups); and
- (d) a fourth level consisting of headings identified by a four-digit numerical code (classes).

This implies that the scope of a heading (position) encapsulates all aspects thereof (apart from its identifier – the code); in other words, the heading includes both the content (what economic activities are covered by the position) and the title of the position.

4.4. Criteria for conformity of titles with matching content

Considering that the titles are part of the scope of a NACE heading, Eurostat applies the following criterion when reviewing the titles of national classifications.

If, and only if, a heading of a national classification (in a national language) exactly corresponds to a NACE heading, then that heading shall have the exact same title as the title of that NACE heading in the corresponding language version of the NACE Regulation.

When the criterion is not met, Eurostat, while performing its conformity checks as per Article 4(3), is likely to assess this as non-conformity, as the same economic activity would be represented by different texts (or different economic activities would be represented by the same text) in national statistics and European statistics, which would be detrimental to their clarity and comparability.

⁽⁵⁾ [http://data.europa.eu/eli/reg/1958/1\(1\)](http://data.europa.eu/eli/reg/1958/1(1))

For some language versions, which concern official languages used in several Member States, the titles have been designed to include localised ⁽⁶⁾ variants of certain terms, separated by a slash (/). This is taken into consideration by Eurostat during the conformity checking; localised titles of the national classification drafted so that only one of the terms separated by the slash is used are typically considered conformant with Article 4(2).

4.5. Criteria for conformity of titles with different content

The **if and only if** criterion presented in Subchapter 4.4 above implies that if (through national subdivision of a NACE position) a national position does not have a 1:1 correspondence with any NACE position then that position should not have a title corresponding to any existing NACE position.

Furthermore, as the title in question is therefore not to be found in the NACE Regulation, Eurostat will assess its general conformity and appropriateness in line with the title conventions used for NACE.

4.6. Options for disseminating additional information

The titles of the national headings required for conformity might be perceived as being too short to serve the purpose of informing national users of their content. Here, the Member State concerned might have to take recourse to disseminating any additional information in elements of the national classification **other than the texts (titles) of the headings**. This could for instance be elements corresponding to the non-legislative artefacts of NACE (such as the explanatory notes of the national classification in question).

⁽⁶⁾ In this text, the term **localisation** is used to denote the adaptation of a translation to a specific country, using terminology adapted to the local variant of the language in question.

5. Activities with an impact on national versions

Article 5 of the NACE Regulation reads as follows.

Commission activities

The Commission, in cooperation with the Member States, shall ensure the dissemination, maintenance and promotion of NACE Rev. 2, in particular by:

- (a) drafting, updating and publishing explanatory notes for NACE Rev. 2;*
- (b) drawing up and publishing guidelines for classifying statistical units in accordance with NACE Rev. 2;*
- (c) publishing correspondence tables between NACE Rev. 1.1 and NACE Rev. 2 and between NACE Rev. 2 and NACE Rev. 1.1; and*
- (d) working to improve consistency with other social and economic classifications.*

As can be seen from the text of Article 5, while the contents of the NACE explanatory notes, guidelines ⁽⁷⁾ and correspondence tables ⁽⁸⁾ are not set out in legislation, the NACE Regulation recognises their importance. These non-legislative artefacts, developed jointly by Eurostat and the Standards Working Group, are indispensable to the application of NACE.

Specifically, since the titles of NACE positions are rarely sufficient to unequivocally determine their content, the explanatory notes play an important role in the development of national versions. Member States are encouraged to make use of all non-legislative artefacts while developing national versions, as this will be conducive to their consistency with NACE.

A correspondence table between NACE and the national version is required by Article 4(3), as discussed in Chapter 3 above. While national versions may have explanatory notes and guidelines of their own, as well as any number of additional correspondence tables, these artefacts are not reviewed by Eurostat.

⁽⁷⁾ Such as the NACE Rev. 2.1 introductory guidelines that constitute Part 1 of this publication.

⁽⁸⁾ While the only correspondence tables explicitly specified in Article 5 concern those involving NACE Rev. 1.1, it makes sense to consider the maintenance of NACE to also include correspondence tables involving updates to NACE Rev. 2.

6. Update frequency

There are different situations in which a new national version might be triggered, such as when:

1. a Member State decides to update its national version of the classification,
2. the NACE structure is amended,
3. the explanatory notes of NACE are amended.

Formally, only case 1. – at the initiative of the Member State itself – triggers a submission. In practice, however, case 2. effectively compels the Member State to submit a new national version ⁽⁹⁾. This would also be required whenever the amendment under case 3. is done in a manner that affects the structure, codes or titles of the national versions; this may occur, for example, when an economic activity included in a NACE class is reallocated to another NACE class (in particular, when the national version features a subclass corresponding to that activity) ⁽¹⁰⁾.

A Member State may submit a national version to Eurostat as often as required, be it for minor updates for certain positions or for comprehensive structural updates of the entire national version.

⁽⁹⁾ An example is Update 1 to NACE Revision 2, which effectively required each Member State with a national version of NACE Revision 2 to submit a national version for NACE Rev. 2.1 in order to continue producing statistics by economic activity using a national NACE version; the only alternative would be to produce those statistics directly according to NACE Rev. 2.1, in other words, without a national version.

⁽¹⁰⁾ Some Member States codify their national versions in national law. In case such national law also includes the NACE explanatory notes, this may trigger the need to update this national law even in cases when changes to the NACE explanatory notes do not give rise to structural or title changes of the national version.

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NACE Rev. 2.1 – Statistical classification of economic activities in the European Union

This publication provides guidance to producers of statistics about the classification of economic activities according to NACE Rev. 2.1. At the same time, it enables statistics users to better understand official statistics based on NACE Rev. 2.1. The current edition features updated explanatory notes and an annex on national classifications of economic activities.

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