

Group	Class	Sub-class	Description
012	0114		<b>Growing of sugar cane</b> This class excludes: - growing of sugar beet, see 0113
		01140	Growing of sugar cane
	0115		<b>Growing of tobacco</b> This class includes growing of unmanufactured (cured stemmed/stripped) tobacco
		01150	Growing of tobacco
	0116		<b>Growing of fibre crops</b>
		01161	Growing of cotton
		01162	Growing of jute
		01169	Growing of other fibre crops
	0119		<b>Growing of other non-perennial crop</b> This class excludes: - growing of non-perennial spice, aromatic, drug and pharmaceutical crops, see 0128
		01191	Growing of rose
		01192	Growing of gladiolus
		01193	Growing of other flowers, including production of cut flowers, flower buds and flower seeds
		01199	Growing of other non-perennial crops including beet seed and padding materials, n.e.c.
			<b>Growing of perennial crops</b>
	0121		<b>Growing of grapes</b> This class includes growing of wine grapes and table grapes in vineyards This class excludes: - manufacture of wine, see 1102
		01210	Growing of grapes
	0122		<b>Growing of tropical and subtropical fruits</b>
		01221	Growing of mangoes
		01222	Growing of bananas
		01223	Growing of pineapples
		01224	Growing of lichchis
		01225	Growing of guava
		01229	Growing of other tropical and sub tropical fruits
	0123		<b>Growing of citrus fruits</b>
		01231	Growing of oranges
		01232	Growing of mousambi (grape fruit)
		01233	Growing of lemons and lime
		01239	Growing of other citrus fruits
	0124		<b>Growing of pome fruits and stone fruits</b>
		01241	Growing of apples
		01242	Growing of appricots, peaches and nectarines
		01243	Growing of cherries and sour cherries

Group	Class	Sub-class	Description
013	0125	01249	Growing of other pome fruits and stone fruits
			<b>Growing of other tree and bush fruits and nuts</b>
			This class excludes:
			- growing of coconuts, see 0126
		01251	Growing of strawberries and other berries
	0126	01252	Growing of edible nuts (almonds, cashew nuts, chestnuts, hazelnuts pistachios, walnuts and other nuts)
		01259	Growing of other tree and bush fruits, n.e.c.
			<b>Growing of oleaginous fruits</b>
			This class excludes:
			- growing of soya beans, groundnuts and other oil seeds, see 0111
	0127	01261	Growing of coconut
		01262	Growing of olives and oil palms
		01269	Growing of other oleaginous fruits
			<b>Growing of beverage crops</b>
		01271	Growing of tea
	0128	01272	Growing of coffee
		01273	Growing of cocoa
		01279	Growing of other beverage crops
			<b>Growing of spices, aromatic, drug and pharmaceutical crops</b>
		01281	Growing of ginger
	0129	01282	Growing of chili
		01283	Growing of cardamoms
		01284	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)
		01285	Growing of drug and narcotic crops
		01286	Growing of plants used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes
	0130	01287	Growing of heena leaves (mehendi)
			<b>Growing of other perennial crops</b>
			This class excludes:
			- gathering of tree sap or rubber-like gums in the wild, see 0230
		01291	Growing of rubber trees
		01292	Growing of trees for extraction of sap
		01293	Growing of bamboo and cane
		01299	Growing of other perennial crops, n.e.c.
	0130		<b>Plant propagation</b>
			<b>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
		01301	Growing of plants for planting

Group	Class	Sub-class	Description
014	0141		<b>Animal production</b>
			<b>Raising of cattle and buffaloes</b>
			This class excludes:
			- processing of milk, see 1050
		01411	Raising and breeding of cattle and buffaloes
		01412	Production of milk from cows or buffaloes
		01413	Production of bovine semen
			<b>0142 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
	01420		Raising of horses and other equines
	0143		<b>Raising and breeding of camels and camelids</b>
			This class includes raising and breeding of camels (dromedary) and camelids
		01430	Raising and breeding of camels and camelids
	0144		<b>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
		01441	Raising and breeding of sheep and goats
		01442	Production of milk from sheep or goat
		01443	Production of raw wool
	0145		<b>Raising of swine/pigs</b>
		01450	Raising of swine/pigs (including breeding of swine/pigs)
	0146		<b>Raising of poultry</b>
			This class excludes:
			- production of feathers or down, see 1010
		01461	Raising and breeding of chickens and capons, ducks, geese, turkeys and guinea fowls chickens and capons, ducks, geese, turkeys and guinea fowls
		01462	Production of eggs
		01463	Operation of poultry hatcheries
	0149		<b>Raising of other animals</b>
			This class excludes:
			- production of hides and skins originating from hunting and trapping, see 0170
			- 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
		01491	Raising and breeding of pet animals (cats, dogs, birds, hamsters etc.)
		01492	Bee-keeping and production of honey and beeswax
		01493	Raising of silk worms, production of silk worm cocoons
		01499	Raising of other animals, n.e.c.

Group	Class	Sub-class	Description
015	0150		<b>Mixed farming</b> <b>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
016	0161		<b>Support activities to agriculture and post-harvest crop activities</b> <b>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
		01611	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.)
		01612	Operation of agricultural irrigation equipment
		01619	Other supporting activities including agricultural gardening (excluding parks and gardening activities),n.e.c.
	0162		<b>Support activities for animal production</b> 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: - provision of space for animal boarding only, see 6810 - veterinary activities, see 7500 - vaccination of animals, see 7500 - renting of animals (e.g. herds), see 7730 - service activities to promote commercial hunting and trapping, see 9499 - pet boarding, see 9609
		01620	Support activities for animal production
	0163		<b>Post-harvest crop activities</b> This class excludes: - preparation of agricultural products by the producer, see corresponding class in groups 011 or 012 - stemming and redrying of tobacco, see 1200

Group	Class	Sub-class	Description
017	0164		- marketing activities of commission merchants and cooperative associations, see division 46
			- wholesale of agricultural raw materials, see 4620
		01631	Preparation of crops for primary markets, i.e. cleaning, trimming, grading, disinfecting
		01632	Cotton ginning, cleaning and bailing
		01633	Preparation of tobacco leaves
	0170	01639	Other post harvest crop activities, n.e.c.
			<b>Seed processing for propagation</b>
			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.
			This class excludes:
			- growing of seeds, see groups 011 and 012
	0170		- processing of seeds to obtain oil, see 1040
			- research to develop or modify new forms of seeds, see 7210
		01640	Seed processing for propagation
			<b>Hunting, trapping and related service activities</b>
			<b>Hunting, trapping and related service activities</b>
	01700		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
			This class excludes:
			- production of fur skins, reptile or bird skins from ranching operations, see group 014
			- raising of game animals on ranching operations, see 0149
			- catching of whales, see 0311
	0210		- production of hides and skins originating from slaughterhouses, see 1010
			- hunting for sport or recreation and related service activities, see 9319
			- service activities to promote hunting and trapping, see 9499
			Hunting, trapping and related service activities
			<b>DIVISION 02 : FORESTRY AND LOGGING</b>
	0210		<b>Silviculture and other forestry activities</b>
			<b>Silviculture and other forestry activities</b>
			This class excludes:
			- growing of Christmas trees, see 0129
			- operation of tree nurseries, see 0130
	02101		- gathering of wild growing non-wood forest products, see 0230
			- production of wood chips and particles, see 1610
			Growing of standing timber (planting, replanting, transplanting, thinning and conserving of forests and timber tracts)
			Operation of forest tree nurseries
	02102		

Group	Class	Sub-class	Description
022	0220	02109	Other forestry activities including growing of pulpwood, firewood etc
			<b>Logging</b>
			<b>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
		02201	Gathering and preparation of fire wood
023	0230	02202	Logging camps and loggers primarily engaged in felling timber and producing wood in the rough such as pitprops, split poles, pickets, hewn railway ties
		02203	Production of charcoal in the forest (using traditional methods)
		02209	Other logging activities, n.e.c.
			<b>Gathering of non-wood forest products</b>
			<b>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
024	0240		- production of wood chips, see 1610
		02301	Gathering of tendu leaves
		02302	Gathering of lac, resins and rubber-like gums
		02303	Gathering of wild growing mushrooms, truffles, berries, nuts, cork, balsams, vegetable hair, eelgrass, mosses, lichens
		02309	Gathering of non-wood forest products, n.e.c.
			<b>Support services to forestry</b>
			<b>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)
		02402	Logging service activities such as transport of logs within the forest
<b>DIVISION 03 : FISHING AND AQUACULTURE</b>			
031	0311		<b>Fishing</b>
			<b>Marine fishing</b>
			This class excludes:
			- capturing of marine mammals, except whales, e.g. walruses, seals, see 0170
			- 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

Group	Class	Sub-class	Description
032	0312		- 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
		03111	Fishing on a commercial basis including taking of marine crustaceans and molluscs in ocean and coastal waters
		03112	Gathering of other marine organisms and materials such as natural pearls, sponges, coral and algae
		03113	Activities of vessels engaged in fishing and in processing and preserving of fish
			<b>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
		03121	Fishing and taking of freshwater crustaceans and molluscs on a commercial basis in inland waters
		03122	Taking and gathering of freshwater aquatic animals
	0321		<b>Aquaculture</b> <b>Marine aquaculture</b> This class excludes: - frog farming, see 0322 - operation of sport fishing preserves, see 9319
		03211	Fish farming in sea water including farming of marine ornamental fish
		03212	Culture of crustaceans, bivalves, other mollusks and other aquatic animals in sea water
		03213	Growing of edible seaweeds
		03214	Aquaculture activities in brackish waters and in salt water filled tanks or reservoirs
		03215	Operation of fish hatcheries (marine)
		03219	Other marine aquaculture, n.e.c.
	0322		<b>Freshwater aquaculture</b> This class excludes: - aquaculture activities in salt water filled tanks and reservoirs, see 0321 - operation of sport fishing preserves, see 9319
		03221	Fish farming in freshwater including farming of freshwater ornamental fish
		03222	Culture of freshwater crustaceans, bivalves, other mollusks and other aquatic animals
		03223	Operation of fish hatcheries (fresh-water)
		03229	Other freshwater aquaculture activities, n.e.c.

## SECTION B : MINING AND QUARRYING

### DIVISION 05 : MINING OF COAL AND LIGNITE

051		<b>Mining of hard coal</b>
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Group	Class	Sub-class	Description
052	0510		<b>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
		05101	Opencast mining of hard coal
		05102	Belowground mining of hard coal
		05103	Cleaning, sizing, grading, pulverizing, compressing etc. of coal
		05109	Other operations relating to mining and agglomeration of hard coal
	0520		<b>Mining of lignite</b> <b>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
		05201	Opencast mining of lignite (brown coal)
		05202	Belowground mining of lignite (brown coal)
		05203	Washing, dehydrating, pulverizing, compressing of lignite
		05209	Other operations relating to mining and agglomeration of lignite
			<b>Division 06 : Extraction of crude petroleum and natural gas</b>
	0610		<b>Extraction of crude petroleum</b> <b>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
		06101	Off shore extraction of crude petroleum
		06102	On shore extraction of crude petroleum
			<b>Extraction of natural gas</b> <b>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
062	0620		



Group	Class	Sub-class	Description
		06201	- operation of pipelines, see 4930 Offshore Extraction of natural gas
		06202	On shore Extraction of natural gas
<b>DIVISION 07 : MINING OF METAL ORES</b>			
<b>071</b>	<b>0710</b>		<b>Mining of iron ores</b> <b>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 0891
<b>072</b>	<b>0721</b>	07100	Mining of iron ores
			<b>Mining of non-ferrous metal ores</b> <b>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
	<b>0729</b>	07210	Mining of uranium and thorium ores <b>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
		07291	Mining of copper ore
		07292	Mining of aluminium ore (bauxite)
		07293	Mining of manganese ore
		07294	Mining of chromium ore
		07295	Mining of precious metal ore (gold, silver)
		07296	Mining of lead and zinc ore
		07299	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]
<b>DIVISION 08 : OTHER MINING AND QUARRYING</b>			
<b>081</b>	<b>0810</b>		<b>Quarrying of stone, sand and clay</b> <b>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
		08101	Quarrying of marble

Group	Class	Sub-class	Description
089	0891	08102	Quarrying of granite
		08103	Quarrying of slate and building and monumental stone other than marble and granite
		08104	Mining of dolomite
		08105	Mining of gypsum including selenite
		08106	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
		08107	Mining/quarrying of limestone, limeshell, 'kankar' and other calcareous minerals including calcite, chalk and shale
		08108	Mining of clays (kaolin, ball clay, wollastonite, bentonite, fuller's earth, fire clay etc. )
		08109	Mining of refractory non-clay minerals (andalusite, kyanite, sillimanite, dunite, diaspore magnesite, diaspore, magnesite)
			<b>Mining and quarrying n.e.c.</b>
			<b>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
		08911	Mining of native sulphur or pyrites and pyrrhotites valued chiefly for sulphur
		08912	Mining of natural phosphates including apatite minerals
		08913	Mining of earth colours (ochre including red oxide).
		08914	Mining of fluorspar
		08915	Mining of barytes
	0892	08919	Mining of potash bearing salts/minerals; borate minerals and other fertiliser and chemical minerals n.e.c.
			<b>Extraction and agglomeration of peat</b>
			This class excludes:
			- service activities incidental to peat mining, see 0990
			- manufacture of articles of peat, see 2399
	0893	08920	Extraction and agglomeration of peat
			<b>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
	0899	08931	Salt mining, quarrying, screening etc.
		08932	Salt production by evaporation of sea water or other saline waters
			<b>Other mining and quarrying n.e.c.</b>
		08991	Mining of gemstones (agate, diamond, emerald, garnet (gem), jasper, rubby/ sapphire etc.
		08992	Mining and quarrying of abrasive materials (pumice stone, emery, corundum, garnet and other natural abrasives)
		08993	Mining of mica

Group	Class	Sub-class	Description
		08994	Mining of natural graphite
		08995	Mining of asbestos
		08996	Mining of vermiculite, perlite and chlorites
		08997	Mining of felspar and silica minerals including quartz, quartzite and fuch. Quartzite
		08998	Mining of talc/ steatite
		08999	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.

#### DIVISION 09 : MINING SUPPORT SERVICE ACTIVITIES

091	0910		<b>Support activities for petroleum and natural gas mining</b>
			<b>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
	09101	Services incidental to off shore oil extraction	
	09102	Services incidental to on shore oil extraction	
	09103	Services incidental to off shore gas extraction	
09104	Services incidental to on shore gas extraction		
099	0990		<b>Support activities for other mining and quarrying</b>
			<b>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	
	09900	Support activities for other mining and quarrying	

#### SECTION C : MANUFACTURING

#### DIVISION 10 : MANUFACTURE OF FOOD PRODUCTS

101	1010		Processing and preserving of meat
			<b>Processing and preserving of meat</b>
			This class includes non edible by products
			This class excludes:
			- manufacture of prepared frozen meat and poultry dishes, see 1075
			- manufacture of soup containing meat, see 1079
			- wholesale trade of meat, see 4630
			- packaging of meat, see 8292

Group	Class	Sub-class	Description
102	1020	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>Processing and preserving of fish, crustaceans and molluscs and products thereof</b>
103	1030		<b>Processing and preserving of fish, crustaceans and molluscs and products thereof</b>
			This class excludes:
			- processing of whales on land or specialized vessels, see 1010
			- production of oils and fats from marine material, see 1040
			- manufacture of prepared frozen fish dishes, see 1075
			- manufacture of fish soups, see 1079
		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.
			<b>Processing and preserving of fruit and vegetables</b>
			<b>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.

Group	Class	Sub-class	Description
104	1040		<b>Manufacture of vegetable and animal oils and fats</b>
			<b>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
105	1050	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. Oleostearin, Palmstearin
		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>Manufacture of dairy products</b>
			<b>Manufacture of dairy products</b>
			This class excludes:
			- production of raw milk (cattle), see 0141
			- production of raw milk (camels, etc.), see 0143
106	1061		- 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>Manufacture of grain mill products, starches and starch products</b>
			<b>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

Group	Class	Sub-class	Description
107	1062	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>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.
	1071	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>Manufacture of other food products</b>
			<b>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
	1072	10711	Manufacture of bread
		10712	Manufacture of biscuits, cakes, pastries, rusks etc.
		10719	Manufacture of other bakery products n.e.c.
			<b>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
	1073	10725	Manufacture of 'khandsari' suger 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, suger beet etc.)
			<b>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

Group	Class	Sub-class	Description
108	1074	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.
	1075		<b>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
	1079		<b>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 labeled 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
	1080		<b>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 vitaminised 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>Manufacture of prepared animal feeds</b>
			<b>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.

Group	Class	Sub-class	Description
		10801	Manufacture of cattle feed
		10802	Manufacture of poultry feed
		10803	Manufacture of prepared feeds for pets, including dogs, cats, birds, fish etc.
		10809	Manufacture of other animal feeds n.e.c.
<b>DIVISION 11 : MANUFACTURE OF BEVERAGES</b>			
<b>110</b>			<b>Manufacture of beverages</b>
	<b>1101</b>		<b>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 labeling, 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</b>		<b>Manufacture of wines</b> This class excludes: - manufacture of vinegar, see 1079 - merely bottling and labeling, see 4630 (if performed as part of wholesale) and 8292 (if performed on a fee or contract basis)
		11020	Manufacture of wines
	<b>1103</b>		<b>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</b>		<b>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 maté products, see 1079 - manufacture of non-alcoholic wine, see 1102 - manufacture of non-alcoholic beer, see 1103 - merely bottling and labeling, 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.



Group	Class	Sub-class	Description
<b>DIVISION 12 : MANUFACTURE OF TOBACCO PRODUCTS</b>			
<b>120</b>	<b>1200</b>		<b>Manufacture of tobacco products</b>
			<b>Manufacture of tobacco products</b>
			This class excludes:
			- growing or preliminary processing of tobacco, see 0115, 0163
		12001	Stemming and redrying 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
<b>131</b>	<b>1311</b>	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.
			<b>DIVISION 13 : MANUFACTURE OF TEXTILES</b>
			<b>Spinning, weaving and finishing of textiles</b>
			<b>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 0116
			- 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 fiber including blended* cotton
		13112	Preparation and spinning of silk fiber including blended* silk
		13113	Preparation and spinning of wool, including other animal hair and blended* wool including other animal hair
		13114	Preparation and spinning of man-made fiber including blended* man-made fiber
		13119	Preparation and spinning of jute, mesta and other natural fibers including blended natural fibers n.e.c. <i>*Blended yarn/fabrics means, yarn/fabrics containing more than 50% of one fiber.</i>
	<b>1312</b>		<b>Weaving of textiles</b>
			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.

Group	Class	Sub-class	Description
139	1313	13124	Weaving, manufacturing of man-made fiber and man-made mixture fabrics.
		13129	Weaving of jute, mesta and other natural fibers including blended natural fibers n.e.c.
			<b>Finishing of textiles</b>
			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 purchsed 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.
	1391		<b>Manufacture of other textiles</b>
			<b>Manufacture of knitted and crocheted fabrics</b>
			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 woolen fabrics
		13913	Manufacture of knitted and crocheted synthetic fabrics
		13919	Manufacture of other knitted and crocheted fabrics
	1392		<b>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.
	1393		<b>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

Group	Class	Sub-class	Description
		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.
	1394		<b>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
	1399	13949	Manufacture of other cordage or rope n.e.c.
			<b>Manufacture of other textiles n.e.c.</b> This class includes all activities related to textiles or textile products, not specified elsewhere in division 12 or 13, This class excludes: - manufacture of needle-loom felt floor coverings, see 1392 - manufacture of textile wadding and articles of wadding: sanitary towels, tampons etc., see 1709 - 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 - manufacture of plates or sheets of cellular rubber or plastic combined with textiles for reinforcing purposes only, see 2219, 2220 - manufacture of cloth of woven metal wire, see 2599
		13991	Embroidery work and making of laces and fringes
		13992	Zari work and other ornamental trimmings
		13993	Manufacture of linolium 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 tarpulin
		13999	Manufacture of other textiles/textile products n.e.c.
<b>DIVISION 14 : MANUFACTURE OF WEARING APPAREL</b>			
141			<b>Manufacture of wearing apparel, except fur apparel</b>
	1410		<b>Manufacture of wearing apparel, except fur apparel</b> This class excludes:

Group	Class	Sub-class	Description
142	1420		<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 rain coats of waterproof textile fabrics or plastic sheetings
		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>Manufacture of articles of fur</b>
			<b>Manufacture of articles of fur</b>
			This class excludes:
			<ul style="list-style-type: none"> <li>- production of raw fur skins, see 014, 0170</li> <li>- production of raw hides and skins, see 1010</li> <li>- manufacture of imitation furs (long-hair cloth obtained by weaving or knitting), see 1312, 1321</li> <li>- manufacture of fur hats, see 1410</li> <li>- manufacture of apparel trimmed with fur, see 1410</li> <li>- dressing and dyeing of fur, see 1511</li> <li>- manufacture of boots or shoes containing fur parts, see 1520</li> </ul>
		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.
143	1430		<b>Manufacture of knitted and crocheted apparel</b>
			<b>Manufacture of knitted and crocheted apparel</b>
			This class excludes:
			<ul style="list-style-type: none"> <li>- manufacture of knitted and crocheted textiles, see 1321</li> </ul>
		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
<b>DIVISION 15 : MANUFACTURE OF LEATHER AND RELATED PRODUCTS</b>			
151	1511		<b>Tanning and dressing of leather; manufacture of luggage, handbags, saddlery and harness; dressing and dyeing of fur</b>
			<b>Tanning and dressing of leather; dressing and dyeing of fur</b>
			This class excludes:
			<ul style="list-style-type: none"> <li>- production of hides and skins as part of ranching, see 014</li> <li>- production of hides and skins as part of slaughtering, see 1010</li> </ul>

Group	Class	Sub-class	Description
152	1512		- 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>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
	1520		- 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>Manufacture of footwear</b>
			<b>Manufacture of footwear</b>
			This class excludes:
			- manufacture of footwear of textile material without applied soles, see 1410
			- 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 footwear such as shoes, sandals, chappals, leather-cum-rubber/plastic cloth sandals and chappals
		15202	Manufacture of footwear made primarily of vulcalized or moulded rubber and plastic.
		15209	Manufacture of other footwear n.e.c.
<b>DIVISION 16: MANUFACTURE OF WOOD AND OF PRODUCTS OF WOOD AND CORK, EXCEPT FURNITURE; MANUFACTURE OF ARTICLES OF STRAW AND PLAITING MATERIALS</b>			
161	1610		<b>Saw milling and planing of wood</b>
			<b>Saw milling and planing of wood</b>
			This class excludes:

Group	Class	Sub-class	Description
162	1621		<ul style="list-style-type: none"> <li>- logging and production of wood in the rough, see 0220</li> <li>- manufacture of veneer sheets thin enough for use in plywood, boards and panels, see 1621</li> <li>- manufacture of shingles and shakes, beadings and mouldings, see 1622</li> </ul>
		16101	Sawing and planing of wood
		16102	Manufacture of unassembled wooden flooring including parquet flooring
		16103	Manufacture of wooden railway sleepers
		16109	Activities related to saw milling and planing of wood n.e.c.
			<b>Manufacture of products of wood, cork, straw and plaiting materials</b>
			<b>Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board and other panels and board</b>
		16211	Manufacture of ply wood and veneer sheets
		16212	Manufacture of particle board and fibreboard including densified wood
		16213	Manufacture of flush doors and other boards or panels
	1622	16219	Manufacture of other plywood products n.e.c.
			<b>Manufacture of builders' carpentry and joinery</b>
			This class excludes:
			<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.
	1623		<b>Manufacture of wooden containers</b>
			This class excludes:
			<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.
	1629		<b>Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials</b>
			This class excludes:
			<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> </ul>

Group	Class	Sub-class	Description
			<ul style="list-style-type: none"> <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 vegetables fibre etc.,
		16297	Manufacture of products of pith and shalapith
		16299	Manufacture of other wood products n.e.c.
<b>DIVISION 17 : MANUFACTURE OF PAPER AND PAPER PRODUCTS</b>			
<b>170</b>	<b>1701</b>		<b>Manufacture of paper and paper products</b> <b>Manufacture of pulp, paper and paperboard</b> This class excludes: <ul style="list-style-type: none"> <li>- manufacture of corrugated paper and paperboard, see 1702</li> <li>- manufacture of further-processed articles of paper, paperboard or pulp, see 1709</li> <li>- 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</li> <li>- manufacture of abrasive paper, see 2399</li> <li>- manufacture of cork life preservers, see 3290</li> </ul>
		17011	Manufacture of pulp
		17012	Manufacture of news print
		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</b>		<b>Manufacture of corrugated paper and paperboard and containers of paper and paperboard</b> This class excludes: <ul style="list-style-type: none"> <li>- manufacture of envelopes, see 1709</li> <li>- manufacture of moulded or pressed articles of paper pulp (e.g. boxes for packing eggs, moulded pulp paper plates), see 1709</li> </ul>
		17021	Manufacture of corrugated paper and paperboard



Group	Class	Sub-class	Description
	1709	17022	Manufacture of corrugated paper board containers
		17023	Manufacture of card board boxes
		17024	Manufacture of sacks and bags of paper
		17029	Manufacture of other containers of paper and paperboard n.e.c.
			<b>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 wall paper
		17097	Manufacture of carbon paper & stationary items
		17099	Manufacture of other paper products n.e.c.
<b>DIVISION 18 : PRINTING AND REPRODUCTION OF RECORDED MEDIA (THIS DIVISION EXCLUDES PUBLISHING ACTIVITIES, SEE SECTION J FOR PUBLISHING ACTIVITIES)</b>			
181	1811		<b>Printing and service activities related to printing</b>
			<b>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.
	1812		<b>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.
182	1820		<b>Reproduction of recorded media</b>
			<b>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



Group	Class	Sub-class	Description
		18200	<p>This class excludes:</p> <ul style="list-style-type: none"> <li>- reproduction of printed matter, see 1811</li> <li>- publishing of software, see 5820</li> <li>- production and distribution of motion pictures, videotapes and movies on DVD or similar media, see 5911, 5912, 5913</li> <li>- reproduction of motion picture films for theatrical distribution, see 5913</li> <li>- production of master copies for records or audio material, see 5920</li> </ul> <p>Reproduction of recorded media</p>
<b>DIVISION 19 : MANUFACTURE OF COKE AND REFINED PETROLEUM PRODUCTS</b>			
<b>191</b>	<b>1910</b>		<b>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>1920</b>		<b>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)
<b>DIVISION 20 : MANUFACTURE OF CHEMICALS AND CHEMICAL PRODUCTS</b>			
<b>201</b>	<b>2011</b>		<b>Manufacture of basic chemicals, fertilizer and nitrogen compounds, plastics and synthetic rubber in primary forms</b>
			<b>Manufacture of basic chemicals</b>
			<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>

Group	Class	Sub-class	Description
202	2012	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.
			<b>Manufacture of fertilizers and nitrogen compounds</b>
			This class excludes:
			- mining of guano, see 0891
			- manufacture of agrochemical products, such as pesticides, see 2021
			- operation of compost dumps, see 3821
		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.
	2013		<b>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.)
	2021	20132	Manufacture of synthetic rubber in primary forms
		20133	Manufacture of mixture of synthetic and natural or rubber like gums
			<b>Manufacture of other chemical products</b>
			<b>Manufacture of pesticides and other agrochemical products</b>
			This class excludes:
	2022		- 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>Manufacture of paints, varnishes and similar coatings, printing ink and mastics</b>
			This class excludes:
			- manufacture of dyestuffs and pigments, see 2011

Group	Class	Sub-class	Description
			- manufacture of writing and drawing ink, see 2029
		20221	Manufacture of paints and varnishes, enamels or lacquers
		20222	Manufacture of prepared pigments, prepared opacifiers and prepared colours, vitrifiable 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</b>		<b>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 toileteries (includes manufacture of pre-shave, shaving or after shave preparations; personal deodorants and anti-respirants; 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</b>		<b>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

Group	Class	Sub-class	Description
203	2030	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>Manufacture of man-made fibres</b>
			<b>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 mono-filament or strip
<b>DIVISION 21 : MANUFACTURE OF PHARMACEUTICALS, MEDICINAL CHEMICAL AND BOTANICAL PRODUCTS</b>			
210	2100		<b>Manufacture of pharmaceuticals, medicinal chemical and botanical products</b>
			<b>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; sulpha 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 biochemic pharmaceutical preparations
		21005	Manufacture of veterinary preparations
		21006	Manufacture of medical impregnated wadding, gauze, bandages, dressings, surgical gut string etc.

Group	Class	Sub-class	Description
		21009	Manufacture of other pharmaceutical and botanical products n.e.c. like hina powder etc.
<b>DIVISION 22 : MANUFACTURE OF RUBBER AND PLASTICS PRODUCTS</b>			
<b>221</b>	<b>2211</b>		<b>Manufacture of rubber products</b>
			<b>Manufacture of rubber tyres and tubes; retreading 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	Retreading of tyres; replacing or rebuilding of tread on used pneumatic tyres
		22119	Manufacture of rubber tyres and tubes n.e.c.
	<b>2219</b>		<b>Manufacture of other rubber products</b>
			This class excludes:
			- manufacture of tyre cord fabrics, see 1329
			- manufacture of apparel of elastic fabrics, see 1410
<b>222</b>	<b>2219</b>		- 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>2220</b>		<b>Manufacture of plastics products</b>
			<b>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

Group	Class	Sub-class	Description
			- 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, wash-basins, 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.

#### **DIVISION 23 : MANUFACTURE OF OTHER NON-METALLIC MINERAL PRODUCTS**

<b>231</b>	<b>2310</b>	<p><b>Manufacture of glass and glass products</b></p> <p><b>Manufacture of glass and glass products</b></p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>- manufacture of woven fabrics of glass yarn, see 1312</li> <li>- manufacture of optical elements optically worked, see 2670</li> <li>- manufacture of fiber optic cable for data transmission or live transmission of images, see 2731</li> <li>- manufacture of glass toys, see 3240</li> <li>- manufacture of syringes and other medical laboratory equipment, see 3250</li> </ul>
	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.

Group	Class	Sub-class	Description
239	2391		<b>Manufacture of non-metallic mineral products n.e.c.</b>
			<b>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.
	2392		<b>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
	2393		<b>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		<b>Manufacture of cement, lime and plaster</b>
			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



Group	Class	Sub-class	Description
		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.
	<b>2395</b>		<b>Manufacture of articles of concrete, cement and plaster</b> This class excludes: - manufacture of refractory cements and mortars, see 2391
		23951	Manufacture of plaster statues and other plaster products
		23952	Manufacture of articles 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 hume pipes and other pre-fabricated 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.
	<b>2396</b>		<b>Cutting, shaping and finishing of stone</b> This class includes cutting, shaping and finishing of stone for use in construction, in cemeteries, on roads, as roofing etc. This class excludes: - production of rough cut stone, i.e. quarrying activities, see 0810 - production of millstones, abrasive stones and similar products, see 2399 - activities of sculptors, see 9000
		23960	Cutting, shaping and finishing of stone
	<b>2399</b>		<b>Manufacture of other non-metallic mineral products n.e.c.</b> This class excludes: - manufacture of glass wool and non-woven glass wool products, see 2310
		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 o 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)

#### **DIVISION 24 : MANUFACTURE OF BASIC METALS**

<b>241</b>			<b>Manufacture of basic iron and steel</b>
	<b>2410</b>		<b>Manufacture of basic iron and steel</b> This class excludes:



Group	Class	Sub-class	Description
242	2420		- manufacture of tubes, pipes and hollow profiles and of tube or pipe fittings of cast-iron, see 2431
			- manufacture of seamless tubes and pipes of steel by centrifugal casting, see 2431
			- manufacture of tube or pipe fittings of cast-steel, see 2431
		24101	Manufacture of pig iron and spiegeleisen 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>Manufacture of basic precious and other non-ferrous metals</b>
			<b>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
243	2431	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>Casting of metals</b>
			<b>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>Casting of non-ferrous metals</b>
	2432		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

Group	Class	Sub-class	Description
<b>DIVISION 25 : MANUFACTURE OF FABRICATED METAL PRODUCTS, EXCEPT MACHINERY AND EQUIPMENT</b>			
251	2511		<b>Manufacture of structural metal products, tanks, reservoirs and steam generators</b>
			<b>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
	2512		<b>Manufacture of tanks, reservoirs and containers of metal</b>
			This class excludes:
			- 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
			- manufacture of transport containers, see 2920
			- manufacture of tanks (armored military vehicles), see 3040
		25121	Manufacture of metal containers for compressed or liquefied gas
		25122	Manufacture of metal reservoirs, tanks and similar containers
	2513	25123	Manufacture of central heating boilers and radiators and parts and accessories thereof
		25129	Manufacture of other containers n.e.c.
			<b>Manufacture of steam generators, except central heating hot water boilers</b>
			This class excludes:
			- manufacture of central heating hot-water boilers and radiators, see 2512
			- manufacture of boiler-turbine sets, see 2811
			- manufacture of isotope separators, see 2829
252	2520	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>Manufacture of weapons and ammunition</b>
			<b>Manufacture of weapons and ammunition</b>
			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

Group	Class	Sub-class	Description
259	2591	25200	This class excludes: - manufacture of percussion caps, detonators or signalling flares, see 2029 - manufacture of cutlasses, swords, bayonets etc., see 2593 - manufacture of armoured vehicles for the transport of banknotes or valuables, see 2910 - manufacture of space vehicles, see 3030 - manufacture of tanks and other fighting vehicles, see 3040
			Manufacture of weapons and ammunition <b>Manufacture of other fabricated metal products; metalworking service activities</b>
		25910	<b>Forging, pressing, stamping and roll-forming of metal; powder metallurgy</b> 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 This class excludes: - production of metal powder, see 2410, 2420
			Forging, pressing, stamping and roll-forming of metal; powder metallurgy <b>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
			Machining; treatment and coating of metals <b>Manufacture of cutlery, hand tools and general hardware</b> 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
		25920	
		2593	
		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, blacksmiths' tools, drills, punches, milling cutters 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.)

Group	Class	Sub-class	Description
	<b>2599</b>		<b>Manufacture of other fabricated metal products n.e.c.</b> This class excludes: <ul style="list-style-type: none"> <li>- manufacture of tanks and reservoirs, see 2512</li> <li>- manufacture of swords, bayonets, see 2593</li> <li>- manufacture of clock or watch springs, see 2652</li> <li>- manufacture of wire and cable for electricity transmission, see 2732</li> <li>- manufacture of power transmission chain, see 2814</li> <li>- manufacture of shopping carts, see 3099</li> <li>- manufacture of metal furniture, see 3100</li> <li>- manufacture of sports goods, see 3230</li> <li>- manufacture of games and toys, see 3240</li> </ul>
		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, strongroom 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.
<b>DIVISION 26: MANUFACTURE OF COMPUTER, ELECTRONIC AND OPTICAL PRODUCTS.</b>			
<b>261</b>	<b>2610</b>		<b>Manufacture of electronic components</b> <b>Manufacture of electronic components</b> This class includes the manufacture of semiconductors and other components for electronic applications This class excludes: <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 (analog, digital or hybrid)

Group	Class	Sub-class	Description
262	2620	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>Manufacture of computers and peripheral equipment</b>
			<b>Manufacture of computers and peripheral equipment</b>
			This class excludes:
			- reproduction of recorded media (computer media, sound, video, etc.), see 1820
			- manufacture of electronic components and electronic assemblies used in computers and peripherals, see 2610
			- manufacture of internal/external computer modems, see 2610
			- manufacture of interface cards, modules and assemblies, see 2610
			- manufacture of modems, carrier equipment, see 2630
			- manufacture of digital communication switches, data communications equipment (e.g. bridges, routers, gateways), see 2630
			- manufacture of consumer electronic devices, such as CD players and DVD players, see 2640
263	2630		- manufacture of television monitors and displays, see 2640
			- manufacture of video game consoles, see 2640
			- manufacture of blank optical and magnetic media for use with computers or other devices, see 2680
		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 types 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>Manufacture of communication equipment</b>
			<b>Manufacture of communication equipment</b>
			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:
			- manufacture of computers and computer peripheral equipment, see 2620
			- manufacture of consumer audio and video equipment, see 2640
			- manufacture of electronic components and subassemblies used in communications equipment, see 2610

Group	Class	Sub-class	Description
264	2640		<ul style="list-style-type: none"> <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 equipments n.e.c.
			<b>Manufacture of consumer electronics</b>
			<b>Manufacture of consumer electronics</b>
			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
			This class excludes:
			<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)
265	2651		<b>Manufacture of measuring, testing, navigating and control equipment; watches and clocks</b>
			<b>Manufacture of measuring, testing, navigating and control equipment</b> This class excludes: <ul style="list-style-type: none"> <li>- manufacture of telephone answering machines, see 2630</li> </ul>

Group	Class	Sub-class	Description
266	2652		<ul style="list-style-type: none"> <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, calipers), 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>Manufacture of watches and clocks</b>
			This class excludes:
			<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 equipments such as time-clock, parking meters etc.
		26529	Manufacture of other watches and clocks n.e.c.
267	2660		<b>Manufacture of irradiation, electromedical and electrotherapeutic equipment</b>
			<b>Manufacture of irradiation, electromedical and electrotherapeutic equipment</b>
267	2670		<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
267	2670		<b>Manufacture of optical instruments and equipment</b>
			<b>Manufacture of optical instruments and equipment</b>
267	2670		<p>This class includes the manufacture of optical instruments and lens(except ophthalmic) such binoculars, microscopes, prisms, film and digital cameras etc.</p>



Group	Class	Sub-class	Description
268	2680		This class excludes: - manufacture of computer projectors, see 2620 - manufacture of commercial TV and video cameras, see 2630 - manufacture of household-type video cameras, see 2640 - manufacture of complete equipment using laser components, see manufacturing class by type of machinery (e.g. medical laser equipment, see 2660) - manufacture of photocopy machinery, see 2817 - manufacture of ophthalmic goods, see 3250
		26700	Manufacture of optical instruments and equipment <b>Manufacture of magnetic and optical media</b> <b>Manufacture of magnetic and optical media</b>
			This class includes manufacture of blank magnetic audio and video tapes and cassettes and blank optical discs This class excludes: - reproduction of recorded media (computer media, sound, video, etc.), see 1820
		26800	Manufacture of magnetic and optical media
DIVISION 27 : MANUFACTURE OF ELECTRICAL EQUIPMENT			
271	2710		<b>Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus</b> <b>Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus</b>
			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. This class excludes: - manufacture of electronic component-type transformers and switches, see 2610 - manufacture of environmental controls and industrial process control instruments, see 2651 - manufacture of switches for electrical circuits, such as pushbutton and snap switches, see 2733 - manufacture of electric welding and soldering equipment, see 2790 - manufacture of solid state inverters, rectifiers and converters, see 2790 - manufacture of turbine-generator sets, see 2811 - manufacture of starting motors and generators for internal combustion engines, see 2930
		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)



Group	Class	Sub-class	Description
272	2720	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>Manufacture of batteries and accumulators</b>
273	2731		<b>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)
	2732		<b>Manufacture of wiring and wiring devices</b>
			<b>Manufacture of fibre optic cables for data transmission or live transmission of images</b>
			This class includes manufacture of fiber optic cable for data transmission or live transmission of images This class excludes: - manufacture of glass fibres or strand, see 2310 - manufacture of optical cable sets or assemblies with connectors or other attachments, see depending on application e.g. 2610
274	2733	27310	Manufacture of fibre optic cables for data transmission or live transmission of images
			<b>Manufacture of other electronic and electric wires and cables</b>
			This class includes manufacture of insulated wire and cable, made of steel, copper, aluminium This class excludes: - manufacture (drawing) of wire, see 2410, 2420 - manufacture of computer cables, printer cables, USB cables and similar cable sets or assemblies, see 2610 - manufacture of cable sets, wiring harnesses and similar cable sets or assemblies for automotive applications, see 2930
		27320	Manufacture of other electronic and electric wires and cables (insulated wire and cable made of steel, copper, aluminium)
	2733		<b>Manufacture of wiring devices</b>
			This class includes the manufacture of current-carrying and non current-carrying wiring devices for electrical circuits regardless of material This class excludes: - manufacture of ceramic insulators, see 2393 - manufacture of electronic component-type connectors, sockets and switches, see 2610
		27331	Manufacture of switch, switch box, lamp holders, lugs etc.
		27339	Manufacture of other wiring devices and fittings n.e.c.
			<b>Manufacture of electric lighting equipment</b>

Group	Class	Sub-class	Description
275	2740		<b>Manufacture of electric lighting equipment</b> 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 This class excludes: - manufacture of glassware and glass parts for lighting fixtures, see 2310 - manufacture of current-carrying wiring devices for lighting fixtures, see 2733 - manufacture of ceiling fans or bath fans with integrated lighting fixtures, see 2750 - manufacture of electrical signalling equipment such as traffic lights and pedestrian signalling equipment, see 2790
		27400	Manufacture of electric lighting equipment
	2750		<b>Manufacture of domestic appliances</b> <b>Manufacture of domestic appliances</b> This class excludes: - 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 - manufacture of household-type sewing machines, see 2826 - installation of central vacuum cleaning systems, 4329
		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.
	2790		<b>Manufacture of other electrical equipment</b> <b>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
<b>DIVISION 28 : MANUFACTURE OF MACHINERY AND EQUIPMENT N.E.C.</b>			
281	2811		<b>Manufacture of general purpose machinery</b> <b>Manufacture of engines and turbines, except aircraft, vehicle and cycle engines</b> 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, carburetors 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

Group	Class	Sub-class	Description
			<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>
	2812	28110	<p>Manufacture of engines and turbines, except aircraft, vehicle and cycle engines</p> <p><b>Manufacture of fluid power equipment</b></p> <p>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</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>- manufacture of compressors, see 2813</li> <li>- manufacture of pumps and valves for non-fluid power applications, see 2813</li> <li>- manufacture of mechanical transmission equipment, see 2814</li> </ul>
	2813	28120	<p>Manufacture of fluid power equipment</p> <p><b>Manufacture of other pumps, compressors, taps and valves</b></p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>- manufacture of valves of unhardened vulcanized rubber, glass or of ceramic materials, see 2219, 2310 or 2393</li> <li>- manufacture of hydraulic transmission equipment, see 2812</li> <li>- manufacture of inlet and exhaust valves of internal combustion engines, see 2811</li> </ul>
		28131	Manufacture of hand pumps
	2814	28132	<p>Manufacture of other pumps, compressors, taps and valves etc.</p> <p><b>Manufacture of bearings, gears, gearing and driving elements</b></p> <p>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</p> <p>This class excludes:</p> <ul style="list-style-type: none"> <li>- manufacture of other chain, see 2599</li> <li>- manufacture of (electromagnetic) clutches, see 2930</li> <li>- manufacture of sub-assemblies of power transmission equipment identifiable as parts of vehicles or aircraft, see divisions 29 and 30</li> </ul>
		28140	Manufacture of bearings, gears, gearing and driving elements

Group	Class	Sub-class	Description
	2815		<b>Manufacture of ovens, furnaces and furnace burners</b> 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
	2816	28150	Manufacture of ovens, furnaces and furnace burners <b>Manufacture of lifting and handling equipment</b> 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
	2817	28161 28162	Manufacture of lifts, escalators and moving walkways Manufacture of other lifting and handling equipment and parts thereof <b>Manufacture of office machinery and equipment</b> 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
	2818	28170	Manufacture of office machinery and equipment <b>Manufacture of power-driven hand tools</b>
	2819	28180	Manufacture of power-driven hand tools <b>Manufacture of other general-purpose machinery</b> This class excludes: - manufacture of sensitive (laboratory-type) balances, see 2651

Group	Class	Sub-class	Description
282	2821		<ul style="list-style-type: none"> <li>- manufacture of domestic refrigerating or freezing equipment, see 2750</li> <li>- manufacture of domestic fans, see 2750</li> <li>- manufacture of electrical welding and soldering equipment, see 2790</li> <li>- manufacture of agricultural spraying machinery, see 2821</li> <li>- manufacture of metal or glass rolling machinery and cylinders thereof, see 2823, 2829</li> <li>- manufacture of agricultural dryers, machinery for filtering or purifying food, see 2825</li> <li>- manufacture of cream separators, see 2825</li> <li>- manufacture of commercial clothes dryers, see 2826</li> <li>- manufacture of textile printing machinery, see 2826</li> </ul>
		28191	Manufacture of refrigerating or freezing equipment for industrial use, including assemblies of major components
		28192	Manufacture of air-conditioning machines, including motor vehicles air-conditioners
		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.
		28194	Manufacture of weighing machinery (other than sensitive laboratory balances)
		28195	Manufacture of filtering and purifying machinery or apparatus for liquids and gases
		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>Manufacture of special-purpose machinery</b>
			<b>Manufacture of agricultural and forestry machinery</b>
			This class excludes:
			<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.
	2822		<b>Manufacture of metal-forming machinery and machine tools</b> This class excludes:

Group	Class	Sub-class	Description
			<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>
	2823	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
	2823		<b>Manufacture of machinery for metallurgy</b> 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 This class excludes: <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>
	2824	28230	Manufacture of machinery for metallurgy
			<b>Manufacture of machinery for mining, quarrying and construction</b> This class excludes: <ul style="list-style-type: none"> <li>- manufacture of lifting and handling equipment, see 2816</li> <li>- manufacture of other tractors, see 2821, 2910</li> <li>- manufacture of machine tools for working stone, including machines for splitting or clearing stone, see 2822</li> <li>- manufacture of concrete-mixer lorries, see 2910</li> </ul>
		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-dozer, 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		<b>Manufacture of machinery for food, beverage and tobacco processing</b> This class excludes: <ul style="list-style-type: none"> <li>- manufacture of food and milk irradiation equipment, see 2660</li> <li>- manufacture of packing, wrapping and weighing machinery, see 2819</li> </ul>

Group	Class	Sub-class	Description
			- 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)
	<b>2826</b>		<b>Manufacture of machinery for textile, apparel and leather production</b> 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 machines, 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</b>		<b>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



Group	Class	Sub-class	Description
		28293	Manufacture of printing and bookbinding machines and machines for activities supporting printing on a variety of materials (other than textiles)
		28299	Manufacture of other special-purpose machinery n.e.c.
Division 29 : Manufacture of motor vehicles, trailers and semi-trailers			
291	2910		<b>Manufacture of motor vehicles</b>
			<b>Manufacture of motor vehicles</b>
			This class excludes:
			- manufacture of lighting equipment for motor vehicles, see 2740
			- manufacture of pistons, piston rings and carburetors, 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
292	2920		- 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>Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers</b>
			This class excludes:
293	2930		- manufacture of trailers and semi-trailers specially designed for use in agriculture, see 2821
			- manufacture of parts and accessories of bodies for motor vehicles, see 2930
			- manufacture of vehicles drawn by animals, see 3099
		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>Manufacture of parts and accessories for motor vehicles</b>
			<b>Manufacture of parts and accessories for motor vehicles</b>
			This class excludes:
			- manufacture of tyres, see 2211
	- manufacture of rubber hoses and belts and other rubber products, see 2219		
	- manufacture of rubber hoses and belts and other rubber products, see 2220		
	- manufacture of batteries for vehicles, see 2720		
	- manufacture of lighting equipment for motor vehicles, see 2740		
	- manufacture of pistons, piston rings and carburetors, see 2811		



Group	Class	Sub-class	Description
			- manufacture of pumps for motor vehicles and engines, see 2813 - maintenance, repair and alteration of motor vehicles, see 4520
		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.

### DIVISION 30 : MANUFACTURE OF OTHER TRANSPORT EQUIPMENT

301	3011		<b>Building of ships and boats</b>
			<b>Building of ships and floating structures</b>
			This class excludes:
			- manufacture of parts of vessels, other than major hull assemblies:
			• manufacture of sails, see 1322
			• manufacture of ships' propellers, see 2599
			• manufacture of iron or steel anchors, see 2599
			• manufacture of marine engines, see 2811
			- manufacture of navigational instruments, see 2651
			- manufacture of lighting equipment for ships, see 2740
			- manufacture of amphibious motor vehicles, see 2910
			- manufacture of inflatable boats or rafts for recreation, see 3012
			- specialized repair and maintenance of ships and floating structures, see 3315
			- ship-breaking, see 3830
			- interior installation of boats, see 4330
		30111	Building of commercial vessels: passenger vessels, ferry-boats, 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, coffer-dams, floating landing stages, buoys, floating tanks, barges, lighters, floating cranes, non-recreational inflatable rafts etc.)
	3012		<b>Building of pleasure and sporting boats</b>
			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) This class excludes:
			- manufacture of parts of pleasure and sporting boats:
			• manufacture of sails, see 1322

Group	Class	Sub-class	Description
302	30120		<ul style="list-style-type: none"> <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>
			Building of pleasure and sporting boats
			<b>Manufacture of railway locomotives and rolling stock</b>
		3020	<b>Manufacture of railway locomotives and rolling stock</b>
			This class excludes:
			<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.)
303	3030	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>Manufacture of air and spacecraft and related machinery</b>
			<b>Manufacture of air and spacecraft and related machinery</b>
			This class excludes:
			<ul style="list-style-type: none"> <li>- manufacture of parachutes, see 1322</li> <li>- manufacture of military ordinance and ammunition, see 2520</li> <li>- manufacture of telecommunication equipment for satellites, see 2630</li> <li>- manufacture of aircraft instrumentation and aeronautical instruments, see 2651</li> <li>- manufacture of air navigation systems, see 2651</li> <li>- manufacture of lighting equipment for aircraft, see 2740</li> <li>- manufacture of ignition parts and other electrical parts for internal combustion engines, see 2790</li> <li>- manufacture of pistons, piston rings and carburetors, see 2811</li> <li>- manufacture of aircraft launching gear, aircraft carrier catapults and related equipment, see 2829</li> </ul>
		30301	Manufacture of airplanes
		30302	Manufacture of helicopters

Group	Class	Sub-class	Description
304	3040	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 turbopropellers for aircraft, aircraft seats etc. and other specialised parts of spacecraft)
	3040		<b>Manufacture of weapons and ammunition</b>
			<b>Manufacture of weapons and ammunition</b> 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
	3091	30400	Manufacture of weapons and ammunition
			<b>Manufacture of transport equipment n.e.c.</b>
			<b>Manufacture of motorcycles</b> This class excludes: - manufacture of bicycles, see 3092 - manufacture of invalid carriages, see 3092
	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
			<b>Manufacture of bicycles and invalid carriages</b> 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
	3099	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
			<b>Manufacture of other transport equipment n.e.c.</b> 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

Group	Class	Sub-class	Description
		30999	Manufacture of other transport equipments n.e.c. such as pushcarts, handcarts etc
<b>DIVISION 31 : MANUFACTURE OF FURNITURE</b>			
<b>310</b>	<b>3100</b>		<b>Manufacture of furniture</b> <b>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.
<b>DIVISION 32 : OTHER MANUFACTURING</b>			
<b>321</b>	<b>3211</b>		<b>Manufacture of jewellery, bijouterie and related articles</b> <b>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

Group	Class	Sub-class	Description
322	3212		<b>Manufacture of imitation jewellery and related articles</b> This class includes manufacture of costume or imitation jewellery, 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>Manufacture of musical instruments</b>
	3220		<b>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>Manufacture of sports goods</b> <b>Manufacture of sports goods</b>
	3230		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
323			

Group	Class	Sub-class	Description
324	3240	32300	Manufacture of sports goods
			<b>Manufacture of games and toys</b>
			<b>Manufacture of games and toys</b>
			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
		32401	Manufacture of dolls and toy animals
		32402	Manufacture of wheeled toys designed to be ridden, including plastic bicycles and tricycles
		32403	Manufacture of pin-tables, coin-operated games, billiards, special tables for casino games, etc.
325	3250	32404	Manufacture of playing cards
		32405	Manufacture of electronic games
		32409	Manufacture of other games and toys n.e.c.
			<b>Manufacture of medical and dental instruments and supplies</b>
			<b>Manufacture of medical and dental instruments and supplies</b>
			This class excludes:
			- manufacture of wheelchairs, see 3092
		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.
329	3290	32504	Manufacture of bone plates and screws, syringes, needles, catheters, cannulae, etc.
		32505	Manufacture of measuring instruments such as thermometers etc.
		32506	Manufacture of orthopedic 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>Other manufacturing n.e.c.</b>
			<b>Other manufacturing n.e.c.</b>
			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
		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.

Group	Class	Sub-class	Description
		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.
<b>DIVISION 33 : REPAIR AND INSTALLATION OF MACHINERY AND EQUIPMENT</b>			
<b>331</b>	<b>3311</b>		<b>Repair of fabricated metal products, machinery and equipment</b> <b>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
	<b>3312</b>	33119	Repair and maintenance of other fabricated metal products
			<b>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



Group	Class	Sub-class	Description
		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</b>		<b>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 equipments of class 2660
		33133	Repair and maintenance of optical instruments and equipment of class 2670
	<b>3314</b>		<b>Repair of electrical equipment</b> 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
	<b>3315</b>	33140	Repair of electrical equipment <b>Repair of transport equipment, except motor vehicles</b> 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



Group	Class	Sub-class	Description
332	3319		<b>Repair of other equipment</b> 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
	3320		<b>Installation of industrial machinery and equipment</b> <b>Installation of industrial machinery and equipment</b> 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

SECTION D : ELECTRICITY, GAS, STEAM AND AIRCONDITION SUPPLY  
 DIVISION 35 : ELECTRICITY, GAS, STEAM AND AIRCONDITION SUPPLY

351	3510		<b>Electric power generation, transmission and distribution</b> <b>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.
352	3520		<b>Manufacture of gas; distribution of gaseous fuels through mains</b> <b>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	Disrtibution and sale of gaseous fuels through mains

Group	Class	Sub-class	Description
353	3530		<b>Steam and air conditioning supply</b>
			<b>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

**SECTION E : WATER SUPPLY; SEWERAGE, WASTE MANAGEMENT AND  
REMEDIAATION ACTIVITIES**

**DIVISION 36 : WATER COLLECTION , TREATMENT AND SUPPLY**

360	3600		<b>Water collection, treatment and supply</b>
			<b>Water collection, treatment and supply</b>
			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.
			This class excludes:
			- operation of irrigation equipment for agricultural purposes, see 0161
			- treatment of waste water in order to prevent pollution, see 3700
			- (long-distance) transport of water via pipelines, see 4930
		36000	Water collection, treatment and supply

**Division 37 : Sewerage**

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

**DIVISION 38 : WASTE COLLECTION, TREATMENT AND DISPOSAL ACTIVITIES;  
MATERIALS RECOVERY**

381	3811		<b>Waste collection</b>
			<b>Collection of non-hazardous waste</b>
			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
			This class excludes:
			- collection of hazardous waste, see 3812

Group	Class	Sub-class	Description
382	3812	38110	<ul style="list-style-type: none"> <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> Collection of non-hazardous waste
			<b>Collection of hazardous waste</b> 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.
	3821	38120	Collection of hazardous waste <b>Waste treatment and disposal</b>
			<b>Treatment and disposal of non-hazardous waste</b> This class includes the disposal, treatment prior to disposal and other treatment of solid or non-solid non-hazardous waste. This class excludes: <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>
	3822	38210	Treatment and disposal of non-hazardous waste <b>Treatment and disposal of hazardous waste</b> This class excludes: <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
383	3830	38222	Treatment, disposal and storage of radioactive nuclear waste
			<b>Materials recovery</b> <b>Materials recovery</b> 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 This class excludes: <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> </ul>

Group	Class	Sub-class	Description
		38300	<ul style="list-style-type: none"> <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> <li>- wholesale of recoverable materials, see 4669</li> </ul> Materials recovery

#### **DIVISION 39: REMEDIATION ACTIVITIES AND OTHER WASTE MANAGEMENT SERVICES**

<b>390</b>	<b>3900</b>		<b>Remediation activities and other waste management services</b> <b>Remediation activities and other waste management services</b> This includes cleanup of contaminated buildings and sites, soil, surface or ground water and other specialized pollution-control activities This class excludes: <ul style="list-style-type: none"> <li>- treatment and disposal of non-hazardous waste, see 3821</li> <li>- treatment and disposal of hazardous waste, see 3822</li> <li>- outdoor sweeping and watering of streets etc., see 8129</li> </ul>
		39000	Remediation activities and other waste management services

#### **SECTION F : CONSTRUCTION**

#### **DIVISION 41 : CONSTRUCTION OF BUILDINGS**

<b>410</b>	<b>4100</b>		<b>Construction of buildings</b> <b>Construction of buildings</b> This class excludes: <ul style="list-style-type: none"> <li>- erection of complete prefabricated constructions from self-manufactured parts not of concrete, see divisions 16 and 25</li> <li>- construction of industrial facilities, except buildings, see 4290</li> <li>- architectural and engineering activities, see 7110</li> <li>- project management activities related to construction, see 7110</li> </ul>
		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

#### **DIVISION 42 : CIVIL ENGINEERING**

<b>421</b>	<b>4210</b>		<b>Construction roads and railways</b> <b>Construction roads and railways</b> This class excludes: <ul style="list-style-type: none"> <li>- installation of street lighting and electrical signals, see 4321</li> <li>- architectural and engineering activities, see 7110</li> <li>- project management activities related to civil engineering works, see 7110</li> </ul>
		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

Group	Class	Sub-class	Description
422	4220	42103	Construction and maintenance of airfield runways
			<b>Construction of utility projects</b>
			<b>Construction of utility projects</b>
			This class excludes:
			- project management activities related to civil engineering works, see 7110
		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
429	4290	42206	Water well drilling
		42209	Construction of utility projects n.e.c.
			<b>Construction of other civil engineering projects</b>
			<b>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.

#### DIVISION 43: SPECIALIZED CONSTRUCTION ACTIVITIES

431	4311		<b>Demolition and site preparation</b>
			<b>Demolition</b>
			This class includes demolition or wrecking of buildings and other structures
		43110	Demolition
	4312		<b>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.

Group	Class	Sub-class	Description
432	4321	43129	Other site preparation activities n.e.c.
			<b>Electrical, plumbing and other construction installation activities</b>
			<b>Electrical installation</b>
			This class excludes:
			- construction of communications and power transmission lines, see 4220
		43211	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 burgler alarm system
		43219	Other electrical electrical installation n.e.c.
433	4322		<b>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 equipments
		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>Other construction installation</b>
			This class excludes:
			- installation of industrial machinery, see 3320
		43291	Installation of elevators, escalators
433	4329	43292	Installation of thermal, sound or vibration insulation system in buildings
		43299	Other construction projects n.e.c.
433	4330		<b>Building completion and finishing</b>
			<b>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
439	4390	43309	Other building completion and finishing
			<b>Other specialized construction activities</b>
			<b>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:

Group	Class	Sub-class	Description
		43900	- renting of construction machinery and equipment without operator, see 7730 Other specialized construction activities
<b>SECTION G : WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES AND MOTORCYCLES</b>			
<b>DIVISION 45 : WHOLESALE AND RETAIL TRADE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES</b>			
<b>451</b>	<b>4510</b>		<b>Sale of motor vehicles</b> <b>Sale of motor vehicles</b> This class includes wholesale and retail sale of new and used passenger motor vehicles and lorries, trailers and lorries, trailers and semi trailers This class excludes: - wholesale and retail sale of parts and accessories for motor vehicles, see 4530 - renting of motor vehicles with driver, see 4922 - renting of trucks with driver, see 4923 - renting of motor vehicles and trucks without driver, see 7710
		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>4520</b>		<b>Maintenance and repair of motor vehicles</b> <b>Maintenance and repair of motor vehicles</b> 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 This class excludes: - retreading and rebuilding of tyres, see 2211
		45200	Maintenance and repair of motor vehicles
<b>453</b>	<b>4530</b>		<b>Sale of motor vehicle parts and accessories</b> <b>Sale of motor vehicle parts and accessories</b> 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
		45300	Sale of motor vehicle parts and accessories
<b>454</b>	<b>4540</b>		<b>Sale, maintenance and repair of motorcycles and related parts and Accessories</b> <b>Sale, maintenance and repair of motorcycles and related parts and Accessories</b> This class excludes: - wholesale of bicycles and related parts and accessories, see 4649 - retail sale of bicycles and related parts and accessories, see 4763 - renting of motorcycles, see 7730 - repair and maintenance of bicycles, see 9529
		45401	Wholesale or retail sale of new motorcycles, mopeds, scooters and three wheelers



Group	Class	Sub-class	Description
		45402	Wholesale or retail sale of parts and accessories of motorcycles, mopeds, scooters and three wheelers
		45403	Maintenance and repair of motor cycles, mopeds, scooters and three wheelers
<b>DIVISION 46: WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES</b>			
<b>461</b>	<b>4610</b>		<b>Wholesale on a fee or contract basis</b> <b>Wholesale on a fee or contract basis</b> This class includes activities of commission agents, commodity brokers, 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 This class excludes: - wholesale trade in own name, see 462 to 469 - activities of commission agents for motor vehicles, see 4510 - auctions of motor vehicles, see 4510 - retail sale by non-store commission agents, see 4799 - activities of insurance agents, see 6622 - activities of real estate agents, see 6820
		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>4620</b>		<b>Wholesale of agricultural raw materials and live animals</b> <b>Wholesale of agricultural raw materials and live animals</b> This class excludes: - wholesale of textile fibres, see 4669
		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>4630</b>		<b>Wholesale of food, beverages and tobacco</b> <b>Wholesale of food, beverages and tobacco</b> This class includes wholesale of fruits and vegetables, dairy products, eggs & edible oils & fats, meat, fishery products, sugar confectionery & bakery products, beverages, coffee, tea, cocoa and spices, manufactured tobacco & tobacco products etc.

Group	Class	Sub-class	Description
464	4641		This class excludes: - blending of wine or distilled spirits, see 1101, 1102
		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.
465	4649		<b>Wholesale of household goods</b>
			<b>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>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
	4651	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>Wholesale of machinery, equipment and supplies</b>
			<b>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

Group	Class	Sub-class	Description
466	4652	46511	- wholesale of computer-controlled machinery, see 4659 Wholesale of computers and computer peripheral equipment
		46512	Wholesale of software
			<b>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
	4653	46529	Wholesale of other electronic equipments and parts thereof
			<b>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
	4659	46533	Wholesale of milking machines, poultry-keeping machines, bee-keeping machines
		46539	Wholesale of other agriculture machinery n.e.c.
			<b>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>Other specialized wholesale</b>

Group	Class	Sub-class	Description
469	4661		<b>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
	4662	46610	Wholesale of solid, liquid and gaseous fuels and related products
			<b>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
	4663	46620	Wholesale of metals and metal ores
			<b>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
	4669	46634	Wholesale of paints, varnishes, and lacquers
		46639	Wholesale of other construction equipment n.e.c.
			<b>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>Non-specialized wholesale trade</b>

Group	Class	Sub-class	Description
	<b>4690</b>		<b>Non-specialized wholesale trade</b> This class includes wholesale of a variety of goods without any particular specialization
		46901	Wholesale trade via e-commerce excluding activities of commission agents
		46909	Other non-specialised wholesale trade n.e.c.
<b>DIVISION 47 : RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES</b>			
<b>471</b>	<b>4711</b>		<b>Retail sale in non-specialized stores</b> <b>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</b>		<b>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>4721</b>		<b>Retail sale of food, beverages and tobacco in specialized stores</b> <b>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</b>		<b>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 icecream not for consumption on the premises
	<b>4723</b>		<b>Retail sale of tobacco products in specialized stores</b>
		47230	Retail sale of tobacco products in specialized stores
<b>473</b>	<b>4730</b>		<b>Retail sale of automotive fuel in specialized stores</b> <b>Retail sale of automotive fuel in specialized stores</b> 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 This class excludes: - wholesale of fuels, see 4661 - retail sale of liquefied petroleum gas for cooking or heating, see 4773

Group	Class	Sub-class	Description
474	4741	47300	Retail sale of automotive fuel in specialized stores [includes the activity of petrol filling stations]. <b>Retail sale of information and communications equipment in specialized stores</b>
			<b>Retail sale of computers, peripheral units, software and telecommunications equipment in specialized stores</b> This class excludes: - retail sale of blank tapes and disks, see 4762
		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
		4742	<b>Retail sale of audio and video equipment in specialized stores</b> This class includes retail sale of radio and television equipment, retail sale of stereo equipment, retail sale of CD and DVD players and recorders
		47420	Retail sale of audio and video equipment in specialized stores
			<b>Retail sale of other household equipment in specialized stores</b>
		4751	<b>Retail sale of textiles in specialized stores</b> 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.) This class excludes: - retail sale of clothing, see 4771
475	4752	47510	Retail sale of textiles in specialized stores
			<b>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 equipments
		47523	Retail sale of glass
		4753	<b>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
		4759	<b>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

Group	Class	Sub-class	Description
476	4761	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>Retail sale of cultural and recreation goods in specialized stores</b>
			<b>Retail sale of books, newspapers and stationary 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.
		4762	<b>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
		4763	<b>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
477	4764		<b>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
		4771	<b>Retail sale of other goods in specialized stores</b>
			<b>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
		4772	<b>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
		4773	<b>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



Group	Class	Sub-class	Description
478	4774	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>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>Retail sale via stalls and markets</b>
		4781	<b>Retail sale via stalls and markets of food, beverages and tobacco products</b>
479	4782		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>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>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>Retail trade not in stores, stalls or markets</b>
		4791	<b>Retail sale via mail order houses or via Internet</b>
479	4799		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>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
479	4799		This class excludes:
			- delivery of products by stores, see groups 471-477
		47990	Other retail sale not in stores, stalls or markets

Group	Class	Sub-class	Description
<b>SECTION H : TRANAPORT AND STORAGE</b>			
<b>DIVISION 49 : LAND TRANSPORT AND TRANSPORT VIA PIPELINES</b>			
<b>491</b>	<b>4911</b>		<b>Transport via railways</b>
			<b>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
	<b>4912</b>	49110	Passenger rail transport
			<b>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
<b>492</b>	<b>4921</b>	49120	Freight rail transport
			<b>Other land transport</b>
			<b>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
	<b>4922</b>	49213	Urban or suburban underground or elevated rillways
		49219	Other urban or suburban passenger transport n.e.c.
			<b>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.

Group	Class	Sub-class	Description
493	4923		<b>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
	4930		<b>Transport via pipeline</b> <b>Transport via pipeline</b> This class includes transport of gases, liquids, water slurry and other commodities via pipelines including operation of pump stations
		49300	Transport via pipeline
			<b>DIVISION 50 : WATER TRANSPORT</b>
501	5011		<b>Sea and coastal water transport</b> <b>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 sight seeing boats
		50113	Sea and coastal long distance water transport
		50119	Other sea and coastal water transport n.e.c.
	5012		<b>Sea and coastal freight water transport</b> This class includes transport of freight over seas 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
		50120	Sea and coastal freight water transport
			<b>Inland water transport</b> <b>Inland passenger water transport</b>
		50211	River ferry service
	5021	50212	River cruise, water taxi, boat services
		50213	Long distance river water transport
		50219	Other inland water transport n.e.c.
502	5021		

Group	Class	Sub-class	Description
	<b>5022</b>		<b>Inland freight water transport</b> This class includes transport of freight via rivers, canals, lakes and other inland waterways, including inside harbours and ports
		50220	Inland freight water transport
<b>DIVISION 51 : AIR TRANSPORT</b>			
<b>511</b>	<b>5110</b>		<b>Passenger air transport</b> <b>Passenger air transport</b>
		51101	Passenger airways
		51102	Helicopter services
		51109	Other passenger air-transport n.e.c
<b>512</b>	<b>5120</b>		<b>Freight air transport</b> <b>Freight air transport</b>
		51201	Freight air transport services
		51202	Launching of satellites and space vehicles and space transport
<b>DIVISION 52 : WAREHOUSING AND SUPPORT ACTIVITIES FOR TRANSPORTATION</b>			
<b>521</b>	<b>5210</b>		<b>Warehousing and storage</b> <b>Warehousing and storage</b> This class excludes: - parking facilities for motor vehicles, see 5221 - operation of self storage facilities, see 6810 - rental of vacant space, see 6810
		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>5221</b>		<b>Support activities for transportation</b> <b>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</b>		<b>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

Group	Class	Sub-class	Description
	5223		<b>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
	5224		<b>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
	5229		<b>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
<b>DIVISION 53 : POSTAL AND COURIER ACTIVITIES</b>			
531	5310		<b>Postal activities</b> <b>Postal activities</b> This class includes national postal activities
		53100	Postal activities
532	5320		<b>Courier activities</b> <b>Courier activities</b> This class includes courier activities not operating under a universal service obligation
		53200	Courier activities
<b>SECTION I: ACCOMODATION AND FOOD SERVICE ACTIVITIES</b>			
<b>DIVISION 55 : ACCOMMODATION</b>			
551	5510		<b>Short term accommodation activities</b> <b>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

Group	Class	Sub-class	Description
552	5520	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 organisation 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>Camping grounds, recreational vehicle parks and trailer parks</b> <b>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
559	5590	55200	Camping grounds, recreational vehicle parks and trailer parks
			<b>Other accommodation</b> <b>Other accommodation</b>
		55901	Accommodation provided by student residences, school dormitories
		55902	Worker hostels and boarding houses

#### DIVISION 56 : FOOD AND BEVERAGE SERVICE ACTIVITIES

561	5610		<b>Restaurants and mobile food service activities</b> <b>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
562	5621	56104	Restaurant and bar activities connected to transportation, when carried out by separate units
			<b>Event catering and other food service activities</b> <b>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>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
563	5630	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>Beverage serving activities</b> <b>Beverage serving activities</b> This class excludes: - reselling packaged/prepared beverages, see 4711, 4722, 4781, 4799

Group	Class	Sub-class	Description
			- operation of discotheques and dance floors without beverage serving, see 9329
		56301	Bars and Restaurants with bars
		56302	Tea/coffee shops
		56303	Fruit juice bars
		56304	Mobile beverage vendors

## SECTION J : INFORMATION AND COMMUNICATION

### DIVISION 58 : PUBLISHING ACTIVITIES

<b>581</b>	<b>5811</b>		<b>Publishing of books, periodicals and other publishing activities</b>
			<b>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 encyclopedias (including on CD-ROM)
		58112	Publishing of atlases, maps and charts
		58113	Publishing of audio books
	<b>5812</b>		<b>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>582</b>	<b>5813</b>		<b>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</b>		<b>Other publishing activities</b>
			This class excludes:
			- retail sale of software, see 4741
			- publishing of advertising newspapers, see 5813
<b>582</b>	<b>5820</b>		- 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>Software publishing</b>
<b>582</b>	<b>5820</b>		<b>Software publishing</b>
			This class excludes:
			- reproduction of software, see 1820
			- retail sale of non-customized software, see 4741



Group	Class	Sub-class	Description
			<ul style="list-style-type: none"> <li>- production of software not associated with publishing, see 6201</li> <li>- on-line provision of software (application hosting and application service provisioning), see 6311</li> </ul>
		58201	Publishing of operating systems and system software
		58202	Publishing of operating business and other applications
		58203	Publishing of computer games for all platforms
<b>DIVISION 59 : MOTION PICTURE, VIDEO AND TELEVISION PROGRAMME PRODUCTION, SOUND RECORDING AND MUSIC PUBLISHING ACTIVITIES.</b>			
<b>591</b>	<b>5911</b>		<b>Motion picture, video and television programme activities</b> <b>Motion picture, video and television programme production activities</b> This class excludes: <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</b>		<b>Motion picture, video and television programme post-production activities</b> This class excludes: <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	Post production activities of motion picture
		59122	Post production activities of television programmes or television commercials
		59123	Post production activities of video production

Group	Class	Sub-class	Description
592	5913		<b>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
	5914		<b>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>Sound recording and music publishing activities</b>
	5920		<b>Sound recording and music publishing activitiesT</b>
			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
	59201	Activities of sound recording in studio or elsewhere	
	59202	Activities of misic publishing	

#### **DIVISION 60 : PROGRAMMING AND BROADCASTING ACTIVITIES**

601	6010		<b>Radio broadcasting</b>
			<b>Radio broadcasting</b>
602	6020		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)
			This class excludes:
			- the production of taped radio programming, see class 5920
		60100	Radio broadcasting
602	6020		<b>Television programming and broadcasting activities</b>
			<b>Television programming and broadcasting activities</b>
			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.
			This class excludes:
			- production of television programme elements (e.g. movies, documentaries, commercials), see 5911
			- assembly of a package of channels and distribution of that package via cable or satellite to viewers, see division 61

Group	Class	Sub-class	Description
<b>DIVISION 61 : TELECOMMUNICATIONS</b>			
<b>611</b>	<b>6110</b>		<b>Wired telecommunications activities</b>
			<b>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
<b>612</b>	<b>6120</b>	61103	Activities of the cable operators
		61104	Activities of providing internet access by the operator of the wired infrastructure
			<b>Wireless telecommunications activities</b>
			<b>Wireless telecommunications activities</b>
<b>613</b>	<b>6130</b>	61201	Activities of Internet access by the operator of the wireless infrastructure
		61202	Activities of maintaining and operating pageing, cellur and other tetecommunication networks
		61209	Activities of other wireless telecommunications activities
			<b>Satellite telecommunications activities</b>
<b>619</b>	<b>6190</b>		<b>Satellite telecommunications activities</b>
		61301	Activity of Internet access by the operator of the satellite infrastructure
		61309	Other satellite telecommunications activities
			<b>Other telecommunications activities</b>
			<b>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
<b>DIVISION 62 : COMPUTER PROGRAMMING, CONSULTANCY AND RELATED ACTIVITIES</b>			
<b>620</b>	<b>6201</b>		<b>Computer programming, consultancy and related activities</b>
			<b>Computer programming activities</b>
			This class excludes:
			- publishing packaged software, see 5820
<b>6202</b>			- 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 web-page designing
		62012	Web-page designing
		62013	Providing software support and maintenance to the clients
			<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

Group	Class	Sub-class	Description
	<b>6209</b>		<b>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

#### **DIVISION 63 : INFORMATION SERVICE ACTIVITIES**

<b>631</b>	<b>6311</b>		<b>Data processing, hosting and related activities; web portals</b> <b>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</b>			<b>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>6391</b>		<b>Other information service activities</b> <b>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</b>		<b>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.

#### **SECTION K : FINANCIAL AND INSURANCE ACTIVITIES**

#### **DIVISION 64 : FINANCIAL SERVICE ACTIVITIES, EXCEPT INSURANCE AND PENSION FUNDING**

<b>641</b>			<b>Monetary intermediation</b>
	<b>6411</b>		<b>Central banking</b>
			This class includes activities of Reserve Bank of India
		64110	Central banking
	<b>6419</b>		<b>Other monetary intermediation</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

Group	Class	Sub-class	Description
642	6420	64192	Activities of specialized institutions granting credit for house purchases that also take deposits
		64199	Other monetary intermediation services n.e.c.
643	6430		<b>Activities of holding companies</b> <b>Activities of holding companies</b> 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.
		64200	Activities of holding companies <b>Trusts, funds and other financial vehicles</b> <b>Trusts, funds and other financial vehicles</b>
649	6491		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.
		64300	Trusts, funds and other financial vehicles <b>Other financial service activities, except insurance and pension funding activities</b>
6492	6492		<b>Financial leasing</b> 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.
		64910	Financial leasing <b>Other credit granting</b> 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. This class excludes: - credit granting for house purchase by specialized institutions that also take deposits, see 6419 - operational leasing, see division 77, according to type of goods leased
6499	6499	64920	Other credit granting <b>Other financial service activities, except insurance and pension funding activities, n.e.c.</b> 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)
		64990	Other financial service activities, except insurance and pension funding activities, n.e.c.

Group	Class	Sub-class	Description
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**DIVISION 65 : INSURANCE, REINSURANCE AND PENSION FUNDING,  
EXCEPT COMPULSORY SOCIAL SECURITY**

652	6511		<b>Life insurance</b> 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)
	6512	65110	Life insurance
		65120	<b>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
	6520		<b>Reinsurance</b> <b>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.
653		65020	Reinsurance
	6530		<b>Pension funding</b> <b>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

**DIVISION 66 : OTHER FINANCIAL ACTIVITIES**

661			<b>Activities auxiliary to financial service activities, except insurance and pension funding</b>
	6611		<b>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
	6612		<b>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
	6619		<b>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.

Group	Class	Sub-class	Description
662	6621		<b>Activities auxiliary to insurance and pension funding</b>
			<b>Risk and damage evaluation</b> This includes the provision of administration services of insurance, such as assessing and settling insurance claims
	6622	66210	Risk and damage evaluation
			<b>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.
	6629	66220	Activities of insurance agents and brokers
663	6630		<b>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>Fund management activities</b>
			<b>Fund management activities</b>
		66301	Management of mutual funds
		66302	Management of pension funds
		66309	Management of other investment funds

#### SECTION L : REAL ESTATE ACTIVITIES

#### DIVISION 68 : REAL ESTATE ACTIVITIES

681	6810		<b>Real estate activities with own or leased property</b>
			<b>Real estate activities with own or leased property</b> 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  This class excludes: - development of building projects for sale, see 4100 - subdividing and improving of land, see 4290 - operation of hotels, rooming houses, camps, trailer camps and other non-residential or short-stay accommodation places, see 5510, 5520 - operation of suite hotels and similar accommodations, see 5510
682	6820	68100	Real estate activities with own or leased property
			<b>Real estate activities on a fee or contract basis</b> <b>Real estate activities on a fee or contract basis</b> 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
		68200	Real estate activities on a fee or contract basis



Group	Class	Sub-class	Description
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## SECTION M : PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES

### DIVISION 69 : LEGAL AND ACCOUNTING ACTIVITIES

691	6910		<b>Legal activities</b>
			<b>Legal activities</b> 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 This class excludes: - law court activities, see 8423
692	6920	69100	Legal activities
			<b>Accounting, bookkeeping and auditing activities; tax consultancy</b>
			<b>Accounting, bookkeeping and auditing activities; tax consultancy</b> This class excludes: - data-processing and tabulation activities, see 6311 - management consultancy such as design of accounting systems, cost accounting programmes, budgetary control procedures, see 7020 - bill collection, see 8291
		69201	Accounting, bookkeeping and auditing activities
		69202	Tax consultancy

### DIVISION 70: ACTIVITIES OF HEAD OFFICES; MANAGEMENT CONSULTANCY ACTIVITIES

701	7010		<b>Activities of head offices</b>
			<b>Activities of head offices</b> 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
702	7020	70100	Activities of head offices
			<b>Management consultancy activities</b>
			<b>Management consultancy activities</b> 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
		70200	Management consultancy activities

### DIVISION 71 : ARCHITECTURE AND ENGINEERING ACTIVITIES; TECHNICAL TESTING AND ANALYSIS

711	7110		<b>Architectural and engineering activities and related technical consultancy</b>
			<b>Architectural and engineering activities and related technical consultancy</b> 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
		71100	Architectural and engineering activities and related technical consultancy

Group	Class	Sub-class	Description
712	7120		<b>Technical testing and analysis</b> <b>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
		71200	Technical testing and analysis
<b>DIVISION 72 : SCIENTIFIC RESEARCH AND DEVELOPMENT</b>			
721	7210		<b>Research and experimental development on natural sciences and engineering</b> <b>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
722	7220		<b>Research and experimental development on social sciences and humanities</b> <b>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
<b>DIVISION 73 : ADVERTISING AND MARKET RESEARCH</b>			
731	7310		<b>Advertising</b> <b>Advertising</b> This class includes the provision of a full range of advertising services (i.e. through in-house capabilities or subcontracting), including advice, creative services, production of advertising material, media planning, and buying 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
732			<b>Market research and public opinion polling</b>

Group	Class	Sub-class	Description
	7320		<b>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
<b>DIVISION 74 : OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES</b>			
741	7410		<b>Specialized design activities</b> <b>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.
742	7420		<b>Photographic activities</b> <b>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
749	7490		<b>Other professional, scientific and technical activities n.e.c.</b> <b>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.
<b>DIVISION 75 : VETERINARY ACTIVITIES</b>			
750	7500		<b>Veterinary activities</b> <b>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

Group	Class	Sub-class	Description
SECTION N : ADMINISTRATIVE AND SUPPORT SERVICE ACTIVITIES			
DIVISION 77 : RENTAL AND LEASING ACTIVITIES			
771	7710		<b>Renting and leasing of motor vehicles</b>
			<b>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 - financial leasing, see 6491
772		77100	Renting and leasing of motor vehicles
	7721		<b>Renting and leasing of personal and household goods</b>
			<b>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 equipments
	7722	77210	Renting and leasing of recreational and sports goods
			<b>Renting of video tapes and disks</b>
	7729	77220	Renting of video tapes and disks
			<b>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 equipments 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.	
773			<b>Renting and leasing of other machinery, equipment and tangible goods n.e.c.</b>
	7730		<b>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

Group	Class	Sub-class	Description
774	7740	77303	Renting and operational leasing of construction and civil-engineering machinery and equipment without operator
		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 with out operator (includes renting of containers, pallets, animals etc.)
		77309	Renting and leasing of other machinery and equipment n.e.c. without operator
			<b>Leasing of nonfinancial intangible assets</b>
			<b>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
<b>DIVISION 78 : EMPLOYMENT ACTIVITIES</b>			
781	7810		<b>Activities of employment placement agencies</b>
			<b>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.
782		78100	Activities of employment placement agencies
	7820		<b>Temporary employment agency activities</b>
			<b>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
783			<b>Human resources provision and management of human resources functions</b>
	7830		<b>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

Group	Class	Sub-class	Description
<b>DIVISION 79 : TRAVEL AGENCY, TOUR OPERATOR AND OTHER RESERVATION SERVICE ACTIVITIES</b>			
791	7911		<b>Travel agency and tour operator activities</b>
			<b>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
	7912	79110	Travel agency activities
			<b>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.
799	7990	79120	Tour operator activities
			<b>Other reservation service and related activities</b>
			<b>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
<b>DIVISION 80 : SECURITY AND INVESTIGATION ACTIVITIES</b>			
801	8010		<b>Private security activities</b>
			<b>Private security activities</b> This class includes armored car services, bodyguard services security guard services, polygraph services, finger printing services and other private security services
802	8020	80100	Private security activities
			<b>Security systems service activities</b>
			<b>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
803	8030	80200	Security systems service activities
			<b>Investigation activities</b>
			<b>Investigation activities</b> This class includes investigation and detective services and the activities of all private investigators
		80300	Investigation activities
<b>DIVISION 81 : SERVICES TO BUILDINGS AND LANDSCAPE ACTIVITIES</b>			
811	8110		<b>Combined facilities support activities</b>
			<b>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.

Group	Class	Sub-class	Description
812	81100		Combined facilities support activities
	8121		<b>Cleaning activities</b>
			<b>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.
813	8129	81210	General cleaning of buildings
			<b>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
	8130		<b>Landscape care and maintenance service activities</b>
			<b>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

#### DIVISION 82 : OFFICE ADMINISTRATIVE, OFFICE SUPPORT AND OTHER BUSINESS SUPPORT ACTIVITIES

821	8211		<b>Office administrative and support activities</b>	
			<b>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	
	8219	82110	Combined office administrative service activities	
			<b>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 bluprinting services	
		82192	Document preparation, typing, word processing and desktop publishing services	
		82199	Other specialised office support services activities	
		822	8220	<b>Activities of call centres</b>
				<b>Activities of call centres</b>
	823	8230	82200	Activities of call centres
			<b>Organization of conventions and trade shows</b>	
		<b>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		
829			<b>Business support service activities n.e.c.</b>	



Group	Class	Sub-class	Description
	<b>8291</b>		<b>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.
	<b>8292</b>	82910	Activities of collection agencies and credit bureaus
			<b>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</b>		<b>Other business support service activities n.e.c.</b>
		82990	Other business support service activities n.e.c.

**SECTION O : PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY**  
**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</b>		<b>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</b>		<b>Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security</b> This class excludes: - sewage, refuse disposal and remediation activities, see divisions 37, 38, 39 - compulsory social security activities, see 8430 - education activities, see division 85 - human health-related activities, see division 86 - activities of libraries and public archives, see 9101 - operation of museums and other cultural institutions, see 9102 - sporting or other recreational activities, see division 93

Group	Class	Sub-class	Description
842	8413	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
	8421		<b>Regulation of and contribution to more efficient operation of businesses</b> 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 & D policies & associated funds to improve economic performance; administration of general labour affairs are also included here
		84130	Regulation of and contribution to more efficient operation of businesses
	8422		<b>Provision of services to the community as a whole</b> <b>Foreign affairs</b> 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
		84210	Foreign affairs
			<b>Defence activities</b> 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&D policies and related funds
	8423	84220	Defence activities
			<b>Public order and safety activities</b> 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
843	8430	88230	Public order and safety activities
			<b>Compulsory social security activities</b> <b>Compulsory social security activities</b> This class includes funding and administration of government-provided social security programmes
		84300	Compulsory social security activities
			<b>SECTION P : EDUCATION</b>
			<b>DIVISION 85 : EDUCATION</b>
851	8510		<b>Primary education</b>
			<b>Primary education</b>
		85101	Pre-primary education (education preceding the first level)
		85102	Primary education (education at the first level)

Group	Class	Sub-class	Description
852	8521	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>Secondary education</b>
			<b>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 th 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>Technical and vocational secondary education</b>
853	8522		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	Professional motor driving school
			<b>Higher education</b>
			<b>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/bio-technology and related courses leading to a university degree or equivalent
		85304	Higher education in management courses leading to a degree or equivalent
854	8530	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	Higher education not leading to a degree or equivalent
			<b>Other education</b>
			<b>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>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

Group	Class	Sub-class	Description
855	8549		<b>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>Educational support services</b>
		8550	<b>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

#### SECTION Q : Human health and social work activities

#### DIVISION 86 : HUMAN HEALTH ACTIVITIES

861	8610		<b>Hospital activities</b>
			<b>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
862	8620	86100	Hospital activities
			<b>Medical and dental practice activities</b>
869	8690		<b>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>Other human health activities</b>
			<b>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

Group	Class	Sub-class	Description
		86909	Other human health activities n.e.c. (including independent ambulance activities)
<b>DIVISION 87 : RESIDENTIAL CARE ACTIVITIES</b>			
<b>871</b>	<b>8710</b>		<b>Nursing care facilities</b>
			<b>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</b>		<b>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 counseling 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</b>		<b>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</b>		<b>Other residential care activities n.e.c.</b>
			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.
			This class excludes:
			- funding and administration of compulsory social security programmes, see 8430
			- nursing care facilities, see 8710
			- residential care activities for the elderly or disabled, see 8730
			- adoption activities, see 8890
			- short-term shelter activities for disaster victims, see 8890
		87900	Other residential care activities n.e.c.

Group	Class	Sub-class	Description
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#### **DIVISION 88 : SOCIAL WORK ACTIVITIES WITHOUT ACCOMMODATION**

<b>881</b>	<b>8810</b>		<b>Social work activities without accommodation for the elderly and disabled</b>
			<b>Social work activities without accommodation for the elderly and disabled</b> This class includes social, counseling, 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 counseling services
<b>889</b>	<b>8890</b>	88100	Social work activities without accommodation for the elderly and disabled
			<b>Other social work activities without accommodation n.e.c.</b> <b>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.

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

#### **DIVISION 90 : CREATIVE, ARTS AND ENTERTAINMENT ACTIVITIES**

<b>900</b>	<b>9000</b>		<b>Creative, arts and entertainment activities</b>
			<b>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

#### **DIVISION 91 : LIBRARIES, ARCHIVES, MUSEUMS AND OTHER CULTURAL ACTIVITIES**

<b>910</b>	<b>9101</b>		<b>Libraries, archives, museums and other cultural activities</b>
			<b>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</b>	<b>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

Group	Class	Sub-class	Description
	9103	91020	- activities of libraries and archives, see 9101 Museums activities and operation of historical sites and buildings
			<b>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
<b>DIVISION 92 : GAMBLING AND BETTING ACTIVITIES</b>			
920	9200		<b>Gambling and betting activities</b> <b>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
<b>DIVISION 93 : SPORTS ACTIVITIES AND AMUSEMENT AND RECREATION ACTIVITIES</b>			
931	9311		<b>Sports activities</b> <b>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
	9312		<b>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
	9319		<b>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
932	9321		<b>Other amusement and recreation activities</b> <b>Activities of amusement parks and theme parks</b>
		93210	Activities of amusement parks and theme parks
	9329		<b>Other amusement and recreation activities n.e.c.</b>
		93290	Other amusement and recreation activities n.e.c.



Group	Class	Sub-class	Description
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## SECTION S : OTHER SERVICE ACTIVITIES

### DIVISION 94 : ACTIVITIES OF MEMBERSHIP ORGANIZATIONS

941			<b>Activities of business, employers and professional membership organizations</b>
	9411		<b>Activities of business and employers membership organizations</b> This class includes activities of chambers of commerce, guilds and similar organisations, federations of such organisations
942		94110	Activities of business and employers membership organisations
	9412		<b>Activities of professional membership organizations</b> This class includes the activities of associations of writers, painters, lawyers, doctors, journalists and other similar organisations
942		94120	Activities of professional membership organizations
	9420		<b>Activities of trade unions</b> <b>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
949		94200	Activities of trade unions
	9491		<b>Activities of other membership organizations</b> <b>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
949		94910	Activities of religious organizations
	9492		<b>Activities of political organizations</b> Activities of political organizations
949		94920	Activities of political organizations
	9499		<b>Activities of other membership organizations n.e.c.</b> Activities of other membership organizations n.e.c.
949		94990	Activities of other membership organizations n.e.c.

### DIVISION 95 : REPAIR OF COMPUTERS AND PERSONAL AND HOUSEHOLD GOODS

951			<b>Repair of computers and communication equipment</b>
	9511		<b>Repair of computers and peripheral equipment</b>
951		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
951		9512	<b>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
952			<b>Repair of personal and household goods</b>
	9521		<b>Repair of consumer electronics</b> This class includes repair and maintenance of television, radio receivers, VCR, CD players, household-type video cameras etc.

Group	Class	Sub-class	Description
		95210	Repair of consumer electronics
	<b>9522</b>		<b>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 mowerrs, edgers, trimmers etc.
	<b>9523</b>		<b>Repair of footwear and leather goods</b>
		95230	Repair of footwear and leather goods
	<b>9524</b>		<b>Repair of furniture and home furnishings</b>
		95240	Repair of furniture and home furnishings
	<b>9529</b>		<b>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.

#### **DIVISION 96 : OTHER PERSONAL SERVICE ACTIVITIES**

			<b>Other personal service activities</b>
	<b>9601</b>		<b>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</b>		<b>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</b>		<b>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</b>		<b>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, baby sitter etc.
		96098	General household maintenance activities like grooming of the floor, dusting, cleaning of utensils etc.

Group	Class	Sub-class	Description
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			
970	9700		<b>Activities of households as employers of domestic personnel</b> <b>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, gate-keepers, chauffeurs, care-takers, 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 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
DIVISION 98 : UNDIFFERENTIATED GOODS- AND SERVICES-PRODUCING ACTIVITIES OF PRIVATE HOUSEHOLDS FOR OWN USE			
981	9810		<b>Undifferentiated goods-producing activities of private households for own use</b> <b>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
982	9820		<b>Undifferentiated service-producing activities of private households for own use</b> <b>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
SECTION U: ACTIVITIES OF EXTRATERRITORIAL ORGANISATIONS AND BODIES			
DIVISION 99 : ACTIVITIES OF EXTRATERRITORIAL ORGANIZATIONS AND BODIES			
990	9900		<b>Activities of extraterritorial organizations and bodies</b> <b>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, OPEC etc.
		99000	Activities of extraterritorial organizations and bodies