



PRESS RELEASE

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

JULY 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 **July 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.

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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 July 2021 amounted to 25,364,077 thousand euro, recording an increase of 24.3% in comparison with July 2020, when the respective turnover was 20,405,897 thousand euro. The biggest increase in turnover in July 2021 compared with July 2020 was recorded from the enterprises of the section Accommodation and Food Service Activities per 172.0%. The smallest increase in turnover in July 2021 compared with July 2020 was recorded from the enterprises of the section Information and Communication, per 1.9%, while the biggest decrease in turnover was recorded from the enterprises of the section Construction, per 11.5% (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 July 2021 amounted to 2,371,484 thousand euro, recording an increase of 58.1% in comparison with July 2020, when the respective turnover was 1,499,741 thousand euro. The biggest increase in turnover in July 2021 compared with July 2020 was recorded from the enterprises in the activity class Accommodation per 233.1%, while the smallest increase in turnover in July 2021 compared with July 2020 was recorded from the enterprises in the activity class Gambling and betting activities, per 3.5% (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	1 st Quarter 2020	2 nd Quarter 2020	1 st Quarter 2021	2 nd Quarter 2021	1 st Quarter 2021/2020	2 nd Quarter 2021/2020
A	Agriculture, Forestry and Fishing	1,394,500	1,522,280	1,569,069	1,864,237	12.5	22.5
B	Mining and Quarrying	171,031	187,102	174,449	214,892	2.0	14.9
C	Manufacturing	14,236,592	13,060,524	14,587,601	17,976,153	2.5	37.6
D	Electricity, Gas, Steam and Air Conditioning Supply	4,467,429	4,051,972	4,852,156	(**)	8.6	(**)
E	Water Supply, Sewerage, Waste Management and Remediation Activities	436,036	420,088	456,630	(**)	4.7	(**)
F	Construction	1,730,046	1,920,624	1,701,900	2,375,368	-1.6	23.7
G	Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles	28,293,929	26,236,550	27,372,355	33,675,332	-3.3	28.4
H	Transportation and Storage	3,321,908	2,660,098	2,672,382	3,752,354	-19.6	41.1
I	Accommodation and Food Service Activities	1,210,339	750,121	558,562	1,638,735	-53.9	118.5
J	Information and Communication	2,633,288	2,667,533	2,687,828	3,046,635	2.1	14.2
K	Financial and Insurance Activities	3,683,292	2,053,464	2,264,395	(**)	-38.5	(**)
L	Real Estate Activities	398,152	377,770	277,875	414,619	-30.2	9.8
M	Professional, Scientific and Technical Activities	1,989,689	2,173,266	2,094,509	2,684,813	5.3	23.5
N	Administrative and Support Service Activities	1,088,979	913,505	970,250	1,286,915	-10.9	40.9
O	Public Administration and Defense; Compulsory Social Security	88,719	96,827	90,725	110,636	2.3	14.3
P	Education	81,369	81,199	60,374	115,160	-25.8	41.8
Q	Human Health and Social Work Activities	502,446	471,289	557,423	631,063	10.9	33.9
R	Arts, Entertainment and Recreation	1,104,558	618,332	326,974	1,136,272	-70.4	83.8
S	Other Service Activities	255,195	240,941	209,565	311,999	-17.9	29.5
W	Unknown Activity	70,539	67,182	75,902	110,018	7.6	63.8
Total		67,158,036	60,570,667	63,560,924	78,382,146	-5.4	29.4

(**) 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	June 2020	July 2020	June 2021	July 2021	June 2021/2020	July 2021/2020
A	Agriculture, Forestry and Fishing	166,875	176,931	230,580	193,120	38.2	9.1
B	Mining and Quarrying	68,122	76,438	75,611	67,793	11.0	-11.3
C	Manufacturing	4,838,093	4,847,304	6,038,345	6,023,196	24.8	24.3
D	Electricity, Gas, Steam and Air Conditioning Supply	1,407,623	1,348,874	(**)	(**)	(**)	(**)
E	Water Supply, Sewerage, Waste Management and Remediation Activities	155,200	174,284	(**)	212,204	(**)	21.8
F	Construction	521,520	752,567	618,661	666,083	18.6	-11.5
G	Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles	7,539,959	8,399,149	9,154,040	9,765,821	21.4	16.3
H	Transportation and Storage	830,027	921,785	1,158,958	1,443,666	39.6	56.6
I	Accommodation and Food Service Activities	142,516	410,166	491,711	1,115,775	245.0	172.0
J	Information and Communication	1,038,030	952,183	1,040,727	970,644	0.3	1.9
K	Financial and Insurance Activities	741,831	671,417	(**)	(**)	(**)	(**)
L	Real Estate Activities	175,433	149,878	170,082	175,790	-3.1	17.3
M	Professional, Scientific and Technical Activities	548,659	541,192	663,544	650,445	20.9	20.2
N	Administrative and Support Service Activities	290,963	383,289	424,013	544,829	45.7	42.1
O	Public Administration and Defense; Compulsory Social Security	22,477	16,063	26,704	22,864	18.8	42.3
P	Education	28,115	20,455	40,132	21,827	42.7	6.7
Q	Human Health and Social Work Activities	158,328	101,108	180,896	194,454	14.3	92.3
R	Arts, Entertainment and Recreation	361,360	396,571	442,141	436,538	22.4	10.1
S	Other Service Activities	39,926	41,784	45,452	70,030	13.8	67.6
W	Unknown Activity	17,156	24,459	28,317	38,798	65.1	58.6
Total		19,092,213	20,405,897	23,377,447	25,364,077	22.4	24.3

(**) 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	1 st Quarter 2020	2 nd Quarter 2020	1 st Quarter 2021	2 nd Quarter 2021	1 st Quarter 2021/2020	2 nd Quarter 2021/2020
47	Retail trade, except of motor vehicles and motorcycles	2,052,695	1,993,140	1,781,849	2,860,446	-13.2	43.5
55	Accommodation	224,165	99,023	84,309	575,315	-62.4	481.0
56	Food and beverage service activities	923,927	602,595	422,611	988,021	-54.3	64.0
59	Motion picture, video and television programme production, sound recording and music publishing activities	16,114	1,935	1,198	3,063	-92.6	58.3
71	Architectural and engineering activities; technical testing and analysis	22,891	25,579	27,858	32,238	21.7	26.0
77	Rental and leasing activities	13,803	9,740	11,684	19,158	-15.4	96.7
82	Office administrative, office support and other business support activities	56,228	10,995	14,498	26,501	-74.2	141.0
85	Education	78,396	78,052	57,864	112,214	-26.2	43.8
88	Social work activities without accommodation	11,541	11,186	11,068	15,486	-4.1	38.4
90	Creative, arts and entertainment activities	40,326	27,963	23,911	40,359	-40.7	44.3
91	Libraries, archives, museums and other cultural activities	19,323	16,262	13,847	22,563	-28.3	38.7
92	Gambling and betting activities	906,689	508,170	193,903	938,317	-78.6	84.6
93	Sports activities and amusement and recreation activities	116,010	45,922	78,052	107,501	-32.7	134.1
94	Activities of membership organisations	4,244	2,357	2,892	3,521	-31.9	49.4
96	Other personal service activities	67,936	66,735	48,299	90,317	-28.9	35.3
Total		4,554,288	3,499,654	2,773,843	5,835,020	-39.1	66.7

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	June 2020	July 2020	June 2021	July 2021	June 2021/2020	July 2021/2020
47	Retail trade, except of motor vehicles and motorcycles	569,539	667,664	661,206	795,238	16.1	19.1
55	Accommodation	39,278	274,491	354,338	914,332	802.1	233.1
56	Food and beverage service activities	92,783	116,500	120,459	165,528	29.8	42.1
59	Motion picture, video and television programme production, sound recording and music publishing activities	677	1,401	889	1,901	31.3	35.7
71	Architectural and engineering activities; technical testing and analysis	9,560	8,781	9,191	9,836	-3.9	12.0
77	Rental and leasing activities	1,221	2,073	2,652	4,222	117.2	103.7
82	Office administrative, office support and other business support activities	4,453	6,507	9,861	11,495	121.4	76.7
85	Education	27,293	19,992	39,780	21,727	45.8	8.7
88	Social work activities without accommodation	2,112	2,722	3,833	(**)	81.5	(**)
90	Creative, arts and entertainment activities	10,632	4,785	11,424	7,205	7.4	50.6
91	Libraries, archives, museums and other cultural activities	2,409	2,993	3,442	5,289	42.9	76.7
92	Gambling and betting activities	322,581	363,221	385,221	376,104	19.4	3.5
93	Sports activities and amusement and recreation activities	20,049	23,152	36,224	44,354	80.7	91.6
94	Activities of membership organisations	302	770	330	943	9.3	22.5
96	Other personal service activities	3,150	4,689	4,893	8,020	55.3	71.0
Total		1,106,039	1,499,741	1,643,743	2,371,484	48.6	58.1

(**) 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		1 st Quarter 2020	2 nd Quarter 2020	1 st Quarter 2021	2 nd Quarter 2021	1 st Quarter 2021/2020	2 nd Quarter 2021/2020
79	Travel agency, tour operator and other reservation service and related activities	19	255	67	104	606	-59.2	804.5
86	Human health activities	820	3,378	3,136	3,364	4,961	-0.4	58.2

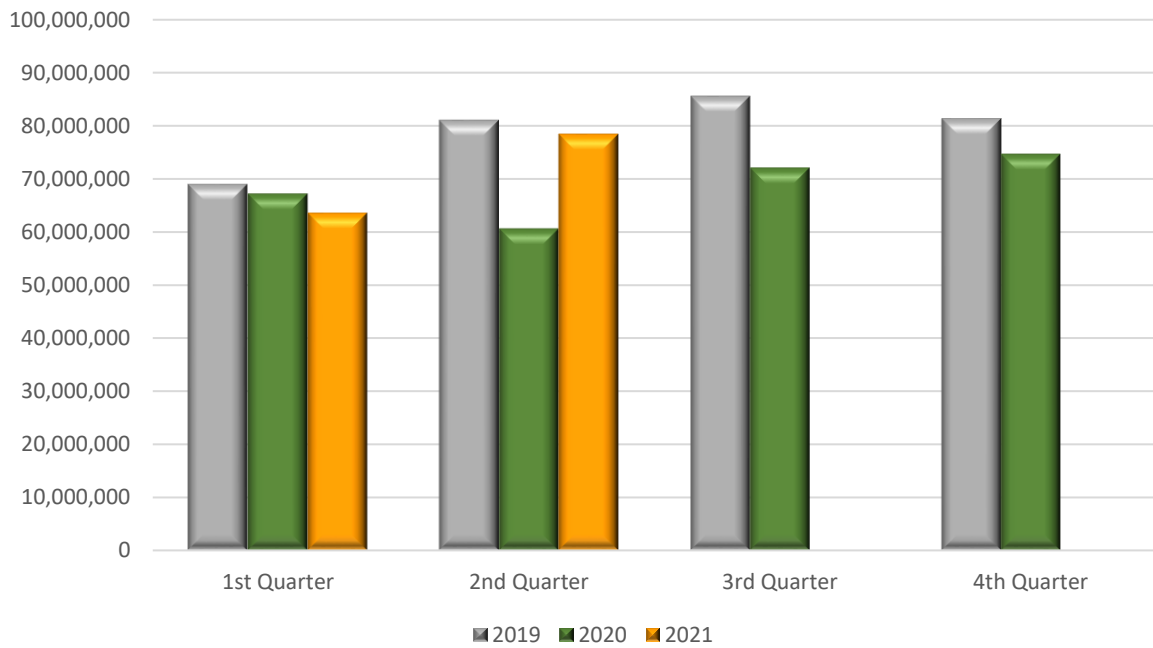
Note:

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.

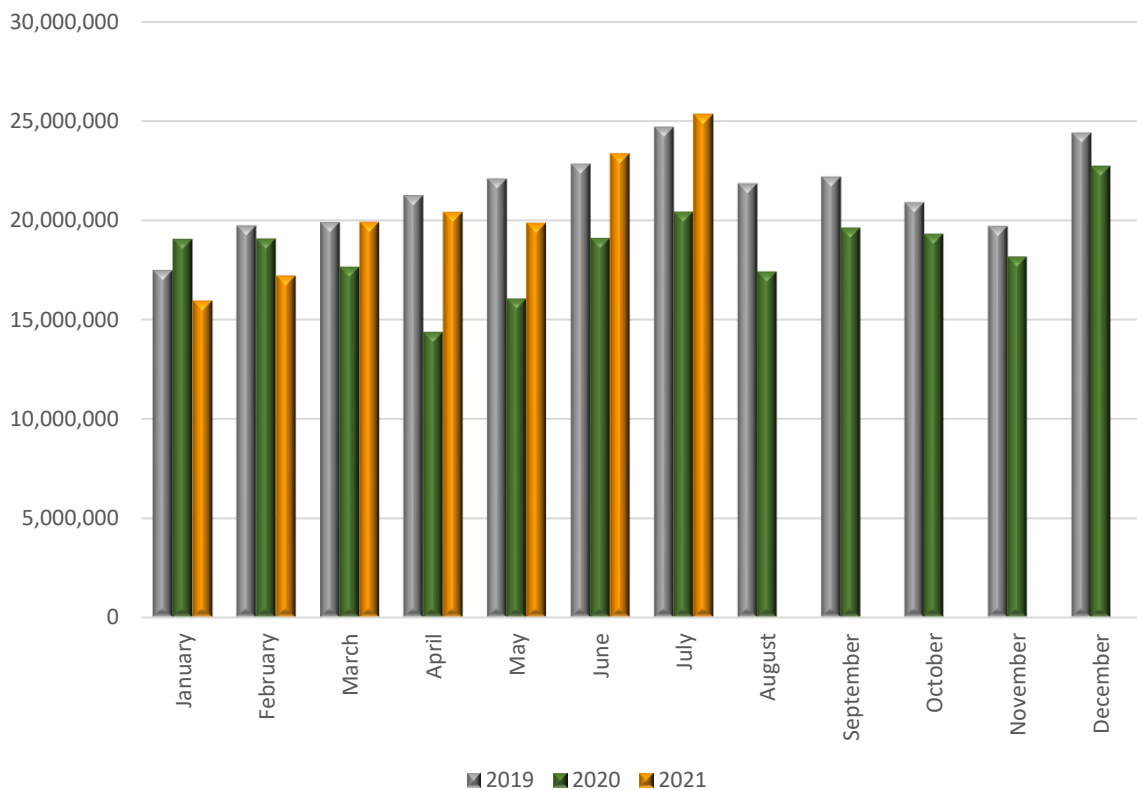
Table 4b: Turnover (in thousand €), from Administrative Sources, for Enterprises obliged to double-entry accounting bookkeeping, which belong to activity classes that were Under Suspension of Operation for the first time in November 2020

ECONOMIC ACTIVITY		TURNOVER (in thousand €)				RATE OF CHANGE (%)	
Code NACE Rev. 2	Description	June 2020	July 2020	June 2021	July 2021	June 2021/2020	July 2021/2020
79	Travel agency, tour operator and other reservation service and related activities	35	48	440	220	1,157.1	358.3
86	Human health activities	424	421	695	516	63.9	22.6

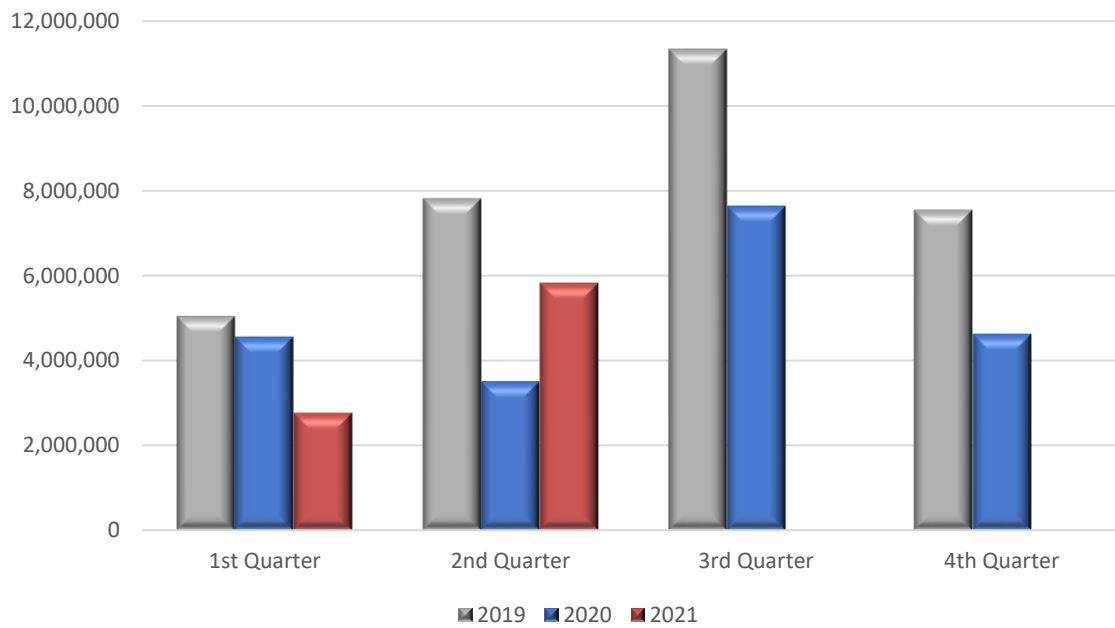
Graph 1. Turnover (in thousand €), for the Total of Enterprises in the Greek Economy



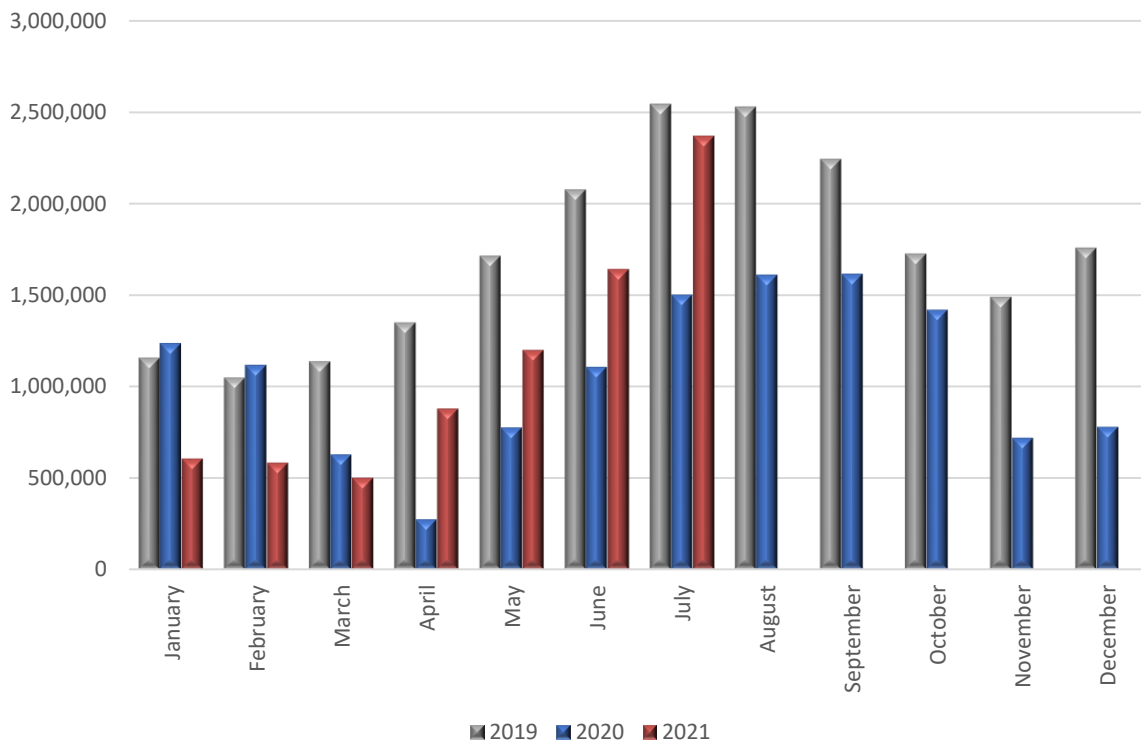
Graph 2. Turnover (in thousand €) only for the Enterprises obliged to double-entry accounting bookkeeping (monthly data submission)



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 July 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	