



# Standard Industry Classification System for Environmental Enforcement

**Sustainable and Environment-friendly  
Industrial Production Project, Phase II**

**Part B: Suggested Industry Classification System**



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## ABBREVIATIONS

ASI	Annual Survey of Industries
BRE	Business Register of Establishments
CEA	Central Electricity Authority
CPCB	Central Pollution Control Board
CIN	Company Identification Number
CTE	Consent to Establish
CTO	Consent to Operate
DIPP	Department of Industrial Policy and Promotion
DPIIT	Department of Promotion of Industry and Internal Trade
FOD	Field Operations Division
GSTIN	Goods and Services Tax Identification Number
HSN	Harmonised System of Numbers
LLP	Limited Liability Partnership
MoEFCC	Ministry of Environment, Forests & Climate Change
MSME	Ministry of Micro, Small and Medium Enterprises
NIC	National Industry Classification
OCMMS	Online Consent Management & Monitoring System
RTC	Rail Traffic Control
RE	Resource Efficiency
SAC	Services Accounting Code
SEIP	Sustainable and Environment-friendly Industrial Production
SCP	Sustainable Consumption & Production
UT	Union Territory
WCO	World Custom Organisation

## Background

The prevention and control of industrial pollution in the country is mandated under various environmental laws and rules. The central and state agencies mandated with prevention and control of pollution include the Ministry of Environment, Forest and Climate Change, Government of India (MoEFCC), the Central Pollution Control Board (CPCB), the State Pollution Control Boards (SPCBs) and the Pollution Control Committees (PCCs). Various actions and measures are in place from these agencies for dealing with industrial pollution.

Under the Water (Prevention and Control of Pollution) Act, 1974 and the Air (Prevention and Control of Pollution) Act, 1981, a consent to establish and a consent to operate is necessary for establishing an industry or its operation. For this purpose, the Central Pollution Control Board, has classified industries based on pollution potential into different categories, viz. Red, Orange, Green and White.

For a specified list of industries and projects, the provisions of Environment (Protection) Act, 1986 apply as per which the project proponent must seek an Environmental Clearance from MoEFCC, or an Authority appointed by it under Section 5 of the said law. For seeking such a clearance, an Environmental Impact Assessment has to be undertaken. A list of such activities, including the approval process was notified on 7 September 2006, vide S.O. 1533(e) of the MoEFCC under Section 5 of the Environment (Protection) Act, 1986. Further, industries have to obtain 'Authorisation' under the EP Act from the SPCBs/PCCs for waste management.

It may be noted here that primarily the onus of seeking Environmental Clearance, Consent to Establish, Consent to Operate and Authorisation lies with the proponent of the activities/industries. However, project proponents may not be sure as regards to which industry category (Red, Orange etc.) would their projects/industry fall under due to lack of elaborate industry classification system. For example, some non-polluting or less polluting sub-categories/sectors could be a grouped under their main sectors that have higher pollution potential. For example, a textile sector has several sub-sectors, viz. 'Spinning, weaving and finishing textiles', which is further having sub-categories of 'preparation and spinning of cotton fibre' etc. Due to lack of elaborate industry classification system, there would be additional regulatory burden on such sub-sectors that have low pollution potential but fall into higher pollution categories. In addition, some State Pollution Control Boards have made changes to the CPCB classification system – some by means of additions to the list of industries under various categories, a few by means of changed classification. Hence, there is no single classification system of industrial activities for the purpose environmental regulation and enforcement.

As seen from various sources, the total number of industries in the country could be as high as 60 million. As per the Confederation of Indian Industry (CII)<sup>1</sup>, there are 63,400,000 MSME Units in the country. The number of industries registered with the District Industrial Centers<sup>2</sup> (Small Scale Industries) is 10,521,190 (all categories). The number of micros, small and medium enterprises as registered on Udyog Aadhar<sup>3</sup> is 7,059,227. The other sources show about 60,000,000<sup>4</sup> enterprises in the country.

However, only about 600,000 units have sought environmental permits under the Environment Protection Act, 1986 or the Water (Prevention and Control of Pollution) Act, 1973 or the Air (Prevention and Control of Pollution) Act, 1981. This number is much smaller than the industries existing in India. Possibly, several of the remaining industries do not fall under the purview of the environmental laws, but this needs to be

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<https://www.cii.in/Sectors.aspx?enc=prvePUj2bdMtgTmvPwvisYH+5EnGjyGXO9hLECyTuNuXK6QP3tp4gPGuPr/xpT2f#:~:text=With%20aro und%2063.4%20million%20units,33.4%25%20of%20India's%20manufacturing%20output.&text=Out%20of%20these%2C%20around%20126%20ar e%20MSME%20associations>

<sup>2</sup> <http://www.dcmsme.gov.in/ssiindia/census/ch6.htm>

<sup>3</sup> <https://www.makeinindia.com/msme>

<sup>4</sup> <https://www.livemint.com/opinion/columns/opinion-fifty-million-enterprises-must-succeed-for-a-5-trillion-economy-1562576904708.html>

<https://bfsi.economictimes.indiatimes.com/blog/nbfc-the-knight-in-shining-armor-for-india-s-60-million-micro-enterprises/4351>

<https://www.financialexpress.com/industry/sme/msme-other-indias-msme-sector-swells-adds-these-many-enterprises-in-fy20-micro-businesses-dominate/1906979/>

ascertained by the environmental regulatory agencies. The solution to this is to match the environmental permit system with the national registry of industries.

If the CPCB/SPCBs industry classification system is matched with an existing national industry classification system, the environmental permit system can be strengthened, the industries better monitored by MoEFCC/CPCB/SPCBs/PCCs and the overall environmental compliance improved.

GIZ, under the Indo German Development Cooperation project on “Sustainable and Environment-friendly Industrial Production” undertook a study on the industry classification system adopted by CPCB/SPCBs/PCCs, MoEFCC and other national agencies and developed the classification system as in the present report for application for environmental permit purposes.

## **Purpose of the Unified Industry Classification System**

The purpose of the unified industry classification system in the country is for strengthening environmental enforcement by the regulatory agencies, viz. MoEFCC, CPCB, SPCBs and PCCs, as well supporting the industries in better adhering to the right industry category their operations fall into.

The unified industry classification system has the following main purposes:

- (1) Ensures that the classification of industries from environmental consideration is aligned to the National Industry Classification system, which is already in line with the International Standard Industry Classification System (ISICS) of the United Nations.
- (2) Ensures that all the industries registered in the country are under the radar of the environmental regulatory agencies and can ensure that all the industries with pollution potential and may or are likely to pollution have obtained the necessary environmental permits and are regulated under the environmental laws/rules. This would help in better tracking the industries operating in the country with or without environmental permits.
- (3) Ensures rationalising industry classification to consider sub-sectors and sub-sub-sectors, some of which may not have pollution potential as much as the others within the same sector. This helps in focussing regulatory regime on industries with higher pollution potential.
- (4) Possibly the annual industrial survey conducted by the Central Statistical Organisation of the MoS&PI, could include survey of the environmental parameters for recording compliance. For this MoEFCC and CPCB could take up the matter with CSO.

The report will help MoEFCC/CPCB to take a decision on adopting the proposed Unified Industry Classification System for rationalising and strengthening environmental enforcement in the country.

## **Suggested Industry Classification System for Environmental Enforcement**

The suggested industry classification system is a combination of the National Industrial Classification (NIC) and the CPCB classification system based on pollution index. The National Industrial Classification is a statistical standard in India for developing and maintaining comparable database of the economic activities. The NIC system is aligned to the International Standard Industrial Classification (ISIC), which is approved by the Economic and Social Council of the United Nations. The latest update of the National Industry Classification system in India was done in the year 2008 (NIC-2008). The structure of NIC-2008 is identical to

the structure of ISIC Revision 4 up to 4-digit level. The 4-digit level classes are then divided into 5-digit 'sub classes' according to India's national requirements.

The Central Pollution Control Board (CPCB) has adopted a categorization of industries based on their pollution potential. This categorisation is based on a Pollution Index, which has been worked out based on the emissions (air pollutants), effluents (water pollutants), hazardous wastes generated and consumption of resources for various industrial categories. Based on the scores from this Pollution Index, industries have been categorized into:

- Red category: Pollution Index is more than or equal to 60
- Orange category: Pollution Index is between 41 to 59
- Green category: Pollution Index is between 21 to 40
- White category: Pollution Index is less than 20

The State Pollution Control Board or Pollution Control Committees (present Union Territories or quasi-States under Article 239AA of the Constitution) are largely bound to follow the classification issued by the Central Pollution Control Board, but are usually at liberty to add new entries that are exclusive to the State, using the same parameters of pollution potential as indicated by the Central Pollution Control Board.

As per provisions of the Environment (Protection) Act, 1986, a scheduled list of industries is required to obtain Environmental Clearance from MoEFCC, or any authority appointed by it under Section 5 of the said Act, however these industries are not based on CPCB classification system (Red, Orange etc.).

As per the CPCB classification, the Red category covers 60 industrial sectors, Orange category covers 83 industrial sectors, Green category covers 63 industrial sectors and the White category covers 36 industrial sectors. The NIC code has over 20 Sections of industries (A to U categories) (Ref. Annexure 2), each with various divisions, groups, class & sub-classes. This has over 238 groups of industries and over 1,300 sub-classes.

The suggested unified industry classification system for environmental enforcement is given below categorised into Red, Green, Orange and White.

## 1.1 Section A: Agriculture, Forestry and Fishing

### 1.1.1 Division 01: Crop and Animal Production, Hunting and Related Service Activities

Group	Class	Sub-class	Description
11	<b>Growing of non-perennial crops</b>		
	<b>111 Growing of cereals (except rice), leguminous crops and oil seeds</b>		
	This class includes all forms of growing of cereals, leguminous crops and oil seeds in open fields, including those considered organic farming and the growing of genetically modified crops. The growing of these crops is often combined within agricultural units. This class excludes: - growing of maize for fodder, see 0119		
	1111		Growing of wheat
	1112		Growing of jowar, bajra and millets
	1113		Growing of other cereals
	1114		Growing of pulses (dal) and other leguminous crops such as peas and beans, not used as oilseeds
	1115		Growing of mustard oil seed
	1116		Growing of groundnut oil seed
	1117		Growing of sunflower oil seed

1118	Growing of soya bean oil seed
1119	Growing of other oil seeds
<b>112 Growing of rice</b>	
This class includes the growing of rice, including organic farming and the growing of genetically modified rice.	
1121	Organic farming of basmati rice
1122	Organic farming of non-basmati rice
1123	Inorganic farming of basmati rice
1124	Inorganic farming of non-basmati rice
<b>113 Growing of vegetables and melons, roots and tubers</b>	
This class excludes: - growing of mushroom spawn, see 0130 - growing of chilies and peppers (capsicum spp.) and other spices and aromatic crops, see 0128	
1131	Growing of asparagus, cabbages, cauliflower, broccoli, lettuce, chicory, spinach and other leafy or stem vegetables
1132	Growing of cucumbers, gherkins, aubergines, tomatoes, watermelons, cantaloupes, melons and other fruit-bearing vegetables
1133	Growing of onion
1134	Growing of carrots, beets, turnips, garlic, leeks and other root, bulb vegetables (onion excluded)
1135	Growing of potatoes and other tubers such as sweet potatoes, cassava, yams
1136	Growing of mushrooms and truffles
1137	Growing of vegetable seeds (except beet seed)
1139	Growing of vegetables, n.e.c.
<b>114 Growing of sugar cane</b>	
This class excludes: - growing of sugar beet, see 0113	
1140	Growing of sugar cane
<b>115 Growing of tobacco</b>	
This class includes growing of unmanufactured (cured stemmed/stripped) tobacco	
1150	Growing of tobacco
<b>116 Growing of fibre crops</b>	
1161	Growing of cotton
1162	Growing of jute
1169	Growing of other fibre crops
<b>119 Growing of others non-perennial crop</b>	
This class excludes: growing of non-perennial spice, aromatic, drug and pharmaceutical crops, see 0128	
1191	Growing of rose
1192	Growing of gladiolus
1193	Growing of other flowers, including production of cut flowers, flower buds and flower seeds
1199	Growing of other non-perennial crops including beet seed and padding materials, n.e.c.



<b>Growing of perennial crops</b>	
<b>121 Growing of grapes</b>	
This class includes growing of wine grapes and table grapes in vineyards. This class excludes: - manufacture of wine, see 1102	
1210	Growing of grapes
<b>122 Growing of tropical and subtropical fruits</b>	
1221	Growing of mangoes
1222	Growing of bananas
1223	Growing of pineapples
1224	Growing of lichchis
1225	Growing of guava
1229	Growing of other tropical and sub-tropical fruits
<b>123 Growing of citrus fruits</b>	
1231	Growing of oranges
1232	Growing of mousambi (grapefruit)
1233	Growing of lemons and lime
1239	Growing of other citrus fruits
<b>124 Growing of pome fruits and stone fruits</b>	
1241	Growing of apples
1242	Growing of apricots, peaches and nectarines
1243	Growing of cherries and sour cherries
1249	Growing of other pome fruits and stone fruits
<b>125 Growing of other tree and bush fruits and nuts</b>	
This class excludes: - growing of coconuts, see 0126	
1251	Growing of strawberries and other berries
1252	Growing of edible nuts (almonds, cashew nuts, chestnuts, hazelnuts pistachios, walnuts and other nuts)
1259	Growing of other tree and bush fruits, n.e.c.
<b>126 Growing of oleaginous fruits</b>	
This class excludes: - growing of soya beans, groundnuts and other oil seeds, see 0111	
1261	Growing of coconut
1262	Growing of olives and oil palms
1269	Growing of other oleaginous fruits
<b>127 Growing of beverage crops</b>	
1271	Growing of tea
1272	Growing of coffee
1273	Growing of cocoa
1279	Growing of other beverage crops
<b>128 Growing of spices, aromatic, drug and pharmaceutical crops</b>	
1281	Growing of ginger
1282	Growing of chili

	1283	Growing of cardamoms
	1284	Growing of perennial and non-perennial spices and aromatic crops (pepper, capsicum, nutmeg, mace, anise, badian and fennel, cinnamon (canella), cloves, vanilla and other spices and aromatic crops)
	1285	Growing of drug and narcotic crops
	1286	Growing of plants used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose
	1287	Growing of heena leaves (mehndi)
	<b>129 Growing of other perennial crops</b>	
	This class excludes: - gathering of tree sap or rubber-like gums in the wild, see 0230	
	1291	Growing of rubber trees
	1292	Growing of trees for extraction of sap
	1293	Growing of bamboo and cane
	1299	Growing of other perennial crops, n.e.c.
<b>13</b>	<b>Plant propagation</b>	
	<b>130 plant propagation</b>	
	This class includes the production of all vegetative planting materials including cuttings, suckers and seedlings for direct plant propagation or to create plant grafting stock into which selected scion is grafted for eventual planting to produce crops. This class excludes: - operation of forest tree nurseries, see 0210	
	1301	Growing of plants for planting
<b>14</b>	<b>Animal production</b>	
	<b>141 Animal production</b>	
	This class excludes: - processing of milk, see 1050	
	1411	Raising and breeding of cattle and buffaloes
	1412	Production of milk from cows or buffaloes
	1413	Production of bovine semen
	<b>142 Raising of horses and other equines</b>	
	This class includes raising and breeding of horses, asses, mules or hinnies. This class excludes: - operation of racing and riding stables, see 9319	
	1420	Raising of horses and other equines
	<b>143 Raising and breeding of camels and camelids</b>	
	This class includes raising and breeding of camels (dromedary) and camelids	
	1430	Raising and breeding of camels and camelids
	<b>144 Raising of sheep and goats</b>	
	This class excludes: - sheep shearing on a fee or contract basis, see 0162 - production of pulled wool, see 1010 - processing of milk, see 1050	
	1441	Raising and breeding of sheep and goats
	1442	Production of milk from sheep or goat

	1443	Production of raw wool
	<b>145 Raising of swine/pigs</b>	
	1450	Raising of swine/pigs (including breeding of swine/pigs)
	<b>146 Raising of poultry</b>	
	This class excludes: - production of feathers or down, see 1010	
	1461	Raising and breeding of chickens and capons, ducks, geese, turkeys and guinea fowls' chickens and capons, ducks, geese, turkeys and guinea fowls
	1462	Production of eggs
	1463	Operation of poultry hatcheries
	<b>149 Raising of other animals</b>	
	This class excludes: - production of hides and skins originating from hunting and trapping, see 170 - operation of frog farms, crocodile farms, marine worm farms, see 0321, 0322 - operation of fish farms, see 0321, 0322 - training of pet animals, see 9609	
	1491	Raising and breeding of pet animals (cats, dogs, birds, hamsters etc.)
	1492	Beekeeping and production of honey and beeswax
	1493	Raising of silkworms, production of silkworm cocoons
	1499	Raising of other animals, n.e.c.
<b>15</b>	<b>Mixed farming mixed farming</b>	
	<b>150 Mixed farming mixed farming</b>	
	This class includes the combined production of crops and animals without a specialized production of crops or animals. The size of the overall farming operation is not a determining factor. If either production of crops or animals in a given unit exceeds 66 per cent or more of standard gross margins, the combined activity should not be included here, but allocated to crop or animal farming. This class excludes: - mixed crop farming, see groups 011 and 012 - mixed animal farming, see group 014	
	01500	Mixed farming
<b>16</b>	<b>Support activities to agriculture and post-harvest crop activities</b>	
	<b>161 Support activities for crop production</b>	
	This class excludes: - post-harvest crop activities, see 0163 - activities of agronomists and agricultural economists, see 7490 - landscape architecture, see 7110 - landscape gardening, planting, see 8130 - maintenance of land to keep it in good ecological condition, see 8130 - organization of agricultural shows and fairs, see 8230	
	1611	Agricultural activities on a fee or contract basis (preparation of fields, establishing a crop, treatment of crops, crop spraying, trimming of fruit trees and vines, transplanting of rice, thinning of beets, harvesting, pest control in connection with agriculture etc.)
	1612	Operation of agricultural irrigation equipment
	1619	Other supporting activities including agricultural gardening (excluding parks and gardening activities), n.e.c

<b>162 Support activities for animal production</b>	
<p>This class includes agricultural activities on a fee or contract basis such as activities to promote propagation, growth and output of animals, herd testing services, droving services, agistment services, poultry caponizing, coop cleaning etc. activities related to artificial insemination, stud services, sheep shearing, farm animal boarding and care, activities of farriers. This class excludes:</p> <ul style="list-style-type: none"> <li>- provision of space for animal boarding only, see 6810</li> <li>- veterinary activities, see 7500</li> <li>- vaccination of animals, see 7500</li> <li>- renting of animals (e.g. herds), see 7730</li> <li>- service activities to promote commercial hunting and trapping, see 9499</li> <li>- pet boarding, see 9609</li> </ul>	
1620	Support activities for animal production
<b>163 Post-harvest crop activities</b>	
<p>This class excludes:</p> <ul style="list-style-type: none"> <li>- preparation of agricultural products by the producer, see corresponding class in groups 011 or 012</li> <li>- stemming and redrying of tobacco, see 1200</li> <li>- marketing activities of commission merchants and cooperative associations, see division 46</li> <li>- wholesale of agricultural raw materials, see 4620</li> </ul>	
1631	Preparation of crops for primary markets, i.e. cleaning, trimming, grading, disinfecting
1632	Cotton ginning, cleaning and baling
1633	Preparation of tobacco leaves
1639	Other post-harvest crop activities, n.e.c.
<b>164 Seed processing for propagation</b>	
<p>This class includes all post-harvest activities aimed at improving the propagation quality of seed through the removal of non-seed materials, undersized, mechanically or insect-damaged and immature seeds as well as removing the seed moisture to a safe level for seed storage. This activity includes the drying, cleaning, grading and treating of seeds until they are marketed. The treatment of genetically modified seeds is included here.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>- growing of seeds, see groups 011 and 012</li> <li>- processing of seeds to obtain oil, see 1040</li> <li>- research to develop or modify new forms of seeds, see 7210</li> </ul>	
1640	Seed processing for propagation
<b>17</b>	<b>Hunting, trapping and related service activities</b>
<b>170 Hunting, trapping and related service activities</b>	
<p>This class includes taking of animals (dead or alive) for food, fur, skin, or for use in research, in zoos or as pets, production of fur skins, reptile or bird skins from hunting or trapping activities</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>- production of fur skins, reptile or bird skins from ranching operations, see group 014</li> <li>- raising of game animals on ranching operations, see 0149</li> <li>- catching of whales, see 0311</li> <li>- production of hides and skins originating from slaughterhouses, see 1010</li> <li>- hunting for sport or recreation and related service activities, see 9319</li> <li>- service activities to promote hunting and trapping, see 9499</li> </ul>	
1700	Hunting, trapping and related service activities

## 1.1.2 Division 02: Forestry and Logging

<b>21</b>	<b>Silviculture and other forestry activities</b>	
	<b>210 Silviculture and other forestry activities</b>	
	This class excludes: - growing of Christmas trees, see 0129 - operation of tree nurseries, see 0130 - gathering of wild growing non-wood forest products, see 0230 - production of wood chips and particles, see 1610	
	2101	Growing of standing timber (planting, replanting, transplanting, thinning and conserving of forests and timber tracts)
	2102	Operation of forest tree nurseries
	2109	Other forestry activities including growing of pulpwood, firewood etc
<b>22</b>	<b>Logging</b>	
	<b>220 Logging</b>	
	This class excludes: - growing of Christmas trees, see 0129 - growing of standing timber: planting, replanting, transplanting, thinning and conserving of forests and timber tracts, see 0210 - gathering of wild growing non-wood forest products, see 0230 - production of wood chips and particles, see 1610 - production of charcoal through distillation of wood, see 2011	
	2201	Gathering and preparation of firewood
	2202	Logging camps and loggers primarily engaged in felling timber and producing wood in the rough such as pitprops, split poles, pickets, hewn railway ties
	2203	Production of charcoal in the forest (using traditional methods)
	2209	Other logging activities, n.e.c.
<b>23</b>	<b>Gathering of non-wood forest products</b>	
	<b>230 Gathering of non-wood forest products</b>	
	This class excludes: - managed production of any of these products (except growing of cork trees), see division 01 - growing of mushrooms or truffles, see 0113 - growing of berries or nuts, see 0125 - gathering of fire wood, see 0220 - production of wood chips, see 1610	
	2301	Gathering of tendu leaves
	2302	Gathering of lac, resins and rubber-like gums
	2303	Gathering of wild growing mushrooms, truffles, berries, nuts, cork, balsams, vegetable hair, eelgrass, mosses, lichens
	2309	Gathering of non-wood forest products, n.e.c.
<b>24</b>	<b>Support services to forestry</b>	
	<b>240 Support services to forestry</b>	
	This class excludes: - operation of forest tree nurseries, see 0210	

02401	Forestry service activities (forest management consulting services, forestry inventories, timber evaluation, forest pest control)
2402	Logging service activities such as transport of logs within the forest

### 1.1.3 Division 03: Fishing and Aquaculture

<b>31</b>	<b>Fishing</b>
	<b>311 Marine fishing</b>
	This class excludes: capturing of marine mammals, except whales, e.g. walruses, seals, see 170 processing of fish, crustaceans and molluscs on factory ships or in factories ashore, see 1020 rental of pleasure boats with crew for sea and coastal water transport (e.g. for fishing cruises), see 5011 - fishing inspection, protection and patrol services, see 8423 - fishing practiced for sport or recreation and related services, see 9319 - operation of sport fishing preserves, see 9319
3111	Fishing on a commercial basis including taking of marine crustaceans and molluscs in ocean and coastal waters
3112	Gathering of other marine organisms and materials such as natural pearls, sponges, coral and algae
3113	Activities of vessels engaged in fishing and in processing and preserving of fish
	<b>312 Fresh water fishing</b>
	This class excludes: - processing of fish, crustaceans and molluscs, see 1020 - fishing inspection, protection and patrol services, see 8423 - fishing practiced for sport or recreation and related services, see 9319 - operation of sport fishing preserves, see 9319
3121	Fishing and taking of freshwater crustaceans and molluscs on a commercial basis in inland waters
3122	Taking and gathering of freshwater aquatic animals
<b>32</b>	<b>Aquaculture</b>
	<b>321 Marine aquacultures</b>
	This class excludes: - frog farming, see 0322 - operation of sport fishing preserves, see 9319
3211	Fish farming in sea water including farming of marine ornamental fish
3212	Culture of crustaceans, bivalves, other molluscs and other aquatic animals in sea water
3213	Growing of edible seaweeds
3214	Aquaculture activities in brackish waters and in salt water filled tanks or reservoirs
3215	Operation of fish hatcheries (marine)
3219	Others marine aquaculture, n.e.c.
	<b>322 Freshwater aquacultures</b>

This class excludes: - aquaculture activities in salt water filled tanks and reservoirs, see 0321 - operation of sport fishing preserves, see 9319	
3221	Fish farming in freshwater including farming of freshwater ornamental fish
3222	Culture of freshwater crustaceans, bivalves, other molluscs and other aquatic animals
3223	Operation of fish hatcheries (fresh water)
3229	Other freshwater aquaculture activities, n.e.c.

## 1.2 Section B: Mining and Quarrying

### 1.2.1 Division 05: Mining of Coal and Lignite

Group	Class	Sub-class	Description
<b>51</b>	<b>Mining of hard coal</b>		
	<b>510 Mining of hard coal</b>		
	This class excludes: - lignite mining, see 0520 - peat digging and agglomeration of peat, see 0892 - test drilling for coal mining, see 0990 - support activities for hard coal mining, see 0990 - coke ovens producing solid fuels, see 1910 - manufacture of hard coal briquettes, see 1920 - work performed to develop or prepare properties for coal mining, see 4312		
	5101		Opencast mining of hard coal
	5102		Belowground mining of hard coal
	5103		Cleaning, sizing, grading, pulverizing, compressing etc. of coal
	5109		Other operations relating to mining and agglomeration of hard coal
<b>52</b>	<b>Mining of lignite</b>		
	<b>520 Mining of lignite</b>		
	This class excludes: - hard coal mining, see 0510 - peat digging, see 0892 - test drilling for coal mining, see 0990 - support activities for lignite mining, see 0990 - manufacture of lignite fuel briquettes, see 1920 - work performed to develop or prepare properties for coal mining, see 4312		
	5201		Opencast mining of lignite (brown coal)
	5202		Belowground mining of lignite (brown coal)
	5203		Washing, dehydrating, pulverizing, compressing of lignite
	5209		Other operations relating to mining and agglomeration of lignite

### 1.2.2 Division 06: Extraction of Crude Petroleum and Natural Gas

<b>61</b>	<b>Extraction of crude petroleum</b>	
	<b>610 Extraction of crude petroleum</b>	
	This class excludes: - support activities for oil and gas extraction, see 0910 - oil and gas exploration, see 0910 - manufacture of refined petroleum products, see 1920 - recovery of liquefied petroleum gases in the refining of petroleum, see 1920 - operation of pipelines, see 4930	
	6101	Offshore extraction of crude petroleum
	6102	Onshore extraction of crude petroleum
<b>62</b>	<b>Extraction of natural gas</b>	
	<b>620 Extraction of natural gas</b>	
	This class excludes: - support activities for oil and gas extraction, see 0910 - oil and gas exploration, see 0910 - recovery of liquefied petroleum gases in the refining of petroleum, see 1920 - manufacture of industrial gases, see 2011 - operation of pipelines, see 4930	
	6201	Offshore Extraction of natural gas
	6202	On shore Extraction of natural gas

### 1.2.3 Division 07: Mining of Metal Ores

<b>71</b>	<b>Mining of iron ores</b>	
	<b>710 Mining of iron ores</b>	
	This class includes mining of ores valued chiefly for iron content, beneficiation and agglomeration of iron ores. This class excludes: - extraction and preparation of pyrites and pyrrhotite (except roasting), see 891	
	7100	Mining of iron ores
<b>72</b>	<b>Mining of non-ferrous metal ores</b>	
	<b>721 Mining of uranium and thorium ores</b>	
	This class includes mining of ores chiefly valued for uranium and thorium content (pitchblende etc.), concentration of such ores, production of yellowcake. This class excludes: - enrichment of uranium and thorium ores, see 2011 - production of uranium metal from pitchblende or other ores, see 2420 - smelting and refining of uranium, see 2420	
	07210	Mining of uranium and thorium ores
	<b>729 Mining of other non-ferrous metal ores</b>	
	This class excludes: - mining and preparation of uranium and thorium ores, see 0721 - production of aluminium oxide and mattes of nickel or of copper, see 2420	
	7291	Mining of copper ore



7292	Mining of aluminium ore (bauxite)
7293	Mining of manganese ore
7294	Mining of chromium ore
7295	Mining of precious metal ore (gold, silver)
7296	Mining of lead and zinc ore
7299	Mining of other non-ferrous metal ores, n.e.c. [titanium (ilmenite and rutile), niobium, tantalum, vanadium or zirconium ores; tin bearing ores; and, nickel, cobalt, tungsten, molybdenum, antimony and other non-ferrous metal ores]

#### 1.2.4 Division 08: Other Mining and Quarrying

<b>81</b>	<b>Quarrying of stone, sand and clay</b>
	<b>810 Quarrying of stone, sand and clay</b>
	This class excludes: - mining of bituminous sand, see 0610 - mining of chemical and fertilizer minerals, see 0891 - production of calcined dolomite, see 2394 - cutting, shaping and finishing of stone outside quarries, see 2396
8101	Quarrying of marble
8102	Quarrying of granite
8103	Quarrying of slate and building and monumental stone other than marble and granite
8104	Mining of dolomite
8105	Mining of gypsum including selenite
8106	Operation of sand or gravel pits, basalt / porphyry, clay (ordinary), crushing and breaking of stone for use as a flux or raw material in lime or cement, manufacture or as building material, road metal or ballast and other materials for construction
8107	Mining/quarrying of limestone, lime shell, 'kankar' and other calcareous minerals including calcite, chalk and shale
8108	Mining of clays (kaolin, ball clay, wollastonite, bentonite, fuller's earth, fire clay etc.)
8109	Mining of refractory non-clay minerals (andalusite, kyanite, sillimanite, dunnite, diaspore magnesite, diaspore, magnesite)
<b>89</b>	<b>Mining and quarrying n.e.c.</b>
	<b>891 Mining of chemical and fertilizer minerals</b>
	This class excludes: - extraction of salt, see 0893 - roasting of iron pyrites, see 2011 - manufacture of synthetic fertilizers and nitrogen compounds, see 2012
8911	Mining of native sulphur or pyrites and pyrrhotites valued chiefly for sulphur
8912	Mining of natural phosphates including apatite minerals
8913	Mining of earth colours (ochre including red oxide).
8914	Mining of fluorspar
8915	Mining of barytes

8919	Mining of potash bearing salts/minerals; borate minerals and other fertiliser and chemical minerals n.e.c.
<b>892 Extraction and agglomeration of peat</b>	
This class excludes: - service activities incidental to peat mining, see 0990 - manufacture of articles of peat, see 2399	
8920	Extraction and agglomeration of peat
<b>893 Extraction of salt</b>	
This class excludes: - processing of salt into food-grade salt, e.g. iodized salt, see 1079 - potable water production by evaporation of saline water, see 3600	
8931	Salt mining, quarrying, screening etc.
8932	Salt production by evaporation of sea water or other saline waters
<b>899 Other mining and quarrying n.e.c.</b>	
8991	Mining of gemstones (agate, diamond, emerald, garnet (gem), jasper, ruby/ sapphire etc.
8992	Mining and quarrying of abrasive materials (pumice stone, emery, corundum, garnet and other natural abrasives)
8993	Mining of mica
8994	Mining of natural graphite Mining of asbestos
8995	Mining of asbestos
8996	Mining of vermiculite, perlite and chlorites
8997	Mining of feldspar and silica minerals including quartz, quartzite and such. Quartzite
8998	Mining of talc/ steatite
8999	Mining of laterite, diatomite and silicious fossil meals (e.g. diatomite); and other natural fluxes; natural asphalt or bitumen and other mining n.e.c.

### 1.2.5 Division 09: Mining Support Service Activities

<b>91</b>	<b>Support activities for petroleum and natural gas mining</b>
	<b>910 Support activities for petroleum and natural gas mining</b>
	This class excludes: - service activities performed by operators of oil or gas fields, see 0610, 0620 - specialized repair of mining machinery, see 3312 - liquefaction and regasification of natural gas for purpose of transport, done off the mine site, see 5221 - geophysical, geologic and seismic surveying, see 7110
	9101 Services incidental to offshore oil extraction
	9102 Services incidental to onshore oil extraction
	9103 Services incidental to offshore gas extraction
	9104 Services incidental to onshore gas extraction
<b>99</b>	<b>Support activities for other mining and quarrying</b>
	<b>990 Support activities for other mining and quarrying</b>

This class includes support services on a fee or contract basis, required for mining activities of divisions 05, 07 and 08 (exploration services, e.g. traditional prospecting methods, such as taking core samples and making geological observations at prospective sites, draining and pumping services, on a fee or contract basis, test drilling and test hole boring)

This class excludes:

- operating mines or quarries on a contract or fee basis, see division 05, 07 or 08
- specialized repair of mining machinery, see 3312
- geophysical surveying services, on a contract or fee basis, see 7110

9900

Support activities for other mining and quarrying

### 1.3 Section C: Manufacturing

#### 1.3.1 Division 10: Manufacture of Food Products

<b>101</b>	<b>Processing and preserving of meat</b>	
	<b>1010 Processing and preserving of meat</b>	
	This class includes non-edible by products This class excludes:	
	<ul style="list-style-type: none"> <li>- manufacture of prepared frozen meat and poultry dishes, see 1075</li> <li>- manufacture of soup containing meat, see 1079</li> <li>- wholesale trade of meat, see 4630</li> <li>- packaging of meat, see 8292</li> </ul>	
	10101	Mutton-slaughtering, preparation
	10102	Beef-slaughtering, preparation
	10103	Pork-slaughtering, preparation
	10104	Poultry and other slaughtering, preparation
	10105	Preservation, Processing and canning of meat
	10106	Production of hides and skins originating from slaughterhouses
	10107	Rendering of lard and other edible fats of animal origin
	10108	Production and processing of animal offal
	10109	Production, processing and preserving of other meat and meat products n.e.c.
<b>102</b>	<b>Processing and preserving of fish, crustaceans and molluscs and products thereof</b>	
	<b>1020 Processing and preserving of fish, crustaceans and molluscs and products thereof</b>	
	This class excludes:	
	<ul style="list-style-type: none"> <li>- processing of whales on land or specialized vessels, see 1010</li> <li>- production of oils and fats from marine material, see 1040</li> <li>- manufacture of prepared frozen fish dishes, see 1075</li> <li>- manufacture of fish soups, see 1079 Sun-drying of fish</li> </ul>	
	10201	Sun-drying of fish
	10202	Artificial dehydration of fish and sea food
	10203	Radiation preservation of fish and similar food
	10204	Processing and preserving of fish crustacean and similar foods
	10205	Processing and canning of fish
	10206	Processing and canning of frog legs

	10207	Production of fishmeal for human consumption or animal feed
	10209	Production, processing and preservation of other fish products n.e.c. processing and preserving of fruit and vegetables
<b>103</b>	<b>Processing and preserving of fruit and vegetables</b>	
	<b>1030 Processing and preserving of fruit and vegetables</b>	
	This class excludes: - manufacture of flour or meal of dried leguminous vegetables, see 1061 - preservation of fruit and nuts in sugar, see 1073 - manufacture of prepared vegetable dishes, see 1075 - manufacture of artificial concentrates, see 1079	
	10301	Sun-drying of fruit and vegetables
	10302	Artificial dehydration of fruit and vegetables
	10303	Radiation preservation of fruit and vegetables
	10304	Manufacture of fruit or vegetable juices and their concentrates, squashes and powder
	10305	Manufacture of sauces, jams, jellies and marmalades
	10306	Manufacture of pickles, chutney etc.
	10307	Canning of fruits and vegetables
	10308	Manufacture of potato flour & meals and prepared meals of vegetables
	10309	Preservation of fruit and vegetables n.e.c.
<b>104</b>	<b>Manufacture of vegetable and animal oils and fats</b>	
	<b>1040 Manufacture of vegetable and animal oils and fats</b>	
	This class excludes: rendering and refining of lard and other edible animal fats, see 1010 wet corn milling, see 1062 production of essential oils, see 2029 treatment of oil and fats by chemical processes, see 2029	
	10401	Manufacture of hydrogenated oil and vanaspati ghee
	10402	Manufacture of vegetable oils and fats excluding corn oil
	10403	Manufacture of edible animal oils and fats
	10404	Manufacture of fish oil
	10405	Manufacture of non-edible animal oil and fats
	10406	Manufacture of oil cakes & meals incl. residual products, e.g. Oleo stearin, Palm stearin
	10407	Manufacture of non-defatted flour or meals of oilseeds, oilnuts or kernels
	10409	Manufacture of other vegetable oil, animal oil and fats n.e.c
<b>105</b>	<b>Manufacture of dairy products</b>	
	<b>1050 Manufacture of dairy products</b>	
	This class excludes: - production of raw milk (cattle), see 0141 - production of raw milk (camels, etc.), see 0143 - production of raw milk (sheep, goats, horses, asses, etc.), see 0144 - manufacture of non-dairy milk and cheese substitutes, see 1079 - activities of ice cream parlours, see 5610	
	10501	Manufacture of pasteurised milk whether or not in bottles/ polythene packs etc. (plain or flavoured)

10502	Manufacture of milk-powder, ice-cream powder and condensed milk except baby milk food
10503	Manufacture of baby milk foods
10504	Manufacture of cream, butter, cheese, curd, ghee, khoya etc.
10505	Manufacture of ice-cream, kulfi etc.
10509	Manufacture of other dairy products n.e.c.
<b>106</b>	<b>Manufacture of grain mill products, starches and starch products</b>
	<b>1061 Manufacture of grain mill products</b>
	This class excludes: - manufacture of potato flour and meal, see 1030 - wet corn milling, see 1062
10611	Flour milling
10612	Rice milling
10613	Dal (pulses) milling
10614	Grain milling other than wheat, rice and dal
10615	Vegetable milling (Production of flour or meal of dried leguminous vegetables (except dal), of roots or tubers, or of edible nuts)
10616	Manufacture of cereal breakfast foods obtained by roasting or swelling cereal grains
10617	Manufacture of flour mixes and prepared blended flour and dough for bread, cakes, biscuits
10618	Manufacture of other readymade mixed powders like idli, gulabjamun etc.
10619	Other grain milling and processing n.e.c.
	<b>1062 Manufacture of starches and starch products</b>
	This class excludes: - manufacture of lactose (milk sugar), see 1050 - production of cane or beet sugar, see 1072
10621	Manufacture of starches from rice, potatoes, maize etc.
10622	Manufacture of sago and sago products
10623	Manufacture of glucose, glucose syrup, maltose etc.
10624	Manufacture of gluten
10625	Manufacture of tapioca and tapioca substitutes prepared from starch
10626	Manufacture of corn oil
10629	Manufacture of other starch products n.e.c.
<b>107</b>	<b>Manufacture of other food products</b>
	<b>1071 Manufacture of bakery products</b>
	This class excludes: - manufacture of farinaceous products (pastas), see 1074 - manufacture of potato snacks, see 1030 - heating up of bakery items for immediate consumption, see division 56
10711	Manufacture of bread
10712	Manufacture of biscuits, cakes, pastries, rusks etc.
10719	Manufacture of other bakery products n.e.c.
	<b>1072 Manufacture of sugar</b>
	This class excludes: - manufacture of glucose, glucose syrup, maltose, see 1062

10721	Manufacture or refining of sugar (sucrose) from sugarcane
10722	Manufacture of `gur' from sugarcane
10723	Manufacture of `gur' from other than sugarcane
10724	Manufacture of `khandsari' sugar from sugarcane
10725	Manufacture of `khandsari' sugar from other than sugarcane
10726	Manufacture of `boora' and candy from sugarcane
10727	Manufacture of `boora' and candy from other than sugarcane
10728	Manufacture of molasses
10729	Manufacture of sugar from other sources (juice of palm, sugar beet etc.)
<b>1073 Manufacture of cocoa, chocolate and sugar confectionery</b>	
This class excludes: - manufacture of sucrose sugar, see 1072	
10731	Manufacture of cocoa products
10732	Manufacture of chocolate and chocolate confectionery
10733	Manufacture of sugar confectionery (except sweetmeats)
10734	Manufacture sweetmeats including dairy based sweetmeats
10735	Manufacture of chewing gum
10736	Preserving in sugar of fruit, nuts, fruit peels and other parts of plants
10739	Manufacture of other cocoa, chocolate, sugar confectionery products n.e.c.
<b>1074 Manufacture of macaroni, noodles, couscous and similar farinaceous products</b>	
This class includes manufacture of pastas such as macaroni and noodles, whether or not cooked or stuffed, manufacture of couscous, manufacture of canned or frozen pasta products This class excludes: - manufacture of soup containing pasta, see 1079	
10740	Manufacture of macaroni, noodles, couscous and similar farinaceous products
<b>1075 Manufacture of prepared meals and dishes</b>	
This class includes manufacture of ready-made (i.e. prepared, seasoned and cooked) meals and dishes, in frozen or canned form. These dishes are usually packaged and labelled for re-sale, i.e. this class does not include the preparation of meals for immediate consumption, such as in restaurants This class excludes: - wholesale of prepared meals and dishes, see 4630 - retail sale of prepared meals and dishes in stores, see 4711, 4721 - activities of food service contractors, see 5629	
10750	Manufacture of prepared meals and dishes
<b>1079 Manufacture of other food products n.e.c.</b>	
This class excludes: - growing of spice crops, see 0128 - manufacture of inulin, see 1062 - manufacture of frozen pizza, see 1075 - manufacture of spirits, beer, wine and soft drinks, see division 11 - preparation of botanical products for pharmaceutical use, see 2100	
10791	Processing and blending of tea including manufacture of instant tea
10792	Coffee curing, roasting, grinding blending etc. and manufacturing of coffee products
10793	Processing of edible nuts

10794	Manufacture of malted foods including foods for infants and handicapped
10795	Grinding and processing of spices
10796	Manufacture of papads, appalam and similar food products
10797	Manufacture of vitaminized high protein flour, frying of dal and other cereals
10798	Processing of salt into food-grade salt, e.g. iodized salt
10799	Other semi-processed, processed or instant foods n.e.c. except farinaceous products and malted foods and manufacturing activities like manufacture of egg powder, sambar powder etc. (this excludes the activities covered under 10619)
<b>108</b>	<b>Manufacture of prepared animal feeds</b>
	<b>1080 Manufacture of prepared animal feeds</b>
	This class excludes: - production of fishmeal for animal feed, see 1020 - production of oilseed cake, see 1040 - activities resulting in by-products usable as animal feed without special treatment, e.g. oilseeds (see 1040), grain milling residues (see 1061) etc.
10801	Manufacture of cattle feed
10802	Manufacture of poultry feed
10803	Manufacture of prepared feeds for pets, including dogs, cats, birds, fish etc.
10804	Manufacture of other animal feeds n.e.c.

### 1.3.2 Division 11: Manufacture of Beverages

<b>110</b>	<b>Manufacture of Beverages</b>
	<b>1101 Distilling, rectifying and blending of spirits; ethyl alcohol production from fermented materials</b>
	This class excludes: - manufacture of ethyl alcohol, see 2011 - manufacture of non-distilled alcoholic beverages, see 1102, 1103 - merely bottling and labelling, see 4630 (if performed as part of wholesale) and 8292 (if performed on a fee or contract basis)
11011	Manufacture of distilled, potable, alcoholic beverages such as whisky, brandy, gin, "mixed drinks" etc.
11012	Manufacture of country liquor
11019	Distilling, rectifying and blending of spirits
	<b>1102 Manufacture of wines</b>
	This class excludes: - manufacture of vinegar, see 1079 - merely bottling and labelling, see 4630 (if performed as part of wholesale) and 8292 (if performed on a fee or contract basis)
11020	Manufacture of wines
	<b>1103 Manufacture of malt liquors and malt</b>
11031	Manufacture of beer
11032	Manufacture of malt liquors other than beer

11033	Manufacture of malt
11039	Manufacture of malt liquors and malt n.e.c.
<b>1104 Manufacture of soft drinks; production of mineral waters and other bottled waters</b>	
This class excludes: - production of fruit and vegetable juice, see 1030 - manufacture of milk-based drinks, see 1050 - manufacture of coffee, tea and mate products, see 1079 - manufacture of non-alcoholic wine, see 1102 - manufacture of non-alcoholic beer, see 1103 - merely bottling and labelling, see 4630 (if performed as part of wholesale) and 8292 (if performed on a fee or contract basis)	
11041	Manufacture of aerated drinks
11042	Manufacture of synthetic flavoured concentrates and syrups
11043	Manufacture of mineral water
11044	Manufacture of ice
11045	Manufacture of soft drinks
11049	Manufacture of other non-alcoholic beverages n.e.c.

### 1.3.3 Division 12: Manufacture of tobacco products

<b>120</b>	<b>Manufacture of tobacco products</b>
	<b>1200 Manufacture of tobacco products</b>
	This class excludes: growing or preliminary processing of tobacco, see 0115, 0163
12001	Stemming and re-drying of tobacco
12002	Manufacture of bidi
12003	Manufacture of cigarettes, cigarette tobacco
12004	Manufacture of cigars and cheroots
12005	Manufacture of snuff
12006	Manufacture of zarda
12007	Manufacture of catechu(katha) and chewing lime
12008	Manufacture of pan masala and related products.
12009	Manufacture of other tobacco products including chewing tobacco n.e.c.

### 1.3.4 Division 13: Manufacture of Textiles

<b>131</b>	<b>Spinning, weaving and finishing of textiles</b>
	<b>1311 Preparation and spinning of textile fibres</b>



This class excludes:

- preparatory operations carried out in combination with agriculture or farming, see 01
- retting of plants bearing vegetable textile fibres (jute, flax, coir etc.), see 116
- cotton ginning, see 0163
- 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 2030
- manufacture of glass fibres, see 2310

13111	Preparation and spinning of cotton fibre including blended* cotton
13112	Preparation and spinning of silk fibre including blended* silk
13113	Preparation and spinning of wool, including other animal hair and blended* wool including others animal hair
13114	Preparation and spinning of man-made fiber including blended* man-made fibre
13119	Preparation and spinning of jute, mesta and other natural fibres including blended natural fibers n.e.c. <i>*Blended yarn/fabrics means, yarn/fabrics containing more than 50% of one fiber.</i>

**1312 Weaving of textiles**

This class excludes:

- manufacture of textile floor coverings, see 1393
- manufacture of non-woven fabrics and felts, see 1399
- manufacture of narrow fabrics, see 1399
- manufacture of knitted and crocheted fabrics, see 1391

13121	Weaving, manufacture of cotton and cotton mixture fabrics.
13122	Weaving, manufacture of silk and silk mixture fabrics.
13123	Weaving, manufacture of wool and wool mixture fabrics.
13124	Weaving, manufacturing of man-made fiber and man-made mixture fabrics.
13129	Weaving of jute, mesta and other natural fibres including blended natural fibres n.e.c.

**1313 Manufacture of made-up textile articles, except apparel**

This class includes bleaching, dyeing, dressing, drying, steaming, shrinking, printing if not self-produced textile fibres, mending of textile fibres, yarns, fabrics and textile articles including wearing apparel. This class also includes waterproofing, coating, rubberizing purchased garments

This class excludes:

- manufacture of textile fabric impregnated, coated, covered or laminated with rubber, where rubber is the chief constituent, see 2219

13131	Finishing of cotton and blended cotton textiles.
13132	Finishing of silk and blended silk textiles.
13133	Finishing of wool and blended wool textiles.
13134	Finishing of man-made and blended man-made textiles.
13135	Finishing of jute, mesta and other vegetable textiles fabrics
13136	Activity related to screen printing
13139	Other activities relating to finishing of textile n.e.c.

**139 Manufacture of other textiles**

**1391 Manufacture of knitted and crocheted fabrics**

This class excludes:

- manufacture of net and window furnishing type fabrics of lace knitted on Raschel or similar machines, see 1399
- manufacture of knitted and crocheted apparel, see 1430

13911	Manufacture of knitted and crocheted cotton fabrics
13912	Manufacture of knitted and crocheted woollen fabrics
13913	Manufacture of knitted and crocheted synthetic fabrics
13919	Manufacture of other knitted and crocheted fabrics
<b>1392 Manufacture of made-up textile articles, except apparel</b>	
This class excludes: - manufacture of textile articles for technical use, see 1399	
13921	Manufacture of curtains, bed covers and furnishings
13922	Manufacture of crocheted made up textile goods except apparel
13923	Manufacture of mosquito nets
13924	Manufacture of bedding, quilts pillows, sleeping bags etc.
13925	Manufacture of tarpaulin
13926	Manufacture of blankets
13929	Manufacture of other made-up textile articles, except apparel n.e.c.
<b>1393 Manufacture of carpets and rugs</b>	
This class excludes: - manufacture of mats and matting of plaiting materials, see 1629 - manufacture of floor coverings of cork, see 1629 - manufacture of resilient floor coverings, such as vinyl, linoleum, see 2220	
13931	Manufacture of carpets and other floor coverings made of cotton
13932	Manufacture of carpets and other floor coverings made of wool
13933	Manufacture of carpets and other floor coverings made of silk
13934	Manufacture of carpets made of synthetic materials
13935	Manufacture of carpets, and other floor coverings made of jute, mesta and coir
13939	Manufacture of other floor coverings n.e.c.
<b>1394 Manufacture of cordage, rope, twine and netting</b>	
This class excludes: - manufacture of hairnets, see 1410 - manufacture of wire rope, see 2599	
13941	Manufacture of thread, including thread ball making
13942	Manufacture of cordage or rope made of jute
13943	Manufacture of cordage or rope made of coir
13944	Manufacture of rope and cordage made of synthetic material
13945	Manufacture of knotted netting of twine, cordage or rope (other than mosquito net)
13946	Manufacture of tapes, newar and wicks
13949	Manufacture of other cordage or rope n.e.c.
<b>1399 Manufacture of other textiles n.e.c.</b>	

<p>This class includes all activities related to textiles or textile products, not specified elsewhere in division 12 or 13, This class excludes:</p> <ul style="list-style-type: none"> <li>- manufacture of needle-loom felt floor coverings, see 1392</li> <li>- manufacture of textile wadding and articles of wadding: sanitary towels, tampons etc., see 1709</li> <li>- manufacture of transmission or conveyor belts of textile fabric, yarn or cord impregnated, coated, covered or laminated with rubber, where rubber is the chief constituent, see 2219</li> <li>- manufacture of plates or sheets of cellular rubber or plastic combined with textiles for reinforcing purposes only, see 2219, 2220</li> <li>- manufacture of cloth of woven metal wire, see 2599</li> </ul>	
13991	Embroidery work and making of laces and fringes
13992	Zari work and other ornamental trimmings
13993	Manufacture of linoleum and similar products
13994	Manufacture of gas mantles
13995	Manufacture of made-up canvas goods such tents, sails etc.
13996	Manufacture of wadding of textile materials and articles of wadding such as sanitary napkins and tampons
13997	Manufacture of metallised yarn or gimped yarn, rubber thread or cord covered with textile material, textile yarn or strip impregnated, covered or sheathed with rubber or plastic
13998	Manufacture of waterproof textile excluding tarpaulin
13999	Manufacture of other textiles/textile products n.e.c.

### 1.3.5 Division 14: Manufacture of wearing apparel

<b>141</b>	<b>Manufacture of wearing apparel, except fur apparel</b>
	<b>1410 Manufacture of wearing apparel</b>
	<p>Except for apparel</p> <ul style="list-style-type: none"> <li>- manufacture of wearing apparel of fur skins (except headgear), see 1420</li> <li>- manufacture of footwear, see 1520</li> <li>- manufacture of wearing apparel of rubber or plastics not assembled by stitching but merely sealed together, see 2219, 2220</li> <li>- manufacture of leather sports gloves and sports headgear, see 3230</li> <li>- manufacture of safety headgear (except sports headgear), see 3290</li> <li>- manufacture of fire-resistant and protective safety clothing, see 3290</li> <li>- repair of wearing apparel, see 9529</li> </ul>
	14101 Manufacture of all types of textile garments and clothing accessories
	14102 Manufacture of raincoats of waterproof textile fabrics or plastic sheeting
	14103 Manufacture of hats, caps and other clothing accessories such as gloves, belts, ties, cravats, hairnets etc.
	14104 Manufacture of wearing apparel made of leather and substitutes of leather
	14105 Custom tailoring
	14109 Manufacture of wearing apparel n.e.c.
<b>142</b>	<b>Manufacture of articles of fur</b>
	<b>1420 Manufacture of articles of fur</b>

This class excludes:	
- production of raw fur skins, see 014, 0170	
- production of raw hides and skins, see 1010	
- manufacture of imitation furs (long-hair cloth obtained by weaving or knitting), see 1312, 1321	
- manufacture of fur hats, see 1410	
- manufacture of apparel trimmed with fur, see 1410	
- dressing and dyeing of fur, see 1511	
- manufacture of boots or shoes containing fur parts, see 1520	
14201	Manufacture of wearing apparel and clothing accessories made of fur
14202	Manufacture of fur and skin rugs and other similar articles
14209	Manufacture of other fur products n.e.c.
<b>143</b>	<b>Manufacture of knitted and crocheted apparel</b>
<b>1430 Manufacture of knitted and crocheted apparel</b>	
This class excludes:	
- manufacture of knitted and crocheted textiles, see 1321	
14301	Manufacture of knitted or crocheted wearing apparel and other made-up articles directly into shape (pullovers, cardigans, jerseys, waistcoats and similar articles)
14309	Manufacture of other knitted and crocheted apparel including hosiery

### 1.3.6 Division 15: Manufacture of leather and related products

<b>151</b>	<b>Tanning and dressing of leather; manufacture of luggage, handbags, saddlery and harness; dressing and dyeing of fur</b>
<b>1511 Tanning and dressing of leather; dressing and dyeing of fur</b>	
This class excludes:	
- production of hides and skins as part of ranching, see 014	
- production of hides and skins as part of slaughtering, see 1010	
- manufacture of leather apparel, see 1410	
- manufacture of imitation leather not based on natural leather, see 2219, 2220	
15111	Flaying and curing of raw hides and skins
15112	Tanning and finishing of sole leather
15113	Tanning and finishing of industrial leather
15114	Scraping, currying, tanning, bleaching, shearing and plucking and dyeing of fur skins and hides with the hair on
15115	Finishing of upper leather, lining leather and garment leather etc.
15116	Embroidering and embossing of leather articles
15119	Other tanning, curing, finishing, embossing etc. of leather
<b>1512 Manufacture of luggage, handbags and the like, saddlery and harness</b>	

This class excludes:	
- manufacture of leather wearing apparel, see 1410	
- manufacture of leather gloves and hats, see 1410	
- manufacture of footwear, see 1520	
- manufacture of saddles for bicycles, see 3092	
- manufacture of precious metal watch straps, see 3211	
- manufacture of non-precious metal watch straps, see 3212	
- manufacture of linemen's safety belts and other belts for occupational use, see 3290	
15121	Manufacture of travel goods like suitcase, bags, holdalls etc.
15122	Manufacture of purse, ladies' handbags, artistic leather presented articles and novelties
15123	Manufacture of saddlery and harness
15129	Manufacture of other consumer goods of leather and substitutes of leather n.e.c.
<b>152</b>	<b>Manufacture of footwear</b>
<b>1520 Manufacture of footwear</b>	
This class excludes:	
- manufacture of footwear of textile material without applied soles, see	
- manufacture of plastic footwear parts, see 2220	
- manufacture of rubber boot and shoe heels and soles and other rubber footwear parts, see 2219	
- manufacture of wooden shoe parts (e.g. heels and lasts), see 1629	
15201	Manufacture of leather footwears such as shoes, sandals, chappals, leather- cum-rubber/plastic cloth sandals and chappals
15202	Manufacture of footwear made primarily of vulcanized or moulded rubber and plastic.
15209	Manufacture of other footwear n.e.c.

### 1.3.7 Division 16: Manufacture of wood and products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials

<b>161</b>	<b>Saw milling and planning of wood</b>
<b>1610 Saw milling and planning of wood</b>	
This class excludes:	
- logging and production of wood in the rough, see 0220	
- manufacture of veneer sheets thin enough for use in plywood, boards and panels, see 1621	
16101	Sawing and planning of wood
16102	Manufacture of unassembled wooden flooring including parquet flooring
16103	Manufacture of wooden railway sleepers
16109	Activities related to saw milling and planning of wood n.e.c.
<b>162</b>	<b>Manufacture of products of wood, cork, straw and plaiting materials</b>
<b>1621 Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board and other panels and board</b>	
16211	Manufacture of plywood and veneer sheets
16212	Manufacture of particle board and fibreboard including densified wood
16213	Manufacture of flush doors and other boards or panels
16219	Manufacture of other plywood products n.e.c.
<b>1622 Manufacture of builders' carpentry and joinery</b>	

<p>This class excludes:</p> <ul style="list-style-type: none"> <li>- manufacture of unassembled wooden flooring, see 1610</li> <li>- manufacture of kitchen cabinets, bookcases, wardrobes etc., see 3100</li> <li>- manufacture of wood partitions, free standing, see 3100</li> </ul>	
16221	Manufacture of structural wooden goods [intended to be used primarily in the construction industry such as beams, rafters, roof struts, glue-laminated and metal connected, prefabricated wooden roof trusses, doors, windows, shutters and their frames, whether or not containing metal fittings, stairs, railings, wooden beadings and mouldings, shingles and shakes etc.]
16222	Manufacture of prefabricated buildings, or elements thereof, predominantly of wood
16229	Manufacture of builders' carpentry and joinery n.e.c.
<b>1623 Manufacture of wooden containers</b>	
<p>This class excludes:</p> <ul style="list-style-type: none"> <li>- manufacture of luggage, see 1512</li> <li>- manufacture of cases of plaiting material, see 1629</li> </ul>	
16231	Manufacture of wooden boxes, barrels, vats, tubs, packing cases etc.
16232	Manufacture of plywood chests
16233	Manufacture of market basketry, grain storage bins and similar products made of bamboo or reed
16239	Manufacture of other wooden containers and products entirely or mainly of cane, rattan, bamboo, willow, fibre, leaves and grass n.e.c.
<b>1629 Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials</b>	
<p>This class excludes:</p> <ul style="list-style-type: none"> <li>- manufacture of mats or matting of textile materials, see 1322</li> <li>- manufacture of luggage, see 1512</li> <li>- manufacture of wooden footwear, see 1520</li> <li>- manufacture of matches, see 2029</li> <li>- manufacture of clock cases, see 2652</li> <li>- manufacture of wooden spools and bobbins that are part of textile machinery, see 2826</li> <li>- manufacture of furniture, see 3100</li> <li>- manufacture of wooden toys, see 3240</li> <li>- manufacture of brushes and brooms, see 3290</li> <li>- manufacture of caskets, see 3290</li> </ul>	
16291	Manufacture of wooden industrial goods
16292	Manufacture of cork and cork products
16293	Manufacture of wooden agricultural implements
16294	Manufacture of various articles made of bamboo, cane and grass
16295	Manufacture of broomsticks
16296	Manufacture of articles made of palm leaf, dhak leaf, screw-pine leaf and khajoor leaf; articles of vegetable fibre etc,
16297	Manufacture of products of pith and Shala pith
16299	Manufacture of other wood products n.e.c.

### 1.3.8 Division 17: Manufacture of Paper and Paper Product

<b>170</b>	<b>Manufacture of paper and paper product</b>
	<b>1701 Manufacture of pulp, paper and paperboard</b>
	This class excludes: manufacture of corrugated paper and paperboard, see 1702 manufacture of further-processed articles of paper, paperboard or pulp, see 1709 manufacture of coated or impregnated paper, where the coating or impregnant is the main ingredient, see class in which the manufacture of the coating or impregnant is classified manufacture of abrasive paper, see 2399 manufacture of cork life preservers, see 3290
17011	Manufacture of pulp
17012	Manufacture of newsprint
17013	Manufacture of paper and paper rolls not further processed
17014	Manufacture of packing paper
17015	Manufacture of other special purpose paper (excluding computer stationary)
17016	Manufacture of paper board, straw board
17017	Manufacture of hard board including false board and chip board
17019	Manufacture of other primary paper materials including composite paper and paper board n.e.c.
	<b>1702 Manufacture of corrugated paper and paperboard and containers of paper and paperboard</b>
	This class excludes: - manufacture of envelopes, see 1709 - manufacture of moulded or pressed articles of paper pulp (e.g. boxes for packing eggs, moulded pulp paper plates), see 1709
17021	Manufacture of corrugated paper and paperboard
17022	Manufacture of corrugated paper board containers
17023	Manufacture of cardboard boxes
17024	Manufacture of sacks and bags of paper
17029	Manufacture of other containers of paper and paperboard n.e.c.
	<b>1709 Manufacture of other articles of paper and paperboard</b>
	This class excludes: - manufacture of paper or paperboard in bulk, see 1701 - printing on paper products, see 1811 - manufacture of playing cards, see 3240 - manufacture of games and toys of paper or paperboard, see 3240
17091	Manufacture of computer paper
17092	Manufacture of paper cups, saucers, plates, hoops, cones and other similar products
17093	Manufacture of printing, writing and photocopying paper ready for use
17094	Manufacture of paper pulp articles other than containers (such as egg trays)
17095	Manufacture of file cover/file boards, and similar articles.
17096	Manufacture of wallpaper
17097	Manufacture of carbon paper & stationary items
17099	Manufacture of other paper products n.e.c.

### 1.3.9 Division 18: Printing and reproduction of recorded media

<b>181</b>	<b>Printing and service activities related to printing</b>	
	<b>1811 Printing</b>	
	This class excludes: - silk screen-printing on textiles and wearing apparel, see 1313 - manufacture of paper articles, such as binders, see 1709 - publishing of printed matter, see 581 - photocopying of documents, see 8219	
	18111	Printing of newspapers
	18112	Printing of magazines and other periodicals, books and brochures, maps, atlases, posters etc.
	18113	Printing of postage stamps, taxation stamps, cheques and other security papers
	18114	Printing of bank notes, currency notes
	18115	Printing directly onto textiles, flexographic plastic, glass, metal, wood and ceramics
	18119	Other printing activities like screen printing other than textile n.e.c.
	<b>1812 Service activities related to printing</b>	
	18121	Book and other similar sheet binding on account of others
	18122	Engraving, etching and block making etc.
	18129	Other service activities related to printing n.e.c.
<b>182</b>	<b>Reproduction of recorded media</b>	
	<b>1820 Reproduction of recorded media</b>	
	This class includes reproduction from master copies of gramophone records, compact discs and tapes with music or other sound recordings, motion pictures and other video recordings, software and data on discs and tapes This class excludes: - reproduction of printed matter, see 1811 - publishing of software, see 5820 - production and distribution of motion pictures, videotapes and movies on DVD or similar media, see 5911, 5912, 5913 - reproduction of motion picture films for theatrical distribution, see 5913 - production of master copies for records or audio material, see 5920	
	18200	Reproduction of recorded media

### 1.3.10 Division 19: Manufacture of coke and refined petroleum products

<b>191</b>	<b>Manufacture of coke oven products manufacture of coke oven products</b>	
	<b>1910 Manufacture of coke oven products manufacture of coke oven products</b>	
	19101	Production of coke and semi-coke products
	19109	Manufacture of other coke oven products such as gas, crude coal and lignite tars etc.
<b>192</b>	<b>Manufacture of refined petroleum products</b>	
	<b>1920 Manufacture of refined petroleum products</b>	
	19201	Production of liquid and gaseous fuels, illuminating oils, lubricating oils or greases or other products from crude petroleum or bituminous minerals
	19202	Manufacture of paraffin wax
	19203	Bottling of LPG/CNG
	19204	Manufacture of hard-coal and lignite fuel briquettes



19209	Manufacture of other petroleum n.e.c. (includes manufacture of petroleum jelly, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals)
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### 1.3.11 Division 20: Manufacture of chemicals and chemical products

<b>201</b>	<b>Manufacture of basic chemicals, fertilizer and nitrogen compounds, plastics and synthetic rubber in primary forms</b>
	<p><b>2011 Manufacture of basic chemicals</b></p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>- extraction of methane, ethane, butane or propane, see 0620</li> <li>- manufacture of fuel gases such as ethane, butane or propane in a petroleum refinery, see 1920</li> <li>- manufacture of nitrogenous fertilizers and nitrogen compounds, see 2012</li> <li>- manufacture of ammonia, see 2012</li> <li>- manufacture of ammonium chloride, see 2012</li> <li>- manufacture of nitrites and nitrates of potassium, see 2012</li> <li>- manufacture of ammonium carbonates, see 2012</li> <li>- manufacture of plastics in primary forms, see 2013</li> <li>- manufacture of synthetic rubber in primary forms, see 2013</li> <li>- manufacture of prepared dyes and pigments, see 2022</li> <li>- manufacture of crude glycerol, see 2023</li> <li>- manufacture of natural essential oils, see 2029</li> <li>- manufacture of aromatic distilled waters, see 2029</li> <li>- manufacture of salicylic and O-acetylsalicylic acids, see 2100</li> </ul>
20111	Manufacture of liquefied or compressed inorganic industrial or medical gases (elemental gases, liquid or compressed air, refrigerant gases, mixed industrial gases etc.)
20112	Manufacture of inorganic acids except nitric acid
20113	Manufacture of tanning or dyeing extracts; tannings and their derivatives and colouring matter (including manufacture of indigo)
20114	Manufacture of dyes and pigments from any source in basic form or as concentrate
20115	Manufacture of turpentine and resins of vegetable origin
20116	Manufacture of basic chemical elements
20117	Manufacture of distilled water
20118	Manufacture of synthetic aromatic products
20119	Manufacture of organic and inorganic chemical compounds n.e.c.
	<p><b>2012 Manufacture of fertilizers and nitrogen compounds</b></p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>- mining of guano, see 0891</li> <li>- manufacture of agrochemical products, such as pesticides, see 2021</li> <li>- operation of compost dumps, see 3821</li> </ul>
20121	Manufacture of urea and other organic fertilizers
20122	Manufacture of straight mixed, compound or complex inorganic fertilizers
20123	Manufacture of associated nitrogen products (nitric and sulphonitric acids, ammonia, ammonium chloride, ammonium carbonate, nitrites and nitrates of potassium)
20129	Manufacture of other fertilizers n.e.c.

<b>2013 Manufacture of plastics and synthetic rubber in primary forms</b>	
This class excludes: - manufacture of artificial and synthetic fibres, filaments and yarn, see 2030 - shredding of plastic products, see 3830	
20131	Manufacture of plastic in primary forms (includes amino-resins, polyurethanes etc.)
20132	Manufacture of synthetic rubber in primary forms
20133	Manufacture of mixture of synthetic and natural or rubber like gums
<b>202</b>	<b>Manufacture of other chemical products</b>
<b>2021 Manufacture of pesticides and other agrochemical products</b>	
This class excludes: - manufacture of fertilizers and nitrogen compounds, see 2012	
20211	Manufacture of insecticides, rodenticides, fungicides, herbicides
20212	Manufacture of disinfectants (for agricultural and other use)
20213	Manufacture of anti-sprouting products, plant growth regulators
20219	Manufacture of other agrochemical products n.e.c.
<b>2022 Manufacture of paints, varnishes and similar coatings, printing ink and mastics</b>	
This class excludes: - manufacture of dyestuffs and pigments, see 2011	
20221	manufacture of writing and drawing ink, see 2029 Manufacture of paints and varnishes, enamels or lacquers
20222	Manufacture of prepared pigments, prepared opacifiers and prepared colours, verifiable enamels and glazes engobes and similar preparations of a kind used in the ceramic, enamelling or glass industry
20223	Manufacture of printing ink
20224	Manufacture of prepared pigments and other colouring matter of a kind used in the manufacture of paints or by artists or other painters
20229	Manufacture of caulking compounds and similar non-refractory filling or surfacing preparations, mastics, prepared paint or varnish removers, organic composite solvents and thinners and other related products n.e.c.
<b>2023 Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations</b>	
This class excludes: - manufacture of separate, chemically defined compounds, see 2011 - manufacture of glycerol, synthesized from petroleum products, see 2011 - extraction and refining of natural essential oils, see 2029	
20231	Manufacture of soap all forms
20232	Manufacture of cleaning and polishing products (preparations for perfuming or deodorizing rooms; artificial waxes and prepared waxes; polishes and creams for leather, wood, glass, metal etc.; scouring pastes and powders, including paper, wadding etc. coated or covered with these)
20233	Manufacture of detergent and similar washing agents excluding soap
20234	Manufacture of perfumes and cologne de-eau
20235	Manufacture of preparations for oral or dental hygiene (includes manufacture of toothpastes, toothpowder, mouthwash, oral, perfumes, dental fixative pastes and powders etc.)

20236	Manufacture of hair oil, shampoo, hair dye etc. (includes manufacture of shampoos, hair sprays, hair fixers, hair oils, hair creams, hair dyes and bleaches and preparations for permanent waving or straightening of the hair etc.)
20237	Manufacture of cosmetics and toiletries (includes manufacture of pre- shave, shaving or after shave preparations; personal deodorants and anti- respirates; perfumed bath salts and other bath preparations; beauty or make-up preparations and preparations for the care of the skin, other than medicaments; manicure and pedicure preparations etc.)
20238	Manufacture of "agarbatti" and other preparations which operate by burning
20239	Manufacture of other perfumes and toilet preparations n.e.c.
<b>2029 Manufacture of other chemical products n.e.c.</b>	
This class excludes: - manufacture of chemically defined products in bulk, see 2011 - manufacture of distilled water, see 2011 - manufacture of synthetic aromatic products, see 2011 - manufacture of printing ink, see 2022 - manufacture of perfumes and toilet preparations, see 2023 - manufacture of asphalt-based adhesives, see 2399	
20291	Manufacture of matches
20292	Manufacture of explosives, ammunition and fire works
20293	Manufacture of essential oils; modification by chemical processes of oils and fats (e.g. by oxidation, polymerization etc.)
20294	Manufacture of photographic plates, films, sensitized paper and other sensitized unexposed materials, chemical preparations for photographic uses
20295	Manufacture of gelatine and its derivatives, resinoids, glues, prepared adhesives, including rubber-based glues and adhesives
20296	Manufacture of chemical elements and compounds doped for use in electronics
20297	Manufacture of chemical products or preparations of a kind used in the textiles, paper, leather and like industries
20299	Manufacture of various other chemical products n.e.c.(antiknock preparations, anti-freeze preparations, liquids for hydraulic transmission, composite diagnostic or laboratory reagents, writing or drawing ink, chemical substance used in manufacturing of pesticides and other chemical products)
<b>203</b>	<b>Manufacture of man-made fibres</b>
<b>2030 Manufacture of man-made fibres</b>	
This class excludes: - spinning of synthetic or artificial fibres, see 1311 - manufacture of yarns made of man-made staple, see 1311	
20301	Manufacture of synthetic or artificial filament tow
20302	Manufacture of synthetic or artificial filament staple fibre not textured
20203	Manufacture of synthetic or artificial filament yarn, tenacity yarn whether or not textured including high tenacity yarn
20304	Manufacture of synthetic or artificial monofilament or strip

### 1.3.12 Division 21: Manufacture of pharmaceuticals, medicinal chemical and botanical products

<b>210</b>	<b>Manufacture of pharmaceuticals, medicinal chemical and botanical products</b>	
	<b>2100 Manufacture of pharmaceuticals, medicinal chemical and botanical products</b>	
	This class excludes: - manufacture of herb infusions (mint, vervain, chamomile etc.), see 1079 - wholesale of pharmaceuticals, see 4649 - retail sale of pharmaceuticals, see 4772 - packaging of pharmaceuticals, see 8292 - manufacture of dental fillings and dental cement, see 3250 - research and development for pharmaceuticals and biotech pharmaceuticals, see 7210	
	21001	Manufacture of medicinal substances used in the manufacture of pharmaceuticals: antibiotics, endocrine products, basic vitamins; opium derivatives; sulpho drugs; serums and plasmas; salicylic acid, its salts and esters; glycosides and vegetable alkaloids; chemically pure sugar etc.
	21002	Manufacture of allopathic pharmaceutical preparations
	21003	Manufacture of 'ayurvedic' or 'unani' pharmaceutical preparation
	21004	Manufacture of homoeopathic or biochemical pharmaceutical preparations
	21005	Manufacture of veterinary preparations
	21006	Manufacture of medical impregnated wadding, gauze, bandages, dressings, surgical gut string etc.
	21009	Manufacture of other pharmaceutical and botanical products n.e.c. like hina powder etc

### 1.3.13 Division 22: Manufacture of rubber and plastic products

<b>221</b>	<b>Manufacture of rubber products</b>	
	<b>2211 Manufacture of rubber tyres and tubes; re-treating and rebuilding of rubber tyres</b>	
	This class excludes: - manufacture of tube repair materials, see 2219 - tyre and tube repair, fitting or replacement, see 4520	
	22111	Manufacture of rubber tyres and tubes for motor vehicles, motorcycles, scooters, three-wheelers, tractors and aircraft
	22112	Manufacture of rubber tyres and tubes for cycles and cycle-rickshaws
	22113	Re-treating of tyres; replacing or rebuilding of tread on used pneumatic tyres
	22119	Manufacture of rubber tyres and tubes n.e.c.
	<b>2219 Manufacture of other rubber products</b>	

This class excludes:	
- manufacture of tyre cord fabrics, see 1329	
- manufacture of apparel of elastic fabrics, see 1410	
- manufacture of rubber footwear, see 1520	
- manufacture of glues and adhesives based on rubber, see 2029	
- manufacture of “camelback” strips, see 2211	
- manufacture of inflatable rafts and boats, see 3011, 3012	
- manufacture of mattresses of uncovered cellular rubber, see 3100	
- manufacture of rubber sports requisites, except apparel, see 3230	
- manufacture of rubber games and toys (including children’s wading pools, inflatable children rubber boats, inflatable rubber animals, balls and the like), see 3240	
- reclaiming of rubber, see 3830	
22191	Manufacture of rubber plates, sheets, strips, rods, tubes, pipes, hoses and profile -shapes etc.
22192	Manufacture of rubber conveyor or transmission belts or belting
22193	Manufacture of rubber contraceptives
22194	Manufacture of rubber balloons
22199	Manufacture of other rubber products n.e.c.
<b>222</b>	<b>Manufacture of plastics products</b>
<b>2220 Manufacture of plastics products</b>	
This class excludes:	
- manufacture of plastic luggage, see 1512	
- manufacture of plastic footwear, see 1520	
- manufacture of plastics in primary forms, see 2013	
- manufacture of articles of synthetic or natural rubber, see 221	
- manufacture of plastic furniture, see 3100	
- manufacture of mattresses of uncovered cellular plastic, see 3100	
- manufacture of plastic sports requisites, see 3230	
- manufacture of plastic games and toys, see 3240	
- manufacture of plastic medical and dental appliances, see 3250	
- manufacture of plastic ophthalmic goods, see 3250	
- manufacture of plastics hard hats and other personal safety equipment of plastics, see 3290	
22201	Manufacture of semi-finished of plastic products (plastic plates, sheets, blocks, film, foil, strip etc.)
22202	Manufacture of tableware, kitchenware and other household articles and toilet articles of plastic, including manufacture of vacuum flasks and other vacuum vessels
22203	Manufacture of plastic articles for the packing of goods (plastic bags, sacks, containers, boxes, cases, carboys, bottles etc.)
22204	Manufacture of bathing tubs, washbasins, lavatory pans and covers, flushing cisterns and similar sanitary-ware of plastics
22205	Manufacture of travel goods of plastics (suitcase, vanity bags, holdalls and similar articles)
22206	Manufacture of spectacle frames of plastic
22207	Manufacture of moulded industrial accessories of plastics [including electrical insulating fittings of plastics]
22208	Manufacture of polymer/ synthetic / PVC water storage tanks
22209	Manufacture of other plastics products n.e.c.

### 1.3.14 Division 23: Manufacture of other non-metallic mineral products

<b>231</b>	<b>Manufacture of glass and glass products manufacture of glass and glass products</b>	
	<b>2310 Manufacture of glass and glass products manufacture of glass and glass products</b>	
	This class excludes: - manufacture of woven fabrics of glass yarn, see 1312 - manufacture of optical elements optically worked, see 2670 - manufacture of fiber optic cable for data transmission or live transmission of images, see 2731 - manufacture of glass toys, see 3240 - manufacture of syringes and other medical laboratory equipment, see 3250	
	23101	Manufacture of glass in primary or semi-manufactured forms (such as sheets & plate glass) including mirror sheets and wired, coloured, tinted, toughened or laminated glass
	23102	Manufacture of glass fibre (including glass-wool) and yarn of glass fibre; nonwoven glass fabrics, mats, boards and similar non-woven products
	23103	Manufacture of hollow glassware (bottles, jars etc.) for the conveyance or packing of goods
	23104	Manufacture of laboratory or pharmaceutical glassware
	23105	Manufacture of table or kitchen glassware
	23106	Manufacture of glass bangles
	23107	Manufacture of glass decoration pieces and glassware used in imitation jewellery
	23109	Manufacture of other glassware/glass products: articles of glass used in construction such as glass blocks; clock or watch glasses, optical glass and optical glass elements not optically worked; and other glass products (including glass beads) n.e.c.
<b>239</b>	<b>Manufacture of non-metallic mineral products n.e.c.</b>	
	<b>2391 Manufacture of refractory products</b>	
	23911	Manufacture of refractory mortars, concretes etc.
	23912	Manufacture of refractory bricks, blocks tiles and similar refractory ceramic constructional goods
	23913	Manufacture of refractory ceramic products
	23919	Manufacture of other refractory articles n.e.c.
	<b>2392 Manufacture of clay building materials</b>	
	This class excludes: - manufacture of artificial stone (e.g. cultured marble), see 2220 - manufacture of refractory ceramic products, see 2391	
	23921	Manufacture of bricks
	23922	Manufacture of non-refractory ceramic sanitary wares: sinks, baths, water- closet pans, flushing cistern etc.
	23923	Manufacture of non-refractory ceramic pipes, conduits, guttering and pipe fittings
	23929	Manufacture of other clay building materials
	<b>2393 Manufacture of other porcelain and ceramic products</b>	

This class excludes:

- manufacture of artificial stone (e.g. cultured marble), see 2220
- manufacture of refractory ceramic goods, see 2391
- manufacture of ceramic building materials, see 2392
- manufacture of ceramic sanitary fixtures, see 2392
- manufacture of imitation jewellery, see 3212
- manufacture of ceramic toys, see 3240
- manufacture of artificial teeth, see 3250

23931	Manufacture of articles of porcelain or china, earthenware, imitation porcelain or common pottery, including earthen statues
23932	Manufacture of ceramic tableware and other domestic or toilet articles
23933	Manufacture of statuettes and other ornamental ceramic articles
23934	Manufacture of electrical insulators and insulating fittings of ceramics
23935	Manufacture of ceramic laboratory, chemical and industrial products
23939	Manufacture of ceramic products n.e.c.

#### **2394 Manufacture of cement, lime and plaster**

This class excludes:

- manufacture of refractory mortars, concrete etc., see 2391
- manufacture of articles of cement, see 2395
- manufacture of articles of plaster, see 2395
- manufacture of ready-mixed and dry-mix concrete and mortars, see 2395
- manufacture of cements used in dentistry, see 3250

23941	Manufacture of clinkers and cement
23942	Manufacture of Portland cement, aluminous cement, slag cement and similar hydraulic cement
23943	Manufacture of asbestos cement
23944	Manufacture of quicklime, slaked lime and hydraulic lime (excluding chewing lime)
23945	Manufacture of plasters of calcined gypsum or calcined sulphate
23949	Manufacture of other cement and plaster n.e.c.

#### **2395 Manufacture of articles of concrete, cement and plaster**

This class excludes:

- manufacture of refractory cements and mortars, see 2391

23951	Manufacture of plaster statues and other plaster products
23952	Manufacture of articles of concrete, cement or artificial stone (tiles, bricks etc.)
23953	Manufacture of asbestos sheets
23954	Manufacture of R.C.C. bricks and blocks
23955	Manufacture of home pipes and other prefabricated structural components of cement and/or concrete for building or civil engineering
23956	Manufacture of insulation boards of vegetable fibre, straw or wood waste, agglomerated with cement & other mineral binders.
23959	Manufacture of other cement and asbestos cement products n.e.c.

#### **2396 Cutting, shaping and finishing of stone**

<p>This class includes cutting, shaping and finishing of stone for use in construction, in cemeteries, on roads, as roofing etc.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>- production of rough cut stone, i.e. quarrying activities, see 0810</li> <li>- production of millstones, abrasive stones and similar products, see 2399</li> <li>- activities of sculptors, see 9000</li> </ul>	
23960	Cutting, shaping and finishing of stone
<b>2399 Manufacture of other non-metallic mineral products n.e.c.</b>	
<p>This class excludes:</p> <ul style="list-style-type: none"> <li>- manufacture of glass wool and non-woven glass wool products, see 2310</li> </ul>	
23991	Manufacture of worked mica and mica products
23992	Manufacture of gypsum boards
23993	Manufacture of millstones, sharpening or polishing stones and natural or artificial abrasive products, including abrasive powder or grain on a base of textile material, paper, paper board or other material
23994	Manufacture of graphite products other than electrical articles
23999	Manufacture of other non-metallic mineral products n.e.c. (includes asbestos yarn and fabric, and articles of asbestos yarn and fabric such as clothing, headgear, footwear, cord, string, paper or felt; friction material with a basis of asbestos or other mineral substances or of cellulose including unmounted articles such as friction material; mineral insulating material (slag wool, rockwool and similar mineral wools, exfoliated vermiculite, expanded clays and similar insulating material); products of glass wool for heat-insulating; articles of asphalt or of similar material (e.g. coal tar pitch), gypsum and articles of other mineral substances)

### 1.3.15 Division 24: Manufacture of Basic Metals

<b>241</b>	<b>Manufacture of basic iron and steel</b>
	<b>2410 Manufacture of basic iron and steel</b>
	<p>This class excludes:</p> <ul style="list-style-type: none"> <li>- manufacture of tubes, pipes and hollow profiles and of tube or pipe fittings of cast-iron, see 2431</li> <li>- manufacture of seamless tubes and pipes of steel by centrifugal casting, see 2431</li> <li>- manufacture of tube or pipe fittings of cast-steel, see 2431</li> </ul>
24101	Manufacture of pig iron and Spiegel Eisen in pigs, blocks or other primary forms
24102	Manufacture of direct reduction of iron (sponge iron) and other spongy ferrous products
24103	Manufacture of steel in ingots or other primary forms, and other semi- finished products of steel
24104	Manufacture of ferro-alloys
24105	Manufacture of hot-rolled and cold-rolled products of steel
24106	Manufacture of tube and tube fittings of basic iron and steel
24107	Manufacture of railway track materials (unassembled rails) of steel
24108	Manufacture of wire of steel by cold drawing or stretching
24109	Manufacture of other basic iron and steel n.e.c
<b>242</b>	<b>Manufacture of basic precious and other non-ferrous metals</b>



<b>2420 Manufacture of basic precious and other non-ferrous metals</b>	
This class excludes: - casting of non-ferrous metals, see 2432 - manufacture of precious metal jewellery, see 3211	
24201	Manufacture of Copper from ore, and other copper products and alloys
24202	Manufacture of Aluminium from alumina and by other methods and products of aluminium and alloys
24203	Manufacturing of lead, zinc and tin products and alloys
24204	Manufacturing of chrome, manganese and nickel products alloys
24205	Production and refining of precious metals (such as gold, silver platinum etc.) and alloys
24209	Manufacture of other non-ferrous metals n.e.c.
<b>243</b>	<b>Casting of metals</b>
<b>2431 Casting of iron and steel</b>	
This class includes activities of iron and steel foundries	
24311	Manufacture of tubes, pipes and hollow profiles and of tube or pipe fittings of cast-iron/cast-steel
24319	Manufacture of other iron and steel casting and products thereof
<b>2432 Casting of non-ferrous metals</b>	
This class includes: - casting of semi-finished products of aluminium, magnesium, titanium, zinc etc. - casting of light metal castings - casting of heavy metal castings - casting of precious metal castings - die-casting of non-ferrous metal castings	
24320	Casting of non-ferrous metals

### 1.3.16 Division 25: Manufacture of fabricated metal products, except machinery and equipment

<b>251</b>	<b>Manufacture of structural metal products, tanks, reservoirs and steam generators</b>
<b>2511 Manufacture of structural metal products</b>	
This class excludes: - manufacture of parts for marine or power boilers, see 2513 - manufacture of assembled railway track fixtures, see 2599 - manufacture of sections of ships, see 3011	
25111	Manufacture of doors, windows and their frames, shutters and rolling shutters, gates and similar articles used on buildings
25112	Manufacture of metal frameworks or skeletons for construction and parts thereof ((towers, masts, trusses, bridges etc.)
25113	Manufacture of industrial frameworks in metal (frameworks for blast furnaces, lifting and handling equipment etc.)
25119	Manufacture of other structural metal products
<b>2512 Manufacture of tanks, reservoirs and containers of metal</b>	

<p>This class excludes:</p> <ul style="list-style-type: none"> <li>- manufacture of metal casks, drums, cans, pails, boxes etc. of a kind normally used for carrying and packing of goods (irrespective of size), see 2599</li> <li>- manufacture of transport containers, see 2920</li> <li>- manufacture of tanks (armoured military vehicles), see 3040</li> </ul>	
25121	Manufacture of metal containers for compressed or liquefied gas
25122	Manufacture of metal reservoirs, tanks and similar containers
25123	Manufacture of central heating boilers and radiators and parts and accessories thereof
25129	Manufacture of other containers n.e.c.
<b>2513 Manufacture of steam generators, except central heating hot water boilers</b>	
<p>This class excludes:</p> <ul style="list-style-type: none"> <li>- manufacture of central heating hot-water boilers and radiators, see 2512</li> <li>- manufacture of boiler-turbine sets, see 2811</li> <li>- manufacture of isotope separators, see 2829</li> </ul>	
25131	Manufacture of steam or other vapour generating boilers and hot water boilers other than central heating boilers
25132	Manufacture of nuclear reactors, except isotope separators
25133	Manufacture of auxiliary plant for use with steam generators (condensers, economizers, superheaters, steam collectors and accumulators)
25139	Manufacture of other steam generators (except central heating hot water boilers), n.e.c.
<b>252</b>	<b>Manufacture of weapons and ammunition</b>
<b>2520 Manufacture of weapons and ammunition</b>	
<p>This class includes manufacture of heavy weapons (artillery, mobile guns, rocket launchers, torpedo tubes, heavy machine guns), manufacture of small arms (revolvers, shotguns, light machine guns), manufacture of air or gas guns and pistols, manufacture of war ammunition, manufacture of hunting, sporting or protective firearms and ammunition, manufacture of explosive devices such as bombs, mines and torpedoes</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>- manufacture of percussion caps, detonators or signalling flares, see 2029</li> <li>- manufacture of cutlasses, swords, bayonets etc., see 2593</li> <li>- manufacture of armoured vehicles for the transport of banknotes or valuables, see 2910</li> <li>- manufacture of space vehicles, see 3030</li> <li>- manufacture of tanks and other fighting vehicles, see 3040</li> </ul>	
25200	Manufacture of weapons and ammunition
<b>259</b>	<b>Manufacture of other fabricated metal products; metalworking service activities</b>
<b>2591 Forging, pressing, stamping and roll-forming of metal; powder metallurgy</b>	
<p>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</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>- production of metal powder, see 2410, 2420</li> </ul>	
25910	Forging, pressing, stamping and roll-forming of metal; powder metallurgy
<b>2592 Machining; treatment and coating of metals</b>	

This class includes, plating, anodizing etc. of metal, heat treatment of metal, deburring, sandblasting, tumbling, cleaning of metals, colouring, engraving, printing of metal non-metallic coating of metal, hardening, buffing of metal, boring, turning, milling, eroding, planing, lapping, broaching, levelling, sawing, grinding, sharpening, polishing, welding, splicing etc. of metalwork pieces, cutting of and writing on metals by means of laser beams  
This class excludes:

- activities of farriers, see 0162
- rolling precious metals onto base metals or other metals, see 2420

25920	Machining; treatment and coating of metals
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**2593 Manufacture of cutlery, hand tools and general hardware**

This class excludes:

- manufacture of hollowware (pots, kettles etc.), dinnerware (bowls, platters etc.) or flatware (plates, saucers etc.), see 2599
- manufacture of power-driven hand tools, see 2818
- manufacture of ingot moulds, see 2823
- manufacture of cutlery of precious metal, see 3211

25931	Manufacture of cutlery such as knives, forks, spoons, cleavers, choppers, razors, razor blades, scissors, hair clippers etc.
25932	Manufacture of hand tools (non-power-driven) for agricultural/horticulture/ forestry
25933	Manufacture of hand tools such as pliers, screwdrivers, press tools, blacksmith's tools, drills, punches, milling cutter etc.
25934	Manufacture of padlocks, locks, keys, hinges and the like, hardware for buildings, furniture, vehicles etc.
25939	Manufacture of general hardware (saws and sawblades, including circular sawblades and chainsaw blades, moulding boxes, vices, clamps etc.)

**2599 Manufacture of other fabricated metal products n.e.c.**

This class excludes:

- manufacture of tanks and reservoirs, see 2512
- manufacture of swords, bayonets, see 2593
- manufacture of clock or watch springs, see 2652
- manufacture of wire and cable for electricity transmission, see 2732
- manufacture of power transmission chain, see 2814
- manufacture of shopping carts, see 3099
- manufacture of metal furniture, see 3100
- manufacture of sports goods, see 3230
- manufacture of games and toys, see 3240

25991	Manufacture of metal fasteners (nails, rivets, tacks, pins, staples, washers and similar non-threaded products and nuts, bolts, screws and other threaded products)
25992	Manufacture of containers such as tins and cans for food products and boxes
25993	Manufacture of metal cable and other articles made of wire (except for electric transmission)
25994	Manufacture of metal household articles (plates, saucers, pots, kettles, saucepans, frying pans and other non-electrical utensils, small hand-operated kitchen appliances and accessories)
25995	Manufacture of metal sanitaryware such as baths, sinks, washbasins and similar articles
25996	Manufacture of reinforced safes, vaults, strong room doors, gates and metal goods for office use (other than office furniture) and other purposes
25999	Manufacture of other fabricated metal products n.e.c.

1.3.17 Division 26: Manufacture of computer, electronic and optical products

<b>261</b>	<b>Manufacture of electronic components</b>
	<b>2610 Manufacture of electronic components</b>
	<p>This class includes the manufacture of semiconductors and other components for electronic applications  This class excludes:</p> <ul style="list-style-type: none"> <li>- printing of smart cards, see 1811</li> <li>- manufacture of modems (carrier equipment), see 2630</li> <li>- manufacture of computer and television displays, see 2620, 2640</li> <li>- manufacture of X-ray tubes and similar irradiation devices, see 2660</li> <li>- manufacture of optical equipment and instruments, see 2670</li> <li>- manufacture of similar devices for electrical applications, see 27</li> <li>- manufacture of lighting ballasts, see 2710</li> <li>- manufacture of electrical relays, see 2710</li> <li>- manufacture of electrical wiring devices, see 2733</li> <li>- manufacture of complete equipment is classified elsewhere based on complete equipment classification</li> </ul>
26101	Manufacture of electronic capacitors, resistors, chokes, coils, transformers (electronic) and similar components
26102	Manufacture of electron tubes, diodes, transistors and related discrete devices
26103	Manufacture of integrated circuits (analogy, digital or hybrid)
26104	Manufacture of bare printed circuit boards, loading of components onto printed circuit boards; manufacture of interface cards (e.g. sound, video, controllers, network, modems)
26105	Manufacture of display components (plasma, polymer, LCD, LED)
26106	Manufacture of printer cables, monitor cables, USB cables, connectors etc.
26107	Manufacture of microprocessors
26109	Manufacture of other electronic components n.e.c
<b>262</b>	<b>Manufacture of computers and peripheral equipment</b>
	<b>2620 Manufacture of computers and peripheral equipment</b>
	<p>This class excludes:</p> <ul style="list-style-type: none"> <li>- reproduction of recorded media (computer media, sound, video, etc.), see 1820</li> <li>- manufacture of electronic components and electronic assemblies used in computers and peripherals, see 2610</li> <li>- manufacture of internal/external computer modems, see 2610</li> <li>- manufacture of interface cards, modules and assemblies, see 2610</li> <li>- manufacture of modems, carrier equipment, see 2630</li> <li>- manufacture of digital communication switches, data communications equipment (e.g. bridges, routers, gateways), see 2630</li> <li>- manufacture of consumer electronic devices, such as CD players and DVD players, see 2640</li> <li>- manufacture of television monitors and displays, see 2640</li> <li>- manufacture of video game consoles, see 2640</li> <li>- manufacture of blank optical and magnetic media for use with computers or other devices, see 2680</li> </ul>
26201	Manufacture of desktop computers, laptop computers, hand-held computers (e.g. PDA), mainframe computers and computer servers
26202	Manufacture of magnetic and optical storage devices such as magnetic disk drives, flash drives, CD, DVD and other storage devices

26203	Manufacture of monitors, keyboards, all type of mice, joysticks, and trackball accessories, dedicated computer terminals etc.
26204	Manufacture of printers, scanners, including bar code scanners, smart card readers, virtual reality helmets, computer projectors (video beamers)
26205	Manufacture of computer terminals, like automatic teller machines (ATM's), point-of-sale (POS) terminals not mechanically operated
26209	Manufacture of computers and peripheral equipment n.e.c.
<b>263</b>	<b>Manufacture of communication equipment</b>
	<b>2630 Manufacture of communication equipment</b>
	<p>This class includes the manufacture of telephone and data communications equipment used to move signals electronically over wires or through the air such as radio and television broadcast and wireless communications equipment. This class excludes:</p> <ul style="list-style-type: none"> <li>- manufacture of computers and computer peripheral equipment, see 2620</li> <li>- manufacture of consumer audio and video equipment, see 2640</li> <li>- manufacture of electronic components and subassemblies used in communications equipment, see 2610</li> <li>- manufacture of internal/external computer modems (PC-type), see 2610</li> <li>- manufacture of electronic scoreboards, see 2790</li> <li>- manufacture of traffic lights, see 2790</li> </ul>
26301	Manufacture of radio and television studio and broadcasting equipment, including television cameras
26302	Manufacture of telephone and facsimile equipment, including telephone answering machines, PBX
26303	Manufacture of data communications equipment, such as bridges, routers, and gateways
26304	Manufacture of cable television equipment, transmitting and receiving antenna including dish, VSAT
26305	Manufacture of pagers, cellular phones and other mobile communication equipment
26309	Manufacture of other communication equipment n.e.c.
<b>264</b>	<b>Manufacture of consumer electronics</b>
	<b>2640 Manufacture of consumer electronics</b>
	<p>This class includes the manufacture of electronic audio and video equipment for home entertainment, motor vehicle, public address systems and musical instrument amplification Sub class Description</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>- reproduction of recorded media (computer media, sound, video, etc.), see 1820</li> <li>- manufacture of computer peripheral devices and computer monitors, see 2620</li> <li>- manufacture of telephone answering machines, see 2630</li> <li>- manufacture of paging equipment, see 2630</li> <li>- manufacture of remote control devices (radio and infrared), see 2630</li> <li>- manufacture of broadcast studio equipment such as reproduction equipment, transmitting and receiving antennas, commercial video cameras, see 2630</li> <li>- manufacture of electronic games with fixed (non-replaceable) software, see 3240</li> </ul>
26401	Manufacture of televisions, television monitors and displays
26402	Manufacture video cassette recorders and duplicating equipment
26403	Manufacture of audio recording and duplicating systems
26404	Manufacture of radio receivers
26405	Manufacture of stereo equipment, speaker systems, amplifiers for musical instruments and public address systems, microphones, karaoke machines, headphones (e.g. radio, stereo, computer)

	26406	Manufacture of CD and DVD players
	26409	Manufacture of other electronic consumer goods n.e.c. (this includes non- television video camera)
<b>265</b>	<b>Manufacture of measuring, testing, navigating and control equipment; watches and clocks</b>	
	<b>2651 Manufacture of measuring, testing, navigating and control equipment</b>	
	<p>This class excludes:</p> <ul style="list-style-type: none"> <li>- manufacture of telephone answering machines, see 2630</li> <li>- manufacture of medical testing and irradiation equipment, see 2660</li> <li>- manufacture of optical positioning equipment, see 2670</li> <li>- manufacture of dictating machines, see 2817</li> <li>- manufacture of simple mechanical measuring tools (e.g. measuring tapes, callipers), see manufacturing class according to main material used</li> <li>- installation of industrial process control equipment, see 3320</li> </ul>	
	26511	Manufacture of physical properties testing and inspection equipment
	26512	Manufacture of automotive emissions testing equipment
	26513	Manufacture of consumption meters for electricity, water or gas, flow meters and counting meters
	26514	Manufacture of meteorological instruments
	26515	Manufacture of radar equipment, GPS devices, search, detection, navigation, aeronautical and nautical equipment
	26516	Manufacture of laboratory analytical instruments and miscellaneous laboratory apparatus for measuring and testing such as scales, balances, incubators etc.
	26517	Manufacture of industrial process control equipment
	26519	Manufacture of other measuring n.e.c.
	<b>2652 Manufacture of watches and clocks</b>	
	<p>This class excludes:</p> <ul style="list-style-type: none"> <li>- manufacture of non-metal watch bands (textile, leather, plastic), see 1512</li> <li>- manufacture of watch bands of precious metal, see 3211</li> <li>- manufacture of watch bands of non-precious metal, see 3212</li> </ul>	
	26521	Manufacture of watches and clocks, including instrument panel clocks (except time-recording equipment)
	26522	Manufacture of components for clocks and watches (springs, jewels, dials, hands, plates, bridges and other parts); watch and clock cases, including cases of precious metals
	26523	Manufacture of time-recording equipment such as timeclock, parking meters etc.
	26529	Manufacture of other watches and clocks n.e.c.
<b>266</b>	<b>Manufacture of irradiation, electromedical and electrotherapeutic equipment</b>	
	<b>2660 Manufacture of irradiation, electromedical and electrotherapeutic equipment</b>	
	<p>This class includes manufacture of electromedical and electrotherapeutic apparatus, such as MRI scanner, CT scanner, medical ultrasound equipment, pacemakers, hearing aid, electrocardiographs etc. and irradiation apparatus. Irradiation can take the form of beta-rays, gamma-rays, X-rays, or other ionizing radiation</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>- manufacture of tanning beds, see 2829</li> </ul>	
	26600	Manufacture of irradiation, electromedical and electrotherapeutic equipment
<b>267</b>	<b>Manufacture of optical instruments and equipment</b>	
	<b>2670 Manufacture of optical instruments and equipment</b>	

		<p>This class includes the manufacture of optical instruments and lens(except ophthalmic) such binoculars, microscopes, prisms, film and digital cameras etc.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>- manufacture of computer projectors, see 2620</li> <li>- manufacture of commercial TV and video cameras, see 2630</li> <li>- manufacture of household-type video cameras, see 2640</li> <li>- manufacture of complete equipment using laser components, see manufacturing class by type of machinery (e.g. medical laser equipment, see 2660)</li> <li>- manufacture of photocopy machinery, see 2817</li> <li>- manufacture of ophthalmic goods, see 3250</li> </ul>
	26700	Manufacture of optical instruments and equipment
<b>268</b>	<b>Manufacture of magnetic and optical media</b>	
	<b>2680 Manufacture of magnetic and optical media</b>	
		<p>This class includes manufacture of blank magnetic audio and video tapes and cassettes and blank optical discs</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>- reproduction of recorded media (computer media, sound, video, etc.), see 1820</li> </ul>
	26800	Manufacture of magnetic and optical media

### 1.3.18 Division 27: Manufacture of electrical equipment

<b>271</b>	<b>Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus</b>	
	<b>2710 Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus</b>	
		<p>This class includes the manufacture of power, distribution, and specialty transformers; electric motors, generators and motor generator sets; switchgear and switchboard apparatus; relays and industrial controls. The electrical equipment in this class is for distribution level voltages.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>- manufacture of electronic component-type transformers and switches, see 2610</li> <li>- manufacture of environmental controls and industrial process control instruments, see 2651</li> <li>- manufacture of switches for electrical circuits, such as pushbutton and snap switches, see 2733</li> <li>- manufacture of electric welding and soldering equipment, see 2790</li> <li>- manufacture of solid state inverters, rectifiers and converters, see 2790</li> <li>- manufacture of turbine-generator sets, see 2811</li> <li>- manufacture of starting motors and generators for internal combustion engines, see 2930</li> </ul>
	27101	Manufacture of power generators (except battery charging alternators for internal combustion engines), motor generator sets (except turbine generator set units)
	27102	Manufacture of electric power distribution transformers, arc-welding transformers, fluorescent ballasts, transmission and distribution voltage regulators
	27103	Manufacture of electric motors (except internal combustion engine starting motors)
	27104	Manufacture of electricity distribution and control apparatus (electrical apparatus for switching or protecting electrical circuits (e.g. switches, fuses, voltage limiters, surge suppressors, junction boxes etc.) for a voltage exceeding 1000 volts; similar apparatus (including relays, sockets etc.) for a voltage not exceeding 1000 volts; boards, panels, consoles, cabinets and other bases equipped with two or more of the above apparatus for electricity control or distribution of electricity including power capacitors.)



<b>272</b>	<b>Manufacture of batteries and accumulators</b>	
	<b>2720 Manufacture of batteries and accumulators</b>	
	27201	Manufacture of primary cells and primary batteries and rechargeable batteries, cells containing manganese oxide, mercuric oxide silver oxide or other material
	27202	Manufacture of electric accumulator including parts thereof (separators, containers, covers)
<b>273</b>	<b>Manufacture of wiring devices</b>	
	<b>2731 Manufacture of fibre optic cables for data transmission or live transmission of images</b>	
	<p>This class includes manufacture of fibre optic cable for data transmission or live transmission of images</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>- manufacture of glass fibres or strand, see 2310</li> <li>- manufacture of optical cable sets or assemblies with connectors or other attachments, see depending on application e.g. 2610</li> </ul>	
	27310	Manufacture of fibre optic cables for data transmission or live transmission of images
	<b>2732 Manufacture of other electronic and electric wires and cable</b>	
	<p>This class includes manufacture of insulated wire and cable, made of steel, copper, aluminium</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>- manufacture (drawing) of wire, see 2410, 2420</li> <li>- manufacture of computer cables, printer cables, USB cables and similar cable sets or assemblies, see 2610</li> <li>- manufacture of cable sets, wiring harnesses and similar cable sets or assemblies for automotive applications, see 2930</li> </ul>	
	27320	Manufacture of other electronic and electric wires and cables (insulated wire and cable made of steel, copper, aluminium)
	<b>2733 Manufacture of wiring devices</b>	
	<p>This class includes the manufacture of current-carrying and non-current-carrying wiring devices for electrical circuits regardless of material</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>- manufacture of ceramic insulators, see 2393</li> <li>- manufacture of electronic component-type connectors, sockets and switches, see 2610</li> </ul>	
	27331	Manufacture of switch, switch box, lamp holders, lugs etc.
	27339	Manufacture of other wiring devices and fittings n.e.c.
<b>274</b>	<b>Manufacture of electric lighting equipment</b>	
	<b>2740 Manufacture of electric lighting equipment</b>	
	<p>This class includes manufacture of electric light bulbs and tubes, and parts and components (except glass blanks for electric light bulbs); electric lighting fixture components (except current-carrying wiring devices). Non-electrical lighting equipment is also included in this class</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>- manufacture of glassware and glass parts for lighting fixtures, see 2310</li> <li>- manufacture of current-carrying wiring devices for lighting fixtures, see 2733</li> <li>- manufacture of ceiling fans or bath fans with integrated lighting fixtures, see 2750</li> <li>- manufacture of electrical signalling equipment such as traffic lights and pedestrian signalling equipment, see 2790</li> </ul>	
	27400	Manufacture of electric lighting equipment
<b>275</b>	<b>Manufacture of domestic appliances</b>	
	<b>2750 Manufacture of domestic appliances</b>	



<p>This class excludes:</p> <ul style="list-style-type: none"> <li>- manufacture of commercial and industrial refrigerators and freezers, room air-conditioners, attic fans, permanent mount space heaters and 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</li> <li>- manufacture of household-type sewing machines, see 2826</li> <li>- installation of central vacuum cleaning systems, 4329</li> </ul>	
27501	Manufacture of domestic electric appliances such as refrigerators, washing machines, vacuum cleaners, mixers, grinders etc.
27502	Manufacture of domestic electrothermic appliances such as electric water heaters, space heaters, irons, ovens, toasters, microwave ovens etc
27503	Manufacture of electric fans (except exhaust fans)
27504	Manufacture of domestic non-electric cooking and heating equipment such as non-electric space heaters, cooking ranges, grates, stoves, water heaters, cooking appliances, plate warmers
27509	Manufacture of other domestic appliances n.e.c.
<b>279</b>	<b>Manufacture of other electrical equipment</b>
	<b>2790 Manufacture of other electrical equipment</b>
	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
27900	Manufacture of other electrical equipment

### 1.3.19 Division 28: Manufacture of machinery and equipment n.e.c

<b>281</b>	<b>Manufacture of general-purpose machinery</b>
	<b>2811 Manufacture of engines and turbines, except aircraft, vehicle and cycle engines</b>
	<p>This class includes manufacture of internal combustion piston engines, except motor vehicle, aircraft and cycle propulsion engines (marine engines, railway engines), manufacture of pistons, piston rings, carburettors and such for all internal combustion engines, diesel engines etc. ; manufacture of inlet and exhaust valves of internal combustion engines, manufacture of turbines and parts thereof, manufacture of boiler-turbine sets, manufacture of turbine- generator sets</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>- manufacture of electric generators (except turbine generator sets), see 2710</li> <li>- manufacture of prime mover generator sets (except turbine generator sets), see 2710</li> <li>- manufacture of electrical equipment and components of internal combustion engines, see 2790</li> <li>- manufacture of motor vehicle, aircraft or cycle propulsion engines, see 2910, 3030, 3091</li> <li>- manufacture of turbojets and turbo propellers, see 3030</li> </ul>
28110	Manufacture of engines and turbines, except aircraft, vehicle and cycle engines
	<b>2812 Manufacture of fluid power equipment</b>

This class includes manufacture of hydraulic and pneumatic components (including hydraulic pumps, hydraulic motors, hydraulic and pneumatic cylinders, hydraulic and pneumatic valves, hydraulic and pneumatic hose and fittings), manufacture of air preparation equipment for use in pneumatic systems, manufacture of fluid power systems, manufacture of hydraulic transmission equipment

This class excludes:

- manufacture of compressors, see 2813
- manufacture of pumps and valves for non-fluid power applications, see 2813
- manufacture of mechanical transmission equipment, see 2814

28120	Manufacture of fluid power equipment
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**2813 Manufacture of other pumps, compressors, taps and valves**

This class excludes:

- manufacture of valves of unhardened vulcanized rubber, glass or of ceramic materials, see 2219, 2310 or 2393
- manufacture of hydraulic transmission equipment, see 2812
- manufacture of inlet and exhaust valves of internal combustion engines, see 2811

28131	Manufacture of hand pumps
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28132	Manufacture of other pumps, compressors, taps and valves etc.
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**2814 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, manufacture of gears, gearing and gear boxes 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 2599
- manufacture of (electromagnetic) clutches, see 2930
- manufacture of sub-assemblies of power transmission equipment identifiable as parts of vehicles or aircraft, see divisions 29 and 30

28140	Manufacture of bearings, gears, gearing and driving elements
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**2815 Manufacture of ovens, furnaces and furnace burners**

This class includes manufacture of electrical and other industrial and laboratory furnaces and ovens, including incinerators, manufacture of burners, manufacture of permanent mount electric space heaters, electric swimming pool heaters, manufacture of permanent mount non-electric household heating equipment, such as solar heating, steam heating, oil heat and similar furnaces and heating equipment, manufacture of electric household-type furnaces (electric forced air furnaces, heat pumps, etc.), non-electric household forced air furnaces, manufacture of mechanical stokers, grates, ash dischargers etc.

This class excludes:

- manufacture of household ovens, see 2750
- manufacture of agricultural dryers, see 2825
- manufacture of bakery ovens, see 2825
- manufacture of dryers for wood, paper pulp, paper or paperboard, see 2829
- manufacture of medical, surgical or laboratory sterilizers, see 3250
- manufacture of (dental) laboratory furnaces, see 3250

28150	Manufacture of ovens, furnaces and furnace burners
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**2816 Manufacture of lifting and handling equipment**

This class excludes:

- manufacture of continuous-action elevators and conveyors for underground use, see 2824
- manufacture of mechanical shovels, excavators and shovel loaders, see 2824
- manufacture of industrial robots for multiple uses, see 2829
- manufacture of floating cranes, railway cranes, crane-lorries, see 3011, 3020
- installation of lifts and elevators, see 4329

28161	Manufacture of lifts, escalators and moving walkways
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28162	Manufacture of other lifting and handling equipment and parts thereof
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### **2817 Manufacture of office machinery and equipment**

This class includes manufacture of calculating machines, manufacture of adding machines, cash registers, manufacture of calculators, electronic or not, manufacture of postage meters, mail handling machines, collating machinery, manufacture of typewriters, manufacture of stenography machines, manufacture of office-type binding equipment (i.e. plastic or tape binding), manufacture of cheque writing machines, manufacture of coin counting and coin wrapping machinery, manufacture of pencil sharpeners, manufacture of staplers and staple removers, manufacture of voting machines, manufacture of tape dispensers, manufacture of hole punches, manufacture of cash registers, mechanically operated, manufacture of photocopy machines, manufacture of toner cartridges, manufacture of blackboards; white boards and marker boards, manufacture of dictating machines

This class excludes:

- manufacture of computers and peripheral equipment, see 2620

28170	Manufacture of office machinery and equipment
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### **2818 Manufacture of power-driven hand tools**

28180	Manufacture of power-driven hand tools
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### **2819 Manufacture of other general-purpose machinery**

This class excludes:

- manufacture of sensitive (laboratory-type) balances, see 2651
- manufacture of domestic refrigerating or freezing equipment, see 2750
- manufacture of domestic fans, see 2750
- manufacture of electrical welding and soldering equipment, see 2790
- manufacture of agricultural spraying machinery, see 2821
- manufacture of metal or glass rolling machinery and cylinders thereof, see 2823, 2829
- manufacture of agricultural dryers, machinery for filtering or purifying food, see 2825
- manufacture of cream separators, see 2825
- manufacture of commercial clothes dryers, see 2826
- manufacture of textile printing machinery, see 2826

28191	Manufacture of refrigerating or freezing equipment of industrial use, including assemblies of major components
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28192	Manufacture of air-conditioning machines, including motor vehicles air-conditioners
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28193	Manufacture of fire extinguishers and other equipment for projecting, dispersing or spraying liquids or powders whether or not hand-operated, including sand blasting machines, stream cleaning machines etc.
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28194	Manufacture of weighing machinery (other than sensitive laboratory balances)
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28195	Manufacture of filtering and purifying machinery or apparatus for liquids and gases
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28199	Manufacture of other general purpose machinery n.e.c. ( fans intended for industrial applications, exhaust hoods for commercial, laboratory or industrial use; calendaring or other rolling machines other than for metals or glass; gaskets and similar joints made of a combination of materials or layers of the same material and other general purpose machinery including manufacture of parts and accessories for general purpose machinery and equipment.)
<b>282</b>	<b>Manufacture of special-purpose machinery</b>
	<b>2821 Manufacture of agricultural and forestry machinery</b>
	<p>This class excludes:</p> <ul style="list-style-type: none"> <li>- manufacture of non-power-driven agricultural hand tools, see 2593</li> <li>- manufacture of conveyors for farm use, see 2816</li> <li>- manufacture of power-driven hand tools, see 2818</li> <li>- manufacture of cream separators, see 2825</li> <li>- manufacture of machinery to clean, sort or grade seed, grain or dried leguminous vegetables, see 2825</li> <li>- manufacture of road tractors for semi-trailers, see 2910</li> <li>- manufacture of road trailers or semi-trailers, see 2920</li> </ul>
28211	Manufacture of tractors used in agriculture and forestry
28212	Manufacture of ploughs, manure spreaders, seeders, harrows and similar agricultural machinery for soil preparation, planting or fertilizing, harvesting or threshing machinery
28213	Manufacture of spraying machinery for agricultural use
28219	Manufacture of other agricultural and forestry machinery n.e.c.
	<b>2822 Manufacture of metal-forming machinery and machine tools</b>
	<p>This class excludes:</p> <ul style="list-style-type: none"> <li>- manufacture of interchangeable tools for hand tools or machine tools (drills, punches, dies, taps, milling cutters, turning tools, saw blades, cutting knives etc.), see 2593</li> <li>- manufacture of electric hand held soldering irons and soldering guns, see 2790</li> <li>- manufacture of power-driven hand tools, see 2818</li> <li>- manufacture of machinery used in metal mills or foundries, see 2823</li> <li>- manufacture of machinery for mining and quarrying, see 2824</li> </ul>
28221	Manufacture of machine tools for turning, drilling, milling, shaping, planning, boring, grinding etc.
28222	Manufacture of electroplating machinery
28223	Manufacture of parts and accessories for the machine tools listed above
28229	Manufacture of metal-forming machinery and machine tools n.e.c
	<b>2823 Manufacture of machinery for metallurgy</b>
	<p>This class includes manufacture of machines and equipment for handling hot metals (converters, ingot moulds, ladles, casting machines), manufacture of metal-rolling mills and rolls for such mills</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>- manufacture of draw-benches, see 2822</li> <li>- manufacture of moulding boxes and moulds (except ingot moulds), see 2593</li> <li>- manufacture of machines for forming foundry moulds, see 2829</li> </ul>
28230	Manufacture of machinery for metallurgy
	<b>2824 Manufacture of machinery for mining, quarrying and construction</b>

This class excludes:

- manufacture of lifting and handling equipment, see 2816
- manufacture of other tractors, see 2821, 2910
- manufacture of machine tools for working stone, including machines for splitting or clearing stone, see 2822
- manufacture of concrete-mixer lorries, see 2910

28241	Manufacture of continuous-action elevators and conveyors for underground use
28242	Manufacture of boring, cutting, sinking and tunnelling machinery (whether or not for underground use)
28243	Manufacture of earth-moving machinery (bulldozers, angle-dozers, graders, scrapers, levellers, mechanical shovels, shovel loaders, off-road dumping trucks etc.)
28244	Manufacture of tracklaying tractors and tractors used in construction or mining
28245	Manufacture of concrete and mortar mixers, piledrivers and pile-extractors, mortar spreaders, bitumen spreaders, concrete surfacing machinery
28246	Manufacture of parts and accessories for machinery/equipment used by construction and mining industries
28249	Manufacture of other machinery for mining, quarrying and construction n.e.c.

#### **2825 Manufacture of machinery for food, beverage and tobacco processing**

This class excludes:

- manufacture of food and milk irradiation equipment, see 2660
- manufacture of packing, wrapping and weighing machinery, see 2819
- manufacture of cleaning, sorting or grading machinery for eggs, fruit or other crops (except seeds, grains and dried leguminous vegetables), see 2821

28251	Manufacture of machinery for the dairy industry
28252	Manufacture of machinery for the grain milling industry
28253	Manufacture of presses, crushers etc. used to make wine, cider, fruit juices etc.
28254	Manufacture of machinery for the bakery industry or for making macaroni, noodles, pasta etc.
28255	Manufacture of machinery for the extraction or preparation of animal or vegetable fats or oils
28256	Manufacture of machinery for the preparation of tobacco and for the making of cigarettes or cigars, or for pipe or chewing tobacco or snuff
28259	Manufacture of other machinery for the industrial preparation or manufacture of food or drink n.e.c. (including tea or coffee making machines)

#### **2826 Manufacture of machinery for textile, apparel and leather production**

This class excludes:

- manufacture of paper or paperboard cards for use on jacquard machines, see 1709
- manufacture of domestic washing and drying machines, see 2750
- manufacture of calendering machines, see 2819
- manufacture of machines used in bookbinding, see 2829

28261	Manufacture of machinery for preparation of textile fibers, spinning machines, machines for preparing textile yarns, weaving machines (looms), including hand looms, knitting machines
28262	Manufacture of textile printing machinery
28263	Manufacture of machinery for washing, bleaching, dyeing, dressing, finishing coating or impregnating textile fabrics, machines for reeling, unreeling, folding, cutting or pinking textile fabrics, and similar machinery for fabric processing

28264	Manufacture of ironing machines, commercial washing and drying machines, dry-cleaning machines and other laundry machinery
28265	Manufacture of sewing machine, sewing machine heads and sewing machine needles (whether or not for household use)
28266	Manufacture of 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
28269	Manufacture of other machinery for textiles, apparel and leather production n.e.c.
<b>2829 Manufacture of other special-purpose machinery</b>	
This class excludes: - manufacture of household appliances, see 2750 - manufacture of photocopy machines etc., see 2817 - manufacture of machinery or equipment to work hard rubber, hard plastics or cold glass, see 2822 - manufacture of ingot moulds, see 2823	
28291	Manufacture of machinery for making paper pulp, paper, paperboard and articles of paper board
28292	Manufacture of machinery for working soft rubber or plastics or for the manufacture of products of these materials
28293	Manufacture of printing and bookbinding machine and machines for activities supporting printing on a variety of materials (other than textiles)
28299	Manufacture of other special-purpose machinery n.e.c.

### 1.3.20 Division 29: Manufacture of motor vehicles, trailers and semi-trailers

<b>291</b>	<b>Manufacture of motor vehicles manufacture of motor vehicles</b>
	<b>2910 Manufacture of motor vehicles manufacture of motor vehicles</b>
	This class excludes: - manufacture of lighting equipment for motor vehicles, see 2740 - manufacture of pistons, piston rings and carburettors, see 2811 - manufacture of agricultural tractors, see 2821 - manufacture of tractors used in construction or mining, see 2824 - manufacture of off-road dumping trucks, see 2824 - manufacture of bodies for motor vehicles, see 2920 - manufacture of electrical parts for motor vehicles, see 2930 - manufacture of parts and accessories for motor vehicles, see 2930 - manufacture of tanks and other military fighting vehicles, see 3040 - maintenance, repair and alteration of motor vehicles, see 4520
29101	Manufacture of passenger cars
29102	Manufacture of commercial vehicles such as vans, lorries, over-the-road tractors for semi-trailers etc.
29103	Manufacture of chassis fitted with engines for the motor vehicles included in this class
29104	Manufacture of motor vehicle engines
29109	Manufacture of motor vehicles n.e.c.
<b>292</b>	<b>Manufacture of bodies (coachwork) for motor vehicles;</b>
	<b>2920 Manufacture of trailers and semi-trailers</b>

<p>This class excludes:</p> <ul style="list-style-type: none"> <li>- manufacture of trailers and semi-trailers specially designed for use in agriculture, see 2821</li> <li>- manufacture of parts and accessories of bodies for motor vehicles, see 2930</li> <li>- manufacture of vehicles drawn by animals, see 3099</li> </ul>	
29201	Manufacture of bodies, including cabs for motor vehicles
29202	Manufacture of trailers and semi-trailers for transport of goods or passengers
29209	Manufacture of other attachments to motor vehicles n.e.c.
<b>293</b>	<b>Manufacture of parts and accessories for motor vehicles</b>
<b>2930 Manufacture of parts and accessories for motor vehicles</b>	
<p>This class excludes:</p> <ul style="list-style-type: none"> <li>- manufacture of tyres, see 2211</li> <li>- manufacture of rubber hoses and belts and other rubber products, see 2219</li> <li>- manufacture of rubber hoses and belts and other rubber products, see 2220</li> <li>- manufacture of batteries for vehicles, see 2720</li> <li>- manufacture of lighting equipment for motor vehicles, see 2740</li> <li>- manufacture of pistons, piston rings and carburettors, see 2811</li> <li>- manufacture of pumps for motor vehicles and engines, see 2813</li> <li>- maintenance, repair and alteration of motor vehicles, see 4520</li> </ul>	
29301	Manufacture of diverse parts and accessories for motor vehicles such as brakes, gearboxes, axles, road wheels, suspension shock absorbers, radiators, silencers, exhaust pipes, catalysers, clutches, steering wheels, steering columns and steering boxes etc.
29302	Manufacture of parts and accessories of bodies for motor vehicles such as safety belts, airbags, doors, bumpers
29303	Manufacture of car seats
29304	Manufacture of motor vehicle electrical equipment, such as generators, alternators, spark plugs, ignition wiring harnesses, power window and door systems, assembly of purchased gauges into instrument panels, voltage regulators, etc.

### 1.3.21 Division 30: Manufacture of other transport equipment

<b>301</b>	<b>Building of ships and boats</b>
<b>3011 Building of ships and floating structures</b>	
<p>This class excludes:</p> <ul style="list-style-type: none"> <li>- manufacture of parts of vessels, other than major hull assemblies: <ul style="list-style-type: none"> <li>• manufacture of sails, see 1322</li> <li>• manufacture of ships' propellers, see 2599</li> <li>• manufacture of iron or steel anchors, see 2599</li> <li>• manufacture of marine engines, see 2811</li> </ul> </li> <li>- manufacture of navigational instruments, see 2651</li> <li>- manufacture of lighting equipment for ships, see 2740</li> <li>- manufacture of amphibious motor vehicles, see 2910</li> <li>- manufacture of inflatable boats or rafts for recreation, see 3012</li> <li>- specialized repair and maintenance of ships and floating structures, see 3315</li> <li>- ship-breaking, see 3830</li> <li>- interior installation of boats, see 4330</li> </ul>	



30111	Building of commercial vessels: passenger vessels, ferryboats, cargo ships, tankers, tugs, hovercraft (except recreation-type hovercraft) etc.
30112	Building of warships and scientific investigation ships etc.
30113	Building of fishing boats and fish-processing factory vessels
30114	Construction of floating or submersible drilling platforms
30115	Construction of floating structures (floating docks, pontoons, cofferdams, floating landing stages, buoys, floating tanks, barges, lighters, floating cranes, non-recreational inflatable rafts etc.)
<b>3012 Building of pleasure and sporting boats</b>	
<p>This class includes, manufacture of inflatable boats and rafts, building of sailboats with or without auxiliary motor, building of motor boats, building of recreation-type hovercraft, manufacture of personal watercraft, manufacture of other pleasure and sporting boats (canoes, kayaks, rowing boats, skiffs)</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>- manufacture of parts of pleasure and sporting boats:</li> <li>- manufacture of sails, see 1322</li> <li>- manufacture of iron or steel anchors, see 2599</li> <li>- manufacture of marine engines, see 2811</li> <li>- manufacture of sailboards and surfboards, see 3230</li> <li>- maintenance, repair or alteration of pleasure boats, see 3315</li> </ul>	
30120	Building of pleasure and sporting boats
<b>302</b>	<b>Manufacture of railway locomotives and rolling stock</b>
<b>3020 Manufacture of railway locomotives and rolling stock</b>	
<p>This class excludes:</p> <ul style="list-style-type: none"> <li>- manufacture of unassembled rails, see 2410</li> <li>- manufacture of assembled railway track fixtures, see 2599</li> <li>- manufacture of electric motors, see 2710</li> <li>- manufacture of electrical signalling, safety or traffic-control equipment, see 2790</li> <li>- manufacture of engines and turbines, see 2811</li> </ul>	
30201	Manufacture of electric, diesel, steam and other rail locomotives
30202	Manufacture of self-propelled railway or tramway coaches, vans and trucks, maintenance or service vehicles
30203	Manufacture of railway or tramway rolling stock, not self-propelled (passenger coaches, goods vans tank wagons, self-discharging vans and wagons, workshop vans, crane vans, tenders etc.)
30204	Manufacture of specialized parts of railway or tramway locomotives or of rolling stock (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 etc.)
30205	Manufacture of mechanical and electro-mechanical signalling safety and traffic control equipment for railways, tramways, inland waterways, roads, parking facilities, airfields etc.
30206	Manufacture of mining locomotives and mining rail cars
<b>303</b>	<b>Manufacture of air and spacecraft and related machinery</b>
<b>3030 Manufacture of air and spacecraft and related machinery</b>	



This class excludes:

- manufacture of parachutes, see 1322
- manufacture of military ordnance and ammunition, see 2520
- manufacture of telecommunication equipment for satellites, see 2630
- manufacture of aircraft instrumentation and aeronautical instruments, see 2651
- manufacture of air navigation systems, see 2651
- manufacture of lighting equipment for aircraft, see 2740
- manufacture of ignition parts and other electrical parts for internal combustion engines, see 2790
- manufacture of pistons, piston rings and carburettors, see 2811
- manufacture of aircraft launching gear, aircraft carrier catapults and related equipment, see 2829

30301	Manufacture of airplanes
30302	Manufacture of helicopters
30303	Manufacture of gliders, hang-gliders, dirigibles and hot air balloons and other non-powered aircraft
30304	Manufacture of spacecraft and launch vehicles, satellites, planetary probes, orbital stations, shuttles, intercontinental ballistic (ICBM) and similar missiles
30305	Manufacture of parts and accessories of the aircraft and spacecraft of this class (major assemblies such as fuselages, wings, doors, control surfaces, landing gear, fuel tanks, nacelles, airscrews, helicopter rotors and propelled rotor blades, motors and engines of a kind typically found on aircraft, parts of turbojets and turbo propellers for aircraft, aircraft seats etc. and other specialised parts of spacecraft)

**304 Manufacture of weapons and ammunition**

**3040 Manufacture of weapons and ammunition**

This class includes tanks and other vehicles; heavy weapons, artillery, mobile guns; small arms such as light machine guns, rifles; air or gas guns and pistols; firearms which fire blank cartridges, signal flares, captive bolts and other non-projected firing pistols etc.

This class excludes:

- manufacture of weapons and ammunitions, see 2520

30400	Manufacture of weapons and ammunition
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**309 Manufacture of transport equipment n.e.c.**

**3091 Manufacture of motorcycles**

This class excludes:

- manufacture of bicycles, see 3092
- manufacture of invalid carriages, see 3092

30911	Manufacture of motorcycles, scooters, mopeds etc. and their engine
30912	Manufacture of three-wheelers and their engine
30913	Manufacture of parts and accessories of three wheelers and motorcycles including side cars

**3092 Manufacture of bicycles and invalid carriages**

This class excludes:

- manufacture of bicycles with auxiliary motor, see 3091
- manufacture of wheeled toys designed to be ridden, including plastic bicycles and tricycles, see 3240

30921	Manufacture of non-motorized bicycles and other cycles, including cycle- rickshaws, (delivery) tricycles, tandems, children's bicycles and tricycles, baby carriages
30922	Manufacture of invalid carriages with or without motor
30923	Manufacture of parts and accessories for bicycles, cycle -rickshaws and invalid carriages

**3099 Manufacture of other transport equipment n.e.c.**

This class excludes:	
- works trucks, whether or not fitted with lifting or handling equipment, whether or not self-propelled, of the type used in factories (including hand trucks and wheelbarrows), see 2816	
- decorative restaurant carts, such as a desert cart, food wagons, see 3100	
30991	Manufacture of vehicles drawn by animals
30999	Manufacture of other transport equipment n.e.c. such as pushcarts, handcarts etc

### 1.3.22 Division 31: Manufacture of furniture

<b>310</b>	<b>Manufacture of furniture manufacture of furniture</b>
	<b>3100 Manufacture of furniture manufacture of furniture</b>
	This class includes manufacture of furniture of any kind, any material (except stone, concrete or ceramic) for any place and various purposes This class excludes:
	- manufacture of pillows, pouffes, cushions, quilts and eiderdowns, see 1322
	- manufacture of inflatable rubber mattresses, see 2219
	- manufacture of furniture of ceramics, concrete and stone, see 2393, 2395, 2396
	- manufacture of lighting fittings or lamps, see 2740
	- blackboards, see 2817
	- manufacture of car seats, railway seats, aircraft seats, see 2930, 3020, 3030
	- modular furniture attachment and installation, partition installation, laboratory equipment furniture installation, see 4330
31001	Manufacture of furniture made of wood
31002	Manufacture of furniture made of cane & reed
31003	Manufacture of furniture primarily of metal
31004	Manufacture of furniture primarily of plastic
31005	Manufacture of mattresses and pillows
31009	Manufacture of other furniture n.e.c.

### 1.3.23 Division 32: Other Manufacture

<b>321</b>	<b>Manufacture of jewellery, bijouterie and related articles</b>
	<b>3211 Manufacture of jewellery and related articles</b>
	This class excludes:
	- manufacture of non-metal watch bands (fabric, leather, plastic etc.), see 1512
	- manufacture of articles of base metal plated with precious metal (except imitation jewellery), see division 25
	- manufacture of watch cases, see 2652
	- manufacture of (non-precious) metal watch bands, see 3212
	- manufacture of imitation jewellery, see 3212
32111	Manufacture of jewellery of gold, silver and other precious or base metal metal clad with precious metals or precious or semi-precious stones, or of combinations of precious metal and precious or semi-precious stones or of other materials
32112	Working of diamonds and other precious and semi-precious stones including the working of industrial quality stones and synthetic or reconstructed precious or semi-precious stones

32113	Production of worked pearls
32114	Manufacture of coins, including coins for use as legal tender, whether or not of precious metal
32119	Manufacture of other articles of gold, silver and other precious and semi-precious metal and stone
<b>3212 Manufacture of imitation jewellery and related articles</b>	
manufacture of metal watch bands (except precious metal) This class excludes: - manufacture of jewellery made from precious metals or clad with precious metals, see 3211 - manufacture of jewellery containing genuine gem stones, see 3211 - manufacture of precious metal watch bands, see 3211	
32120	Manufacture of imitation jewellery and related articles
<b>322</b>	<b>Manufacture of musical instruments</b>
<b>3220 Manufacture of musical instruments</b>	
This class excludes: - reproduction of pre-recorded sound and video tapes and discs, see 1820 - manufacture of microphones, amplifiers, loudspeakers, headphones and similar components, see 2640 - manufacture of record players, tape recorders and the like, see 2640 - manufacture of toy musical instruments, see 3240 - restoring of organs and other historic musical instruments, see 3319 - publishing of pre-recorded sound and video tapes and discs, see 5920 - piano tuning, see 9529	
32201	Manufacture of stringed instruments (non-electronic)
32202	Manufacture of wind instruments, accordions, harmonium and similar instruments and mouth organs
32203	Manufacture of percussion musical instruments
32204	Manufacture of musical instruments, the sound of which is produced electronically
32209	Manufacture of other musical instruments n.e.c.
<b>323</b>	<b>Manufacture of sports goods</b>
<b>3230 Manufacture of sports goods</b>	
This class includes the manufacture of outdoor and indoor sporting and athletic goods of any material except apparel and footwear This class excludes: - manufacture of boat sails, see 1322 - manufacture of sports apparel, see 1410 - manufacture of saddlery and harness, see 1512 - manufacture of whips and riding crops, see 1512 - manufacture of sports footwear, see 1520 - manufacture of sporting weapons and ammunition, see 2520 - manufacture of metal weights as used for weightlifting, see 2599 - manufacture of sports vehicles other than toboggans and the like, see divisions 29 and 30 - manufacture of boats, see 3012 - manufacture of billiard tables, see 3240 - manufacture of ear and noise plugs (e.g. for swimming and noise protection), see 3290	
32300	Manufacture of sports goods
<b>324</b>	<b>Manufacture of sports goods</b>
<b>3240 Manufacture of games and toys</b>	

<p>This class excludes:  manufacture of video game consoles, see 2640  manufacture of bicycles, see 3092  writing and publishing of software for video game consoles, see 5820, 6201</p>	
32401	Manufacture of dolls and toy animals
32402	Manufacture of wheeled toys designed to be ridden, including plastic bicycle and tricycles
32403	Manufacture of pintables, coin-operated games, billiards, special tables for casino games, etc.
32404	Manufacture of playing cards
32405	Manufacture of electronic games
32406	Manufacture of other games and toys n.e.c.
<b>325</b>	<b>Manufacture of medical and dental instruments and supplies</b>
<b>3250 Manufacture of medical and dental instruments and supplies</b>	
<p>This class excludes:  - manufacture of wheelchairs, see 3092</p>	
32501	Manufacture of dental fillings and cements (except denture adhesive or cement), dental wax and other dental plaster preparations; manufacture of dental laboratory furnaces, dental instruments, artificial teeth, bridges, etc., made in dental labs
32502	Manufacture of laboratory apparatus (laboratory ultrasonic cleaning machinery, laboratory sterilizers, laboratory type distilling apparatus, laboratory centrifuges etc.)
32503	Manufacture of medical, surgical, dental or veterinary furniture such as operating tables, examination tables, dentists' chairs etc.
32504	Manufacture of bone plates and screws, syringes, needles, catheters, cannula, etc.
32505	Manufacture of measuring instruments such as thermometers etc.
32506	Manufacture of orthopaedic and prosthetic devices
32507	Manufacture of ophthalmic goods, eyeglasses, sunglasses, lenses ground to prescription, contact lenses, safety goggles etc.
32509	Manufacture of other medical and dental instruments n.e.c.
<b>329</b>	<b>Other manufacturing n.e.c.</b>
<b>3290 Other manufacturing n.e.c.</b>	
<p>This class excludes:  - manufacture of lighter wicks, see 1329  - manufacture of workwear and service apparel (e.g. laboratory coats, work overalls, uniforms), see 1410  - manufacture of paper novelties, see 1709</p>	
32901	Manufacture of stationary articles such as pens and pencils of all kinds whether or not mechanical, pencil leads, date, sealing or numbering stamps, hand-operated devices for printing or embossing labels, hand printing sets, prepared typewriter ribbons and inked pads, globes etc.
32902	Manufacture of protective safety equipment (fire-resistant and protective safety clothing, linemen's safety belts and other belts for occupational use, cork life preservers, plastics hard hats and other personal safety equipment of plastics, fire-fighting protection suits, metal safety headgear and other metal personal safety devices, gas masks etc.)
32903	Manufacture of umbrellas, sun-umbrellas, walking sticks, seat-stick
32904	Manufacture of articles of personal use such as cigarette lighters, smoking pipes, combs, hair slides, scent sprays, vacuum flasks and other vacuum vessels for personal or household use, wigs, false beards, eyebrows etc.

32909

Manufacture of other articles n.e.c.

### 1.3.24 Division 33: Repair and installation of machinery and equipment

<b>331</b>	<b>Repair of fabricated metal products, machinery and equipment repair of fabricated metal products</b>
	<b>3311 Repair of fabricated metal products, machinery and equipment repair of fabricated metal products</b>
	This class includes repair and maintenance of fabricated metal products of division 25 This class excludes: - repair of central heating systems etc., see 4322 - locksmith services, see 8020
33111	Repair and maintenance of structural products
33112	Repair and maintenance of pipes and pipelines
33113	Repair and maintenance of metal tanks, reservoirs, containers, steel shipping drums etc.
33114	Repair and maintenance of steam or other vapour generators and auxiliary plant for use with steam generators such as condensers, economizers, superheaters, steam collectors and accumulators
33119	Repair and maintenance of other fabricated metal products
	<b>3312 Repair of machinery</b>
	This class includes repair and maintenance of industrial machinery and equipment like sharpening or installing commercial and industrial machinery blades and saws or the provision of welding (e.g. automotive, general) repair services; the repair of agricultural and other heavy and industrial machinery and equipment (e.g. forklifts and other materials handling equipment, machine tools, commercial refrigeration equipment, construction equipment, and mining machinery), comprising machinery and equipment of division 28 This class excludes: - installation of furnaces and other heating equipment, see 4322
33121	Repair and maintenance of engines and turbines excluding aircraft, vehicle and cycle engines
33122	Repair and maintenance of pumps and related equipment, fluid power equipment, valves
33123	Repair and maintenance of metal cutting and metal forming machine tools and accessories, power-driven hand-tools and other machine tools
33124	Repair and maintenance of agricultural machinery and forestry and logging machinery including agricultural tractors
33125	Repair and maintenance of mining, construction, and oil and gas field machinery; metallurgy machinery
33126	Repair and maintenance of food, beverage, and tobacco processing machinery
33127	Repair and maintenance of textile apparel, leather production machinery and papermaking machinery
33129	Repair and maintenance of other special purpose machinery of division 28 (weighing equipment, vending machines, cash registers, photocopy machines, calculators, typewriters etc.)
	<b>3313 Repair of electronic and optical equipment</b>

This class includes repair and maintenance of goods produced in groups 265, 266 and 267, except those that are considered household goods.

This class excludes:

- repair of photocopy machines, see 3312
- repair and maintenance of computers and peripheral equipment, see 9511
- repair of computer projectors, see 9511
- repair and maintenance of communication equipment, see 9512
- repair of commercial TV and video cameras, see 9512
- repair of household-type video cameras, see 9521
- repair of watches and clocks, see 9529

33131	Repair and maintenance of measuring, testing, navigating and control equipment of group 265
33132	Repair and maintenance of irradiation, electromedical and electro therapeutic equipment of class 2660
33133	Repair and maintenance of optical instruments and equipment of class 2670

**3314 Repair of electrical equipment**

This class includes the repair and maintenance of goods of division 27, except those in class 2750 (domestic appliances)

This class excludes:

- repair and maintenance of computers and peripheral computer equipment, see 9511
- repair and maintenance of telecommunications equipment, see 9512
- repair and maintenance of consumer electronics, see 9521
- repair of watches and clocks, see 9529

33140	Repair of electrical equipment
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**3315 Repair of transport equipment, except motor vehicles**

This class includes the repair and maintenance of transport equipment of division 30, except motorcycles and bicycles. However, the factory rebuilding or overhaul of ships, locomotives, railroad cars and aircraft is classified in division 30

This class excludes:

- factory rebuilding of ships, see 3010
- factory rebuilding of locomotives and railroad cars, see 3020
- factory rebuilding of aircraft, see 3030
- ship scaling, dismantling, see 3830
- repair and maintenance of motorcycles, see 4540
- repair of bicycles, see 9529

33150	Repair of transport equipment, except motor vehicles
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**3319 Repair of other equipment**

This class includes the repair and maintenance of equipment not covered in other groups of this division such as repair of fishing nets including mending, ropes, riggings, canvas and tarps, fertilizer and chemical storage bags reconditioning of wooden pallets, shipping drums or barrels, and similar items, repair of coin-operated games, organs and other musical instruments etc.

This class excludes:

- repair of household and office type furniture, furniture restoration, see 9524
- repair of bicycles, see 9529
- repair and alteration of clothing, see 9529

33190	Repair of other equipment
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**332 Installation of industrial machinery and equipment**

**3320 Installation of industrial machinery and equipment**

This class includes the specialized installation of machinery. However, the installation of equipment that forms an integral part of buildings or similar structures, such as installation of escalators, electrical wiring, burglar alarm systems or air-conditioning systems, is classified as construction.	
33200	Installation of industrial machinery and equipment

#### 1.4 Section D: Electricity, gas, steam and air conditioning supply

##### 1.4.1 Division 35: Electricity, gas, steam and air conditioning supply

<b>351</b>	<b>Electric power generation, transmission and distribution</b>
	<b>3510 Electric power generation, transmission and distribution</b>
	This class excludes: - production of electricity through incineration of waste, see 3821
	35101 Electric power generation by hydroelectric power plants
	35102 Electric power generation by coal based thermal power plants
	35103 Electric power generation by non-coal based thermal (e.g. diesel, gas)
	35104 Electric power generation and transmission by nuclear power plants
	35105 Electric power generation using solar energy
	35106 Electric power generation using other non-conventional sources
	35107 Transmission of electric energy
35109 Collection and distribution of electric energy to households, industrial, commercial and other users n.e.c.	
<b>352</b>	<b>Manufacture of gas; distribution of gaseous fuels through mains</b>
	<b>3520 Manufacture of gas; distribution of gaseous fuels through mains</b>
	This class excludes: - operation of coke ovens, see 1910 - manufacture of refined petroleum products, see 1920 - manufacture of industrial gases, see 2011 - wholesale of gaseous fuels, see 4661 - retail sale of bottled gas, see 4773 - direct selling of fuel, see 4799 - (long-distance) transportation of gases by pipelines, see 4930
	35201 Manufacture of gas
35202 Distribution and sale of gaseous fuels through mains	
<b>353</b>	<b>Steam and air conditioning supply Steam and air conditioning supply</b>
	<b>3530 Steam and air conditioning supply Steam and air conditioning supply</b>
	35301 Production, collection and distribution of steam and hot water for heating, power and other purposes
	35302 Production and distribution of cooled air and chilled water for cooling purposes
35303 Production of ice, including ice for food and non-food (e.g. cooling) purposes	

#### 1.5 Section E: Water supply; sewerage, waste management and remediation activities

##### 1.5.1 Division 36: Water collection, treatment and supply

<b>360</b>	<b>Water collection, treatment and supply</b>	
	<b>3600 Water collection, treatment and supply</b>	
	<p>This class includes water collection, treatment and distribution activities for domestic and industrial needs. Collection of water from various sources, as well as distribution by various means is included. The operation of irrigation canals is also included; however the provision of irrigation services through sprinklers, and similar agricultural support services, is not included.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>- operation of irrigation equipment for agricultural purposes, see 0161</li> <li>- treatment of waste water in order to prevent pollution, see 3700</li> <li>- (long-distance) transport of water via pipelines, see 4930</li> </ul>	
	36000	Water collection, treatment and supply

### 1.5.2 Division 37: Sewerage

<b>370</b>	<b>Sewerage</b>	
	<b>3700 Sewerage</b>	
	37001	The operation and maintenance of sewer systems
	37002	Collecting and transporting of human or industrial wastewater or rainwater by means of sewerage networks, collectors, tanks and other means of transport (sewage vehicles etc.)
	37003	Treatment of wastewater or sewer by means of physical, chemical or biological processes

### 1.5.3 Division 38: Waste collection, treatment and disposal activities; materials recovery

<b>381</b>	<b>Waste collection</b>	
	<b>3811 Collection of non-hazardous waste</b>	
	<p>This class includes collection of non-hazardous solid waste (i.e. garbage) within a local area, such as collection of waste from households and businesses by means of refuse bins, wheeled bins, containers etc may include mixed recoverable materials, collection of recyclable materials, collection of used cooking oils and fats, collection of refuse in litter-bins in public places, collection of construction and demolition waste, collection and removal of debris such as brush and rubble, collection of waste output of textile mills, operation of waste transfer stations for non-hazardous waste</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>- collection of hazardous waste, see 3812</li> <li>- operation of landfills for the disposal of non-hazardous waste, see 3821</li> <li>- operation of facilities where commingled recoverable materials such as paper, plastics, etc. are sorted into distinct categories, see 3830</li> </ul>	
	38110	Collection of non-hazardous waste
	<b>3812 Collection of hazardous waste</b>	
	<p>This class includes the collection of solid and non-solid hazardous waste, i.e. explosive, oxidizing, flammable, toxic, irritant, carcinogenic, corrosive, infectious and other substances and preparations harmful for human health and environment. It may also entail identification, treatment, packaging and labeling of waste for the purposes of transport.</p>	



	38120	Collection of hazardous waste
<b>382</b>	<b>Waste treatment and disposal</b>	
	<b>3821 Treatment and disposal of non-hazardous waste</b>	
	<p>This class includes the disposal, treatment prior to disposal and other treatment of solid or non-solid non-hazardous waste.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>- incineration and combustion of hazardous waste, see 3822</li> <li>- operation of facilities where commingled recoverable materials such as paper, plastics, used beverage cans and metals, are sorted into distinct categories, see 3830</li> <li>- decontamination, clean-up of land, water; toxic material abatement, see 3900</li> </ul>	
	38210	Treatment and disposal of non-hazardous waste
	<b>3822 Treatment and disposal of hazardous waste</b>	
	<p>This class excludes:</p> <ul style="list-style-type: none"> <li>- incineration of non-hazardous waste, see 3821</li> <li>- decontamination, clean-up of land, water; toxic material abatement, see 3900</li> <li>- reprocessing of nuclear fuels, see 2011</li> </ul>	
38221	Treatment and disposal of toxic live or dead animals and other, contaminated waste, disposal of used goods; incineration of hazardous waste	
38222	Treatment, disposal and storage of radioactive nuclear waste	
<b>383</b>	<b>Materials recovery</b>	
	<b>3830 Materials recovery</b>	
	<p>This class includes recovery of materials such as paper, plastics, used beverage cans and metals, into distinct categories, from garbage. Also includes the processing of metal and non-metal waste and scrap and other articles into secondary raw material</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>- manufacture of new final products from (whether or not self-manufactured) secondary metal raw materials, such as spinning yarn from garnetted stock, making pulp from paper waste, retreading tyres or production of metal from metal scrap, see corresponding classes in section C (Manufacturing)</li> <li>reprocessing of nuclear fuels, see 2011</li> <li>treatment and disposal of non-hazardous waste, see 3821</li> <li>treatment of organic waste for disposal, see 3821</li> <li>energy recovery from non-hazardous waste incineration processes, see 3821</li> <li>disposal of used goods such as refrigerators to eliminate harmful waste, see 3822</li> <li>treatment and disposal of transition radioactive waste from hospitals etc., see 3822</li> <li>treatment and disposal of toxic, contaminated waste, see 3822</li> <li>dismantling of automobiles, computers, televisions and other equipment to obtain and re-sell usable parts, see section G</li> </ul>	
38300	wholesale of recoverable materials, see 4669 Materials recovery	

#### 1.5.4 Division 39: Remediation activities and other waste management services

<b>390</b>	<b>Remediation activities and other waste management services remediation activities and other</b>	
	<b>3900 Remediation activities and other waste management services remediation activities and other</b>	

<p>This includes cleanup of contaminated buildings and sites, soil, surface or ground water and other specialized pollution-control activities  This class excludes:  - treatment and disposal of non-hazardous waste, see 3821  - treatment and disposal of hazardous waste, see 3822  - outdoor sweeping and watering of streets etc., see 8129</p>	
39000	Remediation activities and other waste management services

## 1.6 Section F: Construction

### 1.6.1 Division 41: Construction of buildings

<b>410</b>	<b>Construction of buildings Construction of buildings</b>
	<p><b>4100 Construction of buildings Construction of buildings</b></p> <p>This class excludes:  - erection of complete prefabricated constructions from self-manufactured parts not of concrete, see divisions 16 and 25  - construction of industrial facilities, except buildings, see 4290  - architectural and engineering activities, see 7110  - project management activities related to construction, see 7110</p>
41001	Construction of buildings carried out on own-account basis or on a fee or contract basis
41002	Activities relating to alteration, addition, repair, maintenance carried out on own-account basis or on a fee or contract basis
41003	Assembly and erection of prefabricated constructions on the site

### 1.6.2 Division 42: Civil engineering

<b>421</b>	<b>Construction roads and railways</b>
	<p><b>4210 Construction roads and railways</b></p> <p>This class excludes:  - installation of street lighting and electrical signals, see 4321  - architectural and engineering activities, see 7110  - project management activities related to civil engineering works, see 7110</p>
42101	Construction and maintenance of motorways, streets, roads, other vehicular and pedestrian ways, highways, bridges, tunnels and subways
42102	Construction and maintenance of railways and rail-bridges
42103	Construction and maintenance of airfield runways
<b>422</b>	<b>Construction and maintenance of airfield runways</b>
	<p><b>4220 Construction of utility projects Construction of utility projects</b></p> <p>This class excludes: project management activities related to civil engineering works, see 7110</p>
42201	Construction and maintenance of power plants
42202	Construction/erection and maintenance of power, telecommunication and transmission lines
42203	Construction of long-distance pipelines or urban pipelines

42204	Construction and maintenance of water main and line connection, water reservoirs including irrigation system (canal)
42205	Construction and repair of sewer systems including sewage disposal plants and pumping stations
42206	Water well drilling
42209	Construction of utility projects n.e.c.
<b>429</b>	<b>Construction of other civil engineering projects</b>
	<b>4290 Construction of other civil engineering projects</b>
	This class excludes: - project management activities related to civil engineering works, see 7110
42901	Construction and maintenance of industrial facilities such as refineries chemical plants etc.
42902	Construction of waterways, harbours and river works, dredging of waterways
42903	Construction of dams etc.
42904	Construction of outdoor sports facilities
42909	Other civil engineering projects n.e.c.

### 1.6.3 Division 43: Specialized construction activities

<b>431</b>	<b>Demolition and site preparation</b>
	<b>4311 Demolition</b>
	This class includes demolition or wrecking of buildings and other structures
43110	Demolition
	<b>4312 Site preparation</b>
	This class excludes: - drilling of production oil or gas wells, see 0610, 0620 - decontamination of soil, see 3900 - water well drilling, see 4220 - shaft sinking, see 4390 - oil and gas field exploration, geophysical, geological and seismic surveying, see 7110
43121	Site preparation for mining including overburden removal and other development and preparation of mineral properties and sites except oil and gas sites
43122	Site preparation including drilling, boring and core sampling for construction, geophysical, geological or similar purposes
43123	Clearing of building sites, earth moving excavation, landfill, levelling and grading of construction sites, trench digging, rock removal, blasting etc.
43129	Other site preparation activities n.e.c.
<b>432</b>	<b>Electrical, plumbing and other construction installation activities</b>
	<b>4321 Electrical installation</b>
43211	- construction of communications and power transmission lines, see 4220 Installation of electrical wiring and fittings
43212	Installation of telecommunications wiring, computer network and cable television wiring, including fibre optic, satellite dishes

	43213	Installation of street lighting and electrical signals
	43214	Installation of fire alarm system and burglar alarm system
	43219	Other electrical installation n.e.c.
<b>4322 Plumbing, heat and air-conditioning installation</b>		
This class excludes: - installation of electric baseboard heating, see 4321		
	43221	Installation of plumbing for water, gas and sanitation equipment
	43222	Installation of heating systems (electric, gas and oil), furnaces, cooling towers, non-electric solar energy collectors etc.
	43229	Other plumbing, heat and air conditioning activities n.e.c.
<b>4329 Other construction installation</b>		
This class excludes: - installation of industrial machinery, see 3320		
	43291	Installation of elevators, escalators
	43292	Installation of thermal, sound or vibration insulation system in buildings
	43299	Other construction projects n.e.c.
<b>433</b>	<b>Building completion and finishing</b>	
	<b>4330 Building completion and finishing</b>	
This class excludes: - general interior cleaning of buildings and other structures, see 8121 - specialized interior and exterior cleaning of buildings, see 8129 - activities of interior decoration designers, see 7410		
	43301	Installation of doors, windows, door and window frames, fitted kitchens, of wood or other materials
	43302	Interior completion such as ceilings, wooden wall coverings, movable partitions etc.; Laying of parquet and other wood floor coverings, carpets and linoleum, wallpaper; tiling with ceramic, concrete or cut stone ceramic etc.
	43303	Interior and exterior painting, glazing, plastering and decorating of buildings or civil engineering structures
	43309	Other building completion and finishing
<b>439</b>	<b>Other specialized construction activities</b>	
	<b>4390 Other specialized construction activities</b>	
This class includes construction activities specializing in one aspect common to different kind of structures, requiring specialized skill or equipment, subsurface work, construction of outdoor swimming pools, steam cleaning, sand blasting and similar activities for building exteriors, renting of cranes with operator. This class excludes: - renting of construction machinery and equipment without operator, see 7730		
	43900	Other specialized construction activities

## 1.7 Section G: Wholesale and retail trade; repair of motor vehicles and motorcycles

### 1.7.1 Division 45: Wholesale and retail trade and repair of motor vehicles and motorcycles

<b>451</b>	<b>Sale of motor vehicles Sale of motor vehicles</b>
	<b>4510 Sale of motor vehicles Sale of motor vehicles</b>

	<p>This class includes wholesale and retail sale of new and used passenger motor vehicles and lorries, trailers and lorries, trailers and semi-trailers</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>- wholesale and retail sale of parts and accessories for motor vehicles, see 4530</li> <li>- renting of motor vehicles with driver, see 4922</li> <li>- renting of trucks with driver, see 4923</li> <li>- renting of motor vehicles and trucks without driver, see 7710</li> </ul>						
	<table border="1"> <tr> <td>45101</td> <td>Wholesale and retail sale of new vehicles (passenger motor vehicles, ambulances, minibuses, jeeps, trucks, trailers and semi-trailers)</td> </tr> <tr> <td>45102</td> <td>Wholesale and retail sale of used motor vehicles</td> </tr> </table>	45101	Wholesale and retail sale of new vehicles (passenger motor vehicles, ambulances, minibuses, jeeps, trucks, trailers and semi-trailers)	45102	Wholesale and retail sale of used motor vehicles		
45101	Wholesale and retail sale of new vehicles (passenger motor vehicles, ambulances, minibuses, jeeps, trucks, trailers and semi-trailers)						
45102	Wholesale and retail sale of used motor vehicles						
<b>452</b>	<b>Sale of motor vehicle parts and accessories</b>						
	<b>4520 Sale of motor vehicle parts and accessories</b>						
	<p>This class includes maintenance and repair of motor vehicles (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), tyre and tube repair, fitting or replacement, anti-rust treatment, installation of parts and accessories not as part of the manufacturing process</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>- re-treating and rebuilding of tyres, see 2211</li> </ul>						
	<table border="1"> <tr> <td>45200</td> <td>Maintenance and repair of motor vehicles</td> </tr> </table>	45200	Maintenance and repair of motor vehicles				
45200	Maintenance and repair of motor vehicles						
<b>453</b>	<b>Sale of motor vehicle parts and accessories</b>						
	<b>4530 Sale of motor vehicle parts and accessories</b>						
	<p>This class includes wholesale and retail sale of all kinds of parts, components, supplies, tools and accessories for motor vehicles when not combined with sale of motor vehicles</p>						
	<table border="1"> <tr> <td>45300</td> <td>Sale of motor vehicle parts and accessories</td> </tr> </table>	45300	Sale of motor vehicle parts and accessories				
45300	Sale of motor vehicle parts and accessories						
<b>454</b>	<b>Sale, maintenance and repair of motorcycles and related parts and accessories</b>						
	<b>4540 Sale, maintenance and repair of motorcycles and related parts and accessories</b>						
	<p>This class excludes:</p> <ul style="list-style-type: none"> <li>- wholesale of bicycles and related parts and accessories, see 4649</li> <li>- retail sale of bicycles and related parts and accessories, see 4763</li> <li>- renting of motorcycles, see 7730</li> <li>- repair and maintenance of bicycles, see 9529</li> </ul>						
	<table border="1"> <tr> <td>45401</td> <td>Wholesale or retail sale of new motorcycles, mopeds, scooters and three wheelers</td> </tr> <tr> <td>45402</td> <td>Wholesale or retail sale of parts and accessories of motorcycles, mopeds, scooters and three wheelers</td> </tr> <tr> <td>45403</td> <td>Maintenance and repair of motorcycles, mopeds, scooters and three wheelers</td> </tr> </table>	45401	Wholesale or retail sale of new motorcycles, mopeds, scooters and three wheelers	45402	Wholesale or retail sale of parts and accessories of motorcycles, mopeds, scooters and three wheelers	45403	Maintenance and repair of motorcycles, mopeds, scooters and three wheelers
45401	Wholesale or retail sale of new motorcycles, mopeds, scooters and three wheelers						
45402	Wholesale or retail sale of parts and accessories of motorcycles, mopeds, scooters and three wheelers						
45403	Maintenance and repair of motorcycles, mopeds, scooters and three wheelers						

### 1.7.2 Division 46: Wholesale trade, except of motor vehicles and motorcycles

<b>461</b>	<b>Wholesale on a fee or contract basis</b>
	<b>4610 Wholesale on a fee or contract basis</b>

	<p>auctioneers and all other wholesalers who trade on behalf and on the account of others and activities of those involved in bringing sellers and buyers together or undertaking commercial transactions on behalf of a principal, including on the internet</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>- wholesale trade in own name, see 462 to 469</li> <li>- activities of commission agents for motor vehicles, see 4510</li> <li>- auctions of motor vehicles, see 4510</li> <li>- retail sale by non-store commission agents, see 4799</li> <li>- activities of insurance agents, see 6622</li> <li>- activities of real estate agents, see 6820</li> </ul>
46101	Activities of commission agents, brokers dealing in wholesale trade of agricultural raw material, live animals, food, beverages, intoxicants and textiles
46102	Activities of commission agents dealing in wholesale trade in wood, paper, skin, leather and fur, fuel, petroleum products, chemicals, perfumery and cosmetics, glass, minerals, ores and metals
46103	Activities of commission agents dealing in wholesale trade in machinery & equipment, other than transport machinery
46109	Activities of other commission agents n.e.c. (including commission agents working in emerging areas for wholesale trade)
<b>462</b>	<b>Wholesale of agricultural raw materials and live animals</b>
	<b>4620 Wholesale of agricultural raw materials and live animals</b>
	<p>This class excludes:</p> <ul style="list-style-type: none"> <li>- wholesale of textile fibres, see 4669</li> </ul>
46201	Wholesale of cereals & pulses
46202	Wholesale of un-manufactured tobacco, paan (betel leaf), opium, ganja, cinchona etc
46203	Wholesale of live animals and poultry
46204	Wholesale of straw, fodder & other animal/poultry feed
46205	Wholesale of flowers and plants
46206	Wholesale of hides, skins and leather
46207	Wholesale of oilseed oleaginous fruits
46208	Wholesale of sugarcane
46209	Whole sale of other agriculture raw materials n.e.c.
<b>463</b>	<b>Wholesale of food, beverages and tobacco</b>
	<b>4630 Wholesale of food, beverages and tobacco</b>
	<p>This class includes wholesale of fruits and vegetables, dairy products, eggs &amp; edible oils &amp; fats, meat, fishery products, sugar confectionery &amp; bakery products, beverages, coffee, tea, cocoa and spices, manufactured tobacco &amp; tobacco products etc.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>- blending of wine or distilled spirits, see 1101, 1102 Wholesale of fruits &amp; vegetables</li> </ul>
46301	Wholesale of fruits & vegetables
46302	Wholesale of raw milk & dairy products
46303	Wholesale of meat, fish & eggs
46304	Wholesale of confectionery, bakery products and beverages other than intoxicants
46305	Wholesale of edible oils, fats, sugar and processed/manufactured spices etc.
46306	Wholesale of tea, coffee & cocoa
46307	Wholesale of manufactured tobacco & tobacco products

	46308	Wholesale of intoxicants like wines and liquors
	46309	Wholesale of other basic/manufactured food stuffs n.e.c.
<b>464</b>	<b>Wholesale of household goods</b>	
	<b>4641 Wholesale of textiles, clothing and footwear</b>	
	This class excludes: - wholesale of jewellery and leather goods, see 4649 - wholesale of textile fibres, see 4669	
	46411	Wholesale of textiles, fabrics, yarn, household linen, articles of clothing, floor coverings and tapestry, sports clothes
	46412	Wholesale of umbrella and clothing accessories
	46413	Wholesale of footwear
	46419	Wholesale of other clothing items n.e.c.
	<b>4649 Wholesale of other household goods</b>	
	This class excludes: - wholesale of blank audio and video tapes, CDs, DVDs, see 4652 - wholesale of office furniture, see 4659	
	46491	Wholesale of toiletry, perfumery and cosmetics
	46492	Wholesale of metal, porcelain and glass utensils; crockery and chinaware
	46493	Wholesale of furniture and fixtures
	46494	Wholesale of watches, clocks and optical goods
	46495	Wholesale of recorded audio or video tapes, CDs and DVDs
	46496	Wholesale of paper and other stationery items; books, magazines and newspapers
	46497	Wholesale of pharmaceutical and medical goods
	46498	Wholesale of precious metals and jewellery
	46499	Wholesale of other households goods, n.e.c. [Includes wholesale of household equipment and appliances, n.e.c; photographic equipment, games, toys and sports goods (also includes bicycles, cycle rickshaw, tonga & other non-mechanised vehicles); leather goods and travel accessories; cleaning materials etc.]
<b>465</b>	<b>Wholesale of machinery, equipment and supplies</b>	
	<b>4651 Wholesale of computers, computer peripheral equipment and software</b>	
	This class excludes: - wholesale of electronic parts, see 4652 - wholesale of office machinery and equipment, (except computers and peripheral equipment), see 4659 - wholesale of computer-controlled machinery, see 4659 - Wholesale of computers and computer peripheral equipment	
	46511	Wholesale of computers and computer peripheral equipment
	46512	Wholesale of software
	<b>4652 Wholesale of electronic and telecommunications equipment and parts</b>	
	This class excludes: - wholesale of recorded audio and video tapes, CDs, DVDs, see 4649 - wholesale of computers and computer peripheral equipment, see 4651	
	46521	Wholesale of electronic valves and tubes, semiconductor devices, microchips, integrated circuits and printed circuits
	46522	Wholesale of radio, television and other consumer electronics including CD/ DVD players and recorders

46523	Wholesale of blank audio and video tapes and diskettes, magnetic and optical disks (CDs, DVDs) and parts
46524	Wholesale of telephone, mobile phone and communications equipment and parts
46529	Wholesale of other electronic equipment and parts thereof
<b>4653 Wholesale of agricultural machinery, equipment and supplies</b>	
46531	Wholesale of tractors used in agriculture and forestry
46532	Wholesale of ploughs, manure spreaders, seeders, harvesters, threshers
46533	Wholesale of milking machines, poultry-keeping machines, bee-keeping machines
46539	Wholesale of other agriculture machinery n.e.c.
<b>4659 Wholesale of other machinery and equipment</b>	
This class excludes: - wholesale of motor vehicles, trailers and caravans, see 4510 - wholesale of motor vehicle parts, see 4530 - wholesale of motorcycles, see 4540 - wholesale of bicycles, see 4649 - wholesale of computers and peripheral equipment, see 4651 - wholesale of electronic parts and telephone and communications equipment, see 4652	
46591	Wholesale of office machinery and equipment, except computers and computer peripheral equipment
46592	Wholesale of transport equipment except motor vehicles, motorcycles and bicycles
46593	Wholesale of electrical machinery, equipment and supplies, n.e.c.
46594	Wholesale of construction and civil engineering machinery and equipment
46595	Wholesale of machinery and equipment for the textile, wood and metal industries etc.
46596	Wholesale of scientific, medical and surgical machinery and equipment
46599	Wholesale of other machinery, equipment and supplies n.e.c. including computer-controlled machine tools and computer-controlled sewing and knitting machines
<b>466</b>	<b>Other specialized wholesale</b>
<b>4661 Wholesale of solid, liquid and gaseous fuels and related products</b>	
This class includes wholesale of fuels, greases, lubricants, oils such as: charcoal, coal, coke, fuel wood, naphtha, crude petroleum, crude oil, diesel fuel, gasoline, fuel oil, heating oil, kerosene, liquefied petroleum gases, butane and propane gas, lubricating oils and greases, refined petroleum products	
46610	Wholesale of solid, liquid and gaseous fuels and related products
<b>4662 Wholesale of metals and metal ores</b>	
This class includes wholesale of ferrous and non-ferrous metal ores, wholesale of ferrous and non-ferrous metals in primary forms, wholesale of ferrous and non-ferrous semi-finished metal products n.e.c. wholesale of gold and other precious metals This class excludes: - wholesale of metal scrap, see 4669	
46620	Wholesale of metals and metal ores
<b>4663 Wholesale of construction materials, hardware, plumbing and heating equipment and supplies</b>	
46631	Wholesale of wood in the rough and products of primary processing of wood
46632	Wholesale of construction materials (sand, gravel etc.)
46633	Wholesale of hardware and sanitary fittings and fixtures and flat glass including tools such as hammers, saws, screwdrivers and other hand tools



46634	Wholesale of paints, varnishes, and lacquers
46639	Wholesale of other construction equipment n.e.c.
<b>4669 Wholesale of waste and scrap and other products n.e.c.</b>	
This class excludes:	
- collection of household and industrial waste, see 381	
- treatment of waste, not for a further use in an industrial manufacturing process, but with the aim of disposal, see 382	
- processing of waste and scrap and other articles into secondary raw material when a real 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 3830	
- dismantling of automobiles, computers, televisions and other equipment for materials recovery, see 3830	
- shredding of cars by means of a mechanical process, see 3830	
- ship-breaking, see 3830	
- retail sale of second-hand goods, see 4774	
46691	Wholesale of industrial chemicals,
46692	Wholesale of fertilizers and agrochemical products
46693	Wholesale of plastic materials in primary forms
46694	Wholesale of rubber
46695	Wholesale of textile fibres etc.
46696	Wholesale of paper in bulk
46697	Wholesale of precious stones
46699	Wholesale of metal and non-metal waste and scrap n.e.c.
<b>469</b>	<b>Non-specialized wholesale trade</b>
<b>4690 Non-specialized wholesale trade</b>	
This class includes wholesale of a variety of goods without any particular specialization	
	specialization
46901	Wholesale trade via e-commerce excluding activities of commission agents
46909	Other non-specialised wholesale trade n.e.c.

### 1.7.3 Division 47: Retail trade, except of motor vehicles and motorcycles

<b>471</b>	<b>Retail sale in non-specialized stores</b>
<b>4711 Retail sale in non-specialized stores with food, beverages or tobacco predominating</b>	
This class includes retail sale of a large variety of goods of which, however, food products, beverages or tobacco should be predominant, such as: retail sale activities of general stores that have, apart from their main sales of food products, beverages or tobacco, several other lines of merchandise such as wearing apparel, furniture, appliances, hardware, cosmetics etc.	
47110	Retail sale in non-specialized stores with food, beverages or tobacco predominating.
<b>4719 Other retail sale in non-specialized stores</b>	
This class includes retail sale of a large variety of goods of which food products, beverages or tobacco are not predominant, such as retail sale activities of department stores carrying a general line of merchandise, including wearing apparel, furniture, appliances, hardware, cosmetics, jewellery, toys, sports goods etc.	
47190	Other retail sale in non-specialized stores
<b>472</b>	<b>Retail sale of food, beverages and tobacco in specialized stores</b>

<b>4721 Retail sale of food in specialized stores</b>	
47211	Retail sale of cereals and pulses, tea, coffee, spices and flour
47212	Retail sale of fresh or preserved fruit and vegetables
47213	Retail sale of meat, meat products, poultry products, fish, other seafood and products thereof
47214	Retail sale of bakery products, dairy products and eggs
47215	Retail sale of sugar confectionery and sweetmeat
47219	Retail sale of other food products n.e.c.
<b>4722 Retail sale of beverages in specialized stores</b>	
47221	Retail sale of alcoholic beverages not consumed on the spot
47222	Retail sale of non-alcoholic beverages including ice-cream not for consumption on the premises
<b>4723 Retail sale of tobacco products in specialized stores</b>	
47230	Retail sale of tobacco products in specialized stores
<b>473</b>	<b>Retail sale of automotive fuel in specialized stores</b>
<b>4730 Retail sale of automotive fuel in specialized stores</b>	
<p>This class includes the activity of petrol filling stations. This activity is often combined with sales of lubricating products, cleaning and all other kinds of products for motor vehicles. If the main object, however, is the sale of automotive fuel or lubricants, they remain classified here</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>- wholesale of fuels, see 4661</li> <li>- retail sale of liquefied petroleum gas for cooking or heating, see 4773</li> </ul>	
47300	Retail sale of automotive fuel in specialized stores [includes the activity of petrol filling stations.
<b>474</b>	<b>Retail sale of information and communications equipment in specialized stores</b>
<b>4741 Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores</b>	
<p>This class excludes:</p> <ul style="list-style-type: none"> <li>- retail sale of blank tapes and disks, see 4762</li> </ul>	
47411	Retail sale of computers and computer peripherals
47412	Retail sale of video games
47413	Retail sale of non-customized software
47414	Retail sale of telecommunication equipment
<b>4742 Retail sale of audio and video equipment in specialized stores</b>	
<p>This class includes retail sale of radio and television equipment, retail sale of stereo equipment, retail sale of CD and DVD players and recorders</p>	
47420	Retail sale of audio and video equipment in specialized stores
<b>475</b>	<b>Retail sale of other household equipment in specialized stores</b>
<b>4751 Retail sale of textiles in specialized stores</b>	
<p>This class includes retail sale of fabrics, knitting yarn, basic materials for rug, tapestry or embroidery making, retail sale of textiles, retail sale of haberdashery (needles, sewing thread etc.)</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>- retail sale of clothing, see 4771</li> </ul>	
47510	Retail sale of textiles in specialized stores
<b>4752 Retail sale of hardware, paints and glass in specialized stores</b>	

47521	Retail sale of building material such as bricks, wood, sanitary equipment
47522	Retail sale of hardware including paints, varnishes and lacquers and do-it-yourself materials and equipment
47523	Retail sale of glass
<b>4753 Retail sale of carpets, rugs, wall and floor coverings in specialized stores</b>	
This class excludes: - retail sale of cork floor tiles, see 4752	
47531	Retail sale of carpets, rugs, curtains and net curtains
47532	Retail sale of wallpaper and floor coverings
<b>4759 Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialized stores</b>	
This class excludes: - retail sale of antiques, see 4774	
47591	Retail sale of household furniture
47592	Retail sale of household utensils and cutlery, crockery, glassware, china and pottery
47593	Retail sale of gas stoves, cooking/kitchen appliances
47594	Retail sale of refrigerators, washing machines and other electrical/electronic household goods
47595	Retail sale of musical instruments
47599	Retail sale of other household appliances n.e.c. (security systems, such as locking devices, safes, and vaults, without installation or maintenance services etc., wooden, cork and wickerwork goods, sewing and knitting machine and other household utensils and durables n.e.c.)
<b>476</b>	<b>Retail sale of cultural and recreation goods in specialized stores</b>
<b>4761 Retail sale of books, newspapers and stationery in specialized stores</b>	
This class excludes: - retail sale of second-hand or antique books, see 4774	
47611	Retail sale of books of all kinds
47612	Retail sale of newspapers and magazines
47613	Retail sale of stationery office supplies such as pens, pencils, paper etc.
<b>4762 Retail sale of music and video recordings in specialized stores</b>	
This class includes retail sale of musical records, audio tapes, compact discs and cassettes, video tapes and DVDs, blank tapes and discs	
47620	Retail sale of music and video recordings in specialized stores
<b>4763 Retail sale of sporting equipment in specialized stores</b>	
This class includes retail sale of sports goods, fishing gear, camping goods, boats and bicycles	
47630	Retail sale of sporting equipment in specialized stores
<b>4764 Retail sale of games and toys in specialized stores</b>	
This class includes retail sale of games and toys, made of all materials This class excludes: - retail sale of video game consoles, see 4741 - retail sale of non-customized software, including video games, see 4741	
47640	Retail sale of games and toys in specialized stores
<b>477</b>	<b>Retail sale of other goods in specialized stores</b>
<b>4771 Retail sale of clothing, footwear and leather articles in specialized stores</b>	

This class excludes: - retail sale of textiles, see 4751	
47711	Retail sale of readymade garments, hosiery goods, other articles of clothing and clothing accessories such as gloves, ties, braces etc.
47712	Retail sale of articles of fur and artificial fur
47713	Retail sale of footwear
47714	Retail sale of leather goods and travel accessories of leather and leather substitutes
<b>4772 Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores</b>	
47721	Retail sale of pharmaceuticals, medical and orthopaedic goods and toilet articles
47722	Retail sale of perfumery and cosmetic articles
<b>4773 Other retail sale of new goods in specialized stores</b>	
47731	Retail sale of photographic, optical and precision equipment
47732	Retail sale of watches and clocks
47733	Retail sale of jewellery and imitation jewellery
47734	Retail sale of flowers, plants, pet animals and pet food
47735	Retail sale of souvenirs, craftwork and religious articles, stamps and coins
47736	Retail sale of household fuel oil, bottled gas, coal and fuel wood
47737	Retail sale of seeds, fertilisers, pesticides, machinery equipments and hand tools
47738	Activities of commercial art galleries
47739	Other retail sale of new goods in specialized stores n.e.c (weapons and ammunition, non-food products)
<b>4774 Retail sale of second-hand goods</b>	
This class includes retail sale of second-hand books, retail sale of other second-hand goods, retail sale of antiques, activities of auctioning houses (retail) This class excludes: - retail sale of second-hand motor vehicles, see 4510 - activities of Internet auctions and other non-store auctions (retail), see 4791, 4799 - activities of pawn shops, see 6492	
47740	Retail sale of second-hand goods
<b>478</b>	<b>Retail sale via stalls and markets</b>
<b>4781 Retail sale via stalls and markets of food, beverages and tobacco products</b>	
This class excludes: - retail sale of prepared food for immediate consumption (mobile food vendors), see 5610	
47810	Retail sale via stalls and markets of food, beverages and tobacco products
<b>4782 Retail sale via stalls and markets of textiles, clothing and footwear</b>	
47820	Retail sale via stalls and markets of textiles, clothing and footwear
<b>4789 Retail sale via stalls and markets of other goods</b>	
This class includes retail sale of other goods via stalls or markets, such as: carpets and rugs, books, games and toys, household appliances and consumer electronics, music and video recordings	
47890	Retail sale via stalls and markets of other goods
<b>479</b>	<b>Retail trade not in stores, stalls or markets</b>
<b>4791 Retail sale via mail order houses or via internet</b>	

In retail sale activities in this class, the buyer makes his choice on the basis of advertisements, catalogues, information provided on a website, models or any other means of advertising. The customer places his order by mail, phone or over the Internet (usually through special means provided by a website). The products purchased can be either directly downloaded from the Internet or physically delivered to the customer.	
47911	Retail sale via mail order houses
47912	Retail sale via e-commerce
<b>4799 Other retail sale not in stores, stalls or markets</b>	
This class includes retail sale of any kind of product in any way that is not included in previous classes (by direct sales or door-to-door sales persons, through vending machines etc.), direct selling of fuel (heating oil, fire wood etc.), delivered directly to the customers premises, activities of non-store auctions (retail), retail sale by (non-store) commission agents This class excludes: - delivery of products by stores, see groups 471-477	
47990	Other retail sale not in stores, stalls or markets

## 1.8 Section H: Transportation and storage

### 1.8.1 Division 49: Land transport and transport via pipelines

Group	Class	Sub-class	Description
<b>491</b>	<b>Transport via railways passenger rail transport</b>		
	<b>4911 Transport via railways passenger rail transport</b>		
	This class includes passenger transport by inter-urban railways, operation of sleeping cars or dining cars as an integrated operation of railway companies This class excludes: - passenger transport by urban and suburban transit systems, see 4921 - passenger terminal activities, see 5221 - operation of sleeping cars or dining cars when operated by separate units, see 5590, 5610		
	49110		Passenger rail transport
	<b>4912 Freight rail transport</b>		
	This class includes freight transport by inter-urban, suburban and urban railways This class excludes: - storage and warehousing, see 5210 - freight terminal activities, see 5221 - cargo handling, see 5224		
	49120		Freight rail transport
<b>492</b>	<b>Other land transport</b>		
	<b>4921 Urban or suburban passenger land transport</b>		
	This class includes land transport of passengers by urban or suburban transport systems. The transport is carried out on scheduled routes normally following a fixed time schedule, entailing the picking up and setting down of passengers at normally fixed stops. This class excludes: - passenger transport by inter-urban railways, see 4911		

49211	Urban or suburban passenger bus transport (excluding chartered bus)
49212	Urban or suburban tramways
49213	Urban or suburban underground or elevated railways
49219	Other urban or suburban passenger transport n.e.c.
<b>4922 Other passenger land transport</b>	
This class includes land transport not operated on scheduled routes This class excludes: - ambulance transport, see 8690	
49221	Long-distance bus services
49222	Charters, excursions and other occasional coach services
49223	Rental of private cars with driver
49224	Taxi operation
49225	Operation of school buses and buses for transport of employees
49226	Passenger transport by man- or animal-drawn vehicles
49229	Other non-urban passenger land transport n.e.c.
<b>4923 Freight transport by road</b>	
This class excludes: - log hauling within the forest, as part of logging operations, see 0240 - distribution of water by trucks, see 3600 - operation of terminal facilities for handling freight, see 5221 - crating and packing services for transport, see 5229 - post and courier activities, see 5310, 5320 - waste transport as integrated part of waste collection activities, see 3811, 3812	
49231	Motorised road freight transport
49232	Non-motorised road freight transport
<b>493</b>	<b>Transport via pipeline</b>
	<b>4930 Transport via pipeline</b>
	This class includes transport of gases, liquids, water slurry and other commodities via pipelines including operation of pump station
49300	Transport via pipeline

### 1.8.2 Division 50: Water transport

<b>501</b>	<b>Sea and coastal water transport</b>
	<b>5011 Sea and coastal passenger water transport</b>
	This class excludes: - restaurant and bar activities on board ships, when provided by separate units, see 5610, 5630 - operation of “floating casinos”, see 9200
50111	Sea and coastal ferry service
50112	Sea and coastal water cruise, water taxis and other sightseeing boats
50113	Sea and coastal long-distance water transport
50119	Other sea and coastal water transport n.e.c.
	<b>5012 Sea and coastal freight water transport</b>

	<p>This class includes transport of freight overseas and coastal waters, whether scheduled or not, transport by towing or pushing of barges, oil rigs etc.  This class excludes:  - storage of freight, see 5210  - harbour operation and other auxiliary activities such as docking, pilotage, lighterage, vessel salvage, see 5222  - cargo handling, see 5224</p>	
	50120	Sea and coastal freight water transport
<b>502</b>	<b>Inland water transport</b>	
	<b>5021 Inland passenger water transport</b>	
	50211	River ferry service
	50212	River cruise, water taxi, boat services
	50213	Long distance river water transport
	50219	Other inland water transport n.e.c.
	<b>5022 Inland freight water transport</b>	
	<p>This class includes transport of freight via rivers, canals, lakes and other inland waterways, including inside harbours and ports</p>	
	50220	Inland freight water transport

### 1.8.3 Division 51: Air transport

<b>511</b>	<b>Passenger air transport</b>	
	<b>5110 Passenger air transport</b>	
	51101	Passenger airways
	51102	Helicopter services
	51109	Other passenger air-transport n.e.c.
<b>512</b>	<b>Freight air transport</b>	
	<b>5120 Freight air transport</b>	
	51201	Freight air transport services
	51202	Launching of satellites and space vehicles and space transport

### 1.8.4 Division 52: Warehousing and support activities for transportation

<b>521</b>	<b>Warehousing and storage</b>	
	<b>5210 Warehousing and storage</b>	
	<p>This class excludes:  - parking facilities for motor vehicles, see 5221  - operation of self-storage facilities, see 6810  - rental of vacant space, see 6810</p>	
	52101	Warehousing of refrigerated (cold storage)
	52102	Warehousing non-refrigerated
	52109	Storage and warehousing n.e.c. [Includes general merchandise warehouses and warehousing of furniture, automobiles, gas and oil, chemicals, textiles etc. Also included is storage of goods in foreign trade zones]

<b>522</b>	<b>Support activities for transportation</b>	
	<b>5221 Service activities incidental to land transportation</b>	
	This class excludes: - cargo handling, see 5224	
	52211	Car parking including motorcycle and bicycle parking
	52212	Support service at railway stations, bus stations, bridges etc.
	52213	Switching and shunting
	52219	Other land transport services n.e.c
	<b>5222 Service activities incidental to water transportation</b>	
	This class includes operation of terminal facilities such as harbours and piers, operation of waterway locks, navigation, pilotage and berthing activities, lighterage, salvage activities, lighthouse activities This class excludes: - cargo handling, see 5224 - operation of marinas, see 9329	
	52220	Service activities incidental to water transportation
	<b>5223 Service activities incidental to air transportation</b>	
	This class includes operation of terminal facilities such as airway terminals, airport and air-traffic control activities, ground service activities on airfields etc. This class excludes: - cargo handling, see 5224 - operation of flying schools, see 8530, 8549	
	52231	Activities related to air transport of passengers, animals or freight
	52232	Firefighting and fire-prevention services at airports
	<b>5224 Cargo handling</b>	
	This class excludes: operation of terminal facilities, see 5221, 5222 and 5223	
	52241	Cargo handling incidental to land transport
	52242	Cargo handling incidental to water transport
	52243	Cargo handling incidental to air transport
	<b>5229 Other transportation support activities</b>	
	This class excludes: courier activities, see 5320 provision of motor, marine, aviation and transport insurance, see 6512 activities of travel agencies, see 7911 activities of tour operators, see 7912 tourist assistance activities, see 7920	
	52291	Activities of travel agents and tour operators
	52292	Activities of shipping cargo agents
52293	Activities of movers and packers	
52294	Weighing of goods	

**1.8.5 Division 53: Postal and courier activities**



<b>531</b>	<b>Postal activities</b>	
	<b>5310 Postal activities</b>	
	53100	This class includes national postal activities
<b>532</b>	<b>Courier activities</b>	
	<b>5320 Courier activities</b>	
	This class includes courier activities not operating under a universal service obligation	
	53200	Courier activities

## 1.9 Section I: Accommodation and Food service activities

### 1.9.1 Division 55: Accommodation

<b>551</b>	<b>Short term accommodation activities</b>	
	<b>5510 Short term accommodation activities</b>	
	This class excludes: - provision of homes and furnished or unfurnished flats or apartments for more permanent use, typically on a monthly or annual basis, see division 68	
	55101	Hotels and Motels, inns, resorts providing short term lodging facilities; includes accommodation in house boats
	55102	Provision of short-term lodging facilities to members of a particular organization such as govt. guest houses, company guest houses, circuit houses and similar establishments
	55109	Provision of short stay accommodation n.e.c. (e.g. holiday homes, private guest houses etc.)
<b>552</b>	<b>Camping grounds, recreational vehicle parks and trailer parks</b>	
	<b>5520 Camping grounds, recreational vehicle parks and trailer parks</b>	
	This class includes provision of accommodation in campgrounds, trailer parks, recreational camps and fishing and hunting camps for short stay visitors, provision of space and facilities for recreational vehicles, accommodation provided by mountain shelters	
	55200	Camping grounds, recreational vehicle parks and trailer parks
<b>559</b>	<b>Other accommodation</b>	
	<b>5590 Other accommodation</b>	
	55901	Accommodation provided by student residences, school dormitories
	55902	Worker hostels and boarding houses

### 1.9.2 Division 56: Food and beverage service activities

<b>561</b>	<b>Restaurants and mobile food service activities</b>	
	<b>5610 Restaurants and mobile food service activities</b>	
	This class excludes: - concession operation of eating facilities, see 5629	
	56101	Restaurants without bars
	56102	Cafeterias, fast-food restaurants and other food preparation in market stalls

	56103	Ice cream mobile vendors, mobile food carts
	56104	Restaurant and bar activities connected to transportation, when carried out by separate units
<b>562</b>	<b>Event catering and other food service activities</b>	
	<b>5621 Event catering</b>	
	This class includes food services based on contractual arrangements with the customer, at the location specified by the customer, for a specific event	
	56210	Event catering
	<b>5629 Other food service activities</b>	
	This class excludes: - manufacture of perishable food items for resale, see 1079 - retail sale of perishable food items, see division 47	
	56291	Activities of food service contractors (e.g. for transportation companies)
	56292	Operation of canteens or (e.g. for factories, offices, hospitals or schools) on a concession basis
<b>563</b>	<b>Beverage serving activities</b>	
	<b>5630 Beverage serving activities</b>	
	This class excludes: - reselling packaged/prepared beverages, see 4711, 4722, 4781, 4799	
	56301	operation of discotheques and dance floors without beverage serving, see
	56302	Bars and Restaurants with bars Tea/coffee shops
	56303	Fruit juice bars
	56304	Mobile beverage vendors

## 1.10 Section J: Information and communication

### 1.10.1 Division 58: Publishing activities

Group	Class	Sub-class	Description
<b>581</b>	<b>Publishing of books, periodicals and other publishing activities</b>		
	<b>5811 Book publishing</b>		
	This class includes the activities of publishing books in print, electronic or audio form or on the internet This class excludes: - production of globes, see 3299 - publishing of advertising material, see 5819 - publishing of music and sheet books, see 5920 - activities of independent authors, see 7490, 9000		
	58111		Publishing of books, brochures, leaflets and similar publications, including publishing encyclopaedias (including on CD-ROM)
	58112		Publishing of atlases, maps and charts
	58113		Publishing of audio books
	<b>5812 Publishing of directories and mailing lists</b>		

	58121	Publishing of mailing lists and telephone directories
	58122	Publishing of other directories and compilations, such as case law, pharmaceutical compendia etc.
	<b>5813 Publishing of newspapers, journals and periodicals</b>	
	This class includes the activities in print or electronic form, including on the Internet. Publishing of radio and television schedules is included here.	
	58131	Publishing of newspapers
	58132	Publishing of journals and periodicals
	<b>5819 Other publishing activities</b>	
	This class excludes: - retail sale of software, see 4741 - publishing of advertising newspapers, see 5813 - on-line provision of software (application hosting and application service provisioning), see 6311	
	58191	On-line publishing of statistics and other information
	58199	Other publishing activities (including on-line) n.e.c.
<b>582</b>	<b>Software publishing</b>	
	<b>5820 Software publishing</b>	
	This class excludes: - reproduction of software, see 1820 - retail sale of non-customized software, see 4741 - production of software not associated with publishing, see 6201 - on-line provision of software (application hosting and application service provisioning), see 6311	
	58201	Publishing of operating systems and system software
	58202	Publishing of operating business and other applications
	58203	Publishing of computer games for all platforms

#### 1.10.2 Division 59: Motion picture, video and television programme production, sound recording and music publishing activities

<b>591</b>	<b>Motion picture, video and television programme activities</b>
	<b>5911 Motion picture, video and television programme production activities</b>

<p>This class excludes:</p> <ul style="list-style-type: none"> <li>- film duplicating (except reproduction of motion picture film for theatrical distribution) as well as audio and video tape, CD or DVD reproduction from master copies, see 1820</li> <li>- wholesale of recorded video tapes, CD-s, DVD-s, see 4649</li> <li>- wholesale of blank video tapes, CD-s, see 4652</li> <li>- retail trade of video tapes, CD-s, DVD-s, see 4762</li> <li>- post-production activities, see 5912</li> <li>- sound recording and recording of books on tape, see 5920</li> <li>- television broadcasting, see 602</li> <li>- film processing other than for the motion picture industry, see 7420</li> <li>- activities of personal theatrical or artistic agents or agencies, see 7490</li> <li>- renting of video tapes, DVD-s to the general public, see 7722</li> <li>- real-time (i.e. simultaneous) closed captioning of live television performances of meetings, conferences, etc., see 8299</li> <li>- activities of own account actors, cartoonists, directors, stage designers and technical specialists, see 9000</li> </ul>	
59111	Production of motion picture
59112	Video production
59113	Production of television programmes or television commercials
<b>5912 Motion picture, video and television programme post-production activities</b>	
<p>This class excludes:</p> <ul style="list-style-type: none"> <li>- film duplicating (except reproduction of motion picture film for theatrical distribution) as well as audio and video tape, CD or DVD reproduction from master copies, see 1820</li> <li>- wholesale of recorded video tapes, CD-s, DVD-s, see 4649</li> <li>- wholesale of blank video tapes, CD-s, see 4652</li> <li>- retail trade of video tapes, CD-s, DVD-s, see 4762</li> <li>- film processing other than for the motion picture industry, see 7420</li> <li>- renting of video tapes, DVD-s to the general public, see 7722</li> <li>- activities of own account actors, cartoonists, directors, stage designers and technical specialists, see 90000</li> </ul>	
59121	Postproduction activities of motion picture
59122	Post production activities of television programmes or television commercials
59123	Postproduction activities of video production
<b>5913 Motion picture, video and television programme distribution activities</b>	
59131	Motion picture distribution
59132	Distribution of video tapes, CD and DVDs
59133	Distribution of television programme
<b>5914 Motion picture projection activities</b>	
59141	Motion picture or video tape projection in cinemas, in the open air or in other projection facilities
59142	Activities of cine-clubs
<b>592</b>	<b>Sound recording and music publishing activities</b>
<b>5920 Sound recording and music publishing activities</b>	
<p>This includes the activities of production of original (sound) master recordings, such as tapes, CD-s. This class also includes the activities of music publishing</p>	
59201	Activities of sound recording in studio or elsewhere

	59202	Activities of music publishing
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### 1.10.3 Division 60: Broadcasting and programming activities

<b>601</b>	<b>Radio broadcasting</b>	
	<b>6010 Radio broadcasting</b>	
	<p>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, 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)</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>- the production of taped radio programming, see class 5920</li> </ul>	
	60100	Radio broadcasting
<b>602</b>	<b>Television programming and broadcasting activities</b>	
	<b>6020 Television programming and broadcasting activities</b>	
	<p>This class includes creation of a complete television channel programme, from purchased programme components (e.g. movies, documentaries etc.), self-produced programme components (e.g. 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 third party distributors, such as cable companies or satellite television providers. The programming may be of a general or specialized nature (e.g. limited formats such as news, sports, education or 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, data broadcasting integrated with television broadcasting.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>- production of television programme elements (e.g. movies, documentaries, commercials), see 5911</li> <li>- assembly of a package of channels and distribution of that package via cable or satellite to viewers, see division 61</li> </ul>	

### 1.10.4 Division 61: Telecommunications

<b>611</b>	<b>Wired telecommunications activities</b>	
	<b>6110 Wired telecommunications activities</b>	
	61101	Activities of basic telecom services: telephone, telex and telegraph (includes the activities of STD/ISD booths)
	61102	Maintenance of telecom network
	61103	Activities of the cable operators
	61104	Activities of providing internet access by the operator of the wired infrastructure
<b>612</b>	<b>Wireless telecommunications activities</b>	
	<b>6120 Wireless telecommunications activities</b>	
	61201	Activities of Internet access by the operator of the wireless infrastructure
	61202	Activities of maintaining and operating paging, cellular and other telecommunication networks
	61209	Activities of other wireless telecommunications activities

<b>613</b>	<b>Satellite telecommunications activities</b>	
	<b>6130 Satellite telecommunications activities</b>	
	61301	Activity of Internet access by the operator of the satellite infrastructure
	61309	Other satellite telecommunications activities
<b>619</b>	<b>Other telecommunications activities</b>	
	<b>6190 Other telecommunications activities</b>	
	This class includes specialized telecommunications applications, such as satellite tracking, communications telemetry, and radar station operations, operation of satellite terminal station, internet access over networks such as dial-up internet access etc.	
	61900	Other telecommunications activities

#### 1.10.5 Division 62: Computer programming, consultancy and related activities

<b>620</b>	<b>Computer programming, consultancy and related activities</b>	
	<b>6201 Computer programming activities</b>	
	This class excludes: - publishing packaged software, see 5820 - planning and designing computer systems that integrate computer hardware, software and communication technologies, even though providing software might be an integral part, see 6202	
	62011	Writing, modifying, testing of computer program to meet the needs of a particular client excluding webpage designing
	62012	Webpage designing
	62013	Providing software support and maintenance to the clients
<b>6202</b>	<b>Computer consultancy and computer facilities management activities</b>	
	This class includes installation of computer system, and train and support the users of the system and providing hardware support including Planning and designing of computer systems that integrate computer hardware, software and communication technologies	
	62020	Computer consultancy and computer facilities management activities
	<b>6209 Other information technology and computer service activities</b>	
	This class excludes: - computer programming, see 6201	
	62091	Software installation
	62092	Computer disaster recovery
	62099	Other information technology and computer service activities n.e.c

#### 1.10.6 Division 63: Information service activities

<b>631</b>	<b>Data processing, hosting and related activities; web portals</b>	
	<b>6311 Data processing, hosting and related activities</b>	
	63111	Data processing activities including report writing
	63112	Web hosting activities

	63113	Providing general time-share mainframe facilities to clients
	63114	Providing data entry services
	63119	Other data processing, hosting and related activities n.e.c.
	<b>6312 Web portals</b>	
	63121	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
	63122	Operation of other websites that act as portals to the Internet, such as media sites providing periodically updated content
<b>639</b>	<b>Other information service activities</b>	
	<b>6391 News agency activities</b>	
	This class includes news syndicate and news agency activities furnishing news, pictures and features to the media This class excludes: - activities of independent photojournalists, see 7420 - activities of independent journalists, see 9000	
	63910	News agency activities
	<b>6399 Other information service activities n.e.c.</b>	
	63991	Telephone based information services
	63992	Activities of cyber café
	63999	Other information service activities n.e.c.

## 1.11 Section K: Financial and insurance activities

### 1.11.1 Division 64: Financial service activities, except insurance and pension funding

Group	Class	Sub-class	Description
<b>641</b>	<b>Monetary intermediation Central banking</b>		
	<b>6411 Monetary intermediation Central banking</b>		
	This class includes activities of Reserve Bank of India		
	64110		Central banking
	<b>6419 Other monetary intermediations</b>		
	This class excludes: - non-depository institutions granting credit for house purchase, see 6492 - credit card transaction processing and settlement activities, see 6619		
	64191		Monetary intermediation of commercial banks, saving banks. postal savings bank and discount houses
	64192		Activities of specialized institutions granting credit for house purchases that also take deposits
	64199		Other monetary intermediation services n.e.c.
<b>642</b>	<b>Activities of holding companies</b>		
	<b>6420 Activities of holding companies</b>		

	<p>This class includes the activities of holding companies, i.e. units that hold the assets (owning controlling-levels of equity) of a group of subsidiary corporations and whose principal activity is owning the group. The holding companies in this class do not provide any other service to the businesses in which the equity is held, i.e. they do not administer or manage other units.</p>	
	64200	Activities of holding companies
<b>643</b>	<b>Trusts, funds and other financial vehicles</b>	
	<b>6430 Trusts, funds and other financial vehicles</b>	
	<p>This class includes legal entities organized to pool securities or other financial assets, without managing, on behalf of shareholders or beneficiaries. The portfolios are customized to achieve specific investment characteristics, such as diversification, risk, rate of return, and 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.</p>	
	64300	Trusts, funds and other financial vehicles
<b>649</b>	<b>Other financial service activities, except insurance and pension funding</b>	
	<b>6491 Financial leasing</b>	
	<p>This class includes leasing where the term approximately covers the expected life of the asset and the lessee acquires substantially all the benefits of its use and takes all the risks associated with its ownership. The ownership of the asset may or may not eventually be transferred. Such leases cover all or virtually all costs including interest.</p>	
	64910	Financial leasing
	<b>6492 other credit granting</b>	
	<p>This class includes financial service activities primarily concerned with making loans by institutions not involved in monetary intermediation (such as venture capital companies, industrial banks, investment clubs), where the granting of credit can take a variety of forms, such as loans, mortgages, credit cards etc.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>- credit granting for house purchase by specialized institutions that also take deposits, see 6419</li> <li>- operational leasing, see division 77, according to type of goods leased</li> </ul>	
	64920	Other credit granting
	<b>6499 Other financial service activities, except insurance and pension funding activities, n.e.c.</b>	
	<p>This class includes other financial service activities primarily concerned with distributing funds other than by making loans (factoring activities, writing of swaps, options and other hedging arrangements, activities of viatical settlement companies)</p>	
	64990	Other financial service activities, except insurance and pension funding activities, n.e.c.

### 1.11.2 Division 65: Insurance, reinsurance and pension funding, except compulsory social security

	<b>6511 Life insurance</b>	
	<p>This class includes underwriting annuities and life insurance policies, disability income insurance policies, and accidental death and dismemberment insurance policies (with or without substantial savings element)</p>	
	65110	Life insurance
	<b>6512 Non-life insurance</b>	



	This class includes provision of insurance services other than life insurance such as accident and fire insurance, health insurance, travel insurance, property insurance, motor, marine, aviation and transport insurance, pecuniary loss and liability insurance	
	65120	Non-life insurance
<b>652</b>	<b>Reinsurance</b>	
	<b>6520 Reinsurance</b>	
	This class includes the activities of assuming all or part of the risk associated with existing insurance policies originally underwritten by other insurance carriers.	
	65020	Reinsurance
<b>653</b>	<b>Pension funding</b>	
	<b>6530 Pension funding</b>	
	This class includes legal entities (i.e. funds, plans and/or programmes) organized to provide retirement income benefits exclusively for the sponsor's employees or members. This includes pension plans with defined benefits, as well as individual plans where benefits are simply defined through the member's contribution.	
	65300	Pension funding

### 1.11.3 Division 66: Other financial activities

<b>661</b>	<b>Activities auxiliary to financial service activities, except insurance and pension funding</b>	
	<b>6611 Administration of financial markets</b>	
	This class includes the operation and supervision of financial markets other than by public authorities, such as commodity contracts exchanges, futures commodity contracts exchanges, securities exchanges, stock exchanges, stock or commodity options exchanges	
	66110	Administration of financial markets
	<b>6612 Security and commodity contracts brokerage</b>	
	This class includes dealing in financial markets on behalf of others (e.g. stock broking) and related activities, securities brokerage, commodity contracts brokerage, activities of bureaux de change etc. This class excludes: - dealing in markets on own account, see 6499	
	66120	Security and commodity contracts brokerage
	<b>6619 Activities auxiliary to financial service activities n.e.c.</b>	
	This class includes activities of investment advisors, mortgage advisors and brokers, financial transaction processing and settlement activities, trustee, fiduciary and custody services on a fee or contract basis	
	66190	Activities auxiliary to financial service activities n.e.c.
<b>662</b>	<b>Activities auxiliary to insurance and pension funding risk and damage evaluation</b>	
	<b>6621 Activities auxiliary to insurance and pension funding risk and damage evaluation</b>	
	This includes the provision of administration services of insurance, such as assessing and settling insurance claims	
	66210	Risk and damage evaluation
	<b>6622 Activities of insurance agents and brokers</b>	
	This class includes the activities of insurance agents and brokers (insurance intermediaries) in selling, negotiating or soliciting, of annuities and insurance and reinsurance policies.	

	66220	Activities of insurance agents and brokers
	<b>6629 Other activities auxiliary to insurance and pension funding</b>	
	This class includes activities involved in or closely related to insurance and pension funding (except claims adjusting and activities of insurance agents)	
	66290	Other activities auxiliary to insurance and pension funding
<b>663</b>	<b>Fund management activities</b>	
	<b>6630 Fund management activities</b>	
	66301	Management of mutual funds
	66302	Management of pension funds
	66309	Management of other investment funds

## 1.12 Section L: Real estate activities

### 1.12.1 Division 68: Real estate activities

<b>681</b>	<b>Real estate activities with own or leased property</b>	
	<b>6810 Real estate activities with own or leased property</b>	
	<p>This class includes buying, selling, renting and operating of self-owned or leased real estate, providing of homes and furnished or unfurnished flats or apartments for more permanent use, typically on a monthly or annual basis, development of building projects for own operation, i.e. for renting of space in these buildings, subdividing real estate into lots, without land improvement, operation of residential mobile home sites</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>- development of building projects for sale, see 4100</li> <li>- subdividing and improving of land, see 4290</li> <li>- operation of hotels, rooming houses, camps, trailer camps and other non- residential or short-stay accommodation places, see 5510, 5520</li> <li>- operation of suite hotels and similar accommodations, see 5510</li> </ul>	
	68100	Real estate activities with own or leased property
<b>682</b>	<b>Real estate activities on a fee or contract basis</b>	
	<b>6820 Real estate activities on a fee or contract basis</b>	
	<p>This class includes the provision of real estate activities on a fee or contract basis including real estate related services such as, activities of real estate agents and brokers, intermediation in buying, selling and renting of real estate on a fee or contract basis, management of real estate on a fee or contract basis, appraisal services for real estate, real estate escrow agents</p>	
	68200	Real estate activities on a fee or contract basis

## 1.13 Section M: Professional, scientific and technical activities

### 1.13.1 Division 69: Legal and accounting activities

Group	Class	Sub-class	Description
<b>691</b>	legal activities legal activities		
	<b>6910</b>	legal activities	legal activities

	<p>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 supervision of, persons who are members of the bar, other activities of notaries public, civil law notaries, bailiffs, arbitrators, examiners and referees</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>- law court activities, see 8423</li> </ul>	
	69100	Legal activities
<b>692</b>	<b>Accounting, bookkeeping and auditing activities; tax consultancy</b>	
	<b>6920 Accounting, bookkeeping and auditing activities; tax consultancy</b>	
	<p>This class excludes:</p> <ul style="list-style-type: none"> <li>- data-processing and tabulation activities, see 6311</li> <li>- management consultancy such as design of accounting systems, cost accounting programmes, budgetary control procedures, see 7020</li> <li>- bill collection, see 8291</li> </ul>	
	69201	Accounting, bookkeeping and auditing activities
	69202	Tax consultancy

### 1.13.2 Division 70: Activities of head offices; management consultancy activities

<b>701</b>	<b>Activities of head offices</b>	
	<b>7010 Activities of head offices</b>	
	<p>This class includes the overseeing and managing of other units of the company or enterprise; undertaking the strategic or organizational planning and decision-making role of the company or enterprise. Units in this class exercise operational control and manage the day-to-day operations of their related units</p>	
	70100	Activities of head offices
<b>702</b>	<b>Management consultancy activities</b>	
	<b>7020 Management consultancy activities</b>	
	<p>This class includes the provision of advice, guidance and operational assistance to businesses and other organizations on management issues, such as strategic and organizational planning; decision areas that are financial in nature; marketing objectives and policies; human resource policies, practices and planning; production scheduling and control planning</p>	
	70200	Management consultancy activities

### 1.13.3 Division 71: Architecture and engineering activities; technical testing and analysis

<b>711</b>	<b>Architectural and engineering activities and related technical consultancy</b>	
	<b>7110 Architectural and engineering activities and related technical consultancy</b>	
	<p>This class includes architectural consulting activities, machinery, industrial process control and industrial plant design, engineering design and consulting activities for, geophysical, geologic and seismic surveying, geodetic surveying activities</p>	
	71100	Architectural and engineering activities and related technical consultancy
<b>712</b>	<b>Technical testing and analysis</b>	
	<b>7120 Technical testing and analysis</b>	

This class includes the performance of physical, chemical and other analytical testing of all types of materials and products, certification of products, including consumer goods, motor vehicles, aircraft, pressurized 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 etc.), operation of police laboratories	
72100	Technical testing and analysis

#### 1.13.4 Division 72: Scientific research and development

<b>721</b>	<b>Research and experimental development on natural sciences and engineering</b>
	<b>7210 Research and experimental development on natural sciences and engineering</b>
	This class includes, research and development on natural sciences, research and development on engineering and technology, research and development on medical sciences, research and development on biotechnology, research and development on agricultural sciences, interdisciplinary research and development predominantly on natural sciences and engineering
72100	Research and experimental development on natural sciences and engineering
<b>722</b>	<b>Research and experimental development on social sciences and humanities</b>
	<b>7220 Research and experimental development on social sciences and humanities</b>
	This class includes research and development on social sciences, research and development on humanities, interdisciplinary research and development predominantly on social sciences and humanities This class excludes: - market research, see 7320
72200	Research and experimental development on social sciences and humanities

#### 1.13.5 Division 73: Advertising and market research

<b>731</b>	<b>Advertising</b>
	<b>7310 Advertising</b>
	This class excludes: - publishing of advertising material, see 5819 - production of commercial messages for radio, television and film, see 5911 - public-relations activities, see 7020 - market research, see 7320 - advertising photography, see 7420 - convention and trade show organizers, see 8230 - direct mailing activities (addressing, pre-sorting etc.), see 8299
73100	Advertising
<b>732</b>	<b>Market research and public opinion polling</b>
	<b>7320 Market research and public opinion polling</b>

This class includes investigation into market potential, acceptance and familiarity of products and buying habits of consumers for the purpose of sales promotion and development of new products, including statistical analyses of the results, investigation into collective opinions of the public about political, economic and social issues and statistical analysis thereof	
73200	Market research and public opinion polling

### 1.13.6 Division 74: Other professional, scientific and technical activities

<b>741</b>	<b>Specialized design activities</b>
	<b>7410 Specialized design activities</b>
	This class excludes: - architectural and engineering design, see 7110
74101	Fashion design related to textiles, wearing apparel, shoes, jewelry, furniture and other fashion goods as well as other personal or household goods
74102	Activities of interior decorators
74103	Services of graphic designers
74109	Other specialized design activities n.e.c.
<b>742</b>	<b>Photographic activities</b>
	<b>7420 Photographic activities</b>
	This class excludes: - processing motion picture film related to the motion picture and television industries, see 5911 - cartographic and spatial information activities, see 7110
74201	Commercial and consumer photograph production
74202	Photographic film processing
74203	Activities of photojournalists
74204	Microfilming of documents
74209	Other photographic activities
<b>749</b>	<b>Other professional, scientific and technical activities n.e.c.</b>
	<b>7490 Other professional, scientific and technical activities n.e.c.</b>
74901	Business brokerage activities
74902	Patent brokerage activities
74903	Weather forecasting activities
74904	Security consulting
74909	Other professional, scientific and technical activities n.e.c.

### 1.13.7 Division 75: Veterinary activities

<b>750</b>	<b>Veterinary activities</b>
	<b>7500 Veterinary activities</b>

These activities include the provision of animal health care and control activities for farm animals or pet animals. These activities are carried out by qualified veterinarians in veterinary hospitals. It also includes animal ambulance activities

75000

Veterinary activities

## 1.14 Section N: Administrative and support service activities

### 1.14.1 Division 77: Rental and leasing activities

Group	Class	Sub-class	Description
<b>771</b>	<b>Renting and leasing of motor vehicles renting and leasing of motor vehicles</b>		
	<b>7710 Renting and leasing of motor vehicles renting and leasing of motor vehicles</b>		
	This class includes renting and operational leasing of passenger cars (without drivers), trucks, utility trailers and recreational vehicles This class excludes: - renting or leasing of vehicles or trucks with driver, see 4922, 4923		
	77100		Renting and leasing of motor vehicles
<b>772</b>	<b>Renting and leasing of personal and household goods</b>		
	<b>7721 Renting and leasing of recreational and sports goods</b>		
	This class includes rental of recreational and sports equipment such as pleasure boats, canoes, sailboats, bicycles and other sports equipment		
	77210		Renting and leasing of recreational and sports goods
	<b>7722 Renting of video tapes and disks</b>		
	77220		Renting of video tapes and disks
	<b>7729 Renting and leasing of other personal and household goods n.e.c.</b>		
	77291		Renting of tent, furniture, pottery and glass, kitchen and tableware, utensils, household electrical and electronic equipment etc.
	77292		Renting of books, journals and magazines
	77293		Renting of jewellery, musical instruments, scenery and costumes
	77294		Renting of textiles, wearing apparel, footwear, sleeping bag, rucksack, household goods
	77299		Renting of other personal and household goods n.e.c.
<b>773</b>	<b>Renting and leasing of other machinery, equipment and tangible goods n.e.c.</b>		
	<b>7730 Renting and leasing of other machinery, equipment and tangible goods n.e.c.</b>		
	This class excludes: - renting of agricultural and forestry machinery or equipment with operator, see 0161, 0240 - renting of construction and civil engineering machinery or equipment with operator, see division 43 - renting of water-transport equipment with operator, see division 50 - renting of air-transport equipment with operator, see division 51 - financial leasing, see 6491 - renting of pleasure boats, see 7721 - renting of bicycles, see 7721		
	77301		Renting and operational leasing, without operator, of other machinery and equipment that are generally used as capital goods by industries

	77302	Renting and operational leasing of agricultural and forestry machinery and equipment without operator
	77303	Renting and operational leasing, without operator, of other machinery and equipment that are generally used as capital goods by industries
	77304	Renting and operational leasing of office machinery and equipment without operator
	77305	Renting and operational leasing of land-transport equipment (other than motor vehicles) without drivers
	77306	Renting and operational leasing of water-transport equipment without operator
	77307	Renting and operational leasing of air transport equipment without operator
	77308	Renting of other tangible goods without operator (includes renting of containers, pallets, animals etc.)
	77309	Renting and leasing of other machinery and equipment n.e.c. without operator
<b>774</b>	<b>Leasing of nonfinancial intangible assets</b>	
	<b>7740 Leasing of nonfinancial intangible assets</b>	
	This class includes the activities of allowing others to use non-financial assets for which a royalty payment or licensing fee is paid to the asset holder. The use of these assets can take various forms, such as permission for reproduction, use in subsequent processes or products, operating businesses under a franchise etc. The current owners may or may not have created those assets.	
	77400	Leasing of nonfinancial intangible assets

#### 1.14.2 Division 78: Employment activities

<b>781</b>	<b>Activities of employment placement agencies</b>	
	<b>7810 Activities of employment placement agencies</b>	
	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 also includes on-line employment placement agencies.	
	78100	Activities of employment placement agencies
<b>782</b>	<b>Temporary employment agency activities</b>	
	<b>7820 Temporary employment agency activities</b>	
	This class includes activities of supplying workers to clients' businesses for limited periods of time to supplement the working force of the client, where the individuals provided are employees of the temporary help service unit. However, units classified here do not provide direct supervision of their employees at the clients' work sites.	
	78200	Temporary employment agency activities
<b>783</b>	<b>Human resources provision and management of human resources functions</b>	
	<b>7830 Human resources provision and management of human resources functions</b>	
	This class includes the activities of providing human resources and human resource management services for client businesses. They are specialized in performing a wide range of human resource and personnel management duties. They represent the employer of record for the employees on matters relating to payroll, taxes, and other fiscal and human resource issues, but they are not responsible for direction and supervision of employees.	
	78300	Human resources provision and management of human resources functions

### 1.14.3 Division 79: Travel agency, tour operator and other reservation service activities

<b>791</b>	<b>Travel agency and tour operator activities travel agency activities</b>	
	<b>7911 Travel agency and tour operator activities travel agency activities</b>	
	This class includes the activities of agencies, primarily engaged in selling travel, tour, transportation and accommodation services to the general and commercial clients	
	79110	Travel agency activities
	<b>7912 Tour operator activities</b>	
	This class includes the activities of arranging and assembling tours that are sold through travel agencies or directly by tour operators. This class also includes the activities of tourist guides.	
	79120	Tour operator activities
<b>799</b>	<b>Other reservation service and related activities</b>	
	<b>7990 Other reservation service and related activities</b>	
	This class includes the activities of marketing and promoting of services for visitors by providing information and assistance to organizations to locate accommodation, convention centres and entertainment venues and other travel-related reservation services (including for transportation, hotels, rest restaurants, car rentals, entertainment and sport).	
	79900	Other reservation service and related activities

### 1.14.4 Division 80: Security and investigation activities

<b>801</b>	<b>Private security activities</b>	
	<b>8010 Private security activities</b>	
	This class includes armoured car services, bodyguard services security guard services, polygraph services, finger printing services and other private security services	
	80100	Private security activities
<b>802</b>	<b>Security systems service activities</b>	
	<b>8020 Security systems service activities</b>	
	This class includes monitoring or remote monitoring of electronic security alarm systems, such as burglar and fire alarms, including their maintenance. Installing, repairing, rebuilding, and adjusting mechanical or electronic locking devices and selling of such security systems	
	80200	Security systems service activities
<b>803</b>	<b>Investigation activities</b>	
	<b>8030 Investigation activities</b>	
	This class includes investigation and detective services and the activities of all private investigators	
	80300	Investigation activities

### 1.14.5 Division 81: Services to buildings and landscape activities

<b>811</b>	<b>Combined facilities support activities</b>	
	<b>8110 Combined facilities support activities</b>	



	This class includes the units that typically provide a combination of services, such as general interior cleaning, maintenance, trash disposal, laundry and related services. They provide operating staff to carry out these support activities.	
	81100	Combined facilities support activities
<b>812</b>	<b>Cleaning activities</b>	
	<b>8121 General cleaning of buildings</b>	
	This class includes the general (non-specialized) cleaning activities of all types of buildings and other business and professional premises and multiunit residential buildings. These activities are mostly interior cleaning although they may include the cleaning of associated exterior areas such as windows or passageways.	
	81210	General cleaning of buildings
	<b>8129 Other building and industrial cleaning activities</b>	
	81291	Cleaning of trains buses, planes etc.
	81292	Cleaning of industrial machinery
	81299	Other building and industrial cleaning activities
<b>813</b>	<b>landscape care and maintenance service activities</b>	
	<b>8130 landscape care and maintenance service activities</b>	
	This class includes planting, care and maintenance of parks, gardens and greenery	
	81300	Landscape care and maintenance service activities

#### 1.14.6 Division 82: Office administrative, office support and other business support activities

<b>821</b>	<b>Office administrative and support activities</b>	
	<b>8211 Combined office administrative service activities</b>	
	This class includes the provision of a combination of day to day office administrative services, such as reception, financial planning, billing and record keeping, personnel and mail services etc. for others on a contract or fee basis	
	82110	Combined office administrative service activities
	<b>8219 Photocopying, document preparation and other specialized office support activities</b>	
	This class excludes: - printing of documents (offset printing, quick printing etc.), see 1811 - specialized stenotype services such as court reporting, see 8299 - public stenography services, see 8299	
	82191	Photocopying, duplicating and blueprinting services
	82192	Document preparation, typing, word processing and desktop publishing services
	82199	Other specialised office support services activities
<b>822</b>	<b>Activities of call centres</b>	
	<b>8220 Activities of call centres</b>	
	82200	Activities of call centres
<b>823</b>	<b>Organization of conventions and trade shows</b>	
	<b>8230 Organization of conventions and trade shows</b>	

	This class includes the organization, promotion and/or management of events, such as business and trade shows, conventions, conferences and meetings, whether or not including the management and provision of the staff to operate the facilities in which these events take place.	
	82300	Organization of conventions and trade shows
<b>829</b>	<b>Business support service activities n.e.c.</b>	
	<b>8291 Activities of collection agencies and credit bureaus</b>	
	This class includes the collection of payments for claims and remittance of payments collected to the clients, such as bill or debt collection services. This class also includes the activities of compiling information, such as credit and employment histories on individuals and credit histories on businesses, and providing the information to financial institutions, retailers, and others who have a need to evaluate the creditworthiness of these persons and businesses.	
	82910	Activities of collection agencies and credit bureaus
	<b>8292 Packaging activities</b>	
	This class includes packaging activities on a fee or contract basis, whether or not these involve an automated process This class excludes: - manufacture of soft drinks and production of mineral water, see 1104 - packaging activities incidental to transport, see 5229	
	82920	Packaging activities
	<b>8299 Other business support service activities n.e.c.</b>	
	82990	Other business support service activities n.e.c.

## 1.15 Section O: Public administration and defence; compulsory social security

### 1.15.1 Division 84: Public administration and defence; compulsory social security

<b>841</b>	<b>Administration of the State and the economic and social policy of the community</b>	
	<b>8411 General public administration activities</b>	
	This class excludes: - operation of government owned or occupied buildings, see 6810, 6820 - administration of R&D policies intended to increase personal well-being and of associated funds, see 8412 - administration of R&D policies intended to improve economic performance and competitiveness, see 8413 - administration of defence-related R&D policies and of associated funds, see 8422 - operation of government archives, see 9101	
	84111	General public service activities relating to executive
	84112	General public service activities relating to legislation
	84119	General public service activities n.e.c.
	<b>8412 Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security</b>	

	<p>This class excludes:</p> <ul style="list-style-type: none"> <li>- sewage, refuse disposal and remediation activities, see divisions 37, 38, 39</li> <li>- compulsory social security activities, see 8430</li> <li>- education activities, see division 85</li> <li>- human health-related activities, see division 86</li> <li>- activities of libraries and public archives, see 9101</li> <li>- operation of museums and other cultural institutions, see 9102</li> <li>- sporting or other recreational activities, see division 93</li> </ul>						
	<table border="1" style="width: 100%;"> <tr> <td style="width: 15%;">84121</td> <td>Regulatory agencies relating to health</td> </tr> <tr> <td>84122</td> <td>Regulatory agencies relating to education</td> </tr> <tr> <td>84129</td> <td>Regulatory agencies relating to other social services n.e.c. excluding social security</td> </tr> </table>	84121	Regulatory agencies relating to health	84122	Regulatory agencies relating to education	84129	Regulatory agencies relating to other social services n.e.c. excluding social security
84121	Regulatory agencies relating to health						
84122	Regulatory agencies relating to education						
84129	Regulatory agencies relating to other social services n.e.c. excluding social security						
	<p><b>8413 Regulation of and contribution to more efficient operation of businesses</b></p> <p>This class includes public administration and regulation, including subsidy allocation, for different economic sectors such as agriculture, land use, infrastructure, transport, communication, wholesale and retail trade etc. Administration of R &amp; D policies &amp; associated funds to improve economic performance; administration of general labour affairs are also included here</p>						
	<table border="1" style="width: 100%;"> <tr> <td style="width: 15%;">84130</td> <td>Regulation of and contribution to more efficient operation of businesses</td> </tr> </table>	84130	Regulation of and contribution to more efficient operation of businesses				
84130	Regulation of and contribution to more efficient operation of businesses						
<b>842</b>	<p><b>Provision of services to the community as a whole</b></p>						
	<p><b>8421 Foreign affairs</b></p> <p>This class includes administration and operation of the ministry of foreign affairs and diplomatic and consular missions stationed abroad; administration, operation and support for information and cultural services intended for distribution beyond national boundaries and management of economic aid supply to other countries</p>						
	<table border="1" style="width: 100%;"> <tr> <td style="width: 15%;">84210</td> <td>Foreign affairs</td> </tr> </table>	84210	Foreign affairs				
84210	Foreign affairs						
	<p><b>8422 Defence activities</b></p> <p>This class includes administration, supervision and operation of military defence affairs and land, sea, air and space defence forces; administration, operation and support of civil defence forces; support for the working out of contingency plans and the carrying out of exercises in which civilian institutions and populations are involved; administration of defence-related R&amp;D policies and related funds</p>						
	<table border="1" style="width: 100%;"> <tr> <td style="width: 15%;">84220</td> <td>Defence activities</td> </tr> </table>	84220	Defence activities				
84220	Defence activities						
	<p><b>8423 Public order and safety activities</b></p> <p>This class includes administration and operation of regular and auxiliary police forces; firefighting and fire prevention; administration and operation of administrative civil and criminal law courts, military tribunals and the judicial system, including legal representation and advice on behalf of the government or when provided by the government; prison administration and provision of correctional services, including rehabilitation services; provision of supplies for domestic emergency use in case of peacetime disasters</p>						
	<table border="1" style="width: 100%;"> <tr> <td style="width: 15%;">88230</td> <td>Public order and safety activities</td> </tr> </table>	88230	Public order and safety activities				
88230	Public order and safety activities						
<b>843</b>	<p><b>Compulsory social security activities</b></p>						
	<p><b>8430 Compulsory social security activities</b></p> <p>This class includes funding and administration of government-provided social security programmes</p>						
	<table border="1" style="width: 100%;"> <tr> <td style="width: 15%;">84300</td> <td>Compulsory social security activities</td> </tr> </table>	84300	Compulsory social security activities				
84300	Compulsory social security activities						

## 1.16 Section P: Education

### 1.16.1 Division 85: Education

<b>851</b>	<b>Primary education</b>	
	<b>8510 Primary education</b>	
	85101	Pre-primary education (education preceding the first level)
	85102	Primary education (education at the first level)
	85103	Provision of literacy programmes for adults at primary level
	85104	Special education for handicapped students at primary level
	85109	Other primary education activities n.e.c.
<b>852</b>	<b>Secondary education</b>	
	<b>8521 General secondary education</b>	
	This class also includes Senior/Higher secondary education	
	85211	General school education in the first stage of the secondary level (up to X <sup>th</sup> standard) without any special subject pre-requisite
	85212	General school education in the second stage of the secondary level (Senior/Higher secondary) giving, in principle, access to higher education
	85213	Special education for handicapped students at first stage or second stage of secondary level
	<b>8522 Technical and vocational secondary education</b>	
	This class includes programmes that emphasize subject-matter specialization and instruction in both theoretical background and practical skills generally associated with present or prospective employment	
	85221	Technical and vocational education below the level of higher education except for handicapped
	85222	Technical and vocational education for handicapped students below the level of higher education
		85223
<b>853</b>	<b>Higher education</b>	
	<b>8530 Higher education</b>	
	85301	Higher education in science, commerce, humanity and fine arts leading to a university degree or equivalent
	85302	Higher education in engineering / other technical courses leading to a university degree or equivalent
	85303	Higher education in medical/biotechnology and related courses leading to a university degree or equivalent
	85304	Higher education in management courses leading to a degree or equivalent
	85305	Higher education in law leading to a degree or equivalent
	85306	Higher education in other professional/ vocational courses leading to a degree or equivalent
		85307
<b>854</b>	<b>Other education</b>	
	<b>8541 Sports and recreation education</b>	
	This class includes the provision of instruction in athletic activities such as baseball, basketball, cricket, football, gymnastics, swimming etc.	

	85410	Sports and recreation education
<b>8542 Cultural education</b>		
This includes instruction in the arts, drama and music. Units giving this type of instructions might be named “schools”, “studios”, “classes” etc. They provide formally organized instruction, mainly for hobby, recreational or self- development purposes, but such instruction does not lead to a professional diploma, baccalaureate or graduate degree.		
	85420	Cultural education
<b>8549 Other education n.e.c.</b>		
This class includes the offering or providing of instruction and specialized training, generally for adults and not comparable to the general education in groups 851-853 This class excludes: - adult literacy programmes see 8510 - general secondary education, see 8521 - driving schools for occupational drivers, see 8522 - higher education, see 8530		
	85491	Academic tutoring services
	85492	Professional examination review courses
	85493	Flying school
	95494	Motor driving school (non-professional)
	85499	Other educational services n.e.c.
<b>855</b>	<b>Educational support services</b>	
	<b>8550 Educational support services</b>	
	This class includes the provision of non-instructional services that support educational processes or systems such as educational consulting, guidance counseling services, testing evaluation services etc.	
	85500	Educational support services

## 1.17 Section Q: Human health and social work activities

### 1.17.1 Division 86: Human health and social work activities

<b>861</b>	<b>Hospital activities hospital activities</b>	
	<b>8610 Hospital activities hospital activities</b>	
	This class includes the activities of general and specialized hospitals, sanatoria, asylums, rehabilitation centres, dental centres and other health institutions that have accommodation facilities, including military base and prison hospitals	
	86100	Hospital activities
<b>862</b>	<b>Medical and dental practice activities</b>	
	<b>8620 Medical and dental practice activities</b>	
	This class includes activities that can be carried out in private practice, group practices and in hospital outpatient clinics, and in clinics such as those attached to firms, schools, homes for the aged, labour organizations and fraternal organizations, as well as in patients’ homes	
	86201	Medical practice activities
	86202	Dental practice activities

<b>869</b>	<b>Other human health activities</b>	
	<b>8690 Other human health activities</b>	
	86901	Activities of Ayurveda practitioners
	86902	Activities of Unani practitioners
	86903	Activities of homeopaths
	86904	Activities of nurses, masseurs, physiotherapists or other para-medical practitioners
	86905	Activities of independent diagnostic/pathological laboratories
	86906	Activities of independent blood banks
	86909	Other human health activities n.e.c. (including independent ambulance activities)

### 1.17.2 Division 87: Residential care activities

<b>871</b>	<b>Nursing care facilities nursing care facilities</b>	
	<b>8710 Nursing care facilities nursing care facilities</b>	
	This class includes homes for the elderly with nursing care, convalescent homes, rest homes with nursing care, nursing care facilities	
	87100	Nursing care facilities
<b>872</b>	<b>Residential care activities for mental retardation, mental health and substance abuse</b>	
	<b>8720 Residential care activities for mental retardation, mental health and substance abuse</b>	
	This class includes the provision of residential care (but not licensed hospital care) to people with mental retardation, mental illness, or substance abuse problems. Facilities provide room, board, protective supervision and counselling and some health care. It also includes provision of residential care and treatment for patients with mental health and substance abuse illnesses. This class excludes: - social work activities with accommodation, such as temporary homeless shelters, see 8790	
	87200	residential care activities for mental retardation, mental health and substance abuse
<b>873</b>	<b>Residential care activities for the elderly and disabled</b>	
	<b>8730 Residential care activities for the elderly and disabled</b>	
	This class includes assisted-living facilities, continuing care retirement communities, homes for the elderly with minimal nursing care, rest homes without nursing care	
	87300	Residential care activities for the elderly and disabled
<b>879</b>	<b>Other residential care activities n.e.c.</b>	
	<b>8790 Other residential care activities n.e.c.</b>	

<p>This class includes activities provided on a round-the-clock basis directed to provide social assistance to children and special categories of persons with some limits on ability for self-care, but where medical treatment or education are not important elements such as orphanages, children's boarding homes and hostels, temporary homeless shelters, institutions that take care of unmarried mothers and their children. The activities may be carried out by government offices or private organizations.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>- funding and administration of compulsory social security programmes, see 8430</li> <li>- nursing care facilities, see 8710</li> <li>- residential care activities for the elderly or disabled, see 8730</li> <li>- adoption activities, see 8890</li> <li>- short-term shelter activities for disaster victims, see 8890</li> </ul>	
87900	Other residential care activities n.e.c.

### 1.17.3 Division 88: Social work activities without accommodation

<b>881</b>	<b>Social work activities without accommodation for the elderly and disabled</b>	
	<b>8810 Social work activities without accommodation for the elderly and disabled</b>	
	This class includes social, counselling, welfare, referral and similar services which are aimed at the elderly and disabled in their homes or elsewhere and carried out by government offices or by private organizations, national or local self-help organizations and by specialists providing counselling services	
	88100	Social work activities without accommodation for the elderly and disabled
<b>889</b>	<b>Other social work activities without accommodation n.e.c.</b>	
	<b>8890 Other social work activities without accommodation n.e.c.</b>	
	This class includes 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 organizations, disaster relief organizations and national or local self-help organizations and by specialists providing counselling services such as child day-care activities, community and neighbourhood activities, charitable activities like fund-raising or other supporting activities aimed at social work	
	88900	Other social work activities without accommodation n.e.c.

## 1.18 Section R: Arts, Entertainment and Recreation

### 1.18.1 Division 90: Creative, Arts and Entertainment Activities

<b>900</b>	<b>Creative, arts and entertainment activities</b>	
	<b>9000 Dramatic arts, music and other arts activities</b>	
	90001	Stage production and related activities
	90002	Operation of concert and theatre halls and other arts facilities
	90003	Activities of sculptors, painters, cartoonists, engravers, etchers etc.
	90004	Activities of individual writers, for all subjects including fictional writing, technical writing etc.
	90005	Activities of independent journalists

90006	Activities of restoring of works of art such as paintings etc.
90009	Other creative arts and and entertainment activities

### 1.18.2 Division 91: Libraries, archives, museums and other cultural activities

<b>910</b>	<b>Libraries, archives, museums and other cultural activities</b>
	<b>9101 Library and archives activities</b>
	This class includes documentation and information activities of libraries of all kinds, reading, listening and viewing rooms, public archives providing service to the general public or to a special clientele, such as students, scientists, staff, members as well as operation of government archive
91010	Library and archives activities
	<b>9102 Museums activities and operation of historical sites and buildings</b>
	This class includes operation of museums of all kinds and operation of historical sites and buildings This class excludes: - renovation and restoration of historical sites and buildings, see section F - restoration of works of art and museum collection objects, see 9000 - activities of libraries and archives, see 9101
91020	Museums activities and operation of historical sites and buildings
	<b>9103 Botanical and zoological gardens and nature reserves activities</b>
	This class includes operation of botanical and zoological gardens, including children's zoos, operation of nature reserves including wildlife preservation, etc. This class excludes: - landscape and gardening services, see 8130 - operation of sport fishing and hunting preserves, see 9319
91030	Botanical and zoological gardens and nature reserves activities

### 1.18.3 Division 92: Gambling and betting activities

<b>920</b>	<b>Gambling and betting activities</b>
	<b>9200 Gambling and betting activities</b>
	This class includes bookmaking and other betting operations, off-track betting, operation of casinos, including "floating casinos", sale of lottery tickets, operation (exploitation) of coin-operated gambling machines, operation of virtual gambling web sites. This class excludes: - operation (exploitation) of coin-operated games, see 9329
92001	Wholesale of lottery tickets
92002	Retail sale of lottery tickets
92009	Other gambling and betting activities

### 1.18.4 Division 93: Sports activities and amusement and recreation activities

<b>931</b>	<b>Sports activities</b>
	<b>9311 Operation of sports facilities</b>



	This class includes organization and operation of outdoor or indoor sports events for professionals or amateurs by organizations with own facilities	
	93110	Operation of sports facilities
	<b>9312 Activities of sports clubs</b>	
	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.	
	93120	Activities of sports clubs
<b>932</b>	<b>Other sports activities</b>	
	<b>9321 Other sports activities</b>	
	This class includes activities of producers or promoters of sports events, with or without facilities, activities of individual own-account sportsmen and athletes, referees, judges, timekeepers etc. activities of sports leagues and regulating bodies, activities related to promotion of sporting events, activities of racing stables, kennels and garages, operation of sport fishing, support activities for sport or recreational fishing	
	93190	Other sports activities
<b>932</b>	<b>Other amusement and recreation activities</b>	
	<b>9321 Activities of amusement parks and theme parks</b>	
	93210	Activities of amusement parks and theme parks
	<b>9329 Other amusement and recreation activities n.e.c.</b>	
	93290	Other amusement and recreation activities n.e.c.

## 1.19 Section S: Other service activities

### 1.19.1 Division 94: Activities of membership organizations

Group	Class	Sub-class	Description
<b>941</b>	<b>Activities of business, employers and professional membership organizations</b>		
	<b>9411 Activities of business and employers' membership organizations</b>		
	This class includes activities of chambers of commerce, guilds and similar organisations, federations of such organisations		
	94110	Activities of business and employers' membership organisations	
	<b>9412 Activities of professional membership organizations</b>		
	This class includes the activities of associations of writers, painters, lawyers, doctors, journalists and other similar organisations		
	94120	Activities of professional membership organizations	
<b>942</b>	<b>Activities of trade unions</b>		
	<b>9420 Activities of trade unions</b>		
	This class includes promoting of the interests of organized labor and union employees, 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 organization		
	94200	Activities of trade unions	
<b>949</b>	<b>Activities of other membership organizations</b>		
	<b>9491 Activities of religious organizations</b>		

This class includes activities of religious organizations or individuals providing services directly to worshippers in churches, mosques, temples, synagogues or other places, activities of organizations furnishing monastery and convent services, religious retreat activities	
94910	Activities of religious organizations
<b>9492 Activities of political organizations</b>	
94920	Activities of political organizations
<b>9499 Activities of other membership organizations n.e.c.</b>	
94990	Activities of other membership organizations n.e.c.

### 1.19.2 Division 95: Repair of computers and personal and household goods

<b>951</b>	<b>Repair of personal and household goods</b>	
	<b>9511 Repair of computers and communication equipment</b>	
	95111	Repair and maintenance of computer and peripheral equipment
	95112	Repair and maintenance of automated terminals like automatic teller machines, point-of-sale (POS) terminals, not mechanically operated
	<b>9512 Repair of communication equipment</b>	
	This class includes repair and maintenance of cordless telephones, cellular phones, fax machines, commercial TV and video cameras etc.	
	95120	Repair of communication equipment
<b>952</b>	<b>Repair of consumer electronics</b>	
	<b>9521 Repair of consumer electronics</b>	
	This class includes repair and maintenance of television, radio receivers, VCR, CD players, household-type video cameras etc.	
	95210	Repair of consumer electronics
	<b>9522 Repair of household appliances and home and garden equipment</b>	
	95221	Repair and servicing of household appliances (refrigerators, stoves, washing machines, clothes dryers, room air conditioners, etc.)
	95222	Repair and servicing of home and garden equipment such lawn mowers, edges, trimmers etc.
	<b>9523 Repair of footwear and leather goods</b>	
	95230	Repair of footwear and leather goods
	<b>9524 Repair of furniture and home furnishings</b>	
	95240	Repair of furniture and home furnishings
	<b>9529 Repair of personal and household goods, n.e.c.</b>	
	95291	Repair of bicycles
	95292	Repair and alteration of clothing
	95293	Repair and alteration of jewellery
95294	Repair of watches, clocks and their parts	
95295	Repair of musical instruments	
95299	Repair of other personal and household goods n.e.c.	

### 1.19.3 Division 96: Other personal service activities

<b>961</b>	<b>Other personal service activities</b>	
	<b>9601 Washing and (dry-) cleaning of textile and fur products</b>	
	This class includes laundry collection and delivery; repair and minor alteration of garments when done in connection in cleaning	
	96010	Washing and (dry-) cleaning of textile and fur products
	<b>9602 Hairdressing and other beauty treatment</b>	
	This class includes hair washing, trimming and cutting, setting, dyeing, tinting, waving, straightening and similar activities for men and women, shaving and beard trimming, facial massage, manicure and pedicure, make- up etc.	
	96020	Hairdressing and other beauty treatment
	<b>9603 Funeral and related activities</b>	
	This class includes burial and incineration of human or animal corpses and related activities, maintenance of graves and mausoleums	
	96030	Funeral and related activities
	<b>9609 Other personal service activities n.e.c.</b>	
	96091	Social activities such as escort services, marriage bureaus
	96092	Pet care services such as boarding, grooming and training pets etc.
	96093	Shoe shiners, porters, valet car parkers etc.
	96094	Coin-operated personal service machines such as photo booths, weighing machines, blood pressure checking machines etc.
	96095	Activities of sauna and steam baths, massage salons etc.
	96096	Astrological and spiritualists' activities
	96097	Activities of aaya, dhai, governess, babysitter etc.
	96098	General household maintenance activities like grooming of the floor, dusting, cleaning of utensils etc.

## 1.20 Section T: Activities of households as employers; undifferentiated goods- and services producing activities of households for own use

### 1.20.1 Division 97: Activities of households as employers of domestic personnel

Group	Class	Sub-class	Description
<b>970</b>	<b>Activities of households as employers of domestic personnel</b>		
	<b>9700 Activities of households as employers of domestic personnel</b>		
	This class includes activities of private households as employers of domestic personnel such as maids, cooks, waiter, valets' butlers, laundresses, gardeners, gatekeepers, chauffeurs, caretakers, governesses, babysitters, tutors, secretaries etc. It allows the domestic personnel employed to state the activity of their employer in censuses or studies, even though the employer in censuses or studies, even though the employer is an individual. The product produced by this activity is consumed by the employing household.		
	97000		Activities of households as employers of domestic personnel

**1.20.2 Division 98: Undifferentiated goods- and services-producing activities of private households for own use**

<b>981</b>	<b>Undifferentiated goods-producing activities of private households for own use</b>	
	<b>9810 Undifferentiated goods-producing activities of private households for own use</b>	
	This class includes the undifferentiated subsistence goods-producing activities of households, that is 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, the production of shelter and clothing and other goods produced by the household for its own subsistence. In application, if households are also engaged in the production of marketed goods, they are classified to the appropriate goods-producing industry of NIC. If they are principally engaged in a specific goods-producing subsistence activity, they are classified to the appropriate goods-producing industry of NIC	
	98100	Undifferentiated goods-producing activities of private households for own use
<b>982</b>	<b>Undifferentiated service-producing activities of private households for own use</b>	
	<b>9820 Undifferentiated service-producing activities of private households for own use</b>	
	This class contains the undifferentiated subsistence services-producing activities of households. These activities include cooking, teaching, caring for household members and other services produced by the household for its own subsistence. In application, if households are also engaged in the production of multiple goods for subsistence purposes, they are classified to the undifferentiated goods-producing subsistence activities of households	
	98200	Undifferentiated service-producing activities of private households for own use

**1.21 Section U: Activities of extraterritorial organizations and bodies**

**1.21.1 Division 99: Activities of extraterritorial organizations and bodies**

<b>990</b>	<b>Activities of extraterritorial organizations and bodies</b>	
	<b>9900 Activities of extraterritorial organizations and bodies</b>	
	This class includes the activities of international organisations such as the United Nations and its agencies, IMF, World Bank, European Commission,	
	99000	Activities of extraterritorial organizations and bodies

**Annexure 1**

**Section A: Agriculture, forestry and fishing**

Division 01 - Crop and animal production, hunting and related service activities

- Group 011 Growing of non-perennial crops
- Group 012 Growing of perennial crops
- Group 013 Plant propagation
- Group 014 Animal production
- Group 015 Mixed farming
- Group 016 Support activities to agriculture and post-harvest crop activities
- Group 017 Hunting, trapping and related service activities

Division 02 - Forestry and logging

- Group 021 Silviculture and other forestry activities
- Group 022 Logging
- Group 023 Gathering of non-wood forest products
- Group 024 Support services to forestry

Division 03 - Fishing and aquaculture

- Group 031 Fishing
- Group 032 Aquaculture

**Section B: Mining and quarrying**

Division 05 - Mining of coal and lignite

- Group 051 Mining of hard coal
- Group 052 Mining of lignite

Division 06 - Extraction of crude petroleum and natural gas

- Group 061 Extraction of crude petroleum
- Group 062 Extraction of natural gas

Division 07 - Mining of metal ores

- Group 071 Mining of iron ores
- Group 072 Mining of non-ferrous metal ores

Division 08 - Other mining and quarrying

- Group 081 Quarrying of stone, sand and clay
- Group 089 Mining and quarrying n.e.c.

Division 09 - Mining support service activities

- Group 091 Support activities for petroleum and natural gas mining
- Group 099 Support activities for other mining and quarrying

**Section C: Manufacturing**

Division 10 - Manufacture of food products

- Group 101 Processing and preserving of meat
- Group 102 Processing and preserving of fish, crustaceans and molluscs
- Group 103 Processing and preserving of fruit and vegetables
- Group 104 Manufacture of vegetable and animal oils and fats
- Group 105 Manufacture of dairy products
- Group 106 Manufacture of grain mill products, starches and starch products
- Group 107 Manufacture of other food products
- Group 108 Manufacture of prepared animal feeds

Division 11 - Manufacture of beverages

- Group 110 Manufacture of beverages

Division 12 - Manufacture of tobacco products

- Group 120 Manufacture of tobacco products

Division 13 Manufacture of textiles

- Group 131 Spinning, weaving and finishing of textiles
- Group 139 Manufacture of other textiles

Division 14 - Manufacture of wearing apparel

- Group 141 Manufacture of wearing apparel, except fur apparel
- Group 142 Manufacture of articles of fur
- Group 143 Manufacture of knitted and crocheted apparel

Division 15 - Manufacture of leather and related products

- Group 151 Tanning and dressing of leather; manufacture of luggage, handbags, saddlery and harness; dressing and dyeing of fur
- Group 152 Manufacture of footwear

Division 16 - Manufacture of wood and products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials

- Group 161 Sawmilling and planing of wood
- Group 162 Manufacture of products of wood, cork, straw and plaiting materials

Division 17 - Manufacture of paper and paper products

- Group 170 Manufacture of paper and paper products

Division 18 - Printing and reproduction of recorded media

- Group 181 Printing and service activities related to printing
- Group 182 Reproduction of recorded media

Division 19 - Manufacture of coke and refined petroleum products

- Group 191 Manufacture of coke oven products
- Group 192 Manufacture of refined petroleum products

Division 20 - Manufacture of chemicals and chemical products

- Group 201 Manufacture of basic chemicals, fertilizer and nitrogen compounds, plastics and synthetic rubber in primary forms
- Group 202 Manufacture of other chemical products
- Group 203 Manufacture of man-made fibres

Division 21 - Manufacture of pharmaceuticals, medicinal chemical and botanical products

- Group 210 Manufacture of pharmaceuticals, medicinal chemical and botanical products

Division 22 - Manufacture of rubber and plastics products

- Group 221 Manufacture of rubber products
- Group 222 Manufacture of plastics products

Division 23 - Manufacture of other non-metallic mineral products

- Group 231 Manufacture of glass and glass products
- Group 239 Manufacture of non-metallic mineral products

Division 24 Manufacture of basic metals

- Group 241 Manufacture of basic iron and steel
- Group 242 Manufacture of basic precious and other non-ferrous metals
- Group 243 Casting of metals

Division 25 - Manufacture of fabricated metal products, except machinery and equipment

- Group 251 Manufacture of structural metal products, tanks, reservoirs and steam generators
- Group 252 Manufacture of weapons and ammunition
- Group 259 Manufacture of other fabricated metal products; metalworking service activities

Division 26 - Manufacture of computer, electronic and optical products

- Group 261 Manufacture of electronic components
- Group 262 Manufacture of computers and peripheral equipment
- Group 263 Manufacture of communication equipment
- Group 264 Manufacture of consumer electronics
- Group 265 Manufacture of measuring, testing, navigating and control equipment; watches and clocks
- Group 266 Manufacture of irradiation, electromedical and electrotherapeutic equipment
- Group 267 Manufacture of optical instruments and equipment
- Group 268 Manufacture of magnetic and optical media

Division 27 - Manufacture of electrical equipment

- Group 271 Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus
- Group 272 Manufacture of batteries and accumulators
- Group 273 Manufacture of wiring and wiring devices
- Group 274 Manufacture of electric lighting equipment
- Group 275 Manufacture of domestic appliances
- Group 279 Manufacture of other electrical equipment

Division 28 - Manufacture of machinery and equipment

- Group 281 Manufacture of general-purpose machinery
- Group 282 Manufacture of special-purpose machinery

Division 29 - Manufacture of motor vehicles, trailers and semi-trailers

- Group 291 Manufacture of motor vehicles
- Group 292 Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers
- Group 293 Manufacture of parts and accessories for motor vehicles

Division 30 - Manufacture of other transport equipment

- Group 301 Building of ships and boats
- Group 302 Manufacture of railway locomotives and rolling stock
- Group 303 Manufacture of air and spacecraft and related machinery
- Group 304 Manufacture of military fighting vehicles
- Group 309 Manufacture of transport equipment

Division 31 - Manufacture of furniture

- Group 310 Manufacture of furniture

Division 32 - Other manufacturing

- Group 321 Manufacture of jewellery, bijouterie and related articles
- Group 322 Manufacture of musical instruments
- Group 323 Manufacture of sports goods
- Group 324 Manufacture of games and toys
- Group 325 Manufacture of medical and dental instruments and supplies
- Group 329 Other manufacturing

Division 33 - Repair and installation of machinery and equipment

- Group 331 Repair of fabricated metal products, machinery and equipment
- Group 332 Installation of industrial machinery and equipment

#### **Section D: Electricity, gas, steam and air conditioning supply**

Division 35 - Electricity, gas, steam and air conditioning supply

- Group 351 Electric power generation, transmission and distribution
- Group 352 Manufacture of gas; distribution of gaseous fuels through mains
- Group 353 Steam and air conditioning supply

#### **Section E: Water supply; sewerage, waste management and remediation activities**

Division 36 - Water collection, treatment and supply

- Group 360 Water collection, treatment and supply

Division 37 - Sewerage

- Group 370 Sewerage

Division 38 - Waste collection, treatment and disposal activities; materials recovery

- Group 381 Waste collection
- Group 382 Waste treatment and disposal
- Group 383 Materials recovery

Division 39 - Remediation activities and other waste management services

- Group 390 Remediation activities and other waste management services

#### **Section F: Construction**

Division 41 - Construction of buildings

- Group 410 Construction of buildings

Division 42 - Civil engineering<sup>5</sup>

- Group 421 Construction of roads and railways
- Group 422 Construction of utility projects
- Group 429 Construction of other civil engineering projects

Division 43 - Specialized construction activities

- Group 431 Demolition and site preparation
- Group 432 Electrical, plumbing and other construction installation activities
- Group 433 Building completion and finishing
- Group 439 Other specialized construction activities

#### **Section G: Wholesale and retail trade; repair of motor vehicles and motorcycles**

Division 45 - Wholesale and retail trade and repair of motor vehicles and motorcycles

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<sup>5</sup> This may or may not require environmental clearance under S.O. 1533 (e) dated 07 September 2006 depending on the capacity and nature.



- Group 451 Sale of motor vehicles
- Group 452 Maintenance and repair of motor vehicles
- Group 453 Sale of motor vehicle parts and accessories
- Group 454 Sale, maintenance and repair of motorcycles and related parts and accessories

Division 46 - Wholesale trade, except of motor vehicles and motorcycles

- Group 461 Wholesale on a fee or contract basis
- Group 462 Wholesale of agricultural raw materials and live animals
- Group 463 Wholesale of food, beverages and tobacco
- Group 464 Wholesale of household goods
- Group 465 Wholesale of machinery, equipment and supplies
- Group 466 Other specialized wholesale
- Group 469 Non-specialized wholesale trade

Division 47- Retail trade, except of motor vehicles and motorcycles

- Group 471 Retail sale in non-specialized stores
- Group 472 Retail sale of food, beverages and tobacco in specialized stores
- Group 473 Retail sale of automotive fuel in specialized stores
- Group 474 Retail sale of information and communications equipment in specialized stores
- Group 475 Retail sale of other household equipment in specialized stores
- Group 476 Retail sale of cultural and recreation goods in specialized stores
- Group 477 Retail sale of other goods in specialized stores
- Group 478 Retail sale via stalls and markets
- Group 479 Retail trade not in stores, stalls or markets

**Section H: Transportation and storage**

Division 49 - Land transport and transport via pipelines

- Group 491 Transport via railways
- Group 492 Other land transport
- Group 493 Transport via pipeline

Division 50 - Water transport

- Group 501 Sea and coastal water transport
- Group 502 Inland water transport

Division 51 - Air transport

- Group 511 Passenger air transport
- Group 512 Freight air transport

Division 52 - Warehousing and support activities for transportation

- Group 521 Warehousing and storage
- Group 522 Support activities for transportation

Division 53 - Postal and courier activities

- Group 531 Postal activities
- Group 532 Courier activities

## **Section I: Accommodation and Food service activities**

### Division 55 - Accommodation

- Group 551 Short term accommodation activities
- Group 552 Camping grounds, recreational vehicle parks and trailer parks
- Group 559 Other accommodation

### Division 56 - Food and beverage service activities

- Group 561 Restaurants and mobile food service activities
- Group 562 Event catering and other food service activities
- Group 563 Beverage serving activities

## **Section J: Information and communication**

### Division 58 - Publishing activities

- Group 581 Publishing of books, periodicals and other publishing activities
- Group 582 Software publishing

### Division 59 - Motion picture, video and television programme production, sound recording and music publishing activities

- Group 591 Motion picture, video and television programme activities
- Group 592 Sound recording and music publishing activities

### Division 60 - Broadcasting and programming activities

- Group 601 Radio broadcasting
- Group 602 Television programming and broadcasting activities

### Division 61 - Telecommunications

- Group 611 Wired telecommunications activities
- Group 612 Wireless telecommunications activities
- Group 613 Satellite telecommunications activities
- Group 619 Other telecommunications activities

### Division 62 - Computer programming, consultancy and related activities

#### Group 620 Computer programming, consultancy and related activities

### Division 63 - Information service activities

- Group 631 Data processing, hosting and related activities; web portals
- Group 639 Other information service activities

## **Section K: Financial and insurance activities**

### Division 64 - Financial service activities, except insurance and pension funding

- Group 641 Monetary intermediation
- Group 642 Activities of holding companies
- Group 643 Trusts, funds and other financial vehicles
- Group 649 Other financial service activities, except insurance and pension funding activities

### Division 65 - Insurance, reinsurance and pension funding, except compulsory social security

- Group 651 Insurance
- Group 652 Reinsurance
- Group 653 Pension funding

Division 66 - Other financial activities

- Group 661 Activities auxiliary to financial service activities, except insurance and pension funding
- Group 662 Activities auxiliary to insurance and pension funding
- Group 663 Fund management activities

**Section L: Real estate activities**

Division 68 - Real estate activities

- Group 681 Real estate activities with own or leased property
- Group 682 Real estate activities on a fee or contract basis

**Section M: Professional, scientific and technical activities**

Division 69 - Legal and accounting activities

- Group 691 Legal activities
- Group 692 Accounting, bookkeeping and auditing activities; tax consultancy

Division 70 - Activities of head offices; management consultancy activities

- Group 701 Activities of head offices
- Group 702 Management consultancy activities

Division 71 - Architecture and engineering activities; technical testing and analysis

- Group 711 Architectural and engineering activities and related technical consultancy
- Group 712 Technical testing and analysis

Division 72 - Scientific research and development

- Group 721 Research and experimental development on natural sciences and engineering
- Group 722 Research and experimental development on social sciences and humanities

Division 73 - Advertising and market research

- Group 731 Advertising
- Group 732 Market research and public opinion polling

Division 74 - Other professional, scientific and technical activities

- Group 741 Specialized design activities
- Group 742 Photographic activities
- Group 749 Other professional, scientific and technical activities

Division 75 - Veterinary activities

- Group 750 Veterinary activities

**Section N: Administrative and support service activities**

Division 77 - Rental and leasing activities

- Group 771 Renting and leasing of motor vehicles
- Group 772 Renting and leasing of personal and household goods
- Group 773 Renting and leasing of other machinery, equipment and tangible goods n.e.c.
- Group 774 Leasing of nonfinancial intangible assets

Division 78 - Employment activities

- Group 781 Activities of employment placement agencies
- Group 782 Temporary employment agency activities

- Group 783 Human resources provision and management of human resources functions

Division 79 - Travel agency, tour operator and other reservation service activities

- Group 791 Travel agency and tour operator activities
- Group 799 Other reservation service activities

Division 80 - Security and investigation activities

- Group 801 Private security activities
- Group 802 Security systems service activities
- Group 803 Investigation activities

Division 81 - Services to buildings and landscape activities

- Group 811 Combined facilities support activities
- Group 812 Cleaning activities
- Group 813 Landscape care and maintenance service activities

Division 82 - Office administrative, office support and other business support activities

- Group 821 Office administrative and support activities
- Group 822 Activities of call centres
- Group 823 Organization of conventions and trade shows
- Group 829 Business support service activities

### **Section O: Public administration and defence; compulsory social security**

Division 84 - Public administration and defence; compulsory social security

- Group 841 Administration of the State and the economic and social policy of the community
- Group 842 Provision of services to the community as a whole
- Group 843 Compulsory social security activities

### **Section P: Education**

Division 85 - Education

- Group 851 Primary education
- Group 852 Secondary education
- Group 853 Higher education
- Group 854 Other education
- Group 855 Educational support services

### **Section Q: Human health and social work activities**

Division 86 - Human health activities

- Group 861 Hospital activities
- Group 862 Medical and dental practice activities
- Group 869 Other human health activities

Division 87 - Residential care activities

- Group 871 Nursing care facilities
- Group 872 Residential care activities for mental retardation, mental health and substance abuse
- Group 873 Residential care activities for the elderly and disabled
- Group 879 Other residential care activities

Division 88 - Social work activities without accommodation

- Group 881 Social work activities without accommodation for the elderly and disabled
- Group 889 Other social work activities without accommodation

## **Section R: Arts, entertainment and recreation**

Division 90 - Creative, arts and entertainment activities

- Group 900 Creative, arts and entertainment activities

Division 91 - Libraries, archives, museums and other cultural activities

- Group 910 Libraries, archives, museums and other cultural activities

Division 92 - Gambling and betting activities

- Group 920 Gambling and betting activities

Division 93 - Sports activities and amusement and recreation activities

- Group 931 Sports activities
- Group 932 Other amusement and recreation activities

## **Section S: Other service activities**

Division 94 - Activities of membership organizations

- Group 941 Activities of business, employers and professional membership organizations
- Group 942 Activities of trade unions
- Group 949 Activities of other membership organizations

Division 95 - Repair of computers and personal and household goods

- Group 951 Repair of computers and communication equipment
- Group 952 Repair of personal and household goods

Division 96 - Other personal service activities

- Group 960 Other personal service activities

## **Section T: Activities of households as employers; undifferentiated goods- and services producing activities of households for own use**

Division 97 - Activities of households as employers of domestic personnel

- Group 970 Activities of households as employers of domestic personnel

Division 98 - Undifferentiated goods- and services-producing activities of private households for own use

- Group 981 Undifferentiated goods-producing activities of private households for own use
- Group 982 Undifferentiated service-producing activities of private households for own use

## **Section U: Activities of extraterritorial organizations and bodies**

Division 99 - Activities of extraterritorial organizations and bodies

- Group 990 Activities of extraterritorial organizations and bodies

