



HELLENIC REPUBLIC
HELLENIC STATISTICAL AUTHORITY

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PRESS RELEASE

EVOLUTION OF TURNOVER OF ENTERPRISES UNDER SUSPENSION OF OPERATION DUE TO THE PANDEMIC OF THE CORONA VIRUS DISEASE 2019 (COVID-19)

OCTOBER 2021

The Hellenic Statistical Authority (ELSTAT) announces data on the evolution of turnover of the enterprises that were under suspension of operation in March 2020, on the basis of state order, due to the pandemic of the corona virus disease 2019 (COVID-19) (corresponding link, available only in Greek, [KAD of closed enterprises](#)).

Moreover, additional discrete data are announced for the enterprises that were under suspension of operation in November 2020, on the basis of state order, for the limitation of the dispersion of the corona virus (COVID-19) (corresponding links, available only in Greek, [Government Gazette B'/4899/06.11.2020](#) and [List of KAD under suspension of operation](#)).

The current publication is a sequel of the relevant Press Releases published by ELSTAT ([PR link](#)), incorporating the most recent data on turnover from Administrative Sources for **October 2021**. Similar publications have been scheduled and are issued on a monthly basis, during the whole period in which the recording of the impact of COVID-19 on the performance of Greek enterprises that were under suspension of operation in the framework of the confinement measures remains relevant and warranted.

In addition, tables and graphs presenting aggregated turnover data for all enterprises and sectors of the economy throughout the period under review have been incorporated, as a comparative basis for the assessment of the effects of COVID-19 pandemic, in terms of turnover rates of change, in total and by sector.

The purpose served by these publications is to both monitor and present the evolution of the basic economic concept of interest (turnover from Administrative Sources) for the enterprises under suspension of operation, in distinct periods ranging from the beginning of the year 2020, as well as in the year 2021 during the periods of the implementation of the confinement measures and during the periods of the gradual lifting of these measures, as well as in comparison with the corresponding months of each previous year.

The published data can on the one hand highlight, which enterprises suffer more in terms of turnover decrease during the implementation periods of the confinement measures and on the other hand the relative speed at which enterprises recovered upon the gradual lifting of these measures.

Moreover, on the basis of the published data, it can be concluded from the supply side, which enterprises responded – adapted faster to the lifting of the confinement measures and to the operation under the newly imposed conditions due to the pandemic. In parallel, from the demand side, useful conclusions can be drawn indirectly as regards the enterprises that were chosen in priority and more massively by the consumers (natural persons and enterprises) during the periods of the lifting of the confinement measures, in order to satisfy their basic and other needs.

Information on methodological issues:

Business Statistics Division

Registers and Big Enterprises Section

Head of Section: Adamantia Georgostathi

Tel.: +30 213 135 2043

e-mail: a.georgostathi@statistics.gr

Information on data provision:

Tel.: +30 213 135 2022, 2308, 2310

E-mail: data.dissem@statistics.gr

More specifically,

For **the enterprises of the economy as a whole, obliged to double-entry accounting bookkeeping**, for which data are available on a monthly basis, the turnover in October 2021 amounted to 24,799,602 thousand euro, recording an increase of 28.5% in comparison with October 2020, when the respective turnover was 19,295,499 thousand euro. The biggest increase in turnover in October 2021 compared with October 2020 was recorded from the enterprises of the section Accommodation and Food Service Activities per 82.2%. The smallest increase in turnover in October 2021 compared with October 2020 was recorded from the enterprises of the section Water Supply, Sewerage, Waste Management and Remediation Activities, per 2.9%, while the biggest decrease was recorded from the enterprises of the section Mining and Quarrying per 11.7% (Table 2b).

For **the enterprises under suspension of operation in March 2020, obliged to double-entry accounting bookkeeping**, for which data are available on a monthly basis, the turnover in October 2021 amounted to 1,808,446 thousand euro, recording an increase of 27.6% in comparison with October 2020, when the respective turnover was 1,416,800 thousand euro. The biggest increase in turnover in October 2021 compared with October 2020 was recorded from the enterprises in the activity class Motion picture, video and television programme production, sound recording and music publishing activities per 364.6%. The smallest increase in turnover per 7.5% was recorded from the enterprises in the activity class Gambling and betting activities, while a decrease was recorded from the enterprises of the activity class Activities of membership organizations, per 4.9% (Table 3b).

Table 1. Number of Enterprises in the Greek Economy (final Statistical Business Register, year 2018) and number of Enterprises Under Suspension of Operation in March 2020 and November 2020, per section of Economic Activity (NACE Rev. 2)

ECONOMIC ACTIVITY		NUMBER OF ENTERPRISES			SHARE OF ENTERPRISES (%)	
Code NACE Rev.2	Description	Total	Under Suspension of Operation		Under Suspension of Operation	
			March 2020	November 2020	March 2020	November 2020
A	Agriculture, Forestry and Fishing	549,361				
B	Mining and Quarrying	601				
C	Manufacturing	56,972				
D	Electricity, Gas, Steam and Air Conditioning Supply	7,446				
E	Water Supply, Sewerage, Waste Management and Remediation Activities	1,940				
F	Construction	58,771				
G	Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles	227,461	63,360	66,000	27.9	29.0
H	Transportation and Storage	60,059				
I	Accommodation and Food Service Activities	106,819	90,785	65,513	85.0	61.3
J	Information and Communication	16,372	184	187	1.1	1.1
K	Financial and Insurance Activities	16,856				
L	Real Estate Activities	9,153				
M	Professional, Scientific and Technical Activities	134,286	328	294	0.2	0.2
N	Administrative and Support Service Activities	20,284	2,211	2,729	10.9	13.5
O	Public Administration and Defense; Compulsory Social Security	1,033				
P	Education	20,901	18,661	17,026	89.3	81.5
Q	Human Health and Social Work Activities	58,066	1,356	1,933	2.3	3.3
R	Arts, Entertainment and Recreation	21,138	13,723	15,531	64.9	73.5
S	Other Service Activities	38,736	19,609	19,772	50.6	51.0
W	Unknown Activity	13,600				
Total		1,419,855	210,217	188,985	14.8	13.3

Table 2a. Turnover (in thousand €), from Administrative Sources, for the Total of Enterprises in the Greek Economy (final Statistical Business Register, year 2018), per section of Economic Activity (NACE Rev. 2)

ECONOMIC ACTIVITY		TURNOVER (in thousand €)				RATE OF CHANGE (%)	
Code NACE Rev.2	Description	2 nd Quarter 2020	3 rd Quarter 2020	2 nd Quarter 2021	3 rd Quarter 2021	2 nd Quarter 2021/2020	3 rd Quarter 2021/2020
A	Agriculture, Forestry and Fishing	1,522,280	1,576,997	1,864,237	1,844,472	22.5	17.0
B	Mining and Quarrying	187,102	205,458	214,892	220,328	14.9	7.2
C	Manufacturing	13,060,524	14,275,213	17,976,153	18,744,031	37.6	31.3
D	Electricity, Gas, Steam and Air Conditioning Supply	4,051,972	4,451,878	(**)	(**)	(**)	(**)
E	Water Supply, Sewerage, Waste Management and Remediation Activities	420,088	499,716	(**)	565,098	(**)	13.1
F	Construction	1,920,624	2,493,120	2,375,368	2,743,132	23.7	10.0
G	Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles	26,236,550	30,548,603	33,675,332	35,867,273	28.4	17.4
H	Transportation and Storage	2,660,098	3,493,772	3,752,354	4,989,453	41.1	42.8
I	Accommodation and Food Service Activities	750,121	3,294,383	1,638,735	5,926,253	118.5	79.9
J	Information and Communication	2,667,533	2,737,627	3,046,635	2,968,106	14.2	8.4
K	Financial and Insurance Activities	2,053,464	1,886,057	(**)	(**)	(**)	(**)
L	Real Estate Activities	377,770	449,769	414,619	567,378	9.8	26.1
M	Professional, Scientific and Technical Activities	2,173,266	2,304,831	2,684,813	2,770,258	23.5	20.2
N	Administrative and Support Service Activities	913,505	1,411,721	1,286,915	2,090,143	40.9	48.1
O	Public Administration and Defense; Compulsory Social Security	96,827	112,959	110,636	131,117	14.3	16.1
P	Education	81,199	99,267	115,160	123,501	41.8	24.4
Q	Human Health and Social Work Activities	471,289	482,395	631,063	616,645	33.9	27.8
R	Arts, Entertainment and Recreation	618,332	1,318,210	1,136,272	1,444,230	83.8	9.6
S	Other Service Activities	240,941	311,959	311,999	395,110	29.5	26.7
W	Unknown Activity	67,182	101,468	110,018	160,452	63.8	58.1
Total		60,570,667	72,055,403	78,382,146	91,460,665	29.4	26.9

(**) Extraordinary transactions were recorded in the data. Therefore, they are not published as they are not comparable.

Note:
Enterprises with single-entry accounting bookkeeping are obliged to submit data to tax authorities on a quarterly basis, while enterprises with double-entry accounting bookkeeping are obliged to submit data on a monthly basis. Therefore, for the total of enterprises, data are available only on a quarterly basis.

Table 2b. Turnover (in thousand €), from Administrative Sources, for the Total of Enterprises in the Greek Economy (final Statistical Business Register, year 2018), obliged to double-entry accounting bookkeeping, per section of Economic Activity (NACE Rev. 2)

ECONOMIC ACTIVITY		TURNOVER (in thousand €)				RATE OF CHANGE (%)	
Code NACE Rev.2	Description	September 2020	October 2020	September 2021	October 2021	September 2021/2020	October 2021/2020
A	Agriculture, Forestry and Fishing	158,595	228,088	193,257	281,241	21.9	23.3
B	Mining and Quarrying	72,780	67,190	81,575	59,346	12.1	-11.7
C	Manufacturing	4,543,940	4,313,090	6,268,514	6,134,060	38.0	42.2
D	Electricity, Gas, Steam and Air Conditioning Supply	1,521,473	1,489,161	(**)	(**)	(**)	(**)
E	Water Supply, Sewerage, Waste Management and Remediation Activities	164,755	163,004	168,102	167,805	2.0	2.9
F	Construction	602,098	627,021	715,763	612,034	18.9	-2.4
G	Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles	7,710,978	7,824,512	9,295,958	9,173,835	20.6	17.2
H	Transportation and Storage	902,117	806,837	1,243,001	1,122,062	37.8	39.1
I	Accommodation and Food Service Activities	591,421	343,091	987,975	625,087	67.1	82.2
J	Information and Communication	902,250	911,074	969,914	989,399	7.5	8.6
K	Financial and Insurance Activities	658,989	732,808	(**)	(**)	(**)	(**)
L	Real Estate Activities	143,154	144,795	178,423	134,559	24.6	-7.1
M	Professional, Scientific and Technical Activities	525,314	526,714	665,974	608,980	26.8	15.6
N	Administrative and Support Service Activities	388,239	376,617	569,538	535,406	46.7	42.2
O	Public Administration and Defense; Compulsory Social Security	26,656	28,053	27,901	28,954	4.7	3.2
P	Education	32,436	15,840	40,287	17,033	24.2	7.5
Q	Human Health and Social Work Activities	163,152	176,411	167,701	184,612	2.8	4.6
R	Arts, Entertainment and Recreation	425,421	449,596	455,218	472,919	7.0	5.2
S	Other Service Activities	43,949	44,975	56,621	52,192	28.8	16.0
W	Unknown Activity	21,399	26,622	36,530	34,809	70.7	30.8
Total		19,599,116	19,295,499	25,381,511	24,799,602	29.5	28.5

(**) Extraordinary transactions were recorded in the data. Therefore, they are not published as they are not comparable.

Table 3a. Turnover (in thousand €) from Administrative Sources for the Total of Enterprises under Suspension of Operation in March 2020, per Economic Activity Class (NACE Rev. 2)

ECONOMIC ACTIVITY		TURNOVER (in thousand €)				RATE OF CHANGE (%)	
Code NACE Rev. 2	Description	2 nd Quarter 2020	3 rd Quarter 2020	2 nd Quarter 2021	3 rd Quarter 2021	2 nd Quarter 2021/2020	3 rd Quarter 2021/2020
47	Retail trade, except of motor vehicles and motorcycles	1,993,140	2,857,675	2,860,446	3,433,567	43.5	20.2
55	Accommodation	99,023	1,554,569	575,315	3,531,820	481.0	127.2
56	Food and beverage service activities	602,595	1,624,485	988,021	2,212,070	64.0	36.2
59	Motion picture, video and television programme production, sound recording and music publishing activities	1,935	7,013	3,063	9,996	58.3	42.5
71	Architectural and engineering activities; technical testing and analysis	25,579	28,416	32,238	33,465	26.0	17.8
77	Rental and leasing activities	9,740	25,300	19,158	38,529	96.7	52.3
82	Office administrative, office support and other business support activities	10,995	22,312	26,501	42,837	141.0	92.0
85	Education	78,052	96,400	112,214	120,590	43.8	25.1
88	Social work activities without accommodation	11,186	11,353	15,486	16,124	38.4	42.0
90	Creative, arts and entertainment activities	27,963	26,746	40,359	43,093	44.3	61.1
91	Libraries, archives, museums and other cultural activities	16,262	25,513	22,563	29,511	38.7	15.7
92	Gambling and betting activities	508,170	1,117,688	938,317	1,145,819	84.6	2.5
93	Sports activities and amusement and recreation activities	45,922	127,680	107,501	197,254	134.1	54.5
94	Activities of membership organisations	2,357	4,528	3,521	5,133	49.4	13.4
96	Other personal service activities	66,735	96,960	90,317	114,691	35.3	18,3
Total		3,499,654	7,626,638	5,835,020	10,974,499	66.7	43.9

Note:

Enterprises with single-entry accounting bookkeeping are obliged to submit data to tax authorities on a quarterly basis, while enterprises with double-entry accounting bookkeeping are obliged to submit data on a monthly basis. Therefore, for the total of enterprises, data are available only on a quarterly basis.

Table 3b. Turnover (in thousand €), from Administrative Sources, for Enterprises Under Suspension of Operation in March 2020, obliged to double-entry accounting bookkeeping, per Economic Activity Class (NACE Rev. 2)

ECONOMIC ACTIVITY		TURNOVER (in thousand €)				RATE OF CHANGE (%)	
Code NACE Rev. 2	Description	September 2020	October 2020	September 2021	October 2021	September 2021/2020	October 2021/2020
47	Retail trade, except of motor vehicles and motorcycles	566,164	606,183	688,413	687,557	21.6	13.4
55	Accommodation	463,593	225,080	802,825	466,565	73.2	107.3
56	Food and beverage service activities	103,220	99,944	148,318	128,493	43.7	28.6
59	Motion picture, video and television programme production, sound recording and music publishing activities	1,667	998	2,787	4,637	67.2	364.6
71	Architectural and engineering activities; technical testing and analysis	6,835	7,142	7,968	8,441	16.6	18.2
77	Rental and leasing activities	2,853	2,053	3,987	2,751	39.7	34.0
82	Office administrative, office support and other business support activities	7,016	5,365	15,137	15,406	115.7	187.2
85	Education	32,136	15,700	40,170	16,936	25.0	7.9
88	Social work activities without accommodation	3,334	2,588	(**)	(**)	(**)	(**)
90	Creative, arts and entertainment activities	7,554	3,246	9,182	10,491	21.6	223.2
91	Libraries, archives, museums and other cultural activities	2,121	2,887	3,969	3,334	87.1	15.5
92	Gambling and betting activities	380,379	392,177	393,916	421,681	3.6	7.5
93	Sports activities and amusement and recreation activities	32,033	48,031	44,612	(**)	39.3	(**)
94	Activities of membership organisations	161	760	370	723	129.8	-4.9
96	Other personal service activities	5,148	4,646	8,423	6,514	63.6	40.2
Total		1,614,214	1,416,800	2,175,389	1,808,446	34.8	27.6

(**) Extraordinary transactions were recorded in the data. Therefore, they are not published as they are not comparable.

Table 4a: Turnover (in thousand €), from Administrative Sources, for the Total of Enterprises, which belong to activity classes that were Under Suspension of operation for the first time in November 2020

ECONOMIC ACTIVITY		Number of enterprises under suspension of operation for the first time in November 2020	TURNOVER (in thousand €)				RATE OF CHANGE (%)	
Code NACE Rev. 2	Description		2 nd Quarter 2020	3 rd Quarter 2020	2 nd Quarter 2021	3 rd Quarter 2021	2 nd Quarter 2021/2020	3 rd Quarter 2021/2020
79	Travel agency, tour operator and other reservation service and related activities	19	67	428	606	814	804.5	90.2
86	Human health activities	820	3,136	3,741	4,961	3,832	58.2	2.4

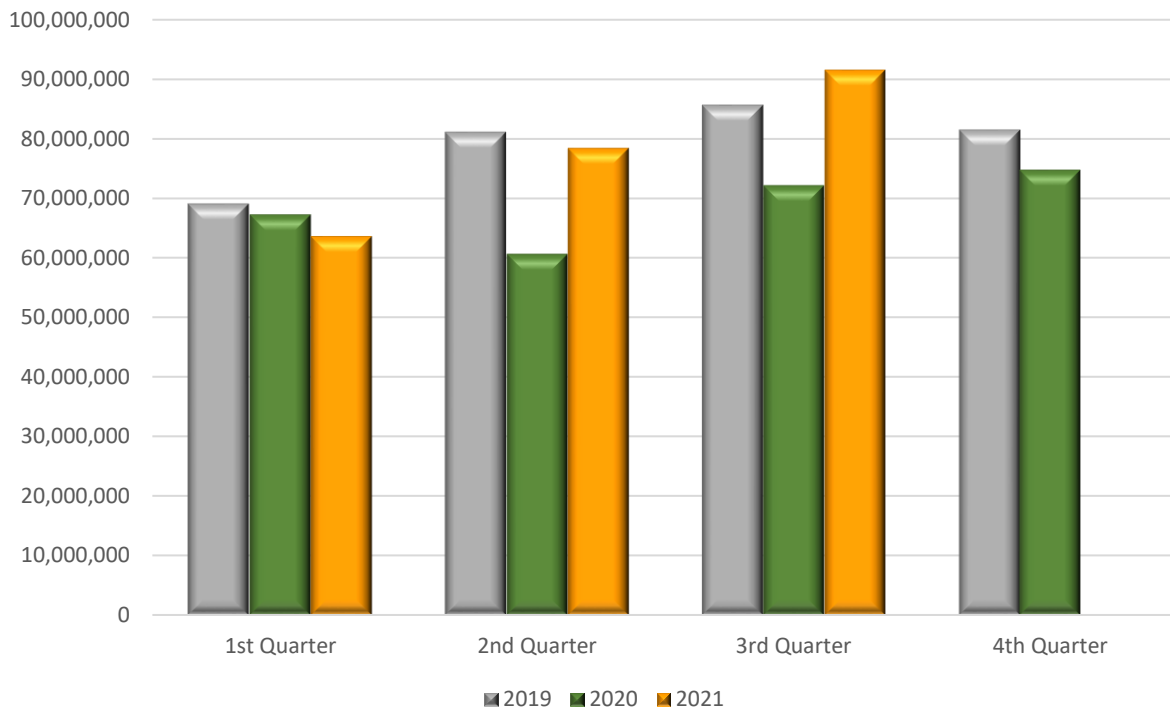
Note:

Enterprises with single-entry accounting bookkeeping are obliged to submit data to tax authorities on a quarterly basis, while enterprises with double-entry accounting bookkeeping are obliged to submit data on a monthly basis. Therefore, for the total of enterprises, data are available only on a quarterly basis.

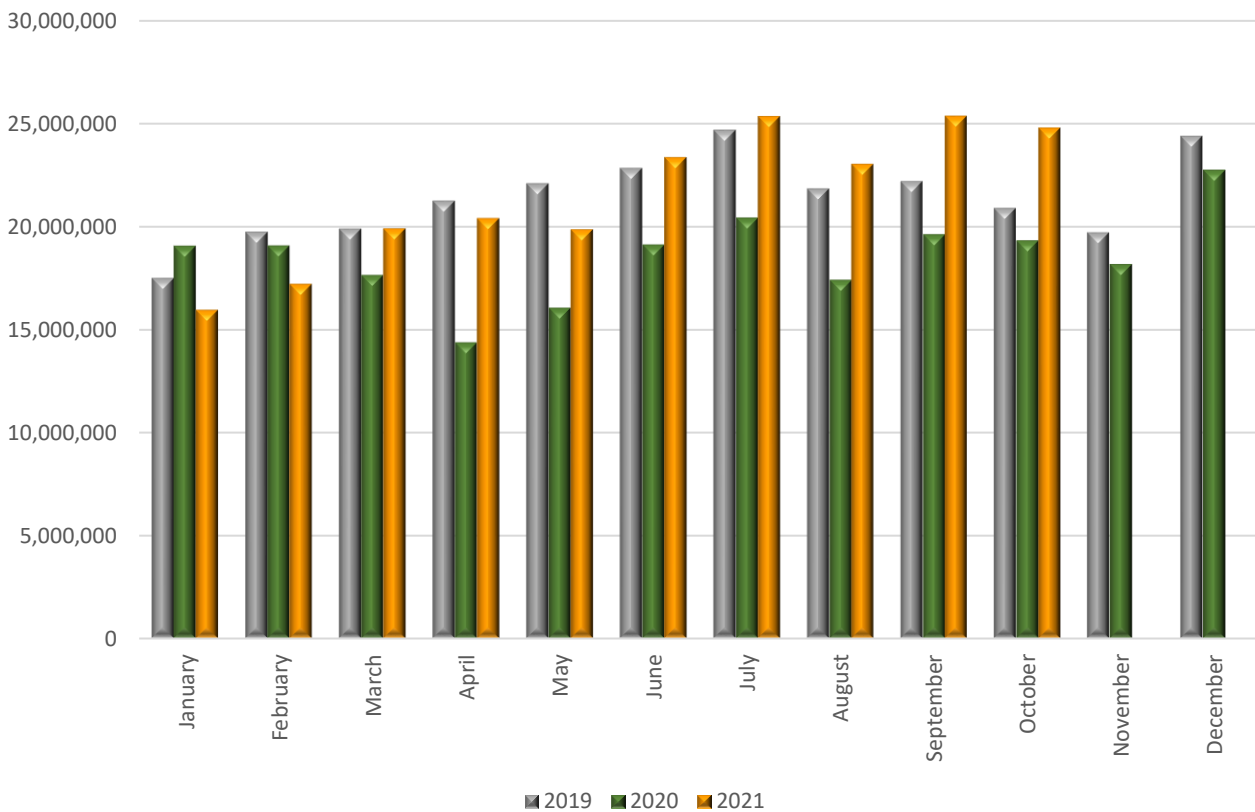
Table 4b: Turnover (in thousand €), from Administrative Sources, for Enterprises obliged to double-entry accounting bookkeeping, which belong to activity classes that were Under Suspension of Operation for the first time in November 2020

ECONOMIC ACTIVITY		TURNOVER (in thousand €)				RATE OF CHANGE (%)	
Code NACE Rev. 2	Description	September 2020	October 2020	September 2021	October 2021	September 2021/2020	October 2021/2020
79	Travel agency, tour operator and other reservation service and related activities	84	81	353	223	320.2	175.3
86	Human health activities	358	375	395	370	10.3	-1.3

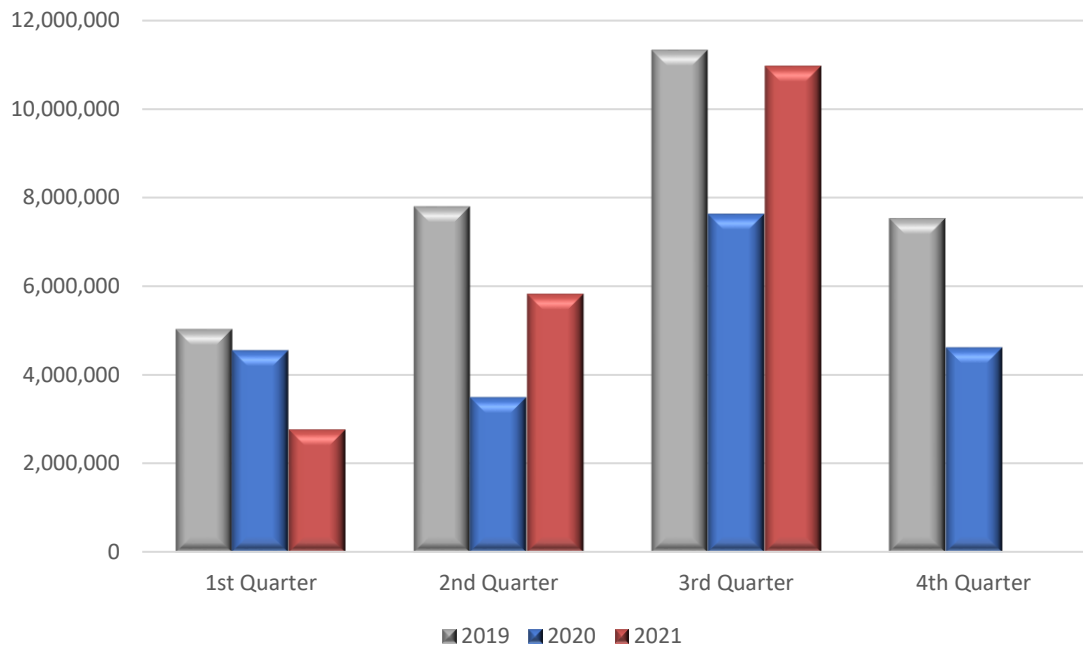
Graph 1. Turnover (in thousand €), for the Total of Enterprises in the Greek Economy



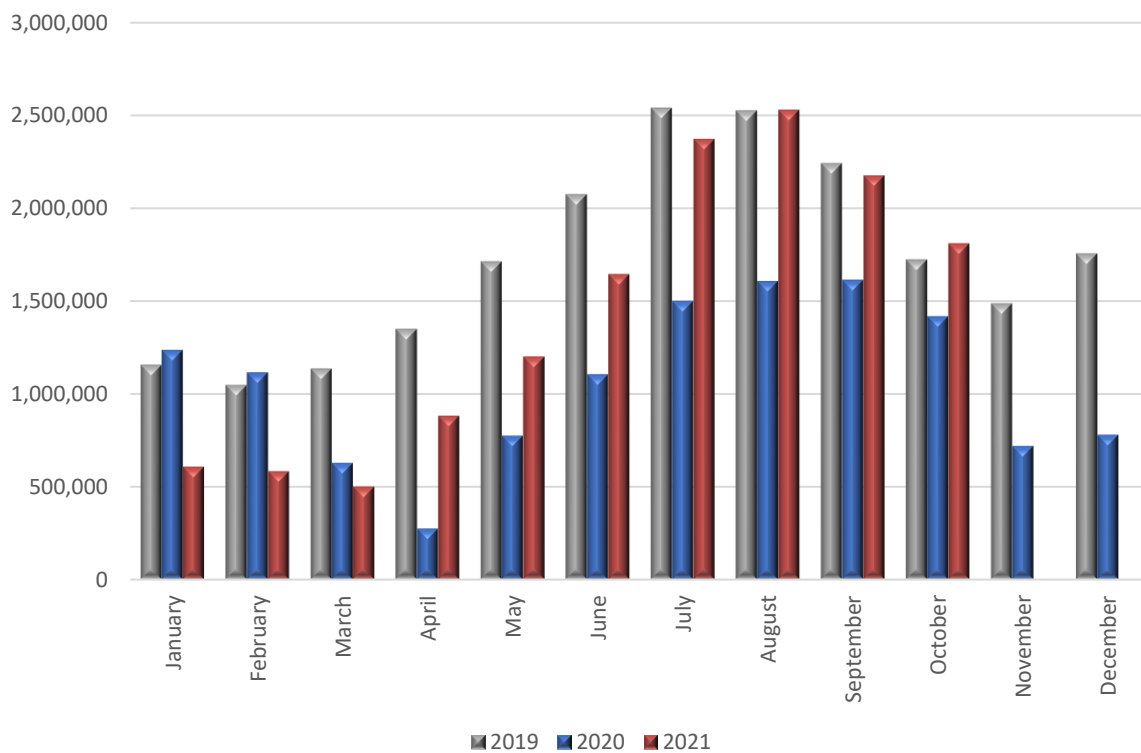
Graph 2. Turnover (in thousand €) only for the Enterprises obliged to double-entry accounting bookkeeping (monthly data submission)



Graph 3. Turnover (in thousand €), for the Total of Enterprises under Suspension of Operation, in March 2020



Graph 4. Turnover (in thousand €) only for the Enterprises under Suspension of Operation in March 2020, obliged to double-entry accounting bookkeeping (monthly data submission)



Generally The present Press Release provides statistical data on enterprises classified in the economic activity classes that were or are under suspension of operation on the basis of state order in March 2020, due to the pandemic of the corona virus disease 2019 (COVID-19), (relevant link from the Ministry of Finance webpage, available only in Greek, [KAD of closed enterprises](#)).

These statistical data have been compiled on the basis of the linking and processing of primary data from the following sources:

- The final Statistical Business Register of ELSTAT, of the reference year 2018.
- Administrative registers of enterprises, of the reference year 2020.
- Administrative transactions files (tax, etc) of the reference years 2019, 2020 and 2021.

In particular, the following primary data have been used per source:

- Active enterprises and the economic activity class from the final Statistical Business Register of the reference year 2018.
- The population of legal units (TIN: Tax Identification Number) classified in KAD (Codes of Activity) with temporary suspension of operation, from administrative registers of enterprises, of year 2020.
- Income data from administrative transactions files of the years 2019, 2020 and 2021.

It has to be noted, that after the process of matching the KAD codes to the classes of the Statistical Classification of Economic Activities (NACE Rev. 2), for which a total (referring to all the underlying activities) or a partial suspension of operation is applied for the enterprises that are classified to them on the basis of state order in March 2020, follows the linking with the data of the final Statistical Business Register of the year 2018, which is the main reference framework for the current Press Release. This linking leads to different results as regards the share of enterprises under suspension of operation per economic activity class NACE Rev.2, (mainly, because there are enterprises that were operating during the whole or part of the year 2018 and they were closed from 2019 onwards).

After the application of the same methodology, the number of enterprises that were under suspension of operation in November 2020, on the basis of state order, has been defined (corresponding links, available only in Greek, [Government Gazette B'/4899/06.11.2020](#) and [List of KAD under suspension of operation](#)).

Statistical classifications For the economic activities, the European statistical classification of economic activities [NACE Rev. 2](#) is used. It is noted that an automatic transition from KAD to codes of NACE Rev. 2 classification was applied on the basis of valid correspondence rules.

Reference Period October 2021.

Statistical unit The statistical unit is the legal unit (distinct TIN).

Comparability The announced statistical data are comparable with the data of the final Statistical Business Register of ELSTAT, of the reference year 2018 (relevant link from the webpage of ELSTAT, where tables and information on the methodology applied are provided [Statistical Business Register](#)).

References Analytical tables are available under ELSTAT's website (www.statistics.gr) at the following link: <https://www.statistics.gr/en/statistics/-/publication/SBR02/>

ANNEX

List of Codes of National Activities (KAD), under suspension of operation in March and November 2020, on the basis of state order, which correspond to part of classes of specific divisions of the Statistical Classification of Economic Activities (NACE Rev. 2)

Statistical Classification of Economic Activities (NACE Rev. 2)		Codes of Activities (KAD) under suspension of operation					
		March 2020			November 2020		
Division	Class	4-digit codes	6-digit, 8-digit codes	Exceptions from 4-digit KAD under suspension of operation	4-digit codes	6-digit, 8-digit codes	Exceptions from 4-digit KAD under suspension of operation
47	4711						
47	4719	4719		47.19.10.01 47.19.10.02	4719		47.19.10.01 47.19.10.02
47	4721						
47	4722						
47	4723						
47	4724						
47	4725						
47	4726						
47	4729						
47	4730						
47	4741	4741			4741		
47	4742	4742			4742		
47	4743	4743			4743		
47	4751	4751			4751		
47	4752	4752			4752		
47	4753	4753			4753		
47	4754	4754			4754		
47	4759	4759			4759		
47	4761	4761			4761		
47	4762		47.62.63			47.62.63	
47	4763	4763			4763		
47	4764	4764			4764		
47	4765	4765			4765		
47	4771	4771			4771		
47	4772	4772			4772		
47	4773						
47	4774						
47	4775	4775		47.75.76.19	4775		47.75.76.19
47	4776	4776		47.76.77.02, 47.76.77.04 47.76.77.05, 47.76.77.06 47.76.77.07, 47.76.77.08 47.76.77.09, 47.76.77.13 47.76.77.14, 47.76.77.15 47.76.77.16, 47.76.77.17 47.76.77.18, 47.76.77.19 47.76.77.20 47.76.78, 47.76.79	4776		47.76.77.02, 47.76.77.04 47.76.77.05, 47.76.77.06 47.76.77.07, 47.76.77.08 47.76.77.09, 47.76.77.13 47.76.77.14, 47.76.77.15 47.76.77.16, 47.76.77.17 47.76.77.18, 47.76.77.19 47.76.77.20 47.76.78, 47.76.79
47	4777	4777			4777		
47	4778	4778		47.78.84, 47.78.85 47.78.87, 47.78.88	4778		47.78.84, 47.78.85 47.78.86.24, 47.78.87 47.78.88
47	4779	4779			4779		
47	4781						
47	4782	4782			4782		
47	4789	4789			4789		
47	4791						
47	4799				4799		47.99.16.01, 47.99.17.01 47.99.21.01, 47.99.24.01 47.99.85

Statistical Classification of Economic Activities (NACE Rev. 2)		Codes of Activities (KAD) under suspension of operation					
		March 2020			November 2020		
Division	Class	4-digit codes	6-digit, 8-digit codes	Exceptions from 4-digit KAD under suspension of operation	4-digit codes	6-digit, 8-digit codes	Exceptions from 4-digit KAD under suspension of operation
55	5510	5510					
55	5520	5520					
55	5530	5530					
55	5590						
56	5610	5610			5610		
56	5621	5621			5621		
56	5629		56.29.20.02 56.29.20.04 56.29.20.05		5629		56.29.20.01
56	5630	5630			5630		
59	5911						
59	5912						
59	5913						
59	5914	5914			5914		
59	5920						
71	7111						
71	7112						
71	7120		71.20.14			71.20.14	
77	7711						
77	7712						
77	7721	7721			7721		
77	7722	7722			7722		
77	7729	7729			7729		
77	7731						
77	7732						
77	7733						
77	7734						
77	7735						
77	7739					77.39.13 77.39.19.03	
77	7740						
79	7911						
79	7912						
79	7990					79.90.32 79.90.39	
82	8211						
82	8219						
82	8220						
82	8230	8230			8230		
82	8291						
82	8292						
82	8299						

Statistical Classification of Economic Activities (NACE Rev. 2)		Codes of Activities (KAD) under suspension of operation					
		March 2020			November 2020		
Division	Class	4-digit codes	6-digit, 8-digit codes	Exceptions from 4-digit KAD under suspension of operation	4-digit codes	6-digit, 8-digit codes	Exceptions from 4-digit KAD under suspension of operation
85	8510	8510			8510		
85	8520	8520					
85	8531	8531					
85	8532	8532					
85	8541	8541					
85	8542	8542					
85	8551	8551			8551		85.51.10.06
85	8552	8552			8552		
85	8553	8553			8553		
85	8559	8559			8559		
85	8560	8560					
86	8610						
86	8621						
86	8622						
86	8623						
86	8690					86.90.19.10	
88	8810	8810				88.10.11 88.10.12	
88	8891	8891				88.91.1	88.91.12, 88.91.13.03
88	8899						
90	9001				9001		
90	9002	9002			9002		
90	9003					90.03.11.04 90.03.11.07 90.03.11.17 90.03.11.18	
90	9004	9004			9004		
91	9101	9101			9101		
91	9102	9102			9102		
91	9103	9103			9103		
91	9104	9104			9104		
92	9200	9200		92.00.14, 92.00.21	9200		92.00.14, 92.00.21
93	9311	9311			9311		
93	9312	9312			9312		
93	9313	9313			9313		
93	9319	9319			9319		93.19.13.03
93	9321	9321			9321		
93	9329	9329			9329		
94	9411						
94	9412						
94	9420						
94	9491						
94	9492						
94	9499		94.99.16.01 94.99.16.02			94.99.16	
96	9601						
96	9602	9602			9602		
96	9603						
96	9604	9604			9604		
96	9609		96.09.19.06 96.09.19.08 96.09.19.09 96.09.19.12 96.09.19.16 96.09.19.17			96.09.19.06 96.09.19.08 96.09.19.09 96.09.19.12 96.09.19.16 96.09.19.17	