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**National Statistics Office
Ministry of Statistics and Programme Implementation
Government of India
New Delhi**



NATIONAL INDUSTRIAL CLASSIFICATION

(All Economic Activities)

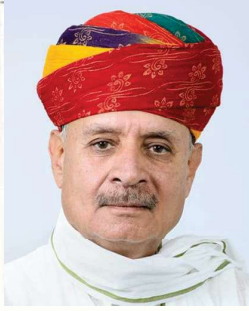


2025

**National
Industrial
Classification
2025
(All Economic Activities)**

**Government of India
Ministry of Statistics & Programme Implementation
National Statistics Office
Economic Statistics Division**

राव इन्द्रजीत सिंह
RAO INDERJIT SINGH



राज्य मंत्री (स्वतंत्र प्रभार)
सांख्यिकी एवं कार्यक्रम कार्यान्वयन मंत्रालय;
राज्य मंत्री (स्वतंत्र प्रभार) योजना मंत्रालय तथा
राज्य मंत्री संस्कृति मंत्रालय
भारत सरकार

Minister of State (Independent Charge) of the
Ministry of Statistics and Programme Implementation;
MOS (I/C) of the Ministry of Planning and
MOS in the Ministry of Culture
Government of India

Message

It gives me great pleasure to present the National Industrial Classification (NIC) 2025, a cornerstone framework that underpins India's statistical and economic data systems.

NIC-2025 provides a standardized framework for classifying economic activities, ensuring consistency across datasets. This updated version reflects India's evolving economy and aligns with international standards, enhancing the quality and credibility of our statistics.

As India moves steadfastly towards the vision of Viksit Bharat@2047, robust and reliable statistics will play a pivotal role in evidence-based policy formulation and monitoring our progress. The NIC-2025 will serve as a vital tool in this journey, enabling the generation of high-quality data that informs planning, investment, and sustainable development across sectors.

I commend the dedicated efforts of the officers of the Ministry of Statistics and Programme Implementation for their commitment to statistical excellence and for keeping our classification systems relevant and user-friendly. I also extend my gratitude to all Ministries of the Government of India for their valuable support and inputs in shaping this classification.

I am confident that this publication will serve as a valuable resource for policymakers, researchers, businesses, and all those engaged in understanding and shaping India's industrial and economic landscape.


(Inderjit Singh)

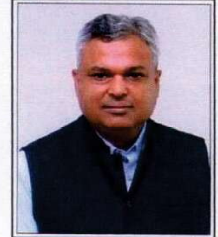
Date: 07 November, 2025
New Delhi

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Secretary



सत्यमेव जयते

भारत सरकार
सांख्यिकी एवं कार्यक्रम कार्यान्वयन मंत्रालय
Government of India
Ministry of Statistics & Programme Implementation



Message

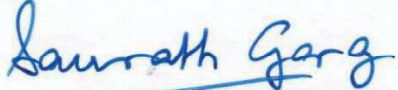
It is a pleasure that the *National Industrial Classification (NIC) 2025* is being released.

NIC 2025 is being released at a time when India's economy is undergoing rapid transformation through technology, innovation, and digitalization. With advances in fintech, e-commerce, and other emerging sectors, this updated classification provides a robust framework to assess new avenues of economic activity and innovation.

The revised classification aligns with the United Nations International Standard Industrial Classification (**ISIC Revision 5**) released in 2024, ensuring international comparability while reflecting India's unique economic structure. NIC 2025 identifies emerging activities such as digital platforms, payment systems, blockchain services, and other intermediation functions, along with space-related activities to assess the country's space economy. It also recognizes important indigenous sectors, including AYUSH practitioners and the handloom industry.

This updated classification reflects the Ministry's commitment to maintaining up-to-date, reliable, and user-friendly statistical tools for policy planning and research and will assist policymakers and researchers in analysing evolving economic activities, enhancing evidence-based decisions, and advancing sustainable, inclusive development.

I would like to acknowledge the dedicated efforts of the officers of the Ministry of Statistics and Programme Implementation, and the valuable contributions by various Ministries/Departments, States/UTs and other stakeholders. I also extend my gratitude to the Chairman and members of the **Expert Committee for Revision of Economic Classifications** for their guidance and insights, which have culminated in this timely and relevant publication.


(Dr. Saurabh Garg)

New Delhi
November 07, 2025



नरेन्द्र कुमार संतोषी
महानिदेशक
N.K. Santoshi
Director General



सत्यमेव जयते



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PREFACE

Although industrial classification has long been a cornerstone of official statistics, the "**National Industrial Classification (NIC) 2025**" marks a significant advancement in ensuring that India's statistical framework remains contemporary, comprehensive, and globally comparable.

The NIC 2025 publication stands distinguished as a pillar of continuity and change, marking significant enhancements in the organization and analysis of India's economic activities. Integrating expanded domains such as Ayush-based healthcare and environmental services, this edition sets a new benchmark for relevance amidst India's contemporary economic context.

This publication has been prepared by the Economics and Statistics Division (ESD) of the Ministry of Statistics and Programme Implementation under the guidance of Dr. Dalip Singh, Additional Director General. I would like to express my heartfelt appreciation to the entire team for their diligence, technical acumen, and commitment in bringing out this publication in a timely and thorough manner. I also gratefully acknowledge the cooperation and support of various Ministries, Departments, and members of the ECREC Committee for their invaluable contributions throughout this revision.

NIC 2025 is expected to serve as a vital resource for policymakers, researchers, statisticians, and other users engaged in analyzing and interpreting India's economic structure. Stakeholders are encouraged to share their insights and suggestions to further enhance and refine future editions of this classification.

(N. K. Santoshi)

New Delhi
07th November 2025



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सत्यमेव जयते



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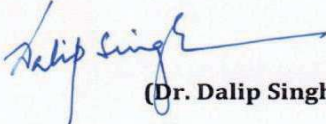
This publication, **“National Industrial Classification (NIC) 2025”**, marks an important milestone in India’s ongoing efforts to strengthen and modernize its statistical infrastructure. Developed in alignment with the International Standard Industrial Classification of All Economic Activities (ISIC) Revision 5, the NIC 2025 provides a standardized and comprehensive framework for classifying economic activities across sectors, ensuring both national relevance and international comparability. I would like to take this opportunity to express my sincere gratitude to Dr. Saurabh Garg, Secretary, Ministry of Statistics and Programme Implementation (MoSPI) and Shri N. K. Santoshi, Director General (Central Statistics), MoSPI, for their visionary guidance, encouragement, and unwavering support throughout the revision process. Their leadership and insight have helped in steering this complex and crucial exercise to completion.

I extend my heartfelt appreciation to the Chairman and Members of the Expert Committee on Revision of Economic Classifications (ECREC) for their valuable contributions, technical expertise, and constructive feedback during the course of the revision. Their inputs have greatly enhanced the scope, structure, and clarity of the revised classification.

I also gratefully acknowledge the cooperation extended by various Central Ministries, Departments, and Organizations, whose timely data, comments, and domain expertise have been indispensable to this effort. Also, the feedbacks received from the various State/ UT Governments, Academicians, Industry Associations and other stakeholders cannot be underscored enough.

Special thanks are due to the dedicated team of officers in the Economics and Statistics Division, Ms. Ankita Singh, Deputy Director General and Sh. Deepak Dhanawat, Director along with other officers and consultants, for their commitment, diligence, and sustained efforts in the compilation, review, and finalization of this publication.

The successful completion of NIC 2025 reflects the collective endeavor of all those involved. I sincerely hope that this revised classification will serve as a valuable resource for policymakers, statisticians, researchers, and administrators, and I welcome constructive suggestions from users for further refinement in future revisions.


(Dr. Dalip Singh)

New Delhi

7th November 2025

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NATIONAL INDUSTRIAL CLASSIFICATION – 2025 (NIC-2025)

CONTENTS		PAGE NO
	PART - I	
INTRODUCTION		1 – 14
	PART-II	
STRUCTURE		
BROAD STRUCTURE		15 – 29
DETAILED STRUCTURE		30 – 231
	PART-III	
CONCORDANCE TABLES		
CONCORDANCE BETWEEN 4-DIGIT INDUSTRY CLASSES OF NIC-2025 AND NIC-2008		232 – 238
	PART-IV	
EXPLANATORY NOTES		239 – 291



Introductory Note

Introduction

The National Industrial Classification (NIC) is the backbone of India's statistical system, providing a standardized framework for organizing and reporting data on economic activities. The NIC 2025 revision has been undertaken to ensure that India's classification system remains globally comparable, nationally relevant, and responsive to the changing structure of the economy. The classification aligns with the International Standard Industrial Classification (ISIC Rev. 5) while addressing specific features of the Indian economy such as the informal sector, agriculture, renewable energy, and the growing digital economy. This introduction provides an overview of the history, objectives, scope, structure, methodology, changes, and applications of NIC 2025.

A. International Scenario

The International Standard Industrial Classification of All Economic Activities (ISIC), developed by the United Nations Statistics Division (UNSD), consists of a coherent and consistent classification structure of economic activities based on a set of internationally agreed concepts, definitions, principles and classification rules. It provides a comprehensive framework within which economic data can be collected and reported in a format that is designed for purposes of economic analysis, decision-taking and policy-making. The classification structure represents a standard format to organize detailed information about the state of an economy according to economic principles and perceptions.

Since its inception, ISIC has undergone several revisions, each iteration reflecting structural changes in the global economy:

Year	Version	Key Highlights
1958	ISIC Rev. 1	The first edition provided a basic international framework for classifying economic activities across countries.
1968	ISIC Rev. 2	Introduced after post-war industrial expansion, with improved coverage of manufacturing and emerging service activities
1990	ISIC Rev. 3	A major revision that added greater detail in manufacturing and services, while aligning the classification with the System of National Accounts (SNA).
2002	ISIC Rev. 3.1	Expanded coverage of information and communication technology (ICT) activities and enhanced treatment of financial services.
2008	ISIC Rev. 4	Provided more detail for ICT, globalisation-related industries, and environmental activities such as recycling and waste management.
2023	ISIC Rev. 5	The latest version, expands coverage of the digital economy, renewable energy, electric vehicles (EVs), recycling, health and social care, and detailed agriculture, while aligning with SNA 2008 and the Sustainable Development Goals (SDGs).

Each revision of NIC has been closely aligned with ISIC while adding India-specific detail to reflect the structure of the domestic economy. This ensures India's statistics remain both nationally relevant and

internationally comparable, supporting global reporting, trade analysis, and monitoring of commitments such as the Sustainable Development Goals (SDGs).

International Standard Industrial Classification (ISIC) Rev 5

ISIC Revision 5 was endorsed in March 2023 at the 54th session of the United Nations Statistical Commission (UNSC), with its publication and full implementation following in the months after. While the endorsement was the pivotal moment, the revision process began years earlier with the formation of the Task Team on ISIC (TT-ISIC), which led to a comprehensive overhaul of the classification to better reflect the current global economy. The finalization and endorsement of explanatory notes, indexes, and other implementation tools continued into late 2023 and early 2024, leading to its availability in various formats.

This fifth revision of ISIC enhances the relevance of the classification by better reflecting the current structure of the world economy, recognizing new industries and new activities that have emerged over the years and facilitating international comparison through increased alignment with existing regional classifications.

Like previous versions, ISIC is organized in a four-level hierarchical structure of mutually exclusive categories, ensuring international comparability.

Levels of classification

Level	Coding System	Example
Section	Alphabetical	Section G: Wholesale and Retail Trade
Division	2-digit code	Division 46: Wholesale Trade
Group	3-digit code	Group 464: Wholesale of Household Goods
Class	4-digit code	Class 4641: Wholesale of Textiles, Clothing and Footwear

Main features

A. Methodological Changes

Although the structure of ISIC Rev.5 is not different from its predecessor, there have been major changes within the Divisions/ Groups and Classes. The methodological aspects underpinning the scope, development and application of the classification remain largely unchanged. The criteria for delineating categories within ISIC remain the same, although the weights with which these criteria have been applied have changed. For example, unlike previous versions, ISIC Rev.5 does not differentiate as to how goods are distributed. The ISIC Rev. 5 structure is based on the product sold, no matter whether the good is sold in a shop, online, via stalls and markets or via vending machines.

B. Structural Changes

ISIC Rev. 5 has introduced new concepts at the highest level of the classification and new detail has been

created to reflect different forms of production and newly emerging industries. Some significant structural changes in ISIC Rev. 5 are:

- Intermediation service activities: To reflect the increasing importance of intermediation service activities 18 new classes have been introduced.
- Support activities for fishing and aquaculture: A new group (033) and a new ISIC class (0330) has been introduced for the sector.
- Manufacture of electronic components: A new class 2611 has been introduced to capture the activity Manufacture of solar cells, solar panels and photovoltaic inverters which has a significant impact in production of renewable energy.
- Electric power generation from renewable sources have also been given a separate class (3512) to capture the activities in this important sector.
- Wholesale and retail trade and repair of motor vehicles and motorcycles: This Division (45) of ISIC Rev. 4 has been eliminated to achieve a consistent application of classification rules within section G. The wholesale and retail trade of motor vehicles and motorcycles have been moved to the respective Divisions, viz. 46 for Wholesale trade and 47 for Retail trade. the activities of maintenance and repair of motor vehicles and motorcycles to division 95 “Repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles” in Section T.
- Information and communication: ISIC Rev. 4 Section J has been split into two sections: Section J “Publishing, broadcasting, and content production and distribution activities” and Section K “Telecommunications, computer programming, consultancy, computing infrastructure and other information service activities”.
- Removal of the distinction at the group level between wired, wireless, and satellite telecommunications activities.
- Financial and insurance activities: The structure of this section has been made more granular with separate classes for Activities of financing conduits, Activities of money market fund, Activities of nonmoney market investments funds, etc.
- Development of building projects has been moved from Section F “Construction” to group 681 “Real estate activities with own property or leased property”.

Indian Scenario

India’s industrial classification system has evolved steadily since the first Standard Industrial Classification (SIC) in 1962. Over the decades, through successive revisions (NIC-1970, NIC-1987, NIC-1998, NIC-2004, and NIC-2008), the classification has been adapted to reflect changes in the economy, new sectors, changing technologies, shifts in service and manufacturing composition and to remain aligned with international standards such as ISIC.

NIC-2025 builds on this legacy. It aims to incorporate recent structural transformations in the Indian economy, especially the growing importance of digital services, knowledge-based sectors, environmental services, and informal/ancillary activities. The goal is a classification that supports better measurement of economic activity in India, across formal and informal sectors, while maintaining continuity with the previous versions to enable long term analysis.

National Version	International Version	Structure	Key Features / Highlights
SIC 1962	ISIC Rev 1 (1958)	Divisions – 9 Major groups –55 Groups – 284 Sub-Groups – 753	The Indian Standard Industrial Classification (SIC) fully adopted ISIC Rev.1 at the division level, made minor changes at the major group level, and added extra groups at the group level to reflect India's specific economic features. Unlike ISIC, which stops at the group level, SIC introduced a sub-group (4-digit) level to meet national needs, while still allowing ISIC totals to be derived by combining relevant SIC groups.
NIC 1970	ISIC Rev 2 (1968)	Divisions – 9 (+ 2 special divisions) Major groups –64 Groups – 383 Sub-Groups – 590	NIC-1970, while based on ISIC Rev.2, introduced India-specific adaptations: all ISIC 4-digit categories were captured within NIC's 3-digit structure; a special coding system (starting with '0') allowed extra classes; two manufacturing divisions replaced one, and new divisions 'X' (not adequately defined) and 'Y' (personal & repair services) were added. It also reorganized certain activities (e.g., hotels/restaurants under trade, repair services optionally under manufacturing), and extended 4-digit detail mainly to meet national requirements for establishments.
NIC 1987	ISIC Rev 2 (1968)	Sections – 9 (+ 1 special section X: Activities not Adequately Defined) Divisions –72 Groups – 461 Sub-Groups – 918	NIC-1987, aligned with ISIC Rev.2, retained the 9 main sections of NIC-1970 but dropped Division Y for Repair Services, expanding divisions from 64 to 72 with new codes in mining, manufacturing, electricity, and services. It also introduced comprehensive 4-digit classification across all sections to reflect technology, scale, and product specialization.
NIC 1998	ISIC Rev 3 (1990)	Sections – 17 Divisions –60 Groups – 159 Classes – 292 Sub-Classes – 1021	To revise NIC-1987 in line with ISIC Rev.3, the CSO set up a Steering Committee in 1997 with wide stakeholder representation to review new activities, user feedback, and prepare concordances. The Committee adopted ISIC-1990 codes with an extended 5-digit structure to meet national needs and aligned NIC categories with HS sub-headings where possible. NIC-1998, aligned with ISIC Rev.3, introduced a 5-digit structure for national needs, expanded tabulation categories to 17, and provided greater detail across sectors (e.g., recycling, IT, financial intermediation, transport services). Key changes included reorganizing trade, repair, and leasing activities, creating new divisions for computers and R&D, and refining manufacturing, construction, and service classifications.

National Version	International Version	Structure	Key Features / Highlights
NIC 2004 (Interim)	ISIC Rev 3.1 (2002)	Sections – 17 Divisions –62 Groups – 161 Classes – 310 Sub-Classes – 1191	Limited revision, a few shadow classifications were introduced.
NIC 2008	ISIC Rev 4 (2008)	Sections – 21 Divisions –88 Groups – 238 Classes – 403 Sub-Classes – 1304	It replaced shadow classes of NIC-2004 with activity-based classification, upgraded certain 5-digit subclasses to 4-digit classes, and introduced new divisions such as Division 33 for repair and installation of machinery. Key changes included shifting repair of household goods to section S, publishing to section J, and water supply to section E, while also adding explanatory notes and inclusion/exclusion statements for clarity.
NIC 2025	ISIC Rev 5 (2024)	Sections – 22 Divisions –87 Groups – 258 Classes – 463 Sub-Classes – 1887	NIC-2025, aligned with ISIC Rev.5, expands scope to capture emerging industries like digital platforms, renewable energy, and intermediation services, while reorganizing sections (A–V) and restructuring divisions/groups for greater clarity. It introduces India-specific 6-digit subclasses, enhances coverage of environmental and green economy activities, and distinctly classifies digital economy services.

NIC 2025

National Industrial Classification 2025 (NIC-2025) was developed as a revised version of NIC-2008. The 54th session of the UN Statistical Commission endorsed the ISIC Revision 5 and recommended that countries align their national classifications accordingly, to ensure structural and conceptual comparability. The countries were expected to adopt ISIC Rev.5 up to the 4-digit class level or adjust their national classifications in such a way that data could be presented according to ISIC Rev.5 categories without loss of information. NIC-2025 was thus designed to remain compatible with ISIC Rev.5 through the 4-digit structure, while also incorporating India-specific subclasses at the 6-digit level to meet national statistical and policy requirements.

India, having long followed revisions of the ISIC, adopted ISIC Revision 5 as the basis for its revised activity classification under NIC 2025. This classification seeks to provide a foundation for the standardized collection, analysis and dissemination of economic activity data in India. Serving as the country's benchmark industrial taxonomy, NIC is extensively used by government departments, business registries, researchers and policy planners for administrative, analytical and regulatory purposes. NIC 2025 incorporates recent structural transformations in the Indian economy, especially in new and emerging sectors like renewable energy, digital economy, fintech, Ayush healthcare and

platform services, while ensuring compatibility with ISIC Rev.5 up to the 4-digit class level.

Structure of the classification

The NIC 2025 follows a hierarchical structure similar to ISIC Rev. 5. At the highest level of aggregation, there are 22 broad categories called Section, each denoted by a single alphabetical letter. Each Section comprises one or more Divisions.

The classification is organized in five levels: Section, Division, Group, Class, and Sub-Class. A numerical 6-digit coding system is used to distinguish the different levels of classification. The system is hierarchical in nature, showing progressively finer detail from the highest level of aggregation (Section) to the lowest level (Sub-class).

This hierarchical structure of the NIC is demonstrated below:

Level	Description
Section	Alphabetically coded (A to V), broad economic sectors
Division	2-digit numeric code
Group	3-digit numeric code
Class	4-digit numeric code
Sub-Class	6-digit numeric code (nationally defined)

Example

Level	Code	Description
Section	C	Manufacturing
Division	18	Printing and reproduction of recorded media
Group	181	Printing and service activities related to printing
Class	1811	Printing
Sub-Class	181101	Printing of newspapers

The hierarchical levels are designed to be exhaustive and mutually exclusive. Sections provide the broadest overview, while Sub-Classes allow India-specific detail reflecting the country's unique economic structure, including emerging sectors such as digital platforms, renewable energy, and electric mobility.

Applying NIC to Statistical Units

To classify a statistical unit, information must first be collected on its main activity. This information is then matched to the most appropriate NIC category, with the explanatory notes serving as a guide to ensure accuracy and consistency.

In many cases, however, statistical units may engage in more than one activity. For such multi-activity units, NIC provides specific rules to determine a single NIC code that best represents the unit's principal

activity. These rules are designed to ensure uniformity in classification and avoid duplication.

Basic Principles for Classification

An economic unit is assigned an NIC code based on its **principal activity**, which is the activity that contributes the most to the Value Added (VA¹) of the goods and services produced by the unit.

Important Definitions

An *economic activity* takes place when resources such as labor, capital, goods and services are used in a production process to produce goods and services.

An economic activity can be distinguished into three types:

- *Principal activity* refers to the activity with the highest VA among the activities of the unit.
- *Secondary activity* refers to each separate activity undertaken by the economic unit that produces products or services for third parties which is not the unit's principal activity
- *Ancillary activity* refers to activity undertaken to support the main productive activities of an economic unit by providing goods or services entirely for the use of that unit. Examples of such activities are human resource functions, bookkeeping, transportation, storage, purchasing, sales promotion, cleaning, repair and maintenance, security, etc.

Principal and secondary activities cannot be carried out without the support of a number of ancillary activities, such as bookkeeping, transportation, storage, purchasing, sales promotion, cleaning, repair and maintenance, security etc. At least some of these activities are found in every economic entity. Thus, ancillary activities are those that are undertaken to support the main productive activities of an entity by providing goods or services entirely or primarily for the use of that entity.

An economic unit's NIC code does not depend on the following characteristics:

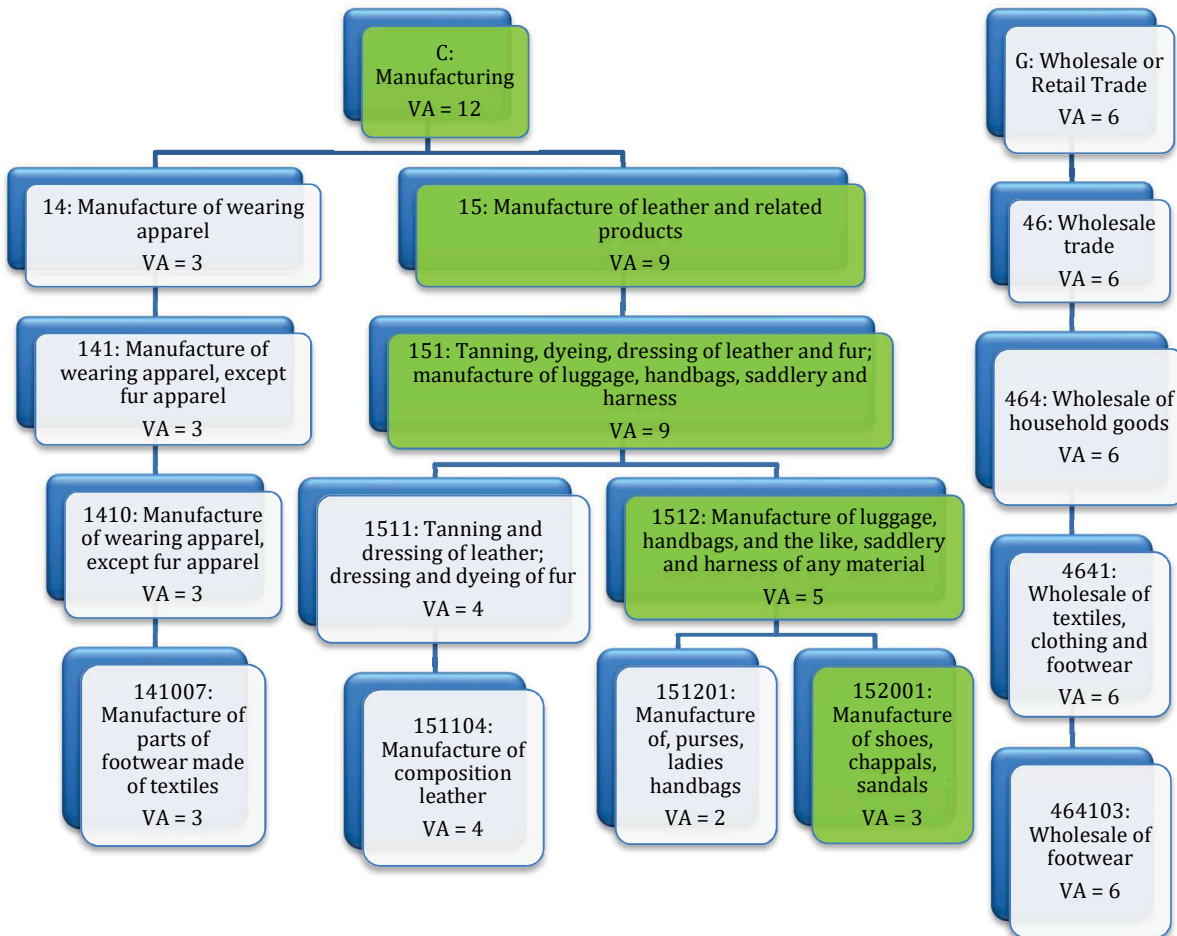
Characteristics that are not relevant when determining NIC code	Examples
Type of ownership	<ul style="list-style-type: none">• Foreign, local, private or government owned
Type of legal organisation	<ul style="list-style-type: none">• Sole proprietorship, partnership, company
Type of production	<ul style="list-style-type: none">• Formal or informal production• Market or non-market production• Production by factories or households

¹ Value Added: Value added (VA) is a measure of an economic activity's contribution to Gross Domestic Product (GDP), which is an aggregated measure of a country's production. Gross VA is obtained by subtracting the value of a unit's inputs for production from the value of the unit's output from production.

Principal Activity and the Top-Down Method

- A. The principal activity of an economic unit is determined by the activity that contributes the most VA using the top-down method.
- B. The top-down method follows a hierarchical principle: the classification of a unit at the lowest level of the classification must be consistent with the classification of the unit at the higher levels.

Illustration of Top-Down Approach



General guidelines

Ideally, the principal activity of the unit should be determined with reference to the value added to the goods and services produced. The relevant valuation concept is gross value added at basic prices, defined as the difference between output at basic prices and intermediate consumption at purchaser’s prices.

In practice, however, it is often impossible to obtain the information on value added of the different activities performed and the activity classification has to be determined by using substitute criteria, such as:

- a) Substitutes based on output

- i) The gross output of the unit that is attributable to the goods or services associated with each activity.
 - ii) The value of sales or shipments of those groups of products falling into each category of activity.
- b) Substitutes based on input, such as:
 - i) Wages and salaries attributable to the different activities.
 - ii) Hours worked attributable to the different activities.
 - iii) Employment according to the proportion of people engaged in the different activities of the unit.
 - iv) Capital intensity attributable to the different activities.

Such substitute criteria can be used as proxies for the unknown value-added data to obtain the best approximation possible compared to the result which would have been obtained on the basis of the value-added data. The use of substitute criteria does not change either the methods used to determine the principal activity or the rules of the top-down method. Substitutes are only operational approximations of value added.

Treatment of Vertical Integration

In some economic units, the activities undertaken are vertically integrated, i.e., the activities extend over a number of stages in the production of a product and the output of one process serves as the input for the next (e.g., an establishment starts by milling of flour and then uses the flour for the manufacture of bakery products). The unit is to be classified based on the principal activity among the different stages.

In instances where the value added (or its substitutes) cannot be estimated for each of the vertically integrated activities, the principal activity could be determined by comparison with units that engage in similar activities. If this cannot be done, the unit should then be classified based on its final activity.

Identification of Non – Specialised stores of Wholesale or Retail trade

Wholesale or retail trade is considered non-specialised trade if the establishment sales cover at least five NIC classes and no single product contribute more than 50% of the firm's value added (or its substitutes). Otherwise, the trade is considered specialised trade in the product which contributes the highest value added (or its substitutes), following the usual top-down approach.

Outsourcing

Outsourcing is an arrangement whereby a unit (Principal) engages the service of another unit (Contractor) to carry out specific tasks in the production process on a fee or contract basis. Both units should still be classified according to the principles described in the following paragraphs.

Classification of the Principal

In general, the principal is considered as though it undertakes the production process of a good or

service itself regardless of whether part of or the entire production process is outsourced.

For instance, a principal outsourcing a part of the goods production process in Section A - Agriculture and Fishing, Section B - Mining and Quarrying, Section D - Electricity, Gas, Steam and Air Conditioning Supply and Section E - Water Supply; Sewerage, Waste Management and Remediation Activities is classified as if it is covering the whole production process. Similarly, for a principal which sub-contracts part of or the entire construction work to other units, but remains overall responsible for the construction process, the principal is classified in Section F 'Construction' under the sub-class that corresponds to the construction activities carried out.

For Section C 'Manufacturing', special considerations apply. A principal in Section C -Manufacturing should not only own the final output, but also satisfy one of the following conditions:

(a) it owns the input materials to the production process, or

(b) it owns the intellectual property products (IPP)².

A factory less goods producer (FGP) is a principal that controls the production of a good by undertaking the entrepreneurial steps and providing the technical specifications required to produce the good, but outsources most or all of the material transformation process required to produce the output. The FGP supplies intellectual property inputs such as product design, without charging for the right to use the intellectual property, but outsources the acquisition of most or all of the material inputs and the manufacturing process to a usually non-resident contractor.

However, a principal that completely outsources most or all of the transformation process in manufacturing but does not own the input materials or supply intellectual property inputs should be classified in Section G 'Wholesale and retail trade' instead of Section C 'Manufacturing'. The principal in such an arrangement is considered as buying the completed goods from the contractor for subsequent resale.

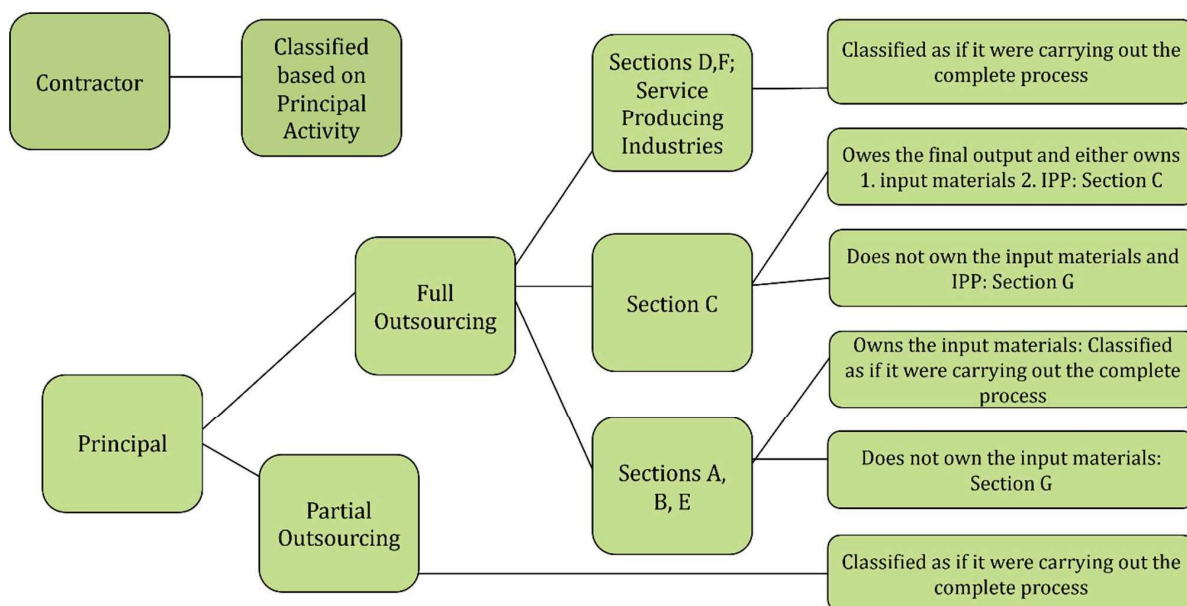
Similarly, a principal outsourcing the whole goods production process of Sections A- Agriculture and Fishing, B: Mining and Quarrying' and E: Water Supply; Sewerage, Waste Management and Remediation Activities but does not own the input materials, is considered as purchasing the completed goods from the contractor for re-selling purposes. The principal involving in such an activity should be classified in Section G: Wholesale and Retail Trade.

² It is not necessary for the principal to be the economic owner of the IPP (deriving the benefits and accepting associated risks when exercising control over the IPP) as long as the principal supplies the IPP to the contractor without charging for right to use (e.g., principal could be paying royalties to obtain the IPP to be provided to the contractor).

Classification of Contractor

The unit which is engaged by the principal as a contractor is to be classified under the activity code related to the specific outsourced tasks, regardless of whether part of or the entire production process is subsequently further outsourced. For the production of goods, the activity of the contractor is classified with units producing the same goods for their own account. For services, the contractor is classified according to the portion of the services provision it is undertaking.

Fig: Application of the Outsourcing principle



Classification of Relabellers

Relabellers develop, brand, and market products manufactured through contract manufacturing or Contract Development and Manufacturing Organization (CDMO) service providers. They take an existing product manufactured by some other establishment and changes, replaces, or adds labels before selling or distributing it.

From the above description of the activity of Relabellers, it will be observed that they are not engaged in the manufacturing activity because they do not transform raw materials into new products. Thus, their activities are to be classified in Section G: Wholesale or Retail trade since their main role is buying finished goods, changing labels, and reselling them.

However, if the Relabellers own the input raw materials for the manufacture of the product or possess the IP for the product, they are to be considered under the manufacturing sector as per the explanation in the previous section on FGPs.

Classification is technology agnostic

In general, technology is not a main criterion for defining economic activities. Distinction of activities is not to be made based on whether an activity is carried out by means of traditional or modern production techniques.

Fintech services

Financial technology (fintech) activities, which provide, improve or increase access to financial services through the extensive use of digitalization, were already carried out in the past, albeit with less advanced technical instruments than those existing today. Hence, apart from very specific uses of fintech that are distinct from the traditional activities, like UPI, P2P lending/ payment services, etc., NIC 2025 does not offer separate codes for these services.

Again, the software development for fintech services have also not been given any separate code. The reason being that the activity of developing software for fintech software cannot distinguished from other software development.

Online-Offline modes of delivery of services

In line with ISIC Revision 5, NIC 2025 does not differentiate activities based on how goods/ services are delivered. The classification structure is based on the product/ service produced and not on the mode of their delivery. This is dictated both by the design of the classification structure and also the practicality of classifying an activity.

Internationally agreed classification rules are based on the inputs of goods, services and factors of production; the process of production; the characteristics of outputs; and the use to which the outputs are put. Thus, the mode of delivery of the product should not be the guiding factor for classification of an activity.

Coming to the practicality aspect, an establishment may be engaged in production of goods/ services that are delivered by different means. For example, a retail trader takes and delivers orders through an online system and also has a physical shop. Differentiating between the online and offline modes of delivery of the service would result in splitting the same activity into two different activities which may not be practically possible.

Classification of gig-workers/ platform workers

Gig- workers are ones who do temporary or freelance work, especially as an independent contractor engaged on an informal or on-demand basis. They do not have an employer-employee relationship in the establishment where they work. They are independent own-account workers.

Going by the above definition, gig-workers are to be classified as per the occupation they are engaged in. This is because the industry of their engagement changes frequently. Thus, the services of delivery agents would be classified as courier activities irrespective of the person being engaged in delivery of

parcels or delivery of food. Similarly, the activities of plumbers and electricians would be classified as specialized construction activities and drivers would be classified under personal care activities.

Classification of Self-Help Groups

A Self-Help Group (SHG) is a small, informal group of persons with similar socio-economic background who voluntarily come together to improve their collective living conditions. They provide a platform for microfinance (savings, credit, bank linkages) and collectivization. The SHGs are expected to follow a set of five core principles called Panchasutra, which are Regular meetings, Regular savings, Regular internal lending, Timely repayment and Proper bookkeeping.

SHGs which are involved in monetary intermediation only, i.e., they are only engaged in lending or credit granting. Such credit granting SHGs are to be considered as engaged in monetary intermediation and classified accordingly.

The SHGs may also have their own enterprises which are usually village/ community based small businesses. Such SHGs are to be classified as per the activity they are engaged in.

Salient Features of NIC 2025

- Based on ISIC Rev. 5: NIC-2025 is aligned with the latest international standard, ISIC Revision 5, ensuring structural and conceptual comparability up to the 4-digit class level.
- Expanded Scope and Detail: NIC-2025 reflects changes in the Indian and global economic structure, including new and emerging industries such as digital platforms, cloud services, renewable energy, fintech and intermediation services.
- Revised Section Coding: The classification now includes Sections A to V (previously A to U), with changes in scope and reorganization of certain sections to reflect new economic realities.
- Updated Divisions and Groups: Several divisions and groups have been restructured—for instance, digital and IT services are now split across Sections J and K, and repair and intermediation services are placed in new divisions/groups. Wholesale and retail trade of motor vehicles ceases to be a separate Division and are merged into the respective divisions for wholesale and retail trade. Repair of motor vehicles is merged with repair and maintenance of computers, personal and household goods.
- Improved Clarity in Class Boundaries: Inclusion and exclusion notes have been revisited and expanded to reduce ambiguity and aid consistent classification of economic activities.
- National Customization at 6-Digit Level: While remaining compatible with ISIC Rev. 5 up to the 4-digit level, NIC-2025 introduces India-specific 6-digit subclasses to meet national data requirements.

- **Enhanced Classification of Intermediation Services:** New classes have been created across multiple sections to reflect the growing role of intermediaries in sectors such as power, retail, logistics, healthcare, education, real estate, and food services.
- **Environmental and Green Economy Integration:** Expanded coverage of carbon capture, waste management, and environmental remediation activities, with better alignment to SDGs and SEEA framework.
- **Digital Economy Representation:** Cloud infrastructure, blockchain, platform-based services, and web search portals are distinctly classified, reflecting the evolving nature of the digital economy.
- **Section-Level Reorganization:** Several section names and scopes have changed (e.g., Section J split into J and K; Sections L–V restructured), improving relevance to current production structures



Broad Structure

BROAD STRUCTURE
(Sections, Divisions and Groups)

Section A Agriculture, forestry and fishing

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

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

Division 02 Forestry and logging

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

Division 03 Fishing and aquaculture

- Group 031 Fishing
- Group 032 Aquaculture
- Group 033 Support activities for fishing and aquaculture

Section B Mining and quarrying

Division 05 Mining of coal and lignite

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

Division 06 Extraction of crude petroleum and natural gas

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

Division 07 Mining of metal ores

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

Division 08 Other mining and quarrying

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

Division 09 Mining support service activities

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

Section C Manufacturing

Division 10 Manufacture of food products

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

Division 11 Manufacture of beverages

- Group 110 Manufacture of beverages

Division 12 Manufacture of tobacco products

- Group 120 Manufacture of tobacco products

Division 13 Manufacture of textiles

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

Division 14 Manufacture of wearing apparel

Group 141 Manufacture of wearing apparel, except fur apparel

Group 142 Manufacture of articles of fur

Group 143 Manufacture of knitted and crocheted apparel

Division 15 Manufacture of leather and related products

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

Group 152 Manufacture of footwear

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

Group 161 Sawmilling and planing of wood

Group 162 Manufacture of products of wood, cork, straw and plaiting materials

Division 17 Manufacture of paper and paper products

Group 170 Manufacture of paper and paper products

Division 18 Printing and reproduction of recorded media

Group 181 Printing and service activities related to printing

Group 182 Reproduction of recorded media

Division 19 Manufacture of coke and refined petroleum products

Group 191 Manufacture of coke oven products

Group 192 Manufacture of refined petroleum products; manufacture of fossil fuel products

Division 20 Manufacture of Chemical and Chemical Products

Group 201 Manufacture of basic chemicals, fertilizers and nitrogen compounds, plastics and synthetic rubber in primary forms

Group 202 Manufacture of other chemical products

Group 203 Manufacture of man-made fibres

Division 21 Manufacture of basic pharmaceutical products and pharmaceutical preparations

Group 210 Manufacture of pharmaceuticals, medicinal chemical and botanical products

Division 22 Manufacture of rubber and plastic products

Group 221 Manufacture of rubber products

Group 222 Manufacture of plastic products

Division 23 Manufacture of other non-metallic mineral products

Group 231 Manufacture of glass and glass products

Group 239 Manufacture of non-metallic mineral products n.e.c.

Division 24 Manufacture of basic metals

Group 241 Manufacture of basic iron and steel

Group 242 Manufacture of basic precious and other non-ferrous metals

Group 243 Casting of metals

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

Group 251 Manufacture of structural metal products, tanks, reservoirs and steam generators

Group 252 Manufacture of weapons and ammunition

Group 259 Manufacture of other fabricated metal products; metalworking service activities

Division 26 Manufacture of computer, electronic and optical products

Group 261 Manufacture of electronic components and boards

Group 262 Manufacture of computers and peripheral equipment

Group 263 Manufacture of communication equipment

Group 264 Manufacture of consumer electronics

Group 265 Manufacture of measuring, testing, navigating and control equipment; watches and clocks

Group 266 Manufacture of irradiation, electromedical and electrotherapeutic equipment

Group 267 Manufacture of optical instruments and photographic equipment

Group 268 Manufacture of magnetic and optical media

Division 27 Manufacture of electrical equipment

Group 271 Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus

- Group 272 Manufacture of batteries and accumulators
- Group 273 Manufacture of wiring and wiring devices
- Group 274 Manufacture of lighting equipment
- Group 275 Manufacture of domestic appliances
- Group 279 Manufacture of other electrical equipment

Division 28 Manufacture of machinery and equipment n.e.c.

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

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

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

Division 30 Manufacture of other transport equipment

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

Division 31 Manufacture of furniture

- Group 310 Manufacture of furniture

Division 32 Other manufacturing

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

Division 33 **Repair, maintenance and installation of machinery and equipment**

Group 331 Repair and maintenance of fabricated metal products, machinery and equipment

Group 332 Installation of industrial machinery and equipment

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

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

Group 351 Electric power generation, transmission and distribution activities

Group 352 Manufacture of gas; distribution of gaseous fuels through mains

Group 353 Steam and air conditioning supply

Group 354 Activities of brokers and agents for electric power and natural gas

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

Division 36 **Water supply; sewerage, waste management and remediation**

Group 360 Water collection, treatment and supply

Division 37 **Sewerage**

Group 370 Sewerage

Division 38 **Waste collection, treatment and disposal, and recovery activities**

Group 381 Waste collection activities

Group 382 Waste treatment and disposal

Group 383 Materials and other waste recovery

Division 39 **Remediation and other waste management service activities**

Group 390 Remediation and other waste management service activities

Section F **Construction**

Division 41 **Construction of residential and non-residential buildings**

Group 410 Construction of residential and non-residential buildings

Division 42 **Civil engineering**

Group 421 Construction of roads and railways

Group 422 Construction of utility projects

Group 429 Construction of other civil engineering projects

Division 43 Specialized construction activities

Group 431 Demolition and site preparation

Group 432 Electrical, plumbing and other construction installation activities

Group 433 Building completion and finishing

Group 434 Intermediation service activities for specialized construction services

Group 439 Other specialized construction activities

Section G Wholesale and retail trade

Division 46 Wholesale trade

Group 461 Wholesale on a fee or contract basis

Group 462 Wholesale of agricultural raw materials and live animals

Group 463 Wholesale of food, beverages and tobacco

Group 464 Wholesale of household goods

Group 465 Wholesale of machinery, equipment and supplies

Group 466 Wholesale of motor vehicles, motorcycles and related parts and accessories

Group 467 Other specialized wholesale

Group 469 Non-specialized wholesale trade

Division 47 Retail trade

Group 471 Non-specialized retail sale

Group 472 Retail sale of food, beverages and tobacco

Group 473 Retail sale of automotive fuel

Group 474 Retail sale of information and communication equipment

Group 475 Retail sale of other household equipment

Group 476 Retail sale of cultural and recreational goods

Group 477 Retail sale of other goods, except motor vehicles and motorcycles

Group 478 Retail sale of motor vehicles, motorcycles and related parts and accessories

Group 479 Intermediation service activities for retail sale

Section H Transportation and storage

Division 49 Land transport and transport via pipelines

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

Division 50 Water transport

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

Division 51 Air Transport

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

Division 52 Warehousing and support activities for transportation

- Group 521 Warehousing and storage
- Group 522 Support activities for transportation
- Group 523 Intermediation service activities for transportation

Division 53 Postal and courier activities

- Group 531 Postal activities
- Group 532 Courier activities
- Group 533 Intermediation service activities for postal and courier activities

Section I Accommodation and food service activities

Division 55 Accommodation

- Group 551 Hotels and similar accommodation activities
- Group 552 Other short term accommodation activities
- Group 553 Camping grounds, recreational vehicle parks and trailer parks
- Group 554 Intermediation service activities for accommodation
- Group 559 Other accommodation n.e.c.

Division 56 Food and beverage service activities

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

Group 564 Intermediation service activities for food and beverage services

Section J Publishing of books, newspapers, periodicals and other publishing activities

Division 58 Publishing activities

Group 581 Publishing of books, newspapers, periodicals and other publishing

Group 582 Software publishing

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

Group 591 Motion picture, video and television programme activities

Group 592 Sound recording and music publishing activities

Division 60 Programming, broadcasting, news agency and other content distribution activities

Group 601 Radio broadcasting and audio distribution activities

Group 602 Television programming, broadcasting and video distribution

Group 603 News agency and other content distribution activities

Section K Telecommunications, computer programming, consultancy, computing infrastructure, and other information service activities

Division 61 Telecommunications

Group 611 Wired, wireless, and satellite telecommunication activities

Group 612 Telecommunication reselling activities and intermediation service activities for telecommunication

Group 619 Other telecommunication activities

Division 62 Computer programming, consultancy and related activities

Group 621 Computer programming activities

Group 622 Computer consultancy and computer facilities management activities

Group 629 Other information technology and computer service activities

Division 63 Computing infrastructure, data processing, hosting, and other information service activities

Group 631 Computing infrastructure, data processing, hosting and related activities

Group 639 Web search portals activities and other information service activities

Section L Financial and insurance activities

Division 64 Financial service activities, except insurance and pension funding

Group 641 Monetary intermediation

Group 642 Activities of holding companies and financing conduits

Group 643 Activities of trusts, funds and similar financial entities

Group 649 Other financial service activities, except insurance and pension funding activities

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

Group 651 Insurance

Group 652 Reinsurance

Group 653 Pension funding

Division 66 Activities auxiliary to financial service and insurance activities

Group 661 Activities auxiliary to financial services, except insurance and pension funding

Group 662 Activities auxiliary to insurance and pension funding

Group 663 Fund management activities

Section M Real estate activities

Division 68 Real estate activities

Group 681 Real estate activities with own or leased property

Group 682 Real estate activities on a fee or contract basis

Section N Professional, scientific and technical activities

Division 69 Legal and accounting activities

Group 691 Legal activities

Group 692 Accounting, bookkeeping and auditing activities; tax consultancy

Division 70 Activities of head offices; management consultancy activities

Group 701 Activities of head offices

Group 702 Business and other management consultancy activities

Division 71 Architectural and engineering activities; technical testing and analysis

Group 711 Architectural and engineering, and related technical consultancy activities

Group 712 Technical testing and analysis

Division 72 Scientific research and development

Group 721 Research and experimental development on natural sciences and engineering

Group 722 Research and experimental development on social sciences and humanities

Division 73 Activities of advertising, market research and public relations

Group 731 Advertising activities

Group 732 Market research and public opinion polling activities

Group 733 Public relations activities

Division 74 Other professional, scientific and technical activities

Group 741 Specialized design activities

Group 742 Photographic activities

Group 743 Translation and interpretation activities

Group 749 Other professional, scientific and technical activities n.e.c.

Division 75 Veterinary activities

Group 750 Veterinary activities

Section 0 Administrative and support service activities

Division 77 Rental and leasing activities

Group 771 Rental and leasing of motor vehicles

Group 772 Rental and leasing of personal and household goods

Group 773 Rental and leasing of other machinery, equipment and tangible goods

Group 774 Leasing of intellectual property and similar products, except copyrighted works

Group 775 Intermediation service activities for rental and leasing of tangible goods and non-financial intangible assets

Division 78 Employment activities

Group 781 Activities of employment placement agencies

Group 782 Temporary employment agency activities and other human resource provisions

Division 79 Travel agency, tour operator, and other travel related activities

Group 791 Travel agency and tour operator activities

Group 799 Other travel related activities

Division 80 Investigation and security activities

Group 801 Investigation and security activities

Division 81 Services to buildings and landscape activities

Group 811 Combined facilities support activities

Group 812 Cleaning activities

Group 813 Landscape service activities

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

Group 821 Office administrative and support activities

Group 822 Activities of call centres

Group 823 Organization of conventions and trade shows

Group 824 Intermediation service activities for business support activities n.e.c., except financial intermediation

Group 829 Business support activities n.e.c

Section P Public administration and defence; compulsory social security

Division 84 Public administration and defence; compulsory social security

Group 841 Administration of the State and the economic, social and environmental policies of the community

Group 842 Provision of services to the community as a whole

Group 843 Compulsory social security activities

Section Q Education

Division 85 Education

Group 851 Pre-primary education

Group 852 Primary Education

- Group 853 Secondary and post-secondary non-tertiary education
- Group 854 Tertiary Education
- Group 855 Other Education
- Group 856 Educational Support Activities

Section R Human health and social work activities

Division 86 Human health activities

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

Division 87 Residential care activities

- Group 871 Residential nursing care activities
- Group 872 Residential care activities for persons living with or having a diagnosis of a mental illness or substance abuse
- Group 873 Residential care activities for older persons or persons with physical disabilities
- Group 879 Other residential care activities

Division 88 Social work activities without accommodation

- Group 881 Social work activities without accommodation for older persons or persons with disabilities
- Group 889 Other social work activities without accommodation

Section S Arts, sports and recreation

Division 90 Arts creation and performing arts activities

- Group 901 Arts creation activities
- Group 902 Activities of performing arts
- Group 903 Support activities to arts creation and performing arts

Division 91 Library, archives, museum and other cultural activities

- Group 911 Library and archive activities
- Group 912 Museum, collection, historical site and monument activities
- Group 913 Conservation, restoration and other support activities for cultural heritage

Group 914 Botanical and zoological garden and nature reserve activities

Division 92 Gambling and betting activities

Group 920 Gambling and betting activities

Division 93 Sports activities and amusement and recreation activities

Group 931 Sports activities

Group 932 Amusement and recreation activities

Section T Other service activities

Division 94 Activities of membership organisations

Group 941 Activities of business, employers and professional membership organisations

Group 942 Activities of trade unions

Group 949 Activities of other membership organizations

Division 95 Repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles

Group 951 Repair and maintenance of computers and communication equipment

Group 952 Repair and maintenance of personal and household goods

Group 953 Repair and maintenance of motor vehicles and motorcycles

Group 954 Intermediation service activities for repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles

Division 96 Personal service activities

Group 961 Washing and cleaning of textile and fur products

Group 962 Hairdressing, beauty treatment, day spa and similar activities

Group 963 Funeral and related activities

Group 964 Intermediation service activities for personal services

Group 969 Other personal service activities n.e.c.

Section U Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use

Division 97 Activities of households as employers of domestic personnel

Group 970 Activities of households as employers of domestic personnel

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

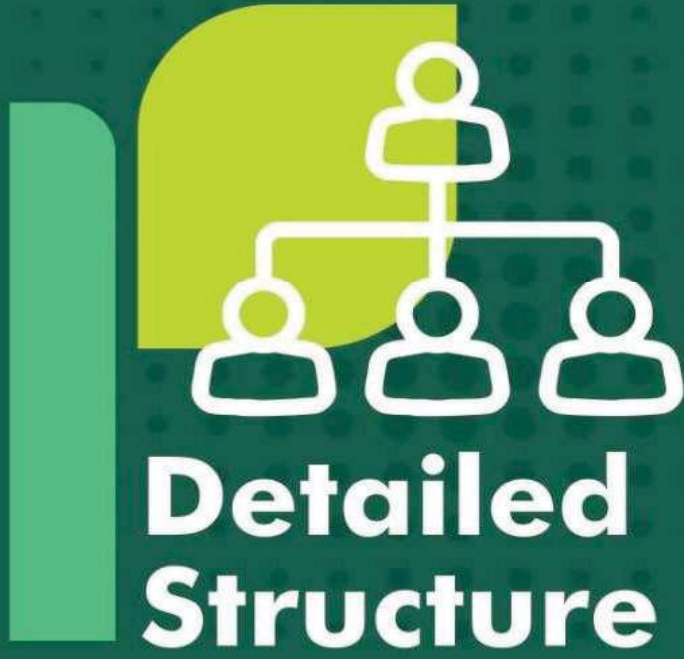
Group 981 Undifferentiated goods-producing activities of private households for own use

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

Section V Activities of extraterritorial organizations and bodies

Division 99 Activities of extraterritorial organizations and bodies

Group 990 Activities of extraterritorial organizations and bodies



Detailed Structure

Group	Class	Sub-Class	Description
SECTION A: Agriculture, forestry and fishing			
DIVISION 01: Crop and animal production, hunting and related service activities			
011			Growing of non-perennial crops
	0111		Growing of cereals (except rice), leguminous crops and oil seeds
			This class includes all forms of growing of cereals, leguminous crops and oil seeds in open fields, for obtaining crops or for seed production. The growing of these crops is often combined within agricultural units. This class excludes: - growing of rice, see 0112 - growing of sweet corn, see 0113 - growing of maize, lupines, kale for fodder, see 0119 - growing of oleaginous fruits, see 0126
		011101	Growing of wheat
		011102	Growing of Bajra and Jowar and other millets
		011103	Growing of other cereals (except rice) including pseudo-cereals
		011104	Growing of gram
		011105	Growing of pulses (dal) and other leguminous crops such as peas and beans, not used as oilseeds
		011106	Growing of Rapeseed and Mustard
		011107	Growing of Groundnut
		011108	Growing of Soyabean
		011199	Growing of other oil seeds
	0112		Growing of rice
		011201	Growing of basmati paddy
		011202	Growing of non-basmati paddy
	0113		Growing of vegetables and melons, roots and tubers
			This class excludes: - spices and aromatic crops, see 0128 - growing of mushroom spawn, see 0130 - sun drying of fruits and vegetables, see 0163
		011301	Growing of potatoes, sweet potatoes, yams, cassava and other tubers
		011302	Growing of onion, garlic and other bulb vegetables
		011303	Growing of tomatoes, brinjals, cucumbers, watermelons, round melon (Tinda), melons, chillies, capsicum and other fruit-bearing vegetables
		011304	Growing of asparagus, cauliflower, broccoli and other stem vegetables
		011305	Growing of cabbage, lettuce, spinach and other leafy vegetables
		011306	Growing of carrot, beets, radish, turnip and other root vegetables
		011307	Growing of mushrooms, truffles and other fungi bearing vegetables

Group	Class	Sub-Class	Description
		011399	Growing of vegetables, n.e.c. including sweet corn
	0114		Growing of sugar cane
			This class excludes: - growing of sugar beet, see 0113
		011400	Growing of sugar cane
	0115		Growing of tobacco
			This class includes: - growing of unmanufactured tobacco This class excludes: - manufacture of tobacco products, see 1200
		011500	Growing of tobacco
	0116		Growing of fibre crops
		011601	Growing of cotton
		011602	Growing of jute
		011699	Growing of other fibre crops n.e.c.
	0119		Growing of other non-perennial crops
			This class excludes: - growing of non-perennial spices, aromatic, drug and pharmaceutical crops, see 0128 - growing of beets including seeds, see 0113
		011901	Growing of flowers
		011902	Growing of fodder crops
		011999	Growing of other non-perennial crops n.e.c.
012			Growing of perennial crops
	0121		Growing of grapes
			This class excludes: - manufacture of wine, see 1102 - processing and preserving of grapes, see 1030
		012100	Growing of grapes
	0122		Growing of tropical and sub-tropical fruits
		012201	Growing of mangoes
		012202	Growing of bananas
		012203	Growing of pineapples
		012204	Growing of litchis
		012205	Growing of guavas
		012206	Growing of jackfruits
		012299	Growing of other tropical and subtropical fruits n.e.c.
	0123		Growing of citrus fruits
			This class includes the cultivation and production of citrus fruits, specifically the growing of grapefruit and pomelo, lemons and limes, oranges, as well as tangerines, mandarins, and clementines.
		012300	Growing of citrus fruits
	0124		Growing of pome fruits and stone fruits
		012401	Growing of apples

Group	Class	Sub-Class	Description
		012402	Growing of apricots, peaches and nectarines
		012403	Growing of cherries and sour cherries
		012499	Growing of other pome fruits and stone fruits n.e.c.
	0125		Growing of other tree and bush fruits and nuts
			This class excludes: - growing of coconuts, see 0126
		012501	Growing of strawberries and other berries
		012502	Growing of edible nuts (almonds, cashew nuts, chestnuts, hazelnuts pistachios, foxnuts, walnuts and other nuts)
		012599	Growing of other tree and bush fruits n.e.c.
	0126		Growing of oleaginous fruits
			This class excludes: - growing of soya beans, groundnuts and other oil seeds, see 0111
		012601	Growing of coconuts
		012699	Growing of olives, oil palms, date palms and other oleaginous fruits n.e.c.
	0127		Growing of beverage crops
			This class excludes: - Growing of grapes see 0121 - Growing of hops see 0128
		012701	Growing of tea
		012702	Growing of coffee
		012703	Growing of cocoa
		012799	Growing of other beverage crops n.e.c.
	0128		Growing of spices, aromatic, drug and pharmaceutical crops
			This class includes: - growing of perennial and non-perennial spices and aromatic crops This class also includes: sun drying of spices, aromatic, medicinal and pharmaceutical plants, if carried out by the same unit that grows them This class excludes: - sun drying of spices, aromatic, medicinal and pharmaceutical plants if carried out by a different unit, see 0163
		012801	Growing of perennial and non-perennial spices and aromatic crops (pepper, nutmeg, mace, anise, badian and fennel, cinnamon (canella), cloves, vanilla and other spices and aromatic crops)
		012802	Growing of drug and narcotic crops
		012803	Growing of perennial and non-perennial plants primarily used in perfumery, pharmaceutical or for insecticidal, fungicidal or similar purposes including heena (mehandi)

Group	Class	Sub-Class	Description
	0129		Growing of other perennial crops This class includes: - growing of short rotation coppice as energy crop like poplar, willow, eucalyptus, Leucaena This class excludes: - growing of flowers, production of cut flower buds and growing of flower seeds, see 0119 - gathering of tree sap or rubber-like gums in the wild, see 0230
		012901	Growing of rubber trees
		012902	Growing of bamboo and cane
		012903	Growing of Areca nut/ betel nut
		012999	Growing of other perennial crops n.e.c.
013			Plant propagation
	0130		Plant propagation 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: - growing of plants for the purpose of seed production, see 011, 012 - operation of forest tree nurseries, see 0210
		013000	Growing of plants for propagation like the activities of nurseries
014			Animal production
	0141		Raising of cattle and buffaloes This class excludes: - processing of milk, see 1050
		014101	Raising and breeding of cattle and buffaloes including production of raw milk and meat
		014102	Production of bovine semen
	0142		Raising of horses and other equines This class excludes: - operation of horse stables for racing and riding for sport, see 9319
		014200	Raising and breeding of horses and other equines
	0143		Raising of camels and camelids
		014300	Raising and breeding of camels and camelids
	0144		Raising of sheep and goats This class excludes: - sheep shearing on a fee or contract basis, see 0162 - production of pulled wool, see 1010 - processing of milk, see 1050

Group	Class	Sub-Class	Description
		014400	Raising and breeding of sheep and goat for milk, wool and meat
	0145		Raising of swine and pigs
		014500	Raising and breeding of swine and pigs
	0146		Raising of poultry
			This class excludes: - production of feathers or down, see 1010
		014601	Raising and breeding of poultry like chickens and capons, ducks, geese, turkeys and guinea fowls for eggs and meat
		014602	Operation of poultry hatcheries
	0149		Raising of other animals
			This class includes: - raising and breeding of semi-domesticated or other live animals This class excludes: - raising and breeding of poultry, see 0146 - 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 - boarding and training of pet animals, see 9690 - raising of live ornamental fish, see 0321, 0322 - operation of animal shelters for abandoned (pet) animals, see 9690
		014901	Raising and breeding of pet animals (cats, dogs, birds, hamsters etc.)
		014902	Bee-keeping and production of honey and beeswax
		014903	Raising of silk worms, production of silk worm cocoons
		014999	Raising of other animals n.e.c.
015			Mixed farming
	0150		Mixed farming
			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, for example, either production of crops or animals in a given unit is 66% or more of standard output, 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
		015001	Integrated fish farming - paddy cum fish cultivation if neither of the activities contribute to more than 66% of the total output
		015099	Other mixed farming n.e.c.

Group	Class	Sub-Class	Description
016			Support activities to agriculture and post-harvest crop activities
	0161		Support activities for crop production
			This class excludes: - post-harvest crop activities, see 0163 and 0164 - drainage of agricultural land, see 4312 - landscape architecture, see 7110 - activities of agronomists and agricultural economists, see 7499 - landscape gardening, planting, see 8130 - organisation of agricultural shows and fairs, see 8230
		016101	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.)
		016102	Operation of agriculture irrigation equipment
		016103	Renting of agricultural machinery with operators and crew
		016199	Support activities for crop production n.e.c
	0162		Support activities for animal production
			This class excludes: - provision of space for animal boarding only, see 6810 - agricultural research activities, see 7210 - veterinary activities, see 7500 - vaccination of animals, see 7500 - rental of animals (e.g. herds), see 7730 - pet boarding, see 9690
		016200	Support activities for animal production
	0163		Post-harvest crop activities
			This class excludes: - preparation of agricultural products by the producer, see corresponding class in groups 011, 012 or 013 - post-harvest activities aimed at improving the propagation quality of seed, see 0164 - stemming and redrying of tobacco, see 1200 - marketing activities of commission merchants and cooperative associations, see division 46 - wholesale of agricultural raw materials, see 462 - growing of seeds, see groups 011 and 012 - processing of seeds to obtain oil, see 1040 - research to develop or modify new forms of seeds, see 7210
		016301	Preparation of crops for primary markets by cleaning, trimming, grading, disinfecting and similar activities
		016302	Cotton ginning, cleaning and baling
		016303	Preparation of tobacco leaves under natural conditions
		016304	Sorting, cleaning and cutting of medicinal plants

Group	Class	Sub-Class	Description
		016305	Retting of jute, flax, coir and similar vegetable textile fibres not associated with their growing
		016399	Post-harvest crop activities n.e.c.
	0164		Seed processing for propagation
			This class excludes: - preparation of agricultural products by the producer, see corresponding class in groups 011, 012 or 013 - stemming and redrying of tobacco, see 1200 - marketing activities of commission merchants and cooperative associations, see division 46 - wholesale of agricultural raw materials, see 462 - growing of seeds, see groups 011 and 012 - processing of seeds to obtain oil, see 1040 - research to develop or modify new forms of seeds, see 7210
		016400	Seed processing/ preparation activities aimed at improving the propagation quality of seed on a fee or contract basis
017			Hunting, trapping and related service activities
	0170		Hunting, trapping and related service activities
			This class excludes: - production of fur skins, skins of birds and reptiles from land farms, see 0149 - raising of game animals on ranching operations, see 014 - pest control (including rabbits) in connection with agriculture, see 0161 - catching of whales, see 0311 - 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
		017000	Hunting, trapping and related service activities
DIVISION 02: Forestry and logging			
021			Silviculture and other forestry activities
	0210		Silviculture and other forestry activities
			This class excludes: - operation of tree nurseries, except for forest trees, see 0130 - gathering of mushrooms and other wild growing non-wood forest products, see 0230 - production of wood chips and particles not associated with forestry activities, see 1610 - production of wood fire logs not associated with forestry activities, see 1629 - activities relating to amenity tree care and arboriculture, see 8130

Group	Class	Sub-Class	Description
		021001	Growing of standing timber including planting, replanting, transplanting, thinning and conserving of forests and timber tracts in natural, semi-natural or planted forests
		021002	Operation of forest tree nurseries
		021099	Silviculture and other forest activities n.e.c.
022			Logging
	0220		Logging
			This class excludes: - harvesting of short rotation coppice as energy crop, e.g. poplar and willow, on a fee or contract basis, see 0161 - 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 not associated with forestry activities, see 1610 - production of charcoal through distillation of wood, see 2011
		022001	Gathering and preparation of fire wood
		022002	Logging camps and loggers primarily engaged in felling timber and producing wood in the rough such as pitprops, split poles, pickets, hewn railway ties
		022003	Production of charcoal in the forest using traditional methods
		022099	Other logging activities, n.e.c.
023			Gathering of non-wood forest products
	0230		Gathering of non-wood forest products
			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
		023001	Gathering of tendu leaves
		023002	Gathering of lac, resins and rubber-like gums
		023003	Gathering of wild honey
		023004	Gathering of mushrooms, truffles, berries, nuts, cork, balsams, vegetable hair, eelgrass, mosses, lichens and similar items including medicinal plants
		023099	Gathering of non-wood forest products n.e.c.
024			Support services to forestry
	0240		Support services to forestry

Group	Class	Sub-Class	Description
			This class excludes: - operation of forest tree nurseries, see 0210 - draining of forestry land, see 4312 - clearing of building sites, see 4312
		024001	Forestry service activities (forest management consulting services, forestry inventories, timber evaluation, forest pest control and other similar activities)
		024099	Other Support services for forestry n.e.c. such as transport of logs within forests
DIVISION 03: Fishing and aquaculture			
031			Fishing
	0311		Marine fishing
			This class excludes: - capturing of marine mammals apart from whales, e.g. seals and walruses, see 0170 - processing of whales on factory ships, see 1010 - processing of fish, crustaceans and molluscs on factory ships or in factories ashore, see 1020 - rental of pleasure boats with crew for sea and coastal water transport (e.g. for fishing cruises), see 5011 - fishing inspection, protection and patrol services, see 8423 - fishing practiced for sport or recreation and related services, see 9319 - operation of sport fishing preserves, see 9319
		031101	Fishing on a commercial basis including taking of marine crustaceans and molluscs in ocean and coastal waters
		031102	Fishing on a commercial basis in estuaries
		031103	Gathering of other marine organisms and materials such as natural pearls, sponges, coral, seaweed, and algae
		031104	Activities of vessels engaged in fishing, including on-board processing and preserving of fish
	0312		Freshwater fishing
		031201	Fishing and taking of freshwater crustaceans and molluscs on a commercial basis in inland waters
		031202	Taking and gathering of freshwater aquatic animals
032			Aquaculture
	0321		Marine aquaculture
			This class excludes: - frog farming, see 0322 - operation of sport fishing preserves, see 9319
		032101	Fish farming in sea water including farming of marine ornamental fish

Group	Class	Sub-Class	Description
		032102	Culture of crustaceans, bivalves, other molluscs and other aquatic animals in sea water using mariculture, cage culture technique, re-circulatory aquaculture system, etc.
		032103	Growing of edible seaweed and microalgae
		032104	Land-based aquaculture activities in salt water filled tanks and reservoirs
		032105	Operation of marine fish hatcheries
		032199	Other marine aquaculture n.e.c.
	0322		Freshwater aquaculture
			This class excludes: - aquaculture activities in salt water filled tanks and reservoirs, see 0321 - operation of sport fishing preserves, see 9319
		032201	Fish farming in freshwater including farming of freshwater ornamental fish
		032202	Culture of freshwater crustaceans, bivalves, other mollusks and other aquatic animals
		032203	Operation of fish hatcheries (fresh-water)
		032299	Other freshwater aquaculture activities, n.e.c.
033			Support activities for fishing and aquaculture
	0330		Support activities for fishing and aquaculture
			This class includes: - Service activities incidental to marine or freshwater fishery or aquaculture - Activities of preserving of fish from fishing or aquaculture, before sale, protection services for fish from predators, fisheries control (fish guard) - restoration of marine ecosystems This class excludes: - processing of fish and aquaculture products on factory ships or in factories ashore, see 1020 - processing of fish, crustaceans and molluscs, see 1020 - distribution of fisheries and aquaculture products, see 46, 47 or 52 - fishing practiced for sport or recreation and related services, see 9319 - operation of sport fishing preserves, see 9319
		033000	Service activities incidental to marine or freshwater fishery or aquaculture
SECTION B: Mining and quarrying			
DIVISION 05: Mining of coal and lignite			
051			Mining of hard coal
	0510		Mining of hard coal
			This class excludes: - lignite mining, see 0520

Group	Class	Sub-Class	Description
			<ul style="list-style-type: none"> - peat digging, see 0892 - support activities for hard coal mining, see 0990 - test drilling for coal mining, see 0990 - coke ovens producing solid fuels, see 1910 - manufacture of hard coal briquettes, ovoids and similar solid hard coal fuels see 1920 - work performed to develop or prepare properties for coal mining, see 4312
		051001	Opencast mining (or surface mining) of hard coal
		051002	Underground mining of hard coal
		051003	Cleaning, sizing, grading, pulverising, compressing etc. of hard coal to classify, improve quality or facilitate transport or storage
		051099	Other operations relating to mining and agglomeration of hard coal n.e.c.
052			Mining of lignite
	0520		Mining of lignite
			<p>This class excludes:</p> <ul style="list-style-type: none"> - hard coal mining, see 0510 - peat digging, see 0892 - support activities for lignite mining, see 0990 - test drilling for coal mining, see 0990 - manufacture of lignite fuel briquettes, ovoids and similar solid hard coal fuels see 1920 - work performed to develop or prepare properties for lignite mining, see 4312
		052001	Opencast mining (or surface mining) of lignite (brown coal)
		052002	Underground mining of lignite (brown coal) including liquification
		052003	Washing, dehydrating, pulverizing, compressing of lignite (brown coal) to improve quality or facilitate transport or storage
		052099	Other operations relating to mining and agglomeration of lignite (brown coal) n.e.c.
DIVISION 06: Extraction of crude petroleum and natural gas			
061			Extraction of crude petroleum
	0610		Extraction of crude petroleum
			<p>This class excludes:</p> <ul style="list-style-type: none"> - support activities for oil and natural 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 - extraction of condensates or natural gas liquids, see 0620
		061001	Offshore extraction of crude petroleum oils

Group	Class	Sub-Class	Description
		061002	Onshore extraction of crude petroleum oils
062			Extraction of natural gas
	0620		Extraction of natural gas
			This class excludes: - support activities for oil and natural gas extraction, see 0910 - oil and gas exploration, see 0910 production of natural gas liquids from crude petroleum (crude oil), and recovery of liquefied petroleum gases in the refining of petroleum, see 1920 - manufacture of industrial gases, see 2011 - operation of pipelines, see 4930
		062001	Offshore Extraction of natural gas
		062002	Onshore Extraction of natural gas
DIVISION 07: Mining of metal ores			
071			Mining of iron ores
	0710		Mining of iron ores
			This class excludes: - extraction and preparation of pyrites and pyrrhotite (except roasting), see 0891 - services of ore agglomeration and concentration on behalf of third parties, see 0990
		071001	Opencast (or surface) mining of iron ores
		071002	Underground mining of iron ore
		071003	Operations related to Beneficiation and agglomeration of iron ores
072			Mining of non-ferrous metal ores
	0721		Mining of uranium and thorium ores
			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
		072100	Mining of uranium and thorium ores
	0729		Mining of other non-ferrous metal ores
			This class excludes: - mining and preparation of uranium and thorium ores, see 0721 - extraction of salt from sea water, brine, and other saline waters, see 0891 - production of aluminium oxide, see 2420 - production of mattes of copper or of nickel, see 2420
		072901	Mining of copper ore (chalcopyrite)
		072902	Mining of aluminium ore (bauxite)
		072903	Mining of lead ore (lead sulphide/ galena/ lead glance)
		072904	Mining of zinc ore (calamine or smithsonite, zincite, etc)

Group	Class	Sub-Class	Description
		072905	Mining of manganese ore (pyrolusite, etc)
		072906	Mining of chrome ore
		072907	Mining of precious metal ore (gold, silver)
		072999	Mining of other non-ferrous metal ores n.e.c.
DIVISION 08: Other mining and quarrying			
081			Quarrying of stone, sand and clay
	0810		Quarrying of stone, sand and clay
			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
		081001	Quarrying, rough trimming and sawing of marble
		081002	Quarrying, rough trimming and sawing of granite
		081003	Quarrying, rough trimming and sawing of slate and building & monumental stone other than marble and granite
		081004	Mining of dolomite
		081005	Mining of gypsum including selenite
		081006	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 within quarry location
		081007	Mining and quarrying of limestone, limeshell, "Kankar" and other calcareous minerals excluding chalk and shale and other uncalcined dolomite
		081008	Mining of clays (ordinary, kaolin, ball clay, wollastonite, bentonite, fuller's earth, fire clay etc.)
		081099	Quarrying of stone, sand and clay n.e.c. including mining of refractory non-clay minerals
089			Mining and quarrying n.e.c.
	0891		Mining of chemical and fertilizer minerals
			This class excludes: - extraction of salt, see 0893 - roasting of iron pyrites, see 2011 - manufacture of synthetic fertilisers and nitrogen compounds, see 2012
		089101	Mining of native sulphur or pyrites and pyrrhotites valued chiefly for sulphur
		089102	Mining of natural phosphates including apatite minerals
		089103	Mining of earth colours (ochre including red oxide)
		089104	Mining of fluorspar and other minerals valued chiefly as a source of chemicals

Group	Class	Sub-Class	Description
		089105	Mining of natural barium sulphate and carbonate (barytes and witherite), natural borates, natural magnesium sulphates (kieserite)
		089199	Mining of other chemical and fertilizer minerals n.e.c.
	0892		Extraction of peat
			This class excludes: - service activities incidental to peat mining, see 0990 - manufacture of peat briquettes, see 1920 - manufacture of potting soil mixtures, of e.g. of peat, natural soil, sands, clays, fertiliser minerals, see 2012 - manufacture of articles of peat, see 2399
		089201	Extraction and Agglomeration of peat
	0893		Extraction of salt
			This class excludes: - processing of salt into food-grade table salt, e.g. iodised salt, see 1079 - potable water production by evaporation of saline water, see 3600
		089301	Salt mining, quarrying, screening etc
		089302	Salt production by evaporation of sea water or other saline waters
	0899		Other mining and quarrying n.e.c.
		089901	Mining of gemstones (agate, diamond, emerald, garnet (gem), jasper, rubby/ sapphire etc.
		089902	Mining and quarrying of abrasive materials (pumice stone, emery, corundum, garnet and other natural abrasives)
		089903	Mining of mica
		089904	Mining of natural graphite
		089905	Mining of asbestos
		089906	Mining of vermiculite, perlite and chlorites
		089907	Mining of feldspar and silica minerals including quartz, quartzite and fuch. Quartzite
		089908	Mining of talc/ steatite
		089999	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			Support activities for petroleum and natural gas extraction
	0910		Support activities for petroleum and natural gas extraction
			This class excludes: - service activities performed by operators of oil or gas fields, see 0610, 0620 - specialised repair and maintenance of drilling and extraction machinery and equipment, see 3312

Group	Class	Sub-Class	Description
			- specialised offshore installation, repair and maintenance of equipment that forms an integral part of floating platforms, see 43 - liquefaction and regasification of natural gas for purpose of transport, done off the mine site, see 5221 - geophysical surveying services, on a contract or fee basis, see 7110
		091001	Services incidental to offshore oil extraction
		091002	Services incidental to onshore oil extraction
		091003	Services incidental to offshore gas extraction
		091004	Services incidental to onshore gas extraction
099			Support activities for other mining and quarrying
	0990		Support activities for other mining and quarrying
			This class excludes: - operating mines or quarries on a contract or fee basis, see division 05, 07 or 08 - specialised repair of mining machinery, see 3312 - geophysical surveying services, on a contract or fee basis, see 7110
		099000	Support activities for other mining and quarrying
SECTION C: Manufacturing			
DIVISION 10: Manufacture of food products			
101			Processing and preserving of meat
	1010		Processing and preserving of meat
			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
		101001	Mutton-slaughtering, preparation
		101002	Beef-slaughtering, preparation
		101003	Pork-slaughtering, preparation
		101004	Poultry and other slaughtering, preparation
		101005	Preservation, processing and canning of meat
		101006	Production of hides and skins originating from slaughterhouses
		101007	Rendering of lard and other edible fats of animal origin
		101008	Production and processing of animal offal
		101099	Production, Processing and preserving of other meat and meat products n.e.c. including Manufacture of sausages, bacon, and similar processed meat products
102			Processing and preserving of fish, crustaceans and molluscs
	1020		Processing and preserving of fish, crustaceans and molluscs

Group	Class	Sub-Class	Description
			This class excludes: - processing and preserving of fish on vessels engaged in fishing, see 0311 - processing of whales on land or specialised vessels, see 1010 - production of oils and fats of fish and marine mammals, see 1040 - manufacture of prepared frozen fish dishes, see 1075 - manufacture of fish soups, see 1079
		102001	Sun-drying of fish
		102002	Artificial dehydration of fish and sea food
		102003	Processing and preserving of fish, crustaceans and similar foods, excluding canning of fish
		102004	Canning of fish
		102005	Production of fishmeal for human consumption or animal feed
		102006	Processing of seaweed
		102099	Production, processing and preservation (including radiation preservation) of other fish products n.e.c.
103			Processing and preserving of fruit and vegetables
	1030		Processing and preserving of fruit and vegetables
			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 - manufacture of fruit drinks, see 1105
		103001	Artificial dehydration of fruit and vegetables
		103002	Radiation preservation of fruit and vegetables
		103003	Manufacture of fruit or vegetable juices and their concentrates, squashes and powders
		103004	Manufacture of sauces, jams, jellies, and marmalades
		103005	Manufacture of pickles, chutney etc.
		103006	Canning of fruits and vegetables
		103007	Manufacture of potato flour and meal, potato snacks and perishable prepared foods of vegetables such as salads, peeled or cut vegetables and similar items
		103008	Manufacture of nut foods and pastes including roasting of nuts
		103099	Preservation of fruit and vegetables n.e.c.
104			Manufacture of vegetable and animal oils and fats
	1040		Manufacture of vegetable and animal oils and fats

Group	Class	Sub-Class	Description
			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
		104001	Manufacture of hydrogenated oil and vanaspati ghee including margarine and similar products
		104002	Manufacture of cold-pressed vegetable oils (kachhi ghaani)
		104003	Manufacture of other vegetable oils and fats (excluding corn oil and cold-pressed vegetable oils)
		104004	Manufacture of edible animal oils and fats
		104005	Manufacture of (including extraction) of fish and marine mammal oils
		104006	Manufacture of non-edible animal oils and fats
		104007	Manufacture of oil cakes & meals incl. residual products (such as Oleostearin, Palmstearin) and non-defatted flour or meal of oilseeds, oil nuts or oil kernels and similar Products
		104008	Manufacture of compound cooking fats such as bakery shortening, blends/ melanges, lard compounds and similar spreads
		104099	Manufacture of other vegetable oil, animal oil and fats n.e.c
105			Manufacture of dairy products
	1050		Manufacture of dairy products
			This class excludes: - production of raw milk (cattle), see 0141 - production of raw milk (camels, etc.), see 0143 - production of raw milk (sheep, goats, etc.), see 0144 - manufacture of non-dairy milk (e.g. plant-based milk) and cheese substitutes, see 1079 - production of milk-based dietary drinks, see 1079 - production of dairy based infant formulae, see 1079 - manufacture of fruit kefir and water kefir, see 1102 - activities of ice cream parlours, see 5610 - production of ice not for consumption, see 3530
		105001	Manufacture of pasteurized, sterilized, homogenized and/or ultra heat treated liquid milk (plain or flavoured)
		105002	Manufacture of milk-powder, cream in solid form, ice-cream powder and condensed milk except baby milk food
		105003	Manufacture of butter and ghee (excluding vanaspati ghee) of all kinds including salted and unsalted
		105004	Manufacture of milk products such as cream, cheese, curd, khoya, paneer, yoghurt, whey and similar products, excluding butter and ghee

Group	Class	Sub-Class	Description
		105005	Manufacture of ice cream, kulfi and similar items
		105006	Manufacture of milk-based drinks like lassi, chaach, smoothies and similar products
		105007	Manufacture of edible ice, sorbet and other frozen dessert ices
		105099	Manufacture of other dairy products n.e.c.
106			Manufacture of grain mill products, starches and starch products
	1061		Manufacture of grain mill products
			This class excludes: - preparation of crops for primary markets, e.g. cleaning, trimming, grading etc., see 0163 - manufacture of potato flour and meal, see 1030 - wet corn milling, see 1062
		106101	Rice milling
		106102	Wheat milling
		106103	Dal (pulses) milling
		106104	Grain (including millets) milling other than wheat, rice and dal
		106105	Vegetable milling excluding manufacture of potato flour
		106106	Manufacture of cereal products like puffed rice, popcorn, flattened rice, corn flakes and other similar products
		106107	Manufacture of flour mixes and prepared blended flour/ dough/ batters for bread, cakes, biscuits, pancakes, idli, gulab jamun and similar products
		106199	Other grain milling and processing n.e.c.
	1062		Manufacture of starches and starch products
			This class excludes: - manufacture of lactose (milk sugar), see 1050 - production of cane or beet sugar, see 1072
		106201	Manufacture of starches from rice, potatoes, maize and similar items
		106202	Manufacture of sago and sago products
		106203	Manufacture of glucose, glucose syrup, maltose and similar items
		106204	Manufacture of gluten
		106205	Manufacture of tapioca and tapioca substitutes prepared from starch
		106206	Manufacture of corn oil
		106299	Manufacture of other starch products n.e.c.
107			Manufacture of other food products
	1071		Manufacture of bakery products
			This class includes the manufacture of fresh, frozen or dry bakery products.

Group	Class	Sub-Class	Description
			This class excludes: - manufacture of flour mixes and prepared blended flour and dough for bread, cakes, biscuits or pancakes, see 1061 - manufacture of farinaceous products (pastas), see 1074 - manufacture of potato snacks, see 1030 - heating up of bakery items for immediate consumption, see division 56
		107101	Manufacture of bread including burger bun Kulcha, Pao, roti and similar products
		107102	Manufacture of pastry, cakes, pies, tarts, rolls and similar products
		107103	Manufacture of rusks, biscuits, cookies and other "dry" bakery products
		107199	Manufacture of other bakery products n.e.c.
	1072		Manufacture of sugar
			This class excludes: - manufacture of lactose and lactose syrup, see 1050 - manufacture of glucose, glucose syrup, maltose, see 1062 - gathering of maple syrup in the wild, see 0230
		107201	Manufacture or refining of sugar (sucrose) from sugarcane
		107202	Manufacture of `gur' from sugarcane
		107203	Manufacture of `gur' from other than sugarcane
		107204	Manufacture of `khandsari' sugar from sugarcane
		107205	Manufacture of `boora' and candy from sugarcane
		107206	Manufacture of `boora' and candy from other than sugarcane
		107299	Manufacture of sugar from other sources n.e.c.
	1073		Manufacture of cocoa, chocolate and sugar confectionery
			This class excludes: - manufacture of sucrose sugar, see 1072
		107301	Manufacture of cocoa products
		107302	Manufacture of chocolate and chocolate confectionery
		107303	Manufacture of sugar confectionery (except sweetmeats)
		107304	Manufacture of sweetmeats including dairy based sweetmeats
		107305	Preserving of fruit, nuts, fruit peels and other parts of plants in sugar
		107399	Manufacture of other cocoa, chocolate, sugar confectionery products n.e.c.

Group	Class	Sub-Class	Description
	1074		Manufacture of macaroni, noodles, couscous and similar farinaceous products
			This class excludes: - manufacture of prepared meals and dishes based on pasta and of couscous dishes, see 1075 - manufacture of soup containing pasta, see 1079
		107400	Manufacture of macaroni, noodles, couscous and similar farinaceous products
	1075		Manufacture of prepared meals and dishes
			This class includes the manufacture of ready-made (i.e. prepared, seasoned and cooked) meals and dishes. These dishes are processed and conserved, such as in frozen or canned form, and are usually packaged and labelled for re-sale, i.e. this class does not include the preparation of meals for immediate consumption, such as in restaurants and caterers. To be considered a dish, these foods have to contain at least two distinct main ingredients (except seasonings etc.).
			This class excludes: - manufacture of fresh foods or foods with less than two ingredients, see corresponding class in division 10 - manufacture of perishable prepared foods consisting of fruit and vegetables only, see 1030 - manufacture of soups, broths, and other foods, see 1079 - retail sale of prepared meals and dishes, see 4711, 4721 - wholesale of prepared meals and dishes, see 4630 - activities of food service contractors, see 5640
		107501	Manufacture of readymade (i.e. prepared, seasoned and cooked) meat or poultry dishes
		107502	Manufacture of readymade (i.e. prepared, seasoned and cooked) fish & other marine dishes
		107503	Manufacture of readymade (i.e. prepared, seasoned and cooked) vegetarian dishes
		107599	Manufacture of other prepared meals and dishes n.e.c.
	1076		Processing of coffee and tea
			This class includes: - manufacture of tea and coffee filled in bags - manufacture of instant tea and coffee mixes
		107601	Processing and blending of tea including manufacture of instant tea and its substitutes
		107602	Coffee curing, roasting, grinding blending etc. and manufacturing of coffee products and its substitutes
	1079		Manufacture of other food products n.e.c.

Group	Class	Sub-Class	Description
			This class excludes: - growing of spice crops, see 0128 - manufacture of inulin, see 1062 - manufacture of perishable prepared foods of fruit and vegetables (e.g. salads, peeled vegetables, bean curd), see 1030 - manufacture of frozen pizza, see 1075 - manufacture of coffee, tea and mate products, see 1076 - manufacture of spirits, beer, wine and soft drinks, see division 11 - preparation of botanical products for pharmaceutical use, see 2100
		107901	Manufacture of infant formulae, special foods for infants such as follow-up milk and other follow-up foods
		107902	Manufacture of other special food such as foods containing homogenized ingredients, low-energy/energy-reduced foods, foods for medical purposes
		107903	Manufacture of papads, appalam and similar food products
		107904	Processing of salt into food-grade salt
		107905	Manufacture of soups and broths (powder)
		107906	Grinding and processing of spices
		107907	Manufacture of condiments including mayonnaise and similar products not derived from vegetable or fruits
		107908	Manufacture of perishable prepared foods, such as sandwiches and fresh (uncooked) pizza
		107909	Manufacture of plant based milk (eg. soya milk) and cheese substitutes (eg. Tofu)
		107910	Manufacture of honey products like royal jelly and similar products
		107999	Manufacture of other food products n.e.c.
	1080		Manufacture of prepared animal feeds
			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.
		108001	Manufacture of cattle feed
		108002	Manufacture of poultry feed
		108003	Manufacture of prepared feeds for pets, including dogs, cats, birds, fish etc.
		108099	Manufacture of other animal feeds n.e.c.
			DIVISION 11: Manufacture of beverages
110			Manufacture of beverages

Group	Class	Sub-Class	Description
	1101		Distilling, rectifying and blending of spirits This class includes: - manufacture of distilled, potable, alcoholic beverages: whisky, brandy, gin, liqueurs etc. - manufacture of drinks mixed with distilled alcoholic beverages - blending of distilled spirits - production of neutral spirits This class excludes: - manufacture of non-distilled alcoholic beverages, see 1102-1103 - manufacture of synthetic ethyl alcohol, see 2011 - manufacture of ethyl alcohol from fermented materials, see 2011 - merely bottling and labelling, see 4630 (if performed as part of wholesale) and 8292 (if performed on a fee or contract basis)
		110101	Manufacture of whisky
		110102	Manufacture of brandy
		110103	Manufacture of rum
		110104	Manufacture of vodka
		110105	Manufacture of gin
		110106	Manufacture of country liquor
		110107	Blending of distilled spirits
		110199	Distilling, rectifying and blending of spirits, n.e.c.
	1102		Manufacture of wines 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)
		110201	Manufacture of still wine
		110202	Manufacture of sparkling wine
		110203	Manufacture of low-alcoholic and non-alcoholic wine
		110299	Manufacture of other types of wine, n.e.c.
	1103		Manufacture of beer
		110301	Manufacture of lager beer
		110302	Manufacture of ale
		110303	Manufacture of non-alcoholic or low alcoholic beer
		110399	Manufacture of other types of beer n.e.c.
	1104		Manufacture of malt This class excludes: - malt liquors, see 1103 - malt extracts and syrups, see 1079
		110400	Manufacture of malt

Group	Class	Sub-Class	Description
	1105		Manufacture of soft drinks; production of mineral waters and other bottled waters
			This class includes manufacture of non-alcoholic beverages (except non-alcoholic beer and wine)
			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 1076 - manufacture of alcohol-based drinks, see 1101 – 1103 - manufacture of non-alcoholic wine, see 1102 - manufacture of non-alcoholic beer, see 1103 - manufacture of ice for food consumption, see 3530 - merely bottling and labelling, see 4630 (if performed as part of wholesale) and 8292 (if performed on a fee or contract basis)
		110501	Manufacture of aerated waters such as tonic water, soda
		110502	Manufacture of flavoured and/or sweetened aerated drinks
		110503	Production of natural mineral water (including alkaline water, black water) and packaged drinking water
		110504	Manufacture of beverages produced with fruit nectars
		110505	Manufacture of flavoured and/or sweetened non-aerated drinks
		110506	Manufacture of traditional fermented probiotic beverages (kombucha, kanji, etc.)
		110599	Manufacture of other non-alcoholic beverages, n.e.c.
DIVISION 12: Manufacture of tobacco products			
120			Manufacture of tobacco products
	1200		Manufacture of tobacco products
			This class excludes: - growing or preliminary processing of tobacco, see 0115, 0163 and 0164 - manufacture of electronic cigarette vapor liquids, including closed refills, see 2029 - manufacture of electronic cigarettes, see 3290
		120001	Stemming and redrying of tobacco
		120002	Binding of Bidi
		120003	Support activities for manufacturing of bidi
		120004	Manufacture of cigarettes, cigarette tobacco
		120005	Manufacture of cigars and cheroots
		120006	Manufacture of zarda
		120099	Manufacture of other tobacco products including chewing tobacco n.e.c.
DIVISION 13: Manufacture of textiles			
131			Spinning, weaving and finishing of textiles

Group	Class	Sub-Class	Description
	1311		<p>Preparation and spinning of textile fibres</p> <p>This class includes preparatory operations on textile fibres and the spinning of textile fibres. This can be done from varying raw materials, whether new or recycled textile materials, such as silk, cotton, wool, vegetable or man-made fibres, paper cellulose-based fibers (wood, straw)</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - preparatory operations carried out in combination with agriculture, see division 01 - retting of plants bearing vegetable textile fibres (jute, flax, coir etc.) if they are not associated with the growing of vegetable textile fibres, see 0163 - cotton ginning, see 0163 - manufacture of synthetic or artificial fibres and tows, manufacture of synthetic or artificial filament yarns (including high-tenacity yarn), see 2030 - manufacture of glass fibres, see 2310 - processing of textile waste into secondary raw materials, see 3830
		131101	Preparation and spinning of cotton fibre including blended* cotton like carding and combing to produce cotton yarn/thread
		131102	Preparation and spinning of silk fibre including blended* silk like reeling and washing of silk, carding and combing to produce silk yarn/thread
		131103	Preparation and spinning of wool including blended* wool like degreasing and carbonising of wool and dyeing of wool fleece, carding and combing to produce wool yarn/thread
		131104	Preparation and spinning of jute and mesta fibre (including blended* jute and mesta) like carding and combing to produce jute and mesta yarn
		131105	Preparation and spinning of coir
		131106	Preparation and spinning of man-made (including blended* man-made fibre) and technical fibre
		131107	Manufacture of paper yarn
		131199	Preparation and spinning of other animal and vegetable fibres including blended* fibres including coir n.e.c.
			<i>*Blended yarn / fabrics means, yarn/ fabrics containing more than 50% of one fibre</i>
	1312		<p>Weaving of textiles</p> <p>This class includes weaving of textiles. This can be done from varying raw materials, whether new fibers or recycled textile materials, e.g. silk, cotton, wool, vegetable or man-made fibres, paper or glass, recovered textile waste materials or new textile fibers</p> <p>This class excludes:</p>

Group	Class	Sub-Class	Description
			<ul style="list-style-type: none"> - manufacture of knitted and crocheted fabrics, see 1391 - manufacture of textile floor coverings, see 1393 - manufacture of non-woven fabrics, see 1399 - manufacture of narrow fabrics, see 1399 - manufacture of tarpaulins, tents, camping goods of textile materials, windsurfing and boat sails, sun blinds, loose covers for cars, machines or furniture, parachutes, see 1399 - manufacture of fabrics of glass fibres, see 1399 - manufacture of carbon fibres and articles of carbon fibres, for non-electrical purposes, see 2399 - manufacture of felts, see 1399
		131201	Manufacture of woven cotton and cotton mixture fabrics (including pile fabrics like terry fabrics, sateen fabrics, velvet and similar fabrics) using handlooms
		131202	Manufacture of woven cotton and cotton mixture fabrics (including pile fabrics like terry fabrics, sateen fabrics, velvet and similar fabrics) using other than handlooms
		131203	Manufacture of woven silk and silk mixture fabrics (including silk pile fabrics like terry fabrics, velvet and similar fabrics) using handlooms
		131204	Manufacture of woven silk and silk mixture fabrics (including silk pile fabrics like terry fabrics, velvet and similar fabrics) using other than handlooms
		131205	Manufacture of woven wool broad and wool mixture fabrics (including pile fabrics like terry fabrics, velvet and similar fabrics) using handlooms
		131206	Manufacture of woven wool broad and wool mixture fabrics (including pile fabrics like terry fabrics, velvet and similar fabrics) using other than handlooms
		131207	Manufacturing of Bamboo woven fabrics
		131208	Manufacturing of woven jute, mesta, coir broad fabrics
		131209	Manufacture of woven broad fabrics of man-made fibres including woven technical textiles, woven microfibre fabrics, woven fabrics of aramid threads
		131210	Manufacture of technical fabrics of natural fibre
		131299	Weaving of other textiles n.e.c. including artificial fur
	1313		Finishing of textiles
			<p>This class includes finishing of textiles and wearing apparel, i.e. bleaching, dyeing, dressing and similar activities.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - printing, including silkscreen printing, on textiles and wearing apparel, whether or not as an intermediate process in manufacture of textiles, see 1811 - laser engraving on textiles, see 1811

Group	Class	Sub-Class	Description
			- manufacture of textile fabric impregnated, coated, covered or laminated with rubber, where rubber is the primary constituent, see 2219
		131301	Finishing, dyeing (excluding customised embroidery & printing) of cotton fibres, cotton and blended cotton yarn and textile articles including wearing apparels of cotton (excluding jeans)
		131302	Finishing, dyeing (excluding customised embroidery & printing) of silk fibres, silk and blended silk yarn and textile articles including wearing apparels of silk
		131303	Finishing, dyeing (excluding customised embroidery & printing) of wool fibres, wool and blended wool yarn and textile articles including wearing apparels of wool
		131304	Finishing, dyeing (excluding customised embroidery & printing) of man-made fibres, man-made and blended man-made yarn and textile articles including wearing apparels of man-made fabrics (including technical fibres, yarns and textiles)
		131305	Finishing, dyeing of jute, mesta and other vegetable textiles fabrics
		131306	Finishing, dyeing (excluding customised embroidery & printing) of jeans
		131307	Customised embroidery of textile fabrics
		131308	Waterproofing, coating, rubberising, or impregnating purchased garments
		131399	Other finishing of textiles activities n.e.c
139			Manufacture of other textiles
	1391		Manufacture of knitted and crocheted fabrics
			This class excludes: - manufacture of net and window furnishing type fabrics of lace, see 1399 - manufacture of knitted and crocheted apparel, see 1430
		139101	Manufacture and processing of knitted or crocheted cotton and blended cotton fabrics including pile and terry fabrics
		139102	Manufacture and processing of knitted or crocheted woollen and blended wool fabrics including pile and terry fabrics
		139103	Manufacture and processing of knitted or crocheted synthetic (including blended synthetic) fabrics
		139104	Manufacture of imitation fur by knitting
		139105	Manufacture of knitted and crocheted net and window furnishing type fabrics
		139199	Manufacture of other knitted and crocheted fabrics n.e.c.
	1392		Manufacture of made-up textile articles, except apparel

Group	Class	Sub-Class	Description
			This class excludes: - manufacture of textile articles for technical use, see 1399 - manufacture of napkins and napkin liners for babies, period panties and similar article of textile materials, see 1709
		139201	Manufacture of bed sheets, pillow cover, curtains, valances, and bedspreads
		139202	Manufacture of mosquito net
		139203	Manufacture of quilts, eiderdowns, cushions (excluding of fur), pillows, sleeping bags and similar articles
		139204	Manufacture of blankets including travelling rugs and textile part of electric blankets
		139205	Manufacture of linen for table, toilet and kitchen like tablecloths, towels, dishcloth and similar articles
		139206	Manufacture of home furnishings and other made up textile articles of fabric cut wastes interlaced with cotton or other yarns
		139207	Manufacture of flags, banners, pennants and other similar articles
		139299	Manufacture of other made-up textile articles, except apparel n.e.c.
	1393		Manufacture of carpets and rugs
			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
		139301	Manufacture of carpet of natural fibres including coir
		139302	Manufacture of other floor coverings of natural fibres including coir other than carpets like rugs, mats and similar products
		139303	Manufacture of carpet of man-made fibres
		139304	Manufacture of other floor coverings of man-made fibres other than carpets like rugs, mats and similar products
		139305	Manufacture of artificial grass (synthetic turf)
		139399	Manufacture of other floor coverings n.e.c.
	1394		Manufacture of cordage, rope, twine and netting
			This class excludes: - manufacture of hairnets, see 1410 - manufacture of wire rope, see 2599 - manufacture of landing nets for sports fishing, see 3230
		139401	Manufacture of twine, cordage, rope and cables made of jute/mesta/coir/natural fibre whether or not treated
		139402	Manufacture of twine, cordage, rope and cables made of synthetic material whether or not treated

Group	Class	Sub-Class	Description
		139403	Manufacture of knotted netting (nets) of twine, cordage or rope made of jute/mesta /coir/ natural fibre (excluding fishing nets)
		139404	Manufacture of knotted netting (nets) of twine, cordage or rope made of synthetic fibre
		139405	Manufacture of fishing nets
		139499	Manufacture of products of rope or netting n.e.c. such as hammocks, swings, ship fenders, unloading cushions, loading slings and similar products
	1399		Manufacture of other textiles n.e.c.
			This class includes all activities related to the manufacture of textiles or textile products, not specified elsewhere in division 13 or 14, involving a large number of processes and a great variety of goods produced.
			This class excludes:
			- manufacture of needle-loom felt floor coverings, see 1393
			- 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
		139901	Manufacture of net and window furnishing type fabrics of lace
		139902	Manufacture of nonwoven fabrics including those where plastic or rubber forms the bonding substance
		139903	Manufacture of labels, badges and similar articles
		139904	Manufacture of tapes, niwar and wicks
		139905	Manufacture of tarpaulins, tents, sails, parachutes, loose covers for cars, machines or furniture and similar products
		139906	Manufacture of textile-covered elastic materials and fabrics (excluding non-woven) impregnated, coated, or laminated
		139907	Manufacture of metallized yarn (zari) or gimped yarn
		139908	Manufacture of lace and embroidery, in the piece, in strips or in motifs, ornamental trimmings like braids, tassels, pompons and other similar articles
		139999	Manufacture of other textiles n.e.c., including felt, automotive trimmings, pressure sensitive cloth-tape, textiles for blinds and sun blinds, fabrics coated with gum or amylose substances (Buckram, etc.), tulles

Group	Class	Sub-Class	Description
			and other net fabrics, tyre cord fabric of high-tenacity man-made yarn and similar articles
DIVISION 14: Manufacture of wearing apparel			
141			Manufacture of wearing apparel, except fur apparel
	1410		Manufacture of wearing apparel, except fur apparel
			<p>This class includes the manufacture of wearing apparel. All apparel made from fabrics (including knitted and crocheted fabrics) are included in this class. The materials used generally do not include fur and may be coated, impregnated or rubberized. However, this class includes headgear of fur skins. This class includes:</p> <ul style="list-style-type: none"> - manufacture of wearing apparel made of leather or composition leather, including leather industrial work accessories such as welder's leather aprons - manufacture of work wear - manufacture of other outerwear, innerwear and nightwear made of woven, knitted or crocheted fabric, non-wovens etc. for men, women and children like coats, suits, ensembles, jackets, trousers, skirts, shirts, T-shirts, underpants, briefs, pyjamas, nightdresses, dressing gowns, blouses, slips, brassieres, corsets etc. - manufacture of babies' garments, tracksuits, ski suits, swimwear etc. - manufacture of hats and caps - manufacture of other clothing accessories: gloves, belts, shawls, ties, cravats, hairnets etc. <p>This class excludes:</p> <ul style="list-style-type: none"> - manufacture of wearing apparel of fur skins (except headgear), see 1420 - manufacture of knitted or crocheted wearing apparel and other made-up articles directly into shape, see 1430 - manufacture of footwear, see 1520 - manufacture of wearing apparel of rubber or plastics not assembled by stitching but merely sealed together, see 2219, 2220 - manufacture of leather sports gloves and sports headgear, see 3230 - manufacture of safety headgear (except sports headgear), see 3290 - manufacture of fire-resistant and protective safety clothing, see 3290 - repair of wearing apparel, see 9529
		141001	Manufacture of wrap around or draped garments like Saree, Dhoti, lungi and similar articles

Group	Class	Sub-Class	Description
		141002	Manufacture of outerwear made of woven, knitted or crocheted and non-woven fabric including raincoats (excluding outerwear made of leather and wrap around garments like saree, dhoti, lungi)
		141003	Manufacture of underwear and nightwear made of woven, knitted or crocheted fabric and lace, not made directly into shape
		141004	Manufacture of clothing accessories made primarily of fabrics like, handkerchiefs, caps, hats and similar articles
		141005	Manufacture of wearing apparel and accessories made primarily of leather or composition leather including caps and hats (caps and hats of fur also included here)
		141006	Custom tailoring services catering to individuals/households
		141007	Tailoring services for manufacturers of ready-made garments
		141008	Manufacture of parts of clothing and clothing accessories such as zippers, buckles, straps, parts of footwear made of textiles and similar articles
		141099	Other manufacture of wearing apparel, except fur apparel n.e.c.
142			Manufacture of articles of fur
	1420		Manufacture of articles of fur
			This class excludes: - production of raw fur skins, see groups 014 and 017 - production of raw hides and skins, see 1010 - manufacture of imitation furs (long-hair cloth obtained by weaving or knitting), see 1312, 1391 - manufacture of fur hats, see 1410 - manufacture of apparel trimmed with fur, see 1410 - dressing and dyeing of fur, see 1511 - manufacture of boots or shoes containing fur parts, see 1520
		142001	Manufacture of wearing apparel and clothing accessories made of fur/ artificial fur
		142002	Manufacture of fur/artificial fur and skin rugs and other similar articles
		142099	Manufacture of other fur products n.e.c
143			Manufacture of knitted and crocheted apparel
	1430		Manufacture of knitted and crocheted apparel
			This class excludes: - manufacture of knitted and crocheted fabrics, see 1391
		143001	Manufacture of knitted or crocheted outerwear directly into shape such as Pullovers, Cardigans, Jerseys and similar articles
		143002	Manufacture of knitted or crocheted inner wear directly into shape

Group	Class	Sub-Class	Description
		143003	Manufacture of Knitted or crocheted clothing accessories (directly into shape) such as Socks, tights, stockings, pantyhose and similar articles
		143099	Manufacture of other knitted and crocheted apparel n.e.c.
DIVISION 15 : Manufacture of leather and related products			
151			Tanning, dyeing, dressing of leather and fur; manufacture of luggage, handbags, saddlery and harness
	1511		Tanning and dressing of leather; dressing and dyeing of fur
			This class excludes: - production of hides and skins as part of ranching, see 014 - production of raw hides and skins as part of slaughtering, see 1010 - manufacture of leather apparel, see 1420 - manufacture of imitation leather not based on natural leather, see 2219, 2220
		151101	Flaying and curing of raw hides and skins
		151102	Tanning activities and finishing of leather
		151103	Scraping, currying, tanning, bleaching, shearing and plucking and dyeing of fur skins and hides with the hair on
		151104	Manufacture of composition leather
		151105	Embroidering and embossing of leather articles
		151199	Other tanning, dressing and dyeing activities of leather and fur n.e.c.
	1512		Manufacture of luggage, handbags, and the like, saddlery and harness of any material
			This class excludes: - manufacture of leather wearing apparel, see 1420 - manufacture of leather gloves and hats, see 1410 - manufacture of footwear, see 1520 - manufacture of saddles for bicycles, see 3092 - manufacture of precious metal watch bands, see 3211 - manufacture of non-precious metal watch bands, see 3212 - manufacture of linemen's safety belts and other belts for occupational use, see 3290
		151201	Manufacture of luggage, hand bags, back packs and similar articles of any material like suitcases, backpacks, duffle bags, purses, ladies' handbags
		151299	Manufacture of other diverse articles of leather or composition leather n.e.c. including saddlery and harness, non-metallic watch bands, leather clothes for animals, shoe-laces of leather, horse whips, riding crops
152			Manufacture of footwear
	1520		Manufacture of footwear

Group	Class	Sub-Class	Description
			This class excludes: - manufacture of knitted or crocheted footwear without applied soles, see 1430 - manufacture of ski-boots, see 3230 - manufacture of orthopaedic shoes, see 3250
		152001	Manufacture of shoes, chappals, sandals made primarily of leather or composition leather
		152002	Manufacture of shoes, sandals, chappals made primarily of any material other than leather
		152003	Manufacture of parts of footwear such as uppers, outer and inner soles, heels, in any material (leather, wood, plastic, rubber), excluding textile material
		152099	Manufacture of other footwear n.e.c. such as manufacture of Gaiters and similar articles
DIVISION 16: Manufacture of wood and products of wood and cork, except furniture; Manufacture of articles of straw and plaiting materials			
161			Sawmilling and planing of wood
	1610		Sawmilling and planing of wood
			This class excludes: - logging and production of wood in the rough, see 0220 - manufacture of veneer sheets thin enough for use in plywood, boards and panels, see 1621 - manufacture of shingles and shakes, beadings and mouldings, see 1622
		161001	Sawing, planing and machining of wood
		161002	Manufacture of unassembled wooden flooring
		161099	Activities related to sawmilling and planing of wood n.e.c., including manufacture of wooden railway sleepers and impregnation or chemical treatment of wood with preservatives or other materials
162			Manufacture of products of wood, cork, straw and plaiting materials
	1621		Manufacture of veneer sheets and wood-based panels
		162101	Manufacture of veneer sheets and plywood
		162102	Manufacture of wood, coir and similar material based panels and boards including Manufacture of engineered boards: OSB, MDF, particle boards, fibreboards, acoustic wood panels.
	1622		Manufacture of builders' carpentry and joinery
			This class excludes: - manufacture of unassembled wooden flooring, see 1610 - manufacture of wooden kitchen cabinets, bookcases, wardrobes etc., see 3101 - manufacture of wooden furniture, see 3101 - manufacture of wood partitions, free standing, see 3101
		162201	Manufacture of wooden beams, trusses, rafters and roof struts

Group	Class	Sub-Class	Description
		162202	Manufacture of wooden doors, windows, shutters, stairs, railings and their frames
		162203	Manufacture of wooden beading, mouldings, shingles and similar articles
		162299	Manufacture of other builders' carpentry and joinery n.e.c. including Manufacture of prefabricated wooden structures and building elements.
	1623		Manufacture of wooden containers
			This class excludes: - manufacture of luggage, see 1512 - manufacture of cases of plaiting material, see 1629
		162301	Manufacture of packing cases, boxes, crates, drums and similar items of wood
		162302	Manufacture of wooden/plywood storage containers such as barrels, tubs, vats, chests and similar articles
		162399	Manufacture of other wooden containers n.e.c.
	1629		Manufacture of other products of wood; manufacture of articles of cork, straw and plaiting materials
			This class excludes: - manufacture of mats or matting of textile materials, see 1392 - manufacture of luggage, see 1512 - manufacture of wooden footwear, see 1520 - manufacture of wooden shoe parts (e.g. heels and lasts), see 1520 - manufacture of matches, see 2029 - manufacture of clock cases, see 2652 - manufacture of wooden spools and bobbins that are part of textile machinery, see 2826 - manufacture of wooden furniture, see 3101 - manufacture of wooden toys, see 3240 - manufacture of cork life preservers, see 3290 - manufacture of brushes and brooms, see 3290 - manufacture of burial caskets, see 3290
		162901	Manufacture of household utensils and kitchenware made of wood/plywood and articles made of leaf
		162902	Manufacture of cork and cork-based products
		162903	Manufacture of wooden decorative articles (Eg. statuettes, ornaments, candle holders, lamp bases, Wooden frames for artists' canvases and other similar items)
		162904	Manufacture of basket-ware and wickerwork products of straw, plaiting, willow, rattan, reed and bamboo and similar products (excluding furniture)
		162905	Manufacture of solid fuels from vegetable biomass (charcoal briquettes and pellets)
		162906	Manufacture of cow dung cakes

Group	Class	Sub-Class	Description
		162999	Manufacture of other products of wood; Manufacture of other articles of cork, straw and plaiting materials n.e.c.
DIVISION 17: Manufacture of paper and paper products			
170			Manufacture of paper and paper products
	1701		Manufacture of pulp, paper and paperboard
			This class excludes: - manufacture of corrugated paper and paperboard, see 1702 - printing and service activities relate to printing, see 181 - manufacture of further-processed articles of paper, paperboard or pulp, see 1709 - manufacture of coated or impregnated paper, where the coating or impregnant is the main ingredient, see class in which the manufacture of the coating or impregnant is classified - manufacture of abrasive paper, see 2399 - publishing of books, newspaper and other publishing activities, except software publishing, see 581
		170101	Manufacture of paper not further processed
		170102	Manufacture of newsprint
		170103	Manufacture of paperboard
		170104	Manufacture of specialty paper (including tissue paper)
		170199	Manufacture of other primary paper and paperboard n.e.c.
	1702		Manufacture of corrugated paper and paperboard and of containers of paper and paperboard
			This class excludes: - manufacture of envelopes, see 1709 - manufacture of moulded or pressed articles of paper pulp (e.g. boxes for packing eggs, moulded pulp paper plates), see 1709
		170201	Manufacture of corrugated paper and paperboard
		170202	Manufacture of containers of corrugated paper and paperboard
		170203	Manufacture of paperboard carton, boxes and cases
		170204	Manufacture of sacks and bags of paper
		170299	Manufacture of other containers of paper and paperboard, n.e.c.
	1709		Manufacture of other articles of paper and paperboard
			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

Group	Class	Sub-Class	Description
		170901	Manufacture of educational and commercial stationery items, such as notebooks, registers, accounting books, envelopes, photocopy paper, labels, binders, file covers, document holders and other similar products
		170902	Manufacture of paper cups, saucers, plates, hoops, cones, straws and other similar products
		170903	Manufacture of tissue and hygiene paper products, such as cleaning tissues, handkerchiefs, toilet paper, sanitary towels and tampons, napkins and napkin liners, paper facial masks, cosmetic pads and other similar items
		170904	Manufacture of wallpaper and similar wall coverings
		170905	Manufacture of paper pulp articles, such as moulded containers, egg trays and other similar items
		170999	Manufacture of other articles of paper and paperboard n.e.c.
DIVISION 18: Printing and reproduction of recorded media			
181			Printing and service activities related to printing
	1811		Printing
			This class excludes:
			- manufacture of paper articles, such as binders, see 1709
			- publishing of printed matter, see group 581
			- engraving onto metal, glass, wood etc., see corresponding class according to the material used
			- advertising design activities, see 7310
			- operation of photocopying machines, see 8210
		181101	Printing of newspapers
		181102	Printing of magazines and other periodicals, books and brochures, maps, atlases, diaries, calendars, posters, flyers and similar articles excluding flexographic printing
		181103	Printing of postage stamps, taxation stamps, cheques and other security papers
		181104	Printing of bank notes, currency notes
		181105	Printing banners, posters and similar articles using flexographic printing
		181106	Printing on textiles and apparels other than leather, including laser engraving, embellishing and embossing
		181107	Printing on plastic, glass, metal, wood, ceramics, excluding engravings
		181108	Printing of photographs
		181199	Other printing activities n.e.c.
	1812		Service activities related to printing
			This class includes pre-press and pre-media services, and binding and related services.
			This class excludes:
			- graphic designing of visual content for the communication of information using print and other media, see 7410

Group	Class	Sub-Class	Description
		181201	Pre-press activities like composing, file conversion, proofing, colour correction, plate/block making and other similar activities (such as typesetting and phototypesetting)
		181202	Post-press activities like cutting, folding, binding and other similar activities.
182			Reproduction of recorded media
	1820		Reproduction of recorded media
			This class includes: - reproduction from master copies of gramophone records, compact discs and tapes with music or other sound recordings - reproduction from master copies of records, compact discs and tapes with motion pictures and other video recordings - reproduction from master copies of software and data on discs and tapes This class excludes: - reproduction of printed matter, see 1811, 1811 - software publishing, see 582 - production, post-production and distribution of motion pictures, video tapes and movies on discs or similar media, see 5911, 5912, 5913 - reproduction of motion picture film for theatrical distribution, see 5912 - production of master copies for records or audio material, see 5920
		182000	Reproduction of recorded media
			DIVISION 19: Manufacture of coke and refined petroleum products
191			Manufacture of coke oven products
	1910		Manufacture of coke oven products
			This class excludes: - manufacture of coal fuel briquettes, see 1920 - production of natural and synthetic gases including coal gas, see 3520
		191001	Production of coke and semi-coke products
		191099	Manufacture of other coke oven products n.e.c. such as gas, crude coal and lignite tars and other similar products
192			Manufacture of refined petroleum products; manufacture of fossil fuel products
	1920		Manufacture of refined petroleum products; manufacture of fossil fuel products
			This class includes the manufacture of liquid or gaseous fuels or other products from crude petroleum, bituminous minerals or their fractionation products derived from petroleum refining.

Group	Class	Sub-Class	Description
			<p>Petroleum refining involves one or more of the following activities: fractionation; straight distillation of crude oil; and cracking.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - manufacture of solid fuels from biomass, see 1629 - manufacture of liquid biofuels, see 2029 - extraction and production of natural gas, see 0620
		192001	Manufacture of refined petroleum products like liquid and gaseous fuels, illuminating oils, lubricating oils or greases or other products from crude petroleum or bituminous minerals
		192002	Manufacture of paraffin wax, 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
		192003	Bottling of LPG/CNG
		192004	Manufacture of fuel briquettes of hard-coal, peat and lignite
		192099	Manufacture of other petroleum product n.e.c.
DIVISION 20: Manufacture of Chemical and Chemical Products			
201			Manufacture of basic chemicals, fertilizers and nitrogen compounds, plastics and synthetic rubber in primary forms
	2011		Manufacture of basic chemicals
			<p>This class includes the manufacture of chemicals using basic processes, such as thermal cracking and distillation. The output of these processes are usually separate chemical elements or separate chemically defined compounds. Intermediate and end products are produced by further processing of these basic chemicals.</p> <p>This class includes:</p> <ul style="list-style-type: none"> - Production of Charcoal through distillation of wood <p>This class excludes:</p> <ul style="list-style-type: none"> - extraction of methane, ethane, butane or propane, see 0620 - extraction of natural gas, consisting predominately of methane, see 0620 - liquefaction and regasification of natural gas for purpose of transport, done at the mine site, see 0910 - manufacture of fuel gases such as ethane, butane or propane in a petroleum refinery, see 1920 - manufacture of nitrogenous fertilizers and nitrogen compounds, see 2012 - manufacture of ammonia, see 2012 - manufacture of ammonium chloride, see 2012

Group	Class	Sub-Class	Description
			<ul style="list-style-type: none"> - manufacture of nitrites and nitrates of potassium, see 2012 - manufacture of ammonium carbonates, see 2012 - manufacture of plastics in primary forms, see 2013 - manufacture of synthetic rubber in primary forms, see 2013 - manufacture of prepared dyes and pigments, see 2022 - manufacture of crude glycerol, see 2023 - manufacture of natural essential oils, see 2029 - manufacture of aromatic distilled waters, see 2029 - manufacture of liquid biofuels, e.g. bioethanol fuel, see 2029 - manufacture of ethanol from biomass, see 2029 - manufacture of salicylic and O-acetylsalicylic acids, see 2100 - production of methane for the provision as a gaseous fuel through a permanent supply network, see 3520
		201101	Manufacture of liquefied or compressed inorganic industrial or medical gases (elemental gases, liquid or compressed air, refrigerant gases, mixed industrial gases etc.)
		201102	Manufacture of inorganic acids (except nitric acid) and inorganic bases (except ammonia) such as alkalis, lyes except gases
		201103	Manufacture of dyes and pigments from any source in basic form or as concentrate including tanning or dyeing extracts; tannings and their derivatives and colouring matter (including manufacture of indigo)
		201104	Manufacture of organic acids and organic bases
		201105	Manufacture of inorganic compounds other than dyes, pigments and synthetic aromatic products
		201106	Manufacture of organic compounds other than dyes, pigments and synthetic aromatic products
		201107	Manufacture of distilled water
		201108	Manufacture of synthetic aromatic products
		201199	Manufacture of other basic chemicals n.e.c
	2012		Manufacture of fertilizers and nitrogen compounds
			<p>This class excludes:</p> <ul style="list-style-type: none"> - mining of guano, see 0891 - manufacture of agrochemical products, such as pesticides, see 2021 - manufacture of liming agents, see 2029
		201201	Manufacture of urea
		201202	Manufacture of other organic fertilizers
		201203	Manufacture of straight, mixed, compound or complex inorganic fertilizers
		201204	Manufacture of associated nitrogen products (nitric and sulphonitric acids, ammonia, ammonium chloride, ammonium carbonate, nitrites and nitrates of potassium)

Group	Class	Sub-Class	Description
		201205	Manufacture of potting soil and soil improvers (including peat-based and mineral-mix soils)
		201206	Manufacture of plant bio-stimulants, growth promoters, and micronutrient fertilizers
		201207	Manufacture of manure/ compost
		201299	Manufacture of other fertilizers and nitrogenous compounds n.e.c.
	2013		Manufacture of plastics and synthetic rubber in primary forms
			This class includes the manufacture of resins, plastics materials and non-vulcanizable thermoplastic elastomers, the mixing and blending of resins on a custom basis, as well as the manufacture of non-customized synthetic resins.
			This class excludes:
			- manufacture of artificial and synthetic fibres, filaments and yarn, see 2030
			- processing of shredding, cleaning, melting, grinding of plastic waste, see 3830- pelleting of plastic to produce secondary raw materials for tubes, flower pots, pallets and the like, see 3830
			- sorting, shredding, cleaning, grinding and pelletising of rubber waste, see 3830
			- manufacture of plastics powders, granules or flakes by compounding or reformulating plastics resins from recovered plastic waste, see 3830
			- manufacture of recycled plastic by flaking and/or pelletising pre-treated plastic waste following material recovery operations, see 3830
			- remelting of plastics to produce granulates or compounds, see 3830
		201301	Manufacture of plastic in primary forms (includes amino-resins, polyurethanes etc.)
		201302	Manufacture of synthetic rubber in primary forms
		201303	Manufacture of mixture of synthetic rubber and natural or rubber-like gums
		201399	Manufacture of other plastics and synthetic rubber in primary forms n.e.c.
202			Manufacture of other chemical products
	2021		Manufacture of pesticides and other agrochemical products
			This class excludes:
			- manufacture of fertilisers and nitrogen compounds, see 2012
		202101	Manufacture of insecticides, rodenticides, fungicides, herbicides and other chemical pesticides and plant protection products excluding biological and bio-based agrochemical products

Group	Class	Sub-Class	Description
		202102	Manufacture of agricultural disinfectants excluding biological and bio-based agrochemical products
		202103	Manufacture of mixture of synthetic rubber and natural rubber or rubber-like gums
		202104	Manufacture of biological or bio-based agrochemical products such as nematodes, microbial or plant-extract-based bio-pesticides and similar products
		202199	Manufacture of other agrochemical products n.e.c.
	2022		Manufacture of paints, varnishes and similar coatings, printing ink and mastics
			This class excludes: - manufacture of dyes, tuffs and pigments, see 2011 - manufacture of writing and drawing ink, see 2029
		202201	Manufacture of paints and varnishes, enamels or lacquers
		202202	Manufacture of pigments, prepared opacifiers and colours, vitrifiable enamels and glazes engobes and similar preparations of a kind used in the ceramic, enamelling or glass industry
		202203	Manufacture of printing ink
		202204	Manufacture of pigments and other colouring matter of a kind used in the manufacture of paints or by artists or other painters
		202205	Manufacture of paint or varnish removers and organic composite solvents and thinners
		202299	Manufacture of other paints, varnishes and similar coatings and mastics n.e.c. including caulking compounds and similar non-refractory filling or surfacing preparations, mastics and other related products
	2023		Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations
			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
		202301	Manufacture of soap, face & body wash in all forms (excluding detergent and dishwashing preparations) and sanitizers including liquid forms
		202302	Manufacture of detergent (including detergent soap/bars), dish-washing preparations, textile softeners and similar washing agents

Group	Class	Sub-Class	Description
		202303	Manufacture of cleaning and polishing products (preparations for perfuming or deodorizing rooms including agarbatti; naphthalene balls; 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 scouring pastes and powders)
		202304	Manufacture of perfumes, personal deodorants, eau de cologne, itar and similar products
		202305	Manufacture of preparations for oral or dental hygiene (includes manufacture of toothpastes, toothpowder, mouthwash, oral perfumes, dental fixative pastes and powders and similar products)
		202306	Manufacture of hair oil, shampoo, hair dye and other hair-care products (includes manufacture of hair sprays, hair fixers, hair creams and bleaches and preparations for permanent waving or straightening of the hair and similar products)
		202307	Manufacture of beauty and make-up preparations including moisturisers, sunburn prevention preparations, face packs, hair removal preparations and similar cosmetics
		202308	Manufacture of toiletries excluding bathing soaps and body wash (includes manufacture of pre-shave, shaving or after shave preparations; perfumed bath salts and other bath preparations)
		202399	Manufacture of other man-made fibres n.e.c.
	2029		Manufacture of other chemical products n.e.c.
			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
		202901	Manufacture of matches
		202902	Manufacture of explosives, fireworks and other pyrotechnic products, including percussion caps, detonators, signalling flares, and similar products
		202903	Manufacture of essential oils and manufacture of extracts of aromatic, odoriferous products and resinoids including aromatic distilled waters (e.g., Rose water, Tulsi Ark, Keora water, etc) and similar natural products
		202904	Manufacture of photographic plates, films, sensitized paper, and other sensitized unexposed materials, chemical preparations for photographic uses
		202905	Manufacture of gelatine and its derivatives

Group	Class	Sub-Class	Description
		202906	Manufacture of glues and prepared adhesives, including rubber-based glues and adhesives
		202907	Manufacture of chemical products or preparations of a kind used in finishing of textiles, paper, leather, and similar industries
		202908	Manufacture of composite diagnostic or laboratory reagents
		202909	Manufacturing of lac products including processing of lac
		202910	Manufacture of hydrocolloids including marine-derived hydrocolloids (agar, carrageenan, alginates)
		202999	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)
203			Manufacture of man-made fibres
	2030		Manufacture of man-made fibres
			This class excludes: - spinning of synthetic or artificial fibres, see 1311 - manufacture of yarns made of man-made filaments or staple fibres, see 1311 - manufacture of carbon fibres, 2399
		203001	Manufacture of synthetic or artificial filament tow
		203002	Manufacture of synthetic or artificial staple fibres, not carded, combed or otherwise processed for spinning
		203003	Manufacture of synthetic or artificial filament yarn, including high-tenacity yarn
		203004	Manufacture of synthetic or artificial monofilament or strip
		203099	Manufacture of other man-made fibres n.e.c. including recycled fibres
			DIVISION 21: Manufacture of basic pharmaceutical products and pharmaceutical preparations
210			Manufacture of pharmaceuticals, medicinal chemical and botanical products
	2100		Manufacture of pharmaceuticals, medicinal chemical and botanical products
			This class excludes: - manufacture of probiotics, see 1079 - manufacture of herb infusions (mint, vervain, chamomile etc.), see 1079 - manufacture of dental fillings and dental cement, see 3250 - manufacture of bone reconstruction cements, see 3250 - wholesale of pharmaceuticals, see 4649 - retail sale of pharmaceuticals, see 4772 - research and development for pharmaceuticals and biotech pharmaceuticals, see 7210

Group	Class	Sub-Class	Description
			- packaging of pharmaceuticals, see 8292
		210001	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.
		210002	Manufacture of allopathic pharmaceutical/ nutraceutical preparations excluding vaccines
		210003	Manufacture of Ayush pharmaceutical/ nutraceutical preparation
		210004	Manufacture of veterinary preparations (other than veterinary vaccines) including Ayush veterinary preparations
		210005	Manufacture of medical impregnated wadding, gauze, bandages, dressings, surgical gut string and similar products
		210006	Manufacture of medical diagnostic preparations (e.g. pregnancy tests, COVID-19 Testing Kits, Rapid Diagnostic Tests (RDTs), In-Vitro Diagnostics (IVDs) etc.)
		210007	Manufacture of vaccines
		210008	Manufacture of biotech pharmaceuticals excluding vaccines
		210099	Manufacture of other pharmaceutical and botanical products n.e.c. including processing of blood
DIVISION 22: Manufacture of rubber and plastic products			
221			Manufacture of rubber products
	2211		Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres
			This class excludes: - manufacture of tube repair materials, see 2219 - tyre and tube repair, fitting or replacement, see 953
		221101	Manufacture of rubber tyres and tubes for motor vehicles, motorcycles, scooters, three-wheelers, tractors and aircraft
		221102	Manufacture of rubber tyres and tubes for cycles, cycle-rickshaws, hand-pulled or hand pushed cart and similar items
		221103	Retreading of tyres; replacing or rebuilding of tread on used pneumatic tyres
		221199	Manufacture of other rubber tyres and tubes; retreading and rebuilding of rubber tyres n.e.c.
	2219		Manufacture of other rubber products

Group	Class	Sub-Class	Description
			This class excludes: <ul style="list-style-type: none"> - manufacture of tyre cord fabrics, see 1399 - manufacture of apparel of elastic fabrics, see 1410 - rubber sole and other rubber parts of 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, 3011 - manufacture of mattresses of uncovered cellular rubber, see 3102 - manufacture of rubber sports requisites, except apparel, e.g. swimming and paddling pools, 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 3821
		221901	Manufacture of rubber plates, sheets, strips, rods, tubes, pipes, hoses and profile -shapes and similar articles including latex sheets (Raw rubber sheets)
		221902	Manufacture of rubber conveyor or power transmission belts or belting
		221903	Manufacture of rubber-based healthcare, personal care and medical articles like rubber gloves, contraceptive (condoms, diaphragms), catheters, tubing, hot water bottles and other similar articles
		221904	Manufacture of rubber Seals, Gaskets, Rings & Fittings
		221905	Manufacture of rubber based inflatable articles like mattresses, waterbed, balloons
		221906	Manufacture of rubber-based bathing caps, aprons, wetsuits, latex apparel made using sealing, glue techniques (excluding products made using stitching techniques)
		221907	Manufacture of rubberized textiles & threads, where rubber is primary constituent
		221999	Manufacture of other rubber products n.e.c.
222			Manufacture of plastic products
	2220		Manufacture of plastic products
			This class includes the processing of new or spent (i.e. recycled) plastics resins into intermediate or final products, using such processes as compression moulding, extrusion moulding, injection moulding, blow moulding and casting. For most of these, the production process is such that a wide variety of products can be made.

Group	Class	Sub-Class	Description
			<p>This class excludes:</p> <ul style="list-style-type: none"> - 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 group 221 - manufacture of plastic non current-carrying wiring devices (e.g. junction boxes, face plates), see 2733 - manufacture of plastic furniture, see 3102 - manufacture of mattresses of uncovered cellular plastic, see 3102 - manufacture of plastic sports requisites, see 3230 - manufacture of plastic games and toys, see 3240 - manufacture of plastic medical and dental appliances, see 3250 - manufacture of plastic ophthalmic goods, see 3250 - manufacture of plastics hard hats and other personal safety equipment of plastics, see 3290
		222001	Manufacture of semi-finished plastic products (plastic plates, sheets, blocks, film, foil, strip and similar articles)
		222002	Manufacture of tableware, kitchenware and other household articles and toilet/ sanitary articles of plastic, including manufacture of vacuum flasks and other vacuum vessels
		222003	Manufacture of plastic articles for packing of goods (plastic bags, pouches, sacks, containers, boxes, cases, carboys, bottles and similar articles)
		222004	Manufacture of PVC/UPVC articles such as pipes, doors, windows, water storage tanks and similar articles
		222005	Manufacture of plastic healthcare, personal care and medical articles like gloves and similar products
		222099	Manufacture of other plastics products n.e.c.
DIVISION 23: Manufacture of other non-metallic mineral products			
231			Manufacture of glass and glass products
	2310		Manufacture of glass and glass products
			<p>This class includes the manufacture of glass in all forms, made by any process and the manufacture of articles of glass.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - manufacture of woven fabrics of glass fibres, see 1399 - manufacture of optical elements optically worked, see 2670 - manufacture of fiber optic cable for data transmission or live transmission of images, see 2731 - manufacture of glass toys, see 3240 - manufacture of syringes and other medical laboratory equipment, see 3250

Group	Class	Sub-Class	Description
		231001	Manufacture of glass in primary or semi-finished forms (such as sheets & plate glass) including mirrored sheets and wired, coloured, tinted, toughened or laminated glass
		231002	Manufacture of glass fibre (including glass-wool) and yarn of glass fibre; nonwoven glass fabrics, mats, boards and similar non-woven products
		231003	Manufacture of hollow glassware (bottles, jars and similar articles) for the conveyance or packing of goods
		231004	Manufacture of laboratory, hygienic or pharmaceutical glassware
		231005	Manufacture of table or kitchen glassware including drinking glasses and other domestic glasses or crystal articles.
		231006	Manufacture of glass bangles
		231007	Manufacture of decorative items of glass
		231099	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.
239			Manufacture of non-metallic mineral products n.e.c.
	2391		Manufacture of refractory products
			This class includes manufacture of refractory products which have high temperature withstanding capacity and are composed of materials like fireclay, alumina, and silica and are different from common ceramic and clay products.
			This class excludes: - manufacture of non-refractory bricks and other clay and ceramic building materials, see 2392
		239101	Manufacture of refractory mortars, concretes and similar materials
		239102	Manufacture of refractory bricks, blocks tiles and similar refractory ceramic constructional goods
		239103	Manufacture of refractory ceramic goods such as heat-insulating ceramic goods of siliceous fossil meals, retorts, crucibles, muffles, nozzles, tubes, pipes and similar items
		239199	Manufacture of other refractory articles n.e.c.
	2392		Manufacture of clay building materials
			This class excludes: - manufacture of non-refractory ceramic sanitary wares like sinks, baths, toilet pans, flushing cisterns and similar items, see 2393
		239201	Manufacture of bricks
		239202	Manufacture of ceramic pipes, conduits, guttering and pipe fittings

Group	Class	Sub-Class	Description
		239299	Manufacture of other clay building materials n.e.c.
	2393		Manufacture of other porcelain and ceramic products
			This class includes the manufacture of ceramic household, ornamental and technical products such as insulators, magnets, laboratory and industrial items, pots, jars, furniture, and other similar ceramic products, and the manufacture of non-refractory ceramic sanitary wares like sinks, baths, toilet pans, flushing cisterns and similar items. 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 permanent metallic magnets, see 2599 - manufacture of imitation jewellery, see 3212 - manufacture of ceramic toys, see 3240 - manufacture of artificial teeth, see 3250
		239301	Manufacture of articles of porcelain or china, earthenware, imitation porcelain or common pottery, including earthen statues
		239302	Manufacture of ceramic tableware, kitchenware and other domestic articles excluding ceramic toilet sanitary wares
		239303	Manufacture of statuettes and other ornamental ceramic articles
		239304	Manufacture of electrical insulators and insulating fittings of ceramics
		239305	Manufacture of ceramic laboratory, chemical and industrial products
		239306	Manufacture of non-refractory ceramic sanitary wares: sinks, baths, water closet (WC)/ toilet pans, flushing cistern and similar items.
		239399	Manufacture of ceramic products n.e.c.
	2394		Manufacture of cement, lime and plaster
		239401	Manufacture of clinkers and hydraulic cements, including Portland, aluminous cement, slag cement and superphosphate cements
		239402	Manufacture of asbestos cement
		239403	Manufacture of quicklime, slaked lime and hydraulic lime (excluding chewing lime)
		239404	Manufacture of plasters of calcined gypsum or calcined sulphate
		239499	Manufacture of other cement and plaster n.e.c.
	2395		Manufacture of articles of concrete, cement and plaster
			This class excludes: - manufacture of refractory mortars, see 2391

Group	Class	Sub-Class	Description
		239501	Manufacture of precast concrete, cement or artificial stone articles for use in construction such as tiles, flagstones, bricks, boards, sheets, panels, pipes, posts similar products
		239502	Manufacture of prefabricated structural components for buildings or civil engineering of cement, concrete or artificial stone excluding RCC bricks and blocks.
		239503	Manufacture of plaster articles for use in construction such as boards, sheets, panels and similar articles
		239504	Manufacture of building materials of vegetable substances (wood wool, straw, reeds, rushes) agglomerated with cement, plaster or other mineral binder including insulation boards.
		239505	Manufacture of asbestos sheets
		239506	Manufacture of R.C.C. bricks and blocks
		239507	Manufacture of Coir-Reinforced Concrete (CFRC), Light weight cement boards Coco coir Bricks/Blocks
		239508	Manufacture of bricks, blocks, tiles and similar products of fly ash
		239599	Manufacture of other cement and asbestos cement products n.e.c. including Ready-Mix Concrete (RMC)
	2396		Cutting, shaping and finishing of stone
			This class excludes: - activities carried out by operators of quarries, e.g. production of rough cut stone, see 0810 - production of millstones, abrasive stones and similar products, see 239
		239601	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 not at quarry head
		239699	Other Cutting, shaping and finishing of stone n.e.c.
	2399		Manufacture of other non-metallic mineral products n.e.c.
			This class includes: - manufacture of carbon fibres and articles of carbon fibres, for non-electrical purposes, see 2399
			This class excludes: - manufacture of glass wool and non-woven glass wool products, see 2310 - manufacture of carbon or graphite gaskets, see 2819
		239901	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

Group	Class	Sub-Class	Description
		239902	Manufacture of mineral insulating materials such as slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays and similar heat insulating, sound-insulating or sound-absorbing materials
		239903	Manufacture of articles of diverse mineral substances such as worked mica and articles of mica, of peat, of graphite (other than electrical articles) and similar substances
		239904	Manufacture of friction material and unmounted articles thereof with a base of mineral substances or of cellulose
		239905	Manufacture of clay, synthetic clay
		239999	Manufacture of other non-metallic mineral products n.e.c.
DIVISION 24: Manufacture of basic metals			
241	Manufacture of basic iron and steel		
	2410	Manufacture of basic iron and steel	
		This class excludes: - manufacture of tubes, pipes and hollow profiles 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	
		241001	Manufacture of pig iron and spiegeleisen in pigs, blocks or other primary forms
		241002	Manufacture of direct reduction of iron (sponge iron) and other spongy ferrous products
		241003	Manufacture of steel in ingots or other primary forms, and other semi-finished products of steel
		241004	Manufacture of ferro-alloys
		241005	Manufacture of hot-rolled products of steel
		241006	Manufacture of cold-rolled products of steel
		241007	Manufacture of tube and tube fittings of basic iron and steel
		241008	Manufacture of wire of steel by cold drawing or stretching
		241099	Manufacture of other basic iron and steel n.e.c. including manufacture of railway track material (unassembled rails) of steel
242	Manufacture of basic precious and other non-ferrous metals		
	2420	Manufacture of basic precious and other non-ferrous metals	
		This class excludes: - casting of non-ferrous metals, see 2432 - manufacture of precious metal jewellery, see 3211	
		242001	Manufacture of Copper from ore

Group	Class	Sub-Class	Description
		242002	Manufacture of copper products and alloys
		242003	Manufacture of Alumina from Bauxite
		242004	Manufacture of Aluminium from alumina.
		242005	Manufacture of aluminium products and alloys
		242006	Manufacturing of lead, zinc and tin, their products and alloys
		242007	Manufacturing of chrome, manganese and nickel products and alloys
		242008	Production and refining of precious metals (such as gold, silver platinum etc.) and alloys
		242099	Other manufacture of basic precious and other non-ferrous metals n.e.c.
243			Casting of metals
	2431		Casting of iron and steel
			This class includes the casting of iron and steel, i.e. the activities of iron and steel foundries
		243101	Manufacture of tubes, pipes, and hollow profiles and their fittings of cast-iron
		243102	Manufacture of tubes, pipes, and hollow profiles and their fittings of cast-steel
		243103	Casting of semi-finished and finished steel castings excluding hollow profiles
		243104	Manufacture of seamless tubes and pipes of steel
		243105	Cast iron castings
		243199	Other casting of iron n.e.c.
	2432		Casting of non-ferrous metals
		243201	Casting of copper
		243202	Casting of Aluminium
		243299	Casting of other non-ferrous metals n.e.c.
DIVISION 25: Manufacture of fabricated metal products, except machinery and equipment			
251			Manufacture of structural metal products, tanks, reservoirs and steam generators
	2511		Manufacture of structural metal products
			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
		251101	Manufacture of metal doors, windows and their frames, shutters and rolling shutters, gates and similar articles used in buildings

Group	Class	Sub-Class	Description
		251102	Manufacture of metal frameworks or skeletons for construction and parts thereof (towers, masts, trusses, bridges and similar items)
		251103	Manufacture of industrial frameworks in metal (frameworks for blast furnaces, lifting and handling equipment and similar items)
		251199	Manufacture of tanks, reservoirs and containers of metal n.e.c.
	2512		Manufacture of tanks, reservoirs and containers of metal
			This class excludes: - manufacture of metal casks, drums, cans, pails, boxes etc. of a kind normally used for carrying and packing of goods, of a capacity not exceeding 300 litres, see 2599, 2599 - manufacture of transport containers, see 2920 - manufacture of tanks (armoured military vehicles), see 3040
		251201	Manufacture of metal containers for compressed or liquefied gas
		251202	Manufacture of reservoirs, tanks, vats and similar containers of metal, whether or not lined or heat-insulated
		251203	Manufacture of central heating boilers and radiators and parts and accessories thereof
		251299	Other manufacture of tanks, reservoirs and containers of metal n.e.c.
	2513		Manufacture of steam generators, except central heating hot water boilers
			This class excludes: - manufacture of electrical ovens and water heaters, see 2750 - manufacture of boiler-turbine sets, see 2811 - manufacture of household heating equipment, see 2815 - manufacture of isotope separators, see 2829
		251301	Manufacture of steam or other vapour generating boilers and hot water boilers other than central heating boilers
		251302	Manufacture of nuclear reactors, except isotope separators
		251303	Manufacture of auxiliary plant for use with steam generators (condensers, economizers, superheaters, steam collectors and accumulators)
		251399	Manufacture of other steam generators/boilers (except central heating hot water boilers), n.e.c.
252			Manufacture of weapons and ammunition
	2520		Manufacture of weapons and ammunition
			This class includes: - manufacture of parts of weapons and ammunition

Group	Class	Sub-Class	Description
			<p>This class excludes:</p> <ul style="list-style-type: none"> - manufacture of percussion caps, detonators or signalling flares, see 2029 - manufacture of optical gun sighting equipment, see 2670 - manufacture of cutlasses, swords, bayonets etc., see 2593 - manufacture of armoured vehicles for the transport of banknotes or valuables, see 2910 - manufacture of military air and spacecraft, see 3030 - manufacture of tanks and other armoured and motorised fighting vehicles, see 3040 - building of military ships and vessels, see 3011
		252000	Manufacture of weapons and ammunition including their parts
259			Manufacture of other fabricated metal products; metalworking service activities
	2591		Forging, pressing, stamping and roll-forming of metal; powder metallurgy
			<p>This class excludes:</p> <ul style="list-style-type: none"> - production of metal powder, see 241, 242
		259101	Forging, pressing, stamping and roll-forming of metal
		259102	Powder metallurgy
	2592		Treatment and coating of metals; machining
			<p>This class excludes:</p> <ul style="list-style-type: none"> - activities of farriers, see 0162 - rolling precious metals onto base metals or other metals, see 2420
		259201	Plating, anodizing, galvanizing etc. of metals
		259202	Treatment of metals like heating, deburring, sandblasting, tumbling, cleaning of metals, hardening, buffing of metals and similar activities
		259203	Non-metallic coating of metals: plasticizing, enameling, lacquering, colouring and engraving of metals and similar activities
		259299	Treatment and coating of metals; machining n.e.c.
	2593		Manufacture of cutlery, hand tools and general hardware
			<p>This class excludes:</p> <ul style="list-style-type: none"> - 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

Group	Class	Sub-Class	Description
		259301	Manufacture of cutlery and other kitchenware and household articles such as knives, forks, spoons, and similar items
		259302	Manufacture of hand tools (non-power-driven) for agricultural/ horticulture/ forestry
		259303	Manufacture of hand tools such as pliers, screwdrivers, press tools, blacksmiths' tools, hammers, drills, punches, milling cutters and similar items.
		259304	Manufacture of padlocks, locks, keys, hinges and the like, hardware for buildings, furniture, vehicles and similar items
		259399	Manufacture of other general hardware n.e.c. (saws and sawblades, including circular sawblades and chainsaw blades, moulding boxes, vices, clamps and similar items)
	2599		Manufacture of other fabricated metal products n.e.c.
			This class excludes: - manufacture of ceramic and ferrite magnets, see 2393 - manufacture of tanks and reservoirs, see 2512 - manufacture of swords, bayonets, see 2593 - manufacture of clock or watch springs, see 2652 - manufacture of wire and cable for electricity transmission, see 2732 - manufacture of power transmission chain, see 2814 - manufacture of shopping carts, see 3099 - manufacture of metal furniture, see 3102 - manufacture of sports goods, see 3230 - manufacture of games and toys, see 3240
		259901	Manufacture of metal fasteners (nails, rivets, tacks, pins, staples, washers and similar non-threaded products and nuts, bolts, screws and other threaded products)
		259902	Manufacture of containers such as tins and cans for food products and boxes
		259903	Manufacture of metal cable and other articles made of wire (except for electric transmission) including barbed wire, wire fencing, grill, netting, wire mesh and similar articles
		259904	Manufacture of metal household articles (plates, saucers, pots, kettles, saucepans, frying pans, pressure cooker and other non-electrical utensils, small hand-operated kitchen appliances and accessories)
		259905	Manufacture of metal sanitary ware such as baths, sinks, washbasins and similar articles
		259906	Manufacture of reinforced safes, vaults, strong room doors, gates and metal goods for office use (other than office furniture) and other purposes
		259907	Manufacture of metal sculptures, decorative items, and other artisanal products

Group	Class	Sub-Class	Description
		259999	Manufacture of other fabricated metal products n.e.c.
DIVISION 26: Manufacture of computer, electronic and optical products			
261			Manufacture of electronic components and boards
	2611		Manufacture of solar cells, solar panels and photovoltaic inverters
			This class excludes: - manufacture of solar lights, see 2740 - manufacture of solar heating systems, see 2815 - installation of solar heating systems, see 4321
		261101	Manufacture of solar cells
		261102	Manufacture of solar panels
		261103	Manufacture of photovoltaic/solar inverters
2619			Manufacture of other electronic components and boards
		261901	Manufacture of electronic capacitors, resistors, chokes, coils, transformers (electronic) and similar components
		261902	Manufacture of electron tubes, diodes, transistors and related discrete devices
		261903	Manufacture of integrated circuits (analog, digital or hybrid), including Application Specific IC (ASIC)
		261904	Manufacture of bare printed circuit boards, loading of components onto printed circuit boards; manufacture of interface cards (e.g. sound, video, controllers, network, modems)
		261905	Manufacture of display components (plasma, polymer, LCD, LED)
		261906	Manufacture of wafers, semiconductors and fabricated components such as microprocessors, microcontrollers, system-on-chip (SoC) devices, FPGA, Memories, RFIC, MMIC
		261907	Manufacture of Space Grade electronic components
		261908	Manufacture of printer cables, monitor cables, USB cables with connectors
		261999	Manufacture of other electronic components n.e.c, including Manufacture of inductors; Manufacture of electronic crystals and crystal assemblies; Manufacture of solenoids, switches and transducers for electronic applications
262			Manufacture of computers and peripheral equipment
	2620		Manufacture of computers and peripheral equipment
			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 2619

Group	Class	Sub-Class	Description
			<ul style="list-style-type: none"> - manufacture of interface cards, modules and assemblies, see 2619 - manufacture of printed circuit boards loaded with passive elements, see 2619 - manufacture of modems, carrier equipment, see 264 - 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 - 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 268
		262001	Manufacture of desktop computers, laptop computers, hand-held computers (such as PDA), mainframe computers and computer servers
		262002	Manufacture of magnetic and optical storage devices such as magnetic disk drives, flash drives and other storage devices
		262003	Manufacture of monitors, keyboards, mouse, joysticks, and trackball accessories, dedicated computer terminals and similar equipment
		262004	Manufacture of printers, scanners, including bar code scanners, smart card readers, virtual reality helmets and headsets
		262005	Manufacture of computer terminals, like automatic teller machines (ATM's), point-of-sale (POS) terminals not mechanically operated
		262099	Manufacture of computers and peripheral equipment n.e.c. such as computer servers
263			Manufacture of communication equipment
	2630		Manufacture of communication equipment
			<p>This class includes the manufacture of telephone and data communications equipment used to move signals electronically through wired or wireless networks, such as radio and television broadcast and wireless communications equipment.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - manufacture of electronic components and subassemblies used in communications equipment, including computer modems, see 262 - manufacture of printed circuit boards loaded with passive elements, see 262 - manufacture of computers and computer peripheral equipment, see 263

Group	Class	Sub-Class	Description
			- manufacture of consumer audio and video equipment, see 265 - manufacture of burglar and fire alarm systems, sending signals to a control station, see 2652 - manufacture of GPS devices, see 2652 - manufacture of electronic scoreboards, see 2790 - manufacture of traffic lights, see 2790
		263001	Manufacture of cellular/ mobile/ smart phones & smart watches
		263002	Manufacture of telephones, including cordless telephones and facsimile equipment, telephone answering machines, PBX equipment, excluding smartphones
		263003	Manufacturing of telecom networking and security equipment such as switches, routers, firewall, UTM platforms, Satellite Ground station, Gateway & VSAT RF and Baseband equipment
		263004	Manufacture of cable television equipment, transmitting and receiving antenna including DTH dish
		263005	Manufacture of radio and television studio and broadcasting equipment, including television cameras
		263006	Manufacture of radio trans receivers (wireless communication sets)
		263007	Manufacture of telecom transmission equipment such as DWDM, OLT, OFC and SDH.
		263008	Manufacture of telecom mobile technology products including RAN equipment such as base station and antenna
		263009	Manufacture of telecom Customer Premises Equipment such as FWA, ONT, internet set top box, Wi-Fi access point and satellite CPEs
		263099	Manufacture of other communication equipment n.e.c. such as pagers, modems, carrier equipment, devices using infrared signals (like remote controllers and game controllers), User Terminals for Broadband Communication, Inflight and Maritime Communication equipment
264			Manufacture of consumer electronics
	2640		Manufacture of consumer electronics
			This class includes the manufacture of electronic audio and video equipment for home entertainment, motor vehicles, public address systems and musical instrument amplification. This class excludes: - reproduction of recorded media (computer media, sound, video, etc.), see 182 - manufacture of computer peripheral devices and computer monitors, see 262 - manufacture of telephone answering machines, see 263

Group	Class	Sub-Class	Description
			<ul style="list-style-type: none"> - manufacture of pagers, see 263 - manufacture of remote-control devices (radio and infrared), see 263 - manufacture of broadcast studio equipment such as reproduction equipment, transmitting and receiving antennas, commercial video cameras, see 263 - manufacture of broadcast and studio equipment, see 263 - manufacture of antennas, see 263 - manufacture of digital cameras, see 267 - manufacture of electronic games with fixed (non-replaceable) software, see 3240
		264001	Manufacture of televisions, Computer Projectors and TV projectors
		264002	Manufacture of electronic gaming devices such as video game consoles
		264003	Manufacture of audio recording and duplicating systems (including for commercial recordings)
		264004	Manufacture of radio receivers
		264005	Manufacture of stereo equipment, speaker systems, amplifiers for musical instruments and public address systems, microphones, karaoke machines and earphones/headphones
		264099	Manufacture of other electronic consumer goods n.e.c. such as CD players, DVD players, home theatre audio and video equipment
265			Manufacture of measuring, testing, navigating and control equipment; watches and clocks
	2651		Manufacture of measuring, testing, navigating and control equipment
			<p>This class comprises manufacture of search, detection, navigation, guidance, aeronautical, and nautical systems and instruments; automatic controls and regulators for applications, such as heating, air-conditioning, refrigeration and appliances; instruments and devices for measuring, displaying, indicating, recording, transmitting, and controlling temperature, humidity, pressure, vacuum, combustion, flow, level, viscosity, density, acidity, concentration, and rotation; totalizing (i.e., registering) fluid meters and counting devices; instruments for measuring and testing the characteristics of electricity and electrical signals; instruments and instrumentation systems for laboratory analysis of the chemical or physical composition or concentration of samples of solid, fluid, gaseous, or composite material; other measuring and testing instruments and parts thereof. The manufacture of non-electric measuring, testing and navigating equipment (except simple mechanical tools) is included here.</p> <p>This class excludes:</p>

Group	Class	Sub-Class	Description
			- manufacture of telephone answering machines, see 263 - manufacture of irradiation equipment, see 267 - manufacture of optical positioning equipment, see 268 - manufacture of dictating machines, see 2817 - manufacture of weighing machinery (other than sensitive laboratory balances), levels, tape measures etc., see 2819 - manufacture of medical thermometers, see 3250 - installation of industrial process control equipment, see 3320
		265101	Manufacture of physical properties testing and inspection equipment
		265102	Manufacture of automotive emissions testing equipment
		265103	Manufacture of consumption meters for electricity, water or gas, flow meters and counting meters
		265104	Manufacture of meteorological and environmental instruments
		265105	Manufacture of radar equipment, GNSS (NavIC), search, detection, navigation, aeronautical and nautical equipment, systems parameters measurement equipment (Equipment used during realisation and operationalization) for Space craft, Launch Vehicle & Orbital Station
		265106	Manufacture of laboratory analytical instruments and miscellaneous laboratory apparatus for measuring and testing such as scales, balances, incubators and similar instruments
		265107	Manufacture of industrial process control equipment
		265199	Manufacture of other measuring, testing, navigating and control equipment n.e.c. such as polygraph machines, radiation detection and monitoring instruments, sensors and sensing equipment
	2652		Manufacture of watches and clocks
			This class excludes: - manufacture of non-metal watch bands (textile, leather, plastic), see 1512 - manufacture of smart watches, see 2630 - manufacture of watch bands of precious metal, see 3211 - manufacture of watch bands of non-precious metal, see 3212
		265201	Manufacture of watches and clocks of all kinds, including instrument panel clocks (excluding smart watches)
		265202	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
		265203	Manufacture of time-recording equipment such as time-clock, parking meters and similar equipment

Group	Class	Sub-Class	Description
		265299	Manufacture of other components for clocks and watches n.e.c.
266			Manufacture of irradiation, electromedical and electrotherapeutic equipment
	2660		Manufacture of irradiation, electromedical and electrotherapeutic equipment
			This class excludes: -manufacture of tanning beds, see 2790
		266001	Manufacture of irradiation equipment and Diagnostic Imaging Equipment (Scanners) such as alpha, beta, gamma radiations, X-ray equipment, CT scanners, PET scanners, MRI equipment, food and milk irradiation equipment and similar equipment
		266002	Manufacture of electromedical and electrotherapeutic equipment such as pacemakers, hearing aids, massage apparatus, electro medical ventilators.
267			Manufacture of optical instruments and photographic equipment
	2670		Manufacture of optical instruments and photographic equipment
			This class includes the manufacture of optical instruments and lenses, such as binoculars, microscopes (except electron, proton), telescopes, prisms and lenses (except ophthalmic); the coating or polishing of lenses (except ophthalmic); the mounting of lenses (except ophthalmic) and the manufacture of photographic equipment such as cameras and light meters.
			This class excludes: - reproduction of recorded media (computer media, sound, video, etc.), see 1820 - manufacture of computer and TV projectors, see 263 - manufacture of commercial TV and video cameras, see 264 - manufacture of household-type video cameras, see 265 - manufacture of fire alarms, see 2652 - manufacture of complete equipment using laser components, see manufacturing class by type of machinery (e.g. medical laser equipment, see 267) - manufacture of photocopy machinery, see 2817 - manufacture of ophthalmic goods, see 3250
		267001	Manufacture of lenses (other than ophthalmic lenses) for optical devices including video camera
		267002	Manufacture of still photographic cameras, including film and digital cameras
		267003	Manufacture of optical microscopes, binoculars and telescopes, Optics for Spacecraft payload

Group	Class	Sub-Class	Description
		267099	Manufacture of optical instruments and photographic equipment n.e.c. such as optical mirrors, unrecorded magnetic audio and video tapes, optical disks.
268			Manufacture of magnetic and optical media
	2680		Manufacture of magnetic and optical media
			This class excludes: -reproduction of recorded media (computer media, sound, video, etc.), see 1820
		268000	Manufacture of magnetic and optical media
			DIVISION 27: Manufacture of electrical equipment
271			Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus
	2710		Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus
			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 manufactured in this class is for distribution level voltages.
			This class excludes: - manufacture of electronic component-type transformers and switches, see 2619 - 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
		271001	Manufacture of power generators (except battery charging alternators for internal combustion engines), motor generator sets (except turbine generator set units) and their parts
		271002	Manufacture of electric power distribution transformers, arc-welding transformers, fluorescent ballasts, transmission and distribution voltage regulators and their parts
		271003	Manufacture of electric motors (except internal combustion engine starting motors) and their parts
		271004	Manufacture of electrolyzers

Group	Class	Sub-Class	Description
		271099	Manufacture of other electricity distribution and control apparatus n.e.c. such as relays, sockets, voltage limiters, switches and fuses other than household type and similar products
272			Manufacture of batteries and accumulators
	2720		Manufacture of batteries and accumulators
			This class includes the manufacture of non-rechargeable, rechargeable batteries and their parts
			This class excludes: - manufacture of charging stations for cars, see 2790 - installation of electric storage systems for buildings and electrical infrastructure, see 4321
		272001	Manufacture of primary cells and batteries
		272002	Manufacture of secondary cells and batteries
		272003	Manufacture of Battery Energy Storage Systems (BESS)/ Containerised BESS/ Battery pack
		272099	Manufacture of other batteries and accumulators n.e.c.
273			Manufacture of wiring and wiring devices
	2731		Manufacture of fibre optic cables
			This class excludes: - manufacture of glass fibres or strand, see 2310 - manufacture of connectors for optical fibres, optical fibre bundles and cables, see 2733 - installation of fibre optic and other cables, see 4321
		273100	Manufacture of fibre optic cable for data transmission or live transmission of images, whether or not fitted with connectors
	2732		Manufacture of other electronic and electric wires and cables
			This class excludes: - manufacture (drawing) of steel and metal wire without insulation, see 2410, 2420 - manufacture of electrical cord sets with insulated wire and connectors, see 2790 - manufacture of cable sets, wiring harnesses and similar cable sets or assemblies for automotive applications, see 2930
		273201	Manufacture of insulated wire and cable, made of steel, copper, aluminium
		273202	Manufacture of computer cables, printer cables, USB cables, not fitted with connectors
		273203	Manufacturing of Cable, Wires and Harness used in Spacecraft, Launch Vehicles and Orbiting Station
		273299	Manufacture of other electronic and electric wires and cables n.e.c.
	2733		Manufacture of wiring devices

Group	Class	Sub-Class	Description
			<p>This class includes the manufacture of current-carrying and noncurrent-carrying wiring devices for electrical circuits regardless of material.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - manufacture of ceramic insulators, see 2393 - manufacture of industrial switches 2619
		273301	Manufacture of switches, switch box, lamp holders, lugs and similar items
		273399	Manufacture of other wiring devices and fittings n.e.c. plastic non current carrying wiring devices, electric plugs, connectors or sockets
274			Manufacture of lighting equipment
	2740		Manufacture of lighting equipment
			<p>This class includes the manufacture of electric light bulbs and tubes and parts and components thereof (except glass blanks for electric light bulbs), electric lighting and other fixtures and lighting fixture components (except current-carrying wiring devices).</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - manufacture of glassware and glass parts for lighting fixtures, see 2310 - manufacture of light emitting diode, see 2619 - manufacture of current-carrying and non-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, e.g. traffic lights and pedestrian signalling equipment, see 2790 - manufacture of electrical signs, see 2790
		274001	Manufacture of LED lighting equipment
		274099	Manufacture of other electric lighting equipment n.e.c.
275			Manufacture of domestic appliances
	2750		Manufacture of domestic appliances
			<p>This class includes the manufacture of small electric appliances and electric housewares, household-type fans, household-type vacuum cleaners, electric household-type floor care machines, household-type cooking appliances, household-type laundry equipment, household-type refrigerators, upright and chest freezers and other electrical and non-electrical household appliances, such as dishwashers, water heaters and garbage disposal units. This class includes the manufacture of appliances with electric, gas or other fuel sources.</p> <p>This class also includes manufacture of domestic type air conditioners, coolers.</p>

Group	Class	Sub-Class	Description
			This class excludes: - manufacture of household-type sewing machines, see 2826 - installation of central vacuum cleaning systems, 4329
		275001	Manufacture of domestic electric appliances such as refrigerators, freezers, dishwashers, washing and drying machines, vacuum cleaners, floor polishers, waste disposers, grinders, blenders, juice squeezers, excluding household space cooling equipment
		275002	Manufacture of domestic electrothermic appliances such as electric water heaters, electric blankets, electric dryers, curlers, electric smoothing irons, portable space heaters (room heaters), portable electric ovens, microwave ovens, cookers, hotplates
		275003	Manufacture of household space cooling and ventilation equipment like air conditioners, air coolers, electric fans including exhaust fans
		275004	Manufacture of domestic non-electric cooking and heating equipments such as non-electric space heaters, cooking ranges, grates, stoves, water heaters, cooking appliances, plate warmers
		275099	Manufacture of other domestic appliances n.e.c.
279			Manufacture of other electrical equipment
	2790		Manufacture of other electrical equipment
			This class includes the manufacture of miscellaneous electrical equipment other than motors, generators and transformers, batteries and accumulators, wires and wiring devices, lighting equipment or domestic appliances.
			This class excludes: - manufacture of glass electrical insulators, see 2310 - manufacture of porcelain electrical insulators, see 2393 - manufacture of carbon and graphite fibres and products (except electrodes and electrical applications), see 2399 - manufacture of electronic component-type rectifiers, voltage regulating integrated circuits, power converting integrated circuits, electronic capacitors, electronic resistors, and similar devices, see 2619 - manufacture of photovoltaic cells, modules and panels, see 2611 - manufacture of transformers, motors, generators, switchgear, relays and industrial controls, see 27 - manufacture of batteries, see 2720 - manufacture of communication and energy wire, current-carrying and noncurrent-carrying wiring devices, see 273 - manufacture of lighting equipment, see 2740 - manufacture of household-type appliances, see 275

Group	Class	Sub-Class	Description
			- manufacture of non-electrical welding and soldering equipment, see 2819 - manufacture of motor vehicle electrical equipment, such as generators, alternators, spark plugs, ignition wiring harnesses, power window and door systems, voltage regulators, see 2930 - manufacture of inverter modules and fuel cells for motor vehicle, see 2930
		279001	Manufacture of battery chargers & charging stations including for cars
		279002	Manufacture of uninterruptible power supplies (UPS)
		279003	Manufacture of electrical capacitors, resistors, condensers, electrodes and similar products
		279099	Manufacture of other electrical equipment n.e.c.
DIVISION 28: Manufacture of machinery and equipment n.e.c.			
281			Manufacture of general-purpose machinery
	2811		Manufacture of engines and turbines, except aircraft, vehicle and cycle engines
			This class excludes: - manufacture of electric generators (except turbine generator sets), see 271 - manufacture of prime mover generator sets (except turbine generator sets), see 2710 - manufacture of parts of motor vehicles combustion engines, see 2910 - manufacture of electrical equipment and components of internal combustion piston engines for motor vehicles, see 293 - manufacture of pistons, piston rings, carburetors and such for internal combustion engines, diesel engines for motor vehicles, see 293 - manufacture of internal combustion piston engines propulsion engines for aircraft, see 3030, - manufacture of motorcycle propulsion engines, see 3091 - manufacture of aircraft engines, turbojets and turbo propellers, see 3030
		281101	Manufacture of propulsion engines for water transport including factory overhaul
		281102	Manufacture of propulsion engines for Railway transport
		281103	Manufacture of parts and components for internal combustion engines, except for motor vehicle engines, such as pistons, piston rings, valves, carburettors, filters, inlet, exhaust valves and similar components
		281104	Manufacture of steam turbines, gas turbines and other vapor turbines and turbine-generator sets

Group	Class	Sub-Class	Description
		281105	Manufacture of wind turbines and integrated wind turbine-generator systems
		281106	Manufacture of hydraulic turbines, water wheels, and turbine-generator sets for hydroelectric power
		281107	Manufacture of internal combustion engines for machinery and equipment (excluding those used for transport application such as for propulsion in motor vehicles, Motorcycle, marine, railway, aircraft).
		281199	Manufacture of other engines and turbines, except aircraft, vehicle and cycle engines n.e.c.
	2812		Manufacture of fluid power equipment
			This class excludes: - manufacture of hydraulic or pneumatic tubes, pipes and hoses of rubber, see 2211 - manufacture of hydraulic or pneumatic tubes, pipes and hoses of plastic, see 2220 - manufacture of compressors, see 2813 - manufacture of pumps other than hydraulic fluid power pumps, see 2813 - manufacture of valves for non-fluid power applications, see 2813 - manufacture of mechanical, i.e. hydrostatic and hydrodynamic, transmission equipment, see 2814
		281201	Manufacture of hydraulic power engines and motors, cylinders, valves, hydraulic fluid power systems and hydraulic transmission equipment
		281202	Manufacture of pneumatic power engines and motors, cylinders, and valves
		281203	Manufacture of air preparation equipment for use in pneumatic systems
		281204	Manufacture of Actuators
		281299	Manufacture of other fluid power equipment n.e.c. such as gas spring cylinders
	2813		Manufacture of other pumps, compressors, taps and valves
			This class excludes: - manufacture of valves of unhardened vulcanized rubber, glass or of ceramic materials, see 2219, 2310 or 2393 - manufacture of hydraulic transmission equipment, see 2812 - manufacture of inlet and exhaust valves of internal combustion engines, see 2811
		281301	Manufacture of air or vacuum pumps, air or other gas compressors (including cryogenic pumps) and parts thereof

Group	Class	Sub-Class	Description
		281302	Manufacture of pumps for liquids, whether or not fitted with a measuring device (including hand pumps) and parts thereof
		281303	Manufacture of pumps designed for fitting to internal combustion engines (including oil, water, and fuel pumps for motor vehicles and similar articles) and parts thereof
		281304	Manufacture of industrial and heating taps and valves, (including regulating valves and intake taps) and parts thereof
		281399	Manufacture of other pumps, compressors, taps and valves other than for industrial and heating purposes and parts thereof n.e.c.
	2814		Manufacture of bearings, gears, gearing and driving elements
			This class excludes: - manufacture of other chain, see 2599 - manufacture of hydraulic transmission equipment, see 2812 - manufacture of hydrostatic transmissions, see 2812 - manufacture of clutches for motor vehicles, see 2930 - manufacture of gears, gear boxes and part thereof for motor vehicles, see 2930 - manufacture of sub-assemblies of power transmission equipment which are suitable for use solely or principally with motor identifiable as parts of vehicles or aircraft, see divisions 29 and 30
		281401	Manufacture of Bearings and Bearing Component
		281402	Manufacture of Gears, Gearboxes, and Speed Changers
		281403	Manufacture of mechanical power transmission equipment such as transmission shafts, couplings, clutches, and related components
		281404	Manufacture of power transmission chains, articulated linkchains and other types of chains
		281499	Manufacture of other bearings, gears, gearing and driving elements n.e.c.. such as flywheels and pulleys
	2815		Manufacture of ovens, furnaces and permanent household heating equipment
			This class excludes: - manufacture of electric ovens for domestic use, see 2750 - manufacture of table, floor, wall, window, ceiling or roof fans, see 2750 - manufacture of dryers for agricultural products, see 2825 - manufacture of bakery and biscuits ovens, see 2825 - manufacture of dryers for wood, paper pulp, paper or paperboard, see 2829

Group	Class	Sub-Class	Description
			- manufacture of medical, surgical or laboratory sterilisers, see 3250 - manufacture of (dental) laboratory furnaces, see 3250
		281501	Manufacture of Industrial and Laboratory Furnaces, furnace burners and Incinerators
		281502	Manufacture of central heating boilers, solar water heaters, and similar equipment
		281599	Manufacture of other ovens, furnaces and permanent household heating equipment n.e.c..
	2816		Manufacture of lifting and handling equipment
			This class excludes: - manufacture of machinery for vertical farming, see 2821 - manufacture of industrial robots for multiple uses, see 2829 - manufacture of continuous-action elevators and conveyors for goods and material for underground use, see 2824 - manufacture of mechanical shovels, excavators and shovel loaders, see 2824 - manufacture of crane lorries, floating cranes, railway cranes, crane-lorries, see 2910, 3011, 3020 - installation of lifts and elevators, see 4329
		281601	Manufacture of lifts
		281602	Manufacture of manual, semi-automatic and automatic lifting, pulling and conveying equipment and systems, including people movers, such as pulley tackle, hoists, winches, capstans, jacks, conveyors, cable cars, escalators, moving walkways, and similar equipment
		281603	Manufacture of Automated (Unmanned) and Robotic Lifting and Handling Equipment including automated car parking systems
		281604	Manufacture of cranes, hand trucks, wheelbarrows, derricks, straddle carriers and similar lifting, handling and transport equipment
		281605	Manufacture of Parts and Components for Lifting/Handling Equipment
		281699	Manufacture of other lifting and handling equipment n.e.c.
	2817		Manufacture of office machinery and equipment (except computers and peripheral equipment)
			This class excludes: - manufacture of computers and peripheral equipment, see 2620
		281700	Manufacture of office machinery and equipment such as photocopy machines, toner cartridges, stapling machines, hole punchers, white/ black/ marker boards, voting machines and similar equipment
	2818		Manufacture of power-driven hand tools

Group	Class	Sub-Class	Description
			This class excludes: - manufacture of hand tools and interchangeable parts for pneumatic and power tools, see 2593 - manufacture of electrical hand-held soldering and welding machines and apparatus equipment, see 2790
		281800	Manufacture of power-driven hand tools such as circular saws, chain saws, drills and hammer drillers, buffers, routers and similar tools
	2819		Manufacture of other general-purpose machinery
			This class excludes: - manufacture of sensitive (laboratory-type) balances, see 2651 - manufacture of domestic refrigerating or freezing equipment, see 2750 - manufacture of domestic air conditioners, see 2750 - manufacture of domestic fans, see 2750 - manufacture of electrical welding and soldering equipment, see 2790 - manufacture of agricultural spraying machinery, see 2821 - manufacture of metal or glass rolling machinery and cylinders thereof, see 2823, 2829 - manufacture of agricultural dryers, see 2825 - manufacture of machinery for filtering or purifying food, see 2825 - manufacture of cream separators, see 2825 - manufacture of commercial clothes dryers, see 2826 - manufacture of textile printing machinery, see 2826
		281901	Manufacture of refrigerating or freezing equipment for industrial use, including assemblies of major components
		281902	Manufacture of air-conditioning machines for industrial use, including air conditioners for transport equipment
		281903	Manufacture of fire extinguishers and other equipment for projecting, dispersing, or spraying liquids or powders, whether or not hand-operated and parts thereof such as sandblasting machines, steam cleaning machines and similar machines
		281904	Manufacture of weighing machinery (other than sensitive laboratory balances).
		281905	Manufacture of filtering and purifying machinery or apparatus for liquids and gases
		281906	Manufacture of parts for general-purpose machinery
		281907	Manufacture of packing and wrapping machinery such as filling, closing, sealing, capsuling, or labelling machines and similar items

Group	Class	Sub-Class	Description
		281999	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)
282			Manufacture of special-purpose machinery
	2821		Manufacture of agricultural and forestry machinery
			This class excludes: - manufacture of non-power-driven agricultural hand tools of a kind used in agriculture, horticulture or forestry, see 2593 - manufacture of conveyors for farm use, see 2816 - manufacture of power-driven hand tools, see 2818 - manufacture of earth-moving machinery, see 2824 - manufacture of cream separators, see 2825 - manufacture of machinery to clean, sort or grade seed, grain or dried leguminous vegetables, see 2825 - manufacture of road tractors for semi-trailers, see 2910 - manufacture of trailers or semi-trailers for other than agricultural purposes, see 2920
		282101	Manufacture of tractors and trailers used in agriculture and forestry
		282102	Manufacture of ploughs, manure spreaders, seeders, harrows, and similar agricultural machinery for soil preparation, planting, or fertilizing
		282103	Manufacture of spraying machinery for agricultural use excluding drones
		282104	Manufacture of harvesting or threshing machinery such as harvesters, threshers, sorters and similar machinery
		282105	Manufacture of drones for agriculture and forestry
		282199	Manufacture of other agricultural and forestry machinery n.e.c. including milking machines, poultry-keeping machinery, bee-keeping machinery, equipment for preparing fodder and similar machines
	2822		Manufacture of metal-forming machinery and machine tools
			This class excludes: - 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 - manufacture of electric hand-held soldering irons and soldering guns, see 2790 - manufacture of power-driven hand tools, see 2818 - manufacture of machinery used in metal mills or foundries, see 2823 - manufacture of machinery for mining and quarrying, see 2824

Group	Class	Sub-Class	Description
		282201	Manufacture of machinery and machine tools for turning, drilling, milling, shaping, planing, boring, grinding, forging and similar processes, including those using a laser beam, ultrasonic waves, plasma arc, magnetic pulse and similar techniques
		282202	Manufacture of electroplating machinery
		282203	Manufacture of parts and accessories for metal forming machinery and machine tools such as work holders, dividing heads, and other special attachments for machine tools.
		282204	Manufacture of stamping or pressing machine tools including punch presses, hydraulic presses and hydraulic brakes, drop hammers
		282205	Manufacture of draw-benches, thread rollers or machines for working wires
		282299	Manufacture of metal-forming machinery and machine tools n.e.c. such as electroplating machinery, presses for manufacture of particle board, stationary machines for nailing, stapling, gluing etc.
	2823		Manufacture of machinery for metallurgy
			This class excludes: - manufacture of draw-benches, see 2822 - manufacture of moulding boxes and moulds (except ingot moulds), see 2593 - manufacture of machines for forming foundry moulds, see 2829
		282300	Manufacture of machinery for metallurgy
	2824		Manufacture of machinery for mining, quarrying and construction
			This class excludes: - manufacture of lifting and handling equipment, see 2816 - manufacture of other tractors, see 2821, 2910 - manufacture of machine tools for working stone, including machines for splitting or clearing stone, see 2822 - manufacture of concrete-mixer lorries, see 2920
		282401	Manufacture of continuous-action elevators and conveyors for goods and materials, for underground use
		282402	Manufacture of boring, cutting, or sinking machinery for boring earth or extracting minerals or ores, or of coal or rock cutters and tunnelling machinery
		282403	Manufacture of earth-moving machinery like bulldozers, angle-dozers, graders, scrapers, levellers, mechanical shovels, shovel loaders and similar machinery
		282404	Manufacture of track-laying excavators and tractors including track-laying tractors used in construction or mining

Group	Class	Sub-Class	Description
		282405	Manufacture of concrete and mortar mixers, piledrivers and pile-extractors, mortar spreaders, bitumen spreaders, concrete surfacing machinery
		282406	Manufacture of parts and accessories for machinery/equipment used in construction and mining industries
		282407	Manufacture of machines for mixing mineral substances with bitumen
		282408	Manufacture of off-road dumping trucks, angle-dozer blades, snow-ploughs and snow-blowers.
		282499	Manufacture of other machinery for mining, quarrying and construction n.e.c. including for treating minerals by screening, sorting, separating, washing, crushing, grinding, mixing, or kneading earth, stone, ores, or other mineral substances, in solid (including powder or paste) form
	2825		Manufacture of machinery for food, beverage and tobacco processing
			This class excludes: - manufacture of food and milk irradiation equipment, see 267 - manufacture of packing, wrapping and weighing machinery, see 2819 - manufacture of cleaning, sorting or grading machinery for eggs, fruit or other crops (except seeds, grains and dried leguminous vegetables), see 2821
		282501	Manufacture of machinery for the dairy industry
		282502	Manufacture of machinery for the grain milling industry
		282503	Manufacture of presses, crushers, and similar machinery used to make wine, cider, fruit juices
		282504	Manufacture of machinery for the bakery industry or for making macaroni, noodles, pasta, and similar items
		282506	Manufacture of machinery for the extraction or preparation of animal or vegetable fats or oils
		282507	Manufacture of machinery for the preparation of tobacco and for the making of cigarettes or cigars, or for pipe or chewing tobacco or snuff
		282599	Manufacture of other machinery for the industrial preparation or manufacture of food or drink n.e.c. including tea or coffee-making machines, machines for confectionery, cocoa, or chocolate
	2826		Manufacture of machinery for textile, apparel and leather production

Group	Class	Sub-Class	Description
			<p>This class excludes:</p> <ul style="list-style-type: none"> - manufacture of paper or paperboard cards for use on jacquard machines, see 1709 - manufacture of domestic washing and drying machines, see 2750 - manufacture of calendaring machines, see 2819 - manufacture of machines used in bookbinding, see 2829
		282601	Manufacture of machinery for preparation of textile fibers, spinning machines, machines for preparing textile yarns
		282602	Manufacture of textile printing machinery
		282603	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
		282604	Manufacture of weaving machines (power looms and handlooms), including knitting machines
		282605	Manufacture of sewing machines, sewing machine heads and sewing machine needles (whether or not for household use)
		282606	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
		282699	Manufacture of other machinery for textiles, apparel and leather production n.e.c. such as dry-cleaning machines, commercial washing and drying machines, fusing presses.
	2829		Manufacture of other special-purpose machinery
			<p>This class includes the manufacture of special-purpose machinery not elsewhere classified.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - 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 - manufacture of textile printing machinery, see 2826
		282901	Manufacture of machinery for making paper pulp, paper, paperboard and articles of paper board
		282902	Manufacture of machinery for working soft rubber or plastics or for the manufacture of products of these materials
		282903	Manufacture of printing and bookbinding machines and machines for activities supporting printing on a variety of materials (other than textiles)

Group	Class	Sub-Class	Description
		282904	Manufacture of 3D printing machinery
		282905	Manufacture of machinery used in the pharmaceutical industry like, tablet pressers, capsule fillers, coating machines, and similar machineries
		282906	Manufacture of industrial robots performing multiple tasks for special purposes
		282999	Manufacture of other special-purpose machinery n.e.c. such as semi-conductor manufacturing machinery, machinery for producing tiles, bricks, pipes; Aircraft launching gear, aircraft carrier catapults; Tire alignment and balancing equipment, Spacecraft Handling equipment, Launch Vehicle and its stages handling equipment
DIVISION 29: Manufacture of motor vehicles, trailers and semi-trailers			
291			Manufacture of motor vehicles
	2910		Manufacture of motor vehicles
			This class includes the manufacture of electric, combustion and hybrid engine vehicles and of autonomous vehicles.
			This class excludes:
			- manufacture of lamps for motor vehicles, see 2740
			- manufacture of pistons, piston rings and carburettors, see 2811
			- manufacture of agricultural and forestry tractors, see 2821
			- manufacture of track laying excavators, see 2824
			- manufacture of off-road dumping trucks, see 2824
			- manufacture of bodies for motor vehicles, e.g. fire engines, travelling libraries, concrete-mixer lorries etc., see 2920
			- manufacture of armoured vehicles for transport of goods, see 2920
			- manufacture of electrical parts for motor vehicles, see 2930
			- manufacture of parts and accessories for motor vehicles, see 2930
			- manufacture of tanks and other military fighting vehicles, see 3040
			- repair and maintenance of motor vehicles, see 9531
			- manufacture of works trucks fitted with a crane, see 2816
		291001	Manufacture of passenger cars (four wheelers) including electric four wheelers
		291002	Manufacture of commercial vehicles for passenger transport such as buses, vans and coaches including electric vehicles

Group	Class	Sub-Class	Description
		291003	Manufacture of commercial vehicles (other than buses, vans and coaches) such as lorries, road tractors for semi-trailers and similar vehicles including electric vehicles
		291004	Manufacture of chassis fitted with engines for the motor vehicles
		291005	Manufacture of motor vehicle engines and their parts, including electric vehicle motors as well as the factory rebuilding of motor vehicle engines
		291099	Manufacture of other motor vehicles n.e.c. including snowmobiles, golf carts, amphibious motor vehicles, road sweeper trollies, crane lorries, all-terrain vehicles (ATV), go-carts
292			Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers
	2920		Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers
			This class excludes: - 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 - manufacture of tanks and other military fighting vehicles, see 3040
		292001	Manufacture of bodies, including cabs for motor vehicles
		292002	Manufacture of trailers and semi-trailers for transport of goods or passengers including manufacture of chassis for trailers
		292003	Reconditioning and customising of motor vehicles
		292004	Manufacture of containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport
		292099	Other manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers n.e.c. including - Manufacture of armoured vehicles for transport of goods - Outfitting of all types of motor vehicles, trailers and semi-trailers
293			Manufacture of parts and accessories for motor vehicles
	2930		Manufacture of parts and accessories for motor vehicles
			This class excludes - manufacture of tyres, see 2211 - manufacture of rubber hoses and belts and other rubber products, see 2219 - manufacture of plastic hoses and belts and other plastic products, see 2220

Group	Class	Sub-Class	Description
			<ul style="list-style-type: none"> - manufacture of batteries for vehicles, see 2720 - manufacture of lighting equipment for motor vehicles, see 2740 - manufacture of pistons, piston rings and carburettors, see 2811 - manufacture of pumps for motor vehicles and engines, see 2813 - maintenance, repair and alteration of motor vehicles, see 9531 - manufacture of clutches, gears, gearings, gear-boxes and other speed changers other than for motor vehicles, see 2814
		293001	Manufacture of diverse parts and accessories for motor vehicles such as brakes, gearboxes, axles, road wheels, suspension shock absorbers, radiators, silencers, exhaust pipes, catalytic converters, clutches, steering wheels, steering columns, steering boxes and similar items
		293002	Manufacture of parts and accessories of bodies for motor vehicles such as safety belts, airbags, doors, bumpers
		293003	Manufacture of car seats
		293004	Manufacture of seat covers and floor coverings of any material
		293005	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, lamps, and similar items
		293006	Manufacture of chassis (without engine) for motor vehicles
		293099	Other manufacture of parts and accessories for motor vehicles n.e.c
DIVISION 30: Manufacture of other transport equipment			
301			Building of ships and boats
	3011		Building of ships and floating structures
			<p>This class includes the building of civilian and military ships (except vessels for sports or recreation), and the construction of floating structures.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - manufacture of parts of vessels, other than major hull assemblies: <ul style="list-style-type: none"> • manufacture of sails, see 1392 • 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

Group	Class	Sub-Class	Description
			- specialized repair and maintenance of ships and floating structures, see 3315 - ship-breaking, see 3830 - interior installation of boats, see 4330
		301101	Building of commercial vessels: passenger vessels, ferry-boats, cargo ships, tankers, tugs, hovercraft (except recreation-type hovercraft) and similar vessels
		301102	Building of military ships, submarines, vessels and scientific investigation ships and similar vessels
		301103	Building of fishing boats and fish-processing factory vessels
		301104	Construction of floating or submersible drilling platforms
		301199	Construction of other floating structures (floating docks, pontoons, coffer-dams, floating landing stages, buoys, floating tanks, barges, lighters, floating cranes, non-recreational inflatable rafts and similar structures)
	3012		Building of pleasure and sporting boats
			This class excludes: - manufacture of parts of pleasure and sporting boats: <ul style="list-style-type: none"> • manufacture of sails, see 1399 • manufacture of iron or steel anchors, see 2599 • manufacture of marine engines, see 2811 - factory overhaul sport and recreation ship and boat engines, see 2811 - manufacture of sailboards and surfboards, see 3230 - repair and repair of pleasure boats, see 3315 - rental of pleasure boats and sailing boats with crew, see 5011, 5021 - rental of pleasure boats and yachts without crew, see 7721
		301200	Building of pleasure and sporting boats
	302		Manufacture of railway locomotives and rolling stock
	3020		Manufacture of railway locomotives and rolling stock
			This class excludes: - manufacture of unassembled rails, see 2410 - manufacture of assembled railway or tramway track fixtures and fittings, see 2599 - manufacture of electric motors not for motor vehicles, see 271 - manufacture of electrical signalling, safety or traffic-control equipment for railways or tramways, see 2790 - manufacture of engines and turbines, except motor vehicle, aircraft and cycle engines, see 2811 - manufacture of marine engines, see 2811
		302001	Manufacture of electric, diesel, steam and other rail locomotives including mining locomotives
		302002	Manufacture of self-propelled railway or tramway coaches, vans and trucks maintenance or service vehicles

Group	Class	Sub-Class	Description
		302003	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 and similar articles)
		302004	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 and similar articles)
		302005	Manufacture of mechanical and electro-mechanical signalling safety and traffic control equipment for railways, tramways, inland waterways, roads, parking facilities, airfields and similar
		302099	Manufacture of railway locomotives and rolling stock n.e.c.
303			Manufacture of air and spacecraft and related machinery
	3030		Manufacture of air and spacecraft and related machinery
			This class includes the manufacture of civilian and military air and spacecraft and related machinery.
			This class excludes:
			- manufacture of parachutes, see 1392
			- manufacture of military ordinance and ammunition, see 2520
			- manufacture of telecommunication equipment for satellites, see 2630
			- manufacture of aircraft instrumentation and aeronautical instruments, see 2651
			- manufacture of air navigation systems, see 2651
			- manufacture of lighting equipment for aircraft, see 2740
			- manufacture of ignition parts and other electrical parts for internal combustion engines, see 2790
			- manufacture of pistons, piston rings and carburettors, see 2811
			- manufacture of aircraft launching gear, aircraft carrier catapults and related equipment, see 2829
			- manufacture of drones for recreational purposes, see 3240
		303001	Manufacture of airplanes
		303002	Manufacture of helicopters
		303003	Manufacture of gliders, hang-gliders, dirigibles and hot air balloons and other non-powered aircraft
		303004	Manufacture of Launch Vehicles, Re-usable launch vehicles, Satellites, Crew Module & Service Module, Space Stations, Inter-planetary orbiter, lander & rover.
		303005	Intercontinental ballistic (ICBM) and similar missiles

Group	Class	Sub-Class	Description
		303006	Manufacture of parts and accessories of Aircrafts and Space Crafts of this class (major assemblies such as fuselages, wings, doors, control surfaces, landing gear, fuel tanks, nacelles, airscrews, helicopter rotors and propelled rotor blades, motors and engines of a kind typically found on aircraft, parts of turbojets and turbo propellers for aircraft, aircraft seat)
		303007	Manufacture of systems of Space Crafts (Structures, Propulsion Systems, TTC & BB Systems, Navigation Guidance and Control Systems, Power Systems, Mechanism Systems, Thermal systems, Optical, Communication, Navigation Payloads and any other systems as a part of space craft)
		303008	Manufacturers of the accessories and systems of the Launch Vehicle and orbital station (Avionics Systems, Structurers, Engines, Propulsion Systems, Environmental & Life Support System and any other systems as a part of Launch Vehicle)
		303009	Manufacture of drones, Unmanned Aerial Vehicles (UAVs), excluding drones used in agriculture and forestry, drones for recreational purposes
		303099	Manufacture of air and spacecraft and related machinery n.e.c.
304	3040		Manufacture of military fighting vehicles Manufacture of military fighting vehicles This class includes the manufacture of military fighting vehicles, whether or not fitted with weapons, and of parts of such vehicles. This class excludes: - manufacture of weapons and ammunitions, see 2520 - manufacture of passenger cars and trucks with light armour or with removable armour, see 2910 - manufacture of military ships, see 3011 - repair and maintenance of military fighting vehicles, see 3315 - manufacture of drones for military purposes, see 3030
		304001	Manufacture of military fighting vehicles
		304002	Manufacture of bodies and parts of armoured fighting vehicle such as armoured turrets, armoured doors and covers, special tracks and special wheels and drive wheels, armoured plates that are identifiable as parts of military fighting vehicles
309			Manufacture of transport equipment n.e.c.
	3091		Manufacture of motorcycles This class excludes: - manufacture of pneumatic tyres of rubber, of a kind used for motorcycles, see 2211 - manufacture of bicycles, see 3092

Group	Class	Sub-Class	Description
			- manufacture of bicycles with an auxiliary electric motor, see 3092
		309101	- manufacture of carriages for disabled persons, see 3092 Manufacture of motorcycles, scooters, mopeds and similar transportation equipment (Including electric scooters, motorcycles and mopeds)
		309102	Manufacture of three-wheelers (including electric three-wheelers)
			Manufacture of engines for two and three wheelers
		309104	Manufacture of parts and accessories for motorcycles and three-wheelers such as brakes, gear boxes, clutches, road wheels, silencers and exhaust pipes, and parts thereof, including side cars
	3092		Manufacture of bicycles and invalid carriages
			This class excludes:
			- manufacture of pneumatic tyres and inner tubes of rubber, of a kind used for bicycles, see 2211
			- manufacture of wheeled toys designed to be ridden, including plastic bicycles and tricycles, see 3240
		309201	Manufacture of non-motorized bicycles and other cycles such as e-bicycles, including cycle- rickshaws, tricycles, tandems, children's bicycles and tricycles (excluding those where the primary component is plastic), baby carriages also with an auxiliary electric motor
		309202	Manufacture of invalid carriages with or without motor
		309203	Manufacture of parts and accessories including auxiliary electric motor for bicycles, cycle -rickshaws and invalid carriages
	3099		Manufacture of other transport equipment n.e.c.
			This class excludes:
			- works trucks, whether or not fitted with lifting or handling equipment, whether or not self-propelled, of the type used in factories (including hand trucks and wheelbarrows), see 2816
			- decorative restaurant carts, such as a desert cart, food wagons, see 3100
		309901	Manufacture of transportation and handling equipment for Spacecraft, Launch Vehicle and Orbital Station stages
		309999	Manufacture of other transport equipment n.e.c. such as pushcarts, handcarts, vehicles drawn by animals
DIVISION 31: Manufacture of furniture			
310			Manufacture of furniture
	3101		Manufacture of wooden furniture
			This class includes the manufacture of wooden furniture of any kind and for various purposes. The furniture is considered being made from wood if its frame is made of wood, or if there is no frame, the predominant component material is wood. Reference to "wood" in this

Group	Class	Sub-Class	Description
			class applies also to bamboos and other materials of a woody nature. This class excludes: - manufacture of mattresses and other furniture that are not made from wood, see 3102 - manufacture of furniture of ceramics, concrete and stone, see 2393, 2395, 2396 - manufacture of lighting fittings or lamps, see 2740 - manufacture of 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
		310101	Manufacture of furniture made of wood including of engineered wood, plywood
		310102	Manufacture of furniture made of cane & reed and similar materials
	3102		Manufacture of other furniture This class includes the manufacture of furniture of any kind, of any material (except, wood, bamboo, stone, concrete or ceramic) for any place and for various purposes. It includes manufacture of mattresses and of mattress supports. This class excludes: - manufacture of pillows, pouffes, cushions, quilts and eiderdowns, see 1392 - manufacture of inflatable rubber mattresses, see 2219 - manufacture of wooden furniture, see 3101 - manufacture of furniture of ceramics, concrete and stone, see 2393, 2395, 2396 - manufacture of lighting fittings or lamps, see 2740 - manufacture of 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
		310201	Manufacture of furniture primarily of metal
		310202	Manufacture of furniture primarily of plastic
		310203	Manufacture of mattresses and of mattress supports
		310299	Manufacture of other furniture n.e.c.
			DIVISION 32: Other manufacturing
321			Manufacture of jewellery, bijouterie and related articles
	3211		Manufacture of jewellery and related articles

Group	Class	Sub-Class	Description
			<p>This class excludes:</p> <ul style="list-style-type: none"> - 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 watchcases, see 2652 - manufacture of (non-precious) metal watch bands, see 3212 - manufacture of imitation jewellery, see 3212
		321101	Manufacture of jewellery of gold, silver, and other precious or base metals, metal clad with precious metals or precious or semi-precious stones, or combinations thereof
		321102	Production of lab-grown diamonds and working (Cutting, polishing, finishing) of diamonds
		321103	Production of precious and semi-precious stones (excluding diamond) in the worked state, including the production and working of industrial quality stones and synthetic or reconstructed precious or semi-precious stones
		321104	Production of worked/ cultured pearls
		321105	Manufacture of coins, including coins for use as legal tender, whether or not of precious metal
		321199	Manufacture of other jewellery and related articles n.e.c.
	3212		Manufacture of imitation jewellery and related articles
			<p>This class excludes:</p> <ul style="list-style-type: none"> - 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
		321200	Manufacture of imitation jewellery and related articles
	322		Manufacture of musical instruments
	3220		Manufacture of musical instruments
			<p>This class excludes:</p> <ul style="list-style-type: none"> - reproduction of pre-recorded sound and video tapes and discs, see 1820 - manufacture of microphones, amplifiers, loudspeakers, headphones and similar components, see 265 - manufacture of record players, tape recorders and the like, see 265 - 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

Group	Class	Sub-Class	Description
		322001	Manufacture of stringed instruments and their parts
		322002	Manufacture of wind instruments such as accordions, harmonium and similar instruments, mouth organs, flutes, trumpets and similar instruments and their parts
		322003	Manufacture of percussion musical instruments such as tabla, drums, dhol, mridangam and similar instruments and their parts
		322004	Manufacture of musical instruments where the sound is produced electronically and their parts
		322099	Manufacture of other musical instruments n.e.c.
323			Manufacture of sports goods
	3230		Manufacture of sports goods
			This class includes the manufacture of sporting and athletic goods (except apparel and footwear).
			This class excludes:
			- manufacture of boat sails, see 1399
			- 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 rubber wet suits and diving suits, see 2219
			- manufacture of sporting, hunting or target-shooting weapons and ammunition, see 2520
			- manufacture of metal weights as used for weightlifting, see 2599
			- manufacture of sports vehicles other than bobsleighs, toboggans and the like, see divisions 29 and 30
			- manufacture of boats for sports and recreation, see 3012
			- manufacture of billiard tables, see 3240
			- manufacture of ear and noise plugs (e.g. for swimming and noise protection), see 3290
			- manufacture of safety headgear, see 3290
			- repair of sporting goods, see 9529
		323000	Manufacture of sports goods
324			Manufacture of games and toys
	3240		Manufacture of games and toys
			This class includes the manufacture of dolls, toys and games (including electronic games), scale models and children's vehicles (except metal bicycles and tricycles).
			This class excludes:
			- manufacture of video game consoles, see 265
			- manufacture of drones for non-recreational purposes, see 3030
			- manufacture of bicycles, see 3092
			- manufacture of articles for jokes and novelties, see 3290

Group	Class	Sub-Class	Description
			- writing and publishing of software for video game consoles, see 5821, 6211
		324001	Manufacture of games, toys and dolls primarily of plastic
		324002	Manufacture of games, toys and dolls primarily of wood
		324003	Manufacture of games, toys and dolls primarily of fabric
		324004	Manufacture of games, toys and dolls primarily of metal
		324005	Manufacture of electronic games
		324099	Manufacture of other games and toys n.e.c.
325			Manufacture of medical and dental instruments and supplies
	3250		Manufacture of medical and dental instruments and supplies
			This class includes the manufacture of laboratory apparatus, surgical and medical instruments, surgical appliances and supplies, dental equipment and supplies, orthodontic goods, dentures and orthodontic appliances. Included is the manufacture of medical, dental and similar furniture, where the additional specific functions determine the purpose of the product, e.g. dentist's chairs with built-in hydraulic functions.
			This class excludes:
			- manufacture of special series-produced shoes supporting the arch of the foot, see 1520
			- manufacture of denture fixative pastes and powders, see 2023
			- manufacture of wadding, gauze, bandages and similar articles, e.g. dressings, adhesive plasters, poultices, impregnated or coated with pharmaceutical substances, see 2100
			- manufacture of electromedical and electrotherapeutic apparatus, see 267
			- manufacture of hearing aids, see 267
			- manufacture of wheelchairs, see 3092
			- activities of opticians, see 4772
		325001	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 and similar products made in dental labs
		325002	Manufacture of laboratory apparatus (laboratory ultrasonic cleaning machinery, laboratory sterilizers, laboratory type distilling apparatus, laboratory centrifuges and similar apparatus)
		325003	Manufacture of medical, surgical, dental or veterinary furniture such as operating tables, examination tables, dentists' chairs and similar items

Group	Class	Sub-Class	Description
		325004	Manufacture of syringes, needles, catheters, cannula and similar items
		325005	Manufacture of measuring instruments such as thermometers, blood pressure gauging machines, oxymeters and similar instruments
		325006	Manufacture of orthopaedic and prosthetic devices
		325007	Manufacture of ophthalmic goods, eyeglasses, sunglasses, lenses ground to prescription, contact lenses, safety goggles and similar goods
		325008	Manufacture of surgical drapes and sterile yarns and tissue, individual protective masks (e.g., FFP2, FFP3, surgical masks)
		325009	Manufacture of articles for use exclusively in implants in medical, surgical, dental or veterinary sciences
		325099	Manufacture of other medical and dental instruments n.e.c.
329			Other manufacturing n.e.c.
	3290		Other manufacturing n.e.c.
			This class excludes: - manufacture of lighter wicks, see 1399 - manufacture of workwear and service apparel (e.g. laboratory coats, work overalls, uniforms), see 1410 - manufacture of paper novelties, see 1709 - manufacture of plastic novelties, see 2220 - manufacture of individual protective masks, see 3250
		329001	Manufacture of stationary articles such as pens and pencils of all kinds, pencil leads, date, sealing or numbering stamps, hand-operated devices for printing or embossing labels, hand printing sets, prepared inked pads, globes and similar articles
		329002	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 (excluding face masks), ear and noise plugs and similar equipment)
		329003	Manufacture of umbrellas, sun-umbrellas, walking sticks, seat-stick
		329004	Manufacture of articles of personal use such as cigarette lighters, electronic cigarettes, smoking pipes, combs, hair slides, scent sprays, vacuum flasks and other vacuum vessels for personal or household use, wigs, false beards, eyebrows and similar articles
		329005	Manufacture of brooms, mops, feather dusters and similar articles
		329006	Manufacture of candles, tapers and similar articles

Group	Class	Sub-Class	Description
		329007	Manufacture of buttons, press-fasteners, snap-fasteners, press-studs, slide fasteners and similar articles
		329008	Manufacture of garlands, bouquets, wreaths and floral baskets; artificial flowers, fruit and foliage and similar articles
		329009	Manufacture of items like bindis, scrunchies, hair clips, hair pins and similar articles
		329099	Manufacture of other articles n.e.c. including all types brushes, mops, tailors' dummies, burial caskets (coffins)
DIVISION 33: Repair, maintenance and installation of machinery and equipment			
331			Repair and maintenance of fabricated metal products, machinery and equipment
	3311		Repair and maintenance of fabricated metal products
			This class includes the repair and maintenance of fabricated metal products of division 25.
			This class excludes: - sharpening of blades and saws, see 3312 - repair and maintenance of shopping carts, see 3315 - repair of central heating systems etc., see 4322 - repair of mechanical locking devices, safes etc., see 8019
		331101	Repair and maintenance of fabricated structural metal products such as doors, windows and their frames, shutters and rolling shutters, gates, towers, masts, trusses, bridges and similar articles
		331102	Repair and maintenance of pipes and pipelines
		331103	Repair and maintenance of metal tanks, reservoirs, containers, steel shipping drums and similar items
		331104	Repair and maintenance of steam or other vapor generators and auxiliary plant for use with steam generators such as condensers, economizers, superheaters, steam collectors, and accumulators
		331199	Repair and maintenance of other fabricated metal products n.e.c. including Mobile welding repair; Repair and maintenance of nuclear reactors, except isotope separators; Repair and maintenance of parts for marine or power boilers; Plate work repair of central heating boilers and radiators; Repair and maintenance of fire arms and ordnance; Repair of sporting and recreational guns
	3312		Repair and maintenance of machinery
			This class includes the repair and maintenance of industrial and commercial machinery and equipment, e.g. sharpening or installing machinery blades and saws; 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

Group	Class	Sub-Class	Description
			<p>other materials handling equipment, machine tools, commercial refrigeration equipment, construction equipment and mining machinery), including machinery and equipment of division 28.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - repair and maintenance of civilian ship and boat engines, see 3315 - repair and maintenance of civilian aircraft engines, see 3315 - repair and maintenance of engines for military fighting vehicles, ships, boats, air and spacecraft, see 3315 - installation, repair and maintenance of furnaces and other heating equipment, see 4322 - installation, repair and maintenance of elevators and escalators, see 4329 - repair and maintenance of computers, see 9510 - repair and maintenance of engines for motor vehicles, see 9531
		331201	Repair and maintenance of engines and turbines excluding aircraft, ships, vehicle and motor cycle engines
		331202	Repair and maintenance of pumps and related equipment, fluid power equipment, valves
		331203	Repair and maintenance of metal cutting and metal forming machine tools and accessories, power-driven hand-tools, and other machine tools
		331204	Repair and maintenance of agricultural machinery and forestry and logging machinery including agricultural tractors
		331205	Repair and maintenance of mining, construction, and oil and gas field machinery; metallurgy machinery
		331206	Repair and maintenance of food, beverage, and tobacco processing machinery
		331207	Repair and maintenance of textile apparel, leather production machinery and papermaking machinery
		331208	Repair and maintenance of plastic and rubber machinery
		331209	Repair and maintenance of commercial refrigeration equipment, commercial water purifying equipment, vending machines, cash registers, photocopy machines
		331299	Repair and maintenance of other machinery n.e.c.
	3313		Repair and maintenance of electronic and optical equipment

Group	Class	Sub-Class	Description
			<p>This class includes the repair and maintenance of goods produced in groups 2651, 2660 and 2670, except those that are considered household goods.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - repair and maintenance of photocopy machines, see 3312 - repair and maintenance of computers and peripheral equipment, see 9510 - repair and maintenance of computer projectors, see 9510 - repair and maintenance of communication equipment, see 9510 - repair and maintenance of commercial TV and video cameras, see 9510 - repair of household-type video cameras, see 9521 - repair of watches and clocks, see 9529
		331301	Repair and maintenance of the measuring, testing, navigating and control equipment such as aircraft engine instruments, automotive emissions testing equipment, meteorological instruments, physical, electrical and chemical properties testing and inspection equipment, surveying instruments, radiation detection and monitoring instruments and similar equipment.
		331302	Repair and maintenance of systems parameters measurement equipment (Equipment used during realisation and operationalization) of Space Craft and its Launch Vehicle & Orbital Station
		331303	Repair and maintenance of Satellite Ground station, Gateway & VSAT, RF and Baseband equipment
		331304	Repair and maintenance of irradiation, electromedical and electrotherapeutic equipment such as magnetic resonance imaging (MRI) equipment, medical ultrasound equipment, pacemakers, hearing aids, electrocardiographs (ECG), electromedical endoscopic equipment, irradiation apparatus
		331305	Repair and maintenance of optical instruments and equipment primarily for commercial use, such as binoculars, microscopes (excluding electron and proton microscopes), telescopes, prisms, and lenses (excluding ophthalmic lenses), as well as photographic equipment.
		331399	Repair and maintenance of other electronic and optical equipment n.e.c.
	3314		Repair and maintenance of electrical equipment
			<p>This class includes the repair and maintenance of goods of division 27.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - repair and maintenance of domestic appliances, see 9522

Group	Class	Sub-Class	Description
			<ul style="list-style-type: none"> - repair and maintenance of computers and peripheral computer equipment, see 9510 - repair and maintenance of telecommunications equipment, see 9510 - repair and maintenance of consumer electronics, see 9521 - repair of watches and clocks, see 9529
		331400	Repair and maintenance of electrical equipment
	3315		Repair and maintenance of transport equipment, except motor vehicles
			<p>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 aircrafts are classified in division 30.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - factory rebuilding of ships, see 3011 - factory rebuilding of locomotives and railroad cars, see 3020 - factory rebuilding of aircraft, see 3030 - repair of ship or rail engines, see 3312 - ship scaling, dismantling, see 3830 - repair and maintenance of motorcycles, see 9532 - repair of bicycles and invalid carriages, see 9529
		331500	Repair of transport equipment, except motor vehicles
	3319		Repair and maintenance of other equipment
			<p>This class includes the repair and maintenance of equipment not covered in other groups of this division.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - repair of household and office type furniture, furniture restoration, see 9524 - repair of bicycles, see 9529 - repair and alteration of clothing, see 9529
		331900	Repair and maintenance of other equipment
332			Installation of industrial machinery and equipment
	3320		Installation of industrial machinery and equipment
			<p>This class includes the specialised 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.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - installation of charging stations in wall-boxes, see Section F - construction of complete warehouses, see 4100

Group	Class	Sub-Class	Description
			- installation of elevators, escalators, automated doors, vacuum cleaning systems etc., see 4329 - installation of doors, staircases, shop fittings, furniture etc., see 4330 - erection of structural steel for warehouse storage shelves, see 4390 - installation (setting-up) of personal computers, see 629
		332001	Installation of industrial machinery and equipment
SECTION D: Electricity, gas, steam and air conditioning supply			
DIVISION 35: Electricity, gas, steam and air conditioning supply			
351			Electric power generation, transmission and distribution activities
	3511		Electric power generation activities from non-renewable sources
			This class excludes: - production of electricity from renewable sources, see 3512 - production of electricity through incineration of waste, see 3821
		351101	Electric power generation using coal
		351102	Electric power generation using petroleum products
		351103	Electric power generation using Natural Gas
		351104	Electric power generation using nuclear energy (Emission free non-renewables)
		351199	Electric power generation using other non-renewable sources n.e.c.
	3512		Electric power generation activities from renewable sources
			This class includes: - operation of generation facilities that produce electricity from renewable sources, e.g. gaseous biofuels, hydropower, on-shore and off-shore wind, solar photovoltaic, and thermal, geothermal and tide, wave and ocean energy. This class excludes: - production of electricity from non-renewable sources, see 3511 - production of electricity through incineration of waste, see 3821
		351201	Electric power generation using hydropower
		351202	Electric power generation using solar energy
		351203	Electric power generation using wind
		351204	Electric power generation using green hydrogen
		351205	Electric power generation using biofuels
		351299	Electric power generation activities using other renewable sources n.e.c.

Group	Class	Sub-Class	Description
	3513		Electric power transmission and distribution activities
			<p>This class includes:</p> <ul style="list-style-type: none"> - operation of transmission systems that convey the electricity from the generation facility to the distribution system, usually in the form of high-voltage - operation of distribution systems (e.g. lines, poles, meters, and wiring) which convey electric power received from the generation facility or the transmission system to the end user - rental and leasing electricity distribution networks - distribution of electricity into electricity mains/networks - sale of electricity to the user on own account - operation of electricity and transmission capacity exchanges for electric power, except via intermediaries - conversion of electrical energy into a form of energy which can be stored, the storing of such energy, and the subsequent reconversion of such energy into electrical energy, e.g. operation of pump storage facilities, compressed air storage facilities, or battery storage facilities - distributing stored electricity into electricity mains/networks <p>This class excludes:</p> <ul style="list-style-type: none"> - sale of electricity on the account of others, see 3540 - production of electricity not by storage, see 3511, 3512
		351301	Operation of transmission systems delivering electricity from generation to distribution
		351302	Operation of distribution systems delivering electricity from generation or transmission (including independent transmission) to end users (e.g. lines, poles, meters, and wiring)
		351303	Operation of charging facilities or stations for electric vehicles, e.g. electric cars, motorcycles, scooters and bicycles
		351399	Other electric power transmission, storage and distribution activities n.e.c.
352			Manufacture of gas; distribution of gaseous fuels through mains
	3520		Manufacture of gas; distribution of gaseous fuels through mains
			<p>This class includes the manufacture of gas, the storage and the distribution of natural or synthetic gas to the user through a system of mains.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - extraction of crude natural gas, see 0620 - operation of coke ovens, see 1910

Group	Class	Sub-Class	Description
			<ul style="list-style-type: none"> - manufacture of refined petroleum products and liquefied petroleum gas (LPGs), see 1920 - manufacture of industrial gases, see 2011 - activities of brokers or agents (intermediaries) that arrange the sale of natural gas via gas distribution systems operated by others, see 3540 - wholesale of bottled gaseous fuels, see 4671 - retail sale of gaseous fuel for motor vehicles and motorcycles, see 4730 - retail sale of household fuel oil and bottled gaseous fuels, see 4773 - transportation, usually over long-distance, of gas through by pipelines, see 4930 - The separate operation of gas pipelines, typically done over long distances, connecting producers with distributors of gas, or between urban centers, See 4930 - manufacture of basic organic gases, not for energy supply through a network, see 2011 - production of blast furnace gas, see 2410 - production of gas as by-product in landfills, see 3821
		352001	Production of natural and synthetic gases including coal gas except green hydrogen and compressed bio gas
		352002	Production of Green Hydrogen
		352003	Production of compressed Bio Gas
		352004	Distribution and sale of gaseous fuels through mains
		352099	Production of other gases n.e.c. excluding petroleum gas
353			Steam and air conditioning supply
	3530		Steam and air conditioning supply
			This class excludes: <ul style="list-style-type: none"> - production of heat/steam through waste incineration, see 3821 - manufacture of sorbet, gola, kulfi and other frozen desserts, see 1050
		353001	Steam and air conditioning supply
		353002	Production of non-edible ice for food preservation, cooling, or other non-food uses
		353099	Other Steam and air conditioning supply n.e.c.
354			Activities of brokers and agents for electric power and natural gas
	3540		Activities of brokers and agents for electric power and natural gas
			This class excludes: <ul style="list-style-type: none"> - storage and distribution or provision of electric power to the user (through a system of mains) by the producer (own account), see 351 - storage and distribution or provision of natural gas to the user through a system of mains by the producer (own account), see 352

Group	Class	Sub-Class	Description
			- intermediation service activities for transport of gaseous fuels, see 5231
		354000	Activities of brokers and agents for electric power and natural gas
SECTION E: Water supply; sewerage, waste management and remediation activities			
DIVISION 36: Water collection, treatment and supply			
360			Water collection, treatment and supply
	3600		Water collection, treatment and supply
			This class excludes: - provision of irrigation services for agricultural purposes, see 0161 - production of natural mineral waters and other bottled waters, see 1105 - treatment of wastewater in order to prevent pollution, see 3700 - installation of water meters, see 4322 - transport of water via pipelines not through the mains, see 4930 - water meter reading by third parties, see 8299
		360001	Abstraction of water from rivers, lakes, ponds ground water and other sources
		360002	Rainwater harvesting
		360003	Treatment of water for water supply (except desalination)
		360004	Desalination of sea or ground water to produce water as the principal product of interest
		360005	Distribution of water by mains
		360006	Distribution of water by trucks/containers/tankers
		360007	Distribution of water by rail or ships
		360008	Operation of irrigation canals
		360009	Rental and leasing of water distribution network
		360099	Water collection, treatment and supply n.e.c.
DIVISION 37: Sewerage			
370			Sewerage
	3700		Sewerage
			This class excludes: - further treatment of sludge extracted from waste water, such as anaerobic digestion, aerobic treatment like composting, incineration with or without energy recovery, see 3830 - decontamination of surface water and groundwater at the place of pollution, see 3900 - construction or repair of sewer systems, see 4220 - cleaning and deblocking of drainpipes in buildings, see 4322 - rental and pumping of portable toilets, see 7730

Group	Class	Sub-Class	Description
		370001	Operation and maintenance of sewer and drains
		370002	Operation and maintenance of other sewer systems (including sewer rodding, emptying and cleaning of cesspools, septic tanks, sinks, and pits from sewage, servicing of chemical toilets)
		370003	Collecting and transporting of sewage water
		370004	Treatment of waste water or sewer water by means of physical, chemical or biological processes
		370099	Other operation of sewer systems or sewage treatment facilities n.e.c.
DIVISION 38: Waste collection, treatment and disposal, and recovery activities			
381			Waste collection activities
	3811		Collection of non-hazardous waste
			This class excludes: - collection of sewage, see 37 - collection of hazardous waste, see 3812 - operation of landfills for the disposal of non-hazardous waste and permanent storage of non- hazardous waste, see 3821 - operation of facilities for sorting recoverable waste, see 3830 - operation of recovery facilities, see 3830
		381101	Collection of mixed non-hazardous waste.
		381102	Collection of segregated recyclable non-hazardous waste excluding construction and demolition waste
		381103	Collection of construction and demolition waste
		381199	Collection of other non-hazardous waste n.e.c.
	3812		Collection of hazardous waste
			This class includes the collection of hazardous waste, e.g. explosive, oxidizing, flammable, toxic, irritant, carcinogenic, corrosive, infectious and other substances and preparations harmful for human health and environment. The activities may also include identification, treatment, packaging and labelling of waste for the purposes of transport. This class excludes: - collection of non-hazardous waste, see 3811 - operation of landfills for the disposal of hazardous waste and permanent storage of hazardous waste, see 3821 - remediation and clean-up of contaminated buildings, mine sites, soil or ground water, e.g. asbestos removal, see 3900
		381201	Collection of all medical waste including bio-hazardous waste and expired pharmaceuticals
		381202	Collection of E-waste

Group	Class	Sub-Class	Description
		381299	Collection of other hazardous waste n.e.c.
382			Waste treatment and disposal
	3821		Treatment and disposal of non-hazardous waste
			This class includes the disposal (by combustion, incineration or other methods), treatment prior to disposal and other treatment of solid or non-solid non-hazardous waste.
			This class excludes: - operation of facilities where waste is unloaded for further transport, see 381 - storage of waste prior to recovery, see 383 - incineration and combustion of hazardous waste, see 3822 - operation of facilities where recoverable materials are sorted, see 3830 - carbon capturing activities, decontamination, clean-up of land, water; and toxic material abatement, see 3900 - production of compost from non-hazardous organic waste, see 2012
		382101	Treatment and disposal of organic non-hazardous waste
		382199	Treatment and disposal of other non-hazardous waste n.e.c.
	3822		Treatment and disposal of hazardous waste
			This class includes the disposal (by combustion, incineration or other methods) and treatment prior to disposal of solid or non-solid hazardous waste, including waste that is explosive, oxidizing, flammable, toxic, irritant, carcinogenic, corrosive or infectious and other substances and preparations harmful for human health and environment.
			This class excludes: - incineration of non-hazardous waste, see 3821 - decontamination, clean-up of land, water; and toxic material abatement, see 3900 - reprocessing of nuclear fuels, see 2011
		382201	Treatment and disposal of toxic live or dead animals and other contaminated waste
		382202	Treatment and disposal of E-Waste
		382203	Treatment, disposal and storage of radioactive nuclear waste
		382204	Treatment and disposal of medical waste
		382299	Treatment and disposal of other hazardous waste n.e.c.
383			Materials and other waste recovery
	3830		Materials and other waste recovery
			This class excludes:

Group	Class	Sub-Class	Description
			<ul style="list-style-type: none"> - manufacture of new final products from secondary metal raw materials (whether or not self- produced), such as spinning yarn from garneted stock, making pulp from paper waste, retreading tyres or production of metal from metal scrap, see corresponding classes in section C (Manufacturing) - reprocessing of nuclear fuels, see 2011 - remelting ferrous waste and scrap, see 2410 - remelting of plastics to produce granulates or compounds, see 2013 - treatment and disposal of non-hazardous waste, see 3821 - treatment of organic waste for disposal, see 3821 - energy recovery from non-hazardous waste incineration processes, see 3821 - disposal of used goods such as refrigerators to eliminate harmful waste, see 3822 - treatment and disposal of transition radioactive waste from hospitals etc., see 3822 - treatment and disposal of toxic, contaminated waste, see 3822 - dismantling of automobiles, computers, televisions and other equipment to obtain and resell usable parts, see section G - wholesale of recoverable materials, see 4679
		383001	Shredding of metal waste, end-of-life vehicles etc.
		383002	Dismantling of automobiles (except end-of-life vehicles) for materials recovery
		383003	Ship-breaking and recovery of metal components from ships.
		383004	Recovery and processing of electronic items
		383005	Recovery and reclaiming of rubber materials (e.g., used tires) to produce secondary raw materials.
		383006	Crushing, cleaning, and sorting of glass waste to obtain secondary raw materials (e.g., glass cullet for manufacturing).
		383007	Sorting and mechanical processing (e.g. cleaning, grinding) of plastics to produce secondary raw material
		383099	Materials and other waste recovery n.e.c.
DIVISION 39: Remediation and other waste management service activities			
390			Remediation and other waste management service activities
	3900		Remediation and other waste management service activities
			<p>This class excludes:</p> <ul style="list-style-type: none"> - pest control in agriculture, see 0161 - purification of water for water supply purposes, see 3600 - treatment of waste with recovery, see 3830 - storage of captured Carbon Dioxide (CO2), see 3821

Group	Class	Sub-Class	Description
			- treatment of waste for disposal, see 382 - outdoor sweeping and watering of streets, see 8129 - Civil engineering projects of rehabilitation of mining sites, see section F
		390001	Soil & Groundwater Remediation activities
		390002	Surface water and coastal cleaning services
		390003	Industrial & Nuclear Decontamination activities
		390004	Other specialized pollution-control activities excluding carbon capture and storage
		390005	CO2 remediation and Carbon Capture and Utilization (CCU) services including Blue carbon restoration and ocean-based carbon sequestration services
		390006	Mining site remediation
		390099	Remediation and other waste management service activities n.e.c.
SECTION F : Construction			
DIVISION 41: Construction of residential and non-residential buildings			
410			Construction of residential and non-residential buildings
	4100		Construction of residential and non-residential buildings
			This class includes the construction of complete residential or non-residential buildings, as well as of additions and alterations. Outsourcing parts or the whole construction process is possible. If only specialised parts of the construction process are carried out, the activity is classified in division 43.
			This class excludes: - construction of industrial facilities, except buildings, see 4290 - installation of assembled prefabricated buildings, see 4390 - outdoor sports facilities, see 4290 - development of building projects, for later sale, see 6810 - architectural and engineering activities, see 711 - project management for construction, see 711
		410001	Construction of buildings carried out on own-account basis
		410002	Construction of buildings carried out on a fee or contract basis
		410003	Activities relating to alteration, addition, repair, maintenance carried out on own account basis
		410004	Activities relating to alteration, addition, repair, maintenance carried out on a fee or contract basis
		410005	Assembly and erection of prefabricated constructions on the site

Group	Class	Sub-Class	Description
			DIVISION 42: Civil engineering
421			Construction of roads and railways
	4210		Construction of roads and railways
			This class excludes: - installation of street lighting and electrical signals, see 4321 - architectural and engineering activities, see 7110 - project management activities related to civil engineering works, see 7110
		421001	Construction and maintenance of motorways, streets, roads, other vehicular and pedestrian ways including surface work
		421002	Construction and maintenance of tunnels, subways, bridges and overpasses
		421003	Construction and maintenance of airfield runways
		421004	Construction and maintenance of railway tracks/ Metro tracks
		421099	Other construction of roads and railways n.e.c.
422			Construction of utility projects
	4220		Construction of utility projects
			This class includes the construction of distribution lines and related buildings and structures that are integral part of these systems. This class excludes: - project management activities related to civil engineering works, see 7110
		422001	Construction of thermal and nuclear power plants
		422002	Construction of hydropower plants and Pumped Storage Projects
		422003	Construction, erection, and maintenance of power transmission and distribution lines, including radar infrastructure for grid monitoring, load balancing, fault detection, and overhead lines or conductor rails for railways.
		422004	Construction, erection, and maintenance of telecommunication infrastructure such as mobile tower
		422005	Construction of long-distance pipelines or urban pipelines
		422006	Construction and maintenance of water main and line connection, water reservoirs including irrigation system (canal)
		422007	Construction and repair of sewer systems including sewage disposal plants and pumping stations
		422008	Construction of solar energy plants
		422009	Construction of wind energy plants

Group	Class	Sub-Class	Description
		422099	Other Construction of utility projects n.e.c. including systems test and Integration Facility for spacecrafts, launch vehicles and orbital stations
429			Construction of other civil engineering projects
	4290		Construction of other civil engineering projects
			This class excludes: - project management activities related to civil engineering works, see 7110
		429001	Construction of industrial plants including refineries
		429002	Construction of waterways, harbours, and river works, marinas (including dredging of waterways)
		429003	Construction of dams and dykes and hydromechanical structures (e.g., locks, lifts, sluices, slipways)
		429004	Construction of outdoor sports facilities, playgrounds, amusement parks and theme parks
		429005	Construction of grain storage systems
		429006	Construction of mining facilities (e.g., shafts, towers, tunnels)
		429099	Other construction of other civil engineering projects n.e.c.
			DIVISION 43: Specialized construction activities
431			Demolition and site preparation
	4311		Demolition
		431100	Demolition, dismantling or wrecking of buildings and other structures
	4312		Site preparation
			This class includes the preparation of sites for subsequent construction activities. This class excludes: - drilling of production oil or gas wells, see 0610, 0620 - test drilling and test hole boring for mining operations (other than oil and gas extraction), see 0990 - 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
		431201	Site preparation for mining including overburden removal and other development and preparation of mineral properties and sites
		431202	Site preparation including drilling, boring and core sampling for construction, geophysical, geological or similar purposes
		431203	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
		431204	Drainage of agricultural or forestry land
		431299	Other site preparation n.e.c.
432			Electrical, plumbing and other construction installation activities
	4321		Electrical installation
			This class includes the installation, repair and maintenance of electrical systems in all types of buildings and civil engineering structures of electrical systems.
			This class excludes:
			- distribution lines for electricity and telecommunications, see 4220
			- construction of solar and wind energy farms, see 4220
			- construction of stations for distribution of electricity, e.g. for electrical vehicles, see 4220
			- installation of lightning conductors, see 4329
			- monitoring and remote monitoring of electronic security systems, such as burglar alarms and fire alarms, including their installation and maintenance, see 8019
		432101	Installation, repair and maintenance of electrical wiring and fittings
		432102	Installation, repair and maintenance of telecommunications wiring including computer network and cable television wiring, including fiber optic
		432103	Installation, repair and maintenance of radar infrastructure
		432104	Installation, repair and maintenance of lighting systems (including street lighting and airport runway lighting)
		432105	Installation, repair and maintenance of fire alarm system and burglar alarm system
		432106	Installation, repair and maintenance of power storage systems and electric charging stations for electric vehicles
		432107	Installation, repair and maintenance of solar systems on buildings
		432199	Other electrical installation, repair and maintenance n.e.c.
	4322		Plumbing, heat and air-conditioning installation
			This class includes the installation, repair and maintenance of plumbing, heating and air-conditioning systems, including additions and alterations.
			This class excludes:
			- installation of electric baseboard heating, see 4321
			- camera inspections in air ducts, water and gas pipes, and other liquids without repair or installation, see 7120
		432201	Installation, repair and maintenance of plumbing for water, gas, and sanitation equipment (excluding hospitals gas fittings)

Group	Class	Sub-Class	Description
		432202	Installation, repair and maintenance of gas fittings and medical gas distribution systems in hospitals
		432203	Installation, repair and maintenance of ventilation, air-conditioning equipment and heating systems (electric, gas, and oil), furnaces, cooling towers, non-electric solar energy collectors, etc.
		432204	Installation, repair and maintenance of all sprinkler systems including lawn and fire systems
		432299	Other plumbing, heating, and air-conditioning installation, repair and maintenance activities n.e.c.
	4329		Other construction installation
			This class includes the installation of equipment other than electrical, plumbing, heating and air-conditioning systems or industrial machinery in buildings and civil engineering structures, including maintenance and repair.
			This class excludes:
			- installation of industrial machinery, see 3320
		432901	Installation, repair and maintenance of elevators, escalators
		432902	Installation, repair and maintenance of thermal, sound or vibration insulation
		432903	Installation, repair and maintenance of automated and revolving doors
		432999	Other construction installation, repair and maintenance activities n.e.c.
	433		Building completion and finishing
	4330		Building completion and finishing
			This class excludes:
			- painting of roads, see 4210
			- installation of automated and revolving doors, see 4329
			- 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
			- assembly of self-standing furniture, see 9524
		433001	Installation of doors, windows, door and window frames, fitted kitchens, of wood or other materials
		433002	Interior finishing including ceiling, flooring, tiling, partition, wall covering and similar activities
		433003	Interior and exterior painting, glazing, plastering and decorating of buildings or civil engineering structures
		433099	Other building completion and finishing activities n.e.c.
	434		Intermediation service activities for specialized construction services

Group	Class	Sub-Class	Description
	4340		Intermediation service activities for specialized construction
			This class includes the intermediation for specialised construction services by bringing clients and service providers together for a fee or commission, without the intermediary providing specialised construction services that are intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (face-to-face, phone, post, etc.). The fee or commission can be received from either the client or the provider of the specialised construction services. This class excludes other non-intermediation specialized construction services.
		434000	Intermediation of specialised construction services
439			Other specialized construction activities
	4390		Other specialized construction activities
			This class excludes:
			- renting of construction machinery and equipment without operator, see 7730
		439000	Other specialized construction activities including foundation work, masonry, roofing, scaffolding, steel erection, waterproofing, road safety installations, crane rental with operator, heritage restoration.
SECTION G: Wholesale and retail trade			
DIVISION 46: Wholesale trade			
461			Wholesale on a fee or contract basis
	4610		Wholesale on a fee or contract basis
			This class excludes:
			- wholesale on own account, see 462 to 469
			- activities of commission agents who assumes ownership of the goods, even if they are acting in the name of a third party, see 462 to 469
			- activities of opaque intermediaries (intermediaries that are acting in the name of a third party), see 462 to 469
			- intermediation service activities for retail trade, see 479
			- intermediation service activities for real estate activities, see 6821
			- websites providing searches for goods that link the customers to sellers
		461001	Activities of commission agents, brokers dealing in wholesale trade of agricultural raw material and live animals
		461002	Activities of commission agents dealing in wholesale trade in food, beverages and tobacco
		461003	Activities of commission agents dealing in wholesale trade in textile, clothing and footwear

Group	Class	Sub-Class	Description
		461004	Activities of commission agents involved in wholesale of household, office and shop furniture, carpets and lighting equipment
		461005	Activities of commission agents involved in wholesale of computers, computer peripheral equipment and software
		461006	Activities of commission agents involved in wholesale of electronic and telecommunication equipment and parts
		461007	Activities of commission agents involved in the wholesale of machinery, equipment and supplies
		461008	Activities of commission agents involved in the wholesale of motor vehicles of all types including electric vehicles
		461009	Activities of commission agents involved in the wholesale of motorcycle of all types including electric vehicles
		461010	Activities of commission agents involved in the wholesale of solid, liquid and gaseous fuels and related products
		461011	Activities of commission agents involved in the wholesale of metal and metal ores
		461012	Activities of commission agents involved in the wholesale of construction materials, hardware, plumbing and heating equipment and supplies
		461099	Activities of other commission agents n.e.c.
462			Wholesale of agricultural raw materials and live animals
	4620		Wholesale of agricultural raw materials and live animals
			This class excludes: - wholesale of textile fibres, see 4679 - activities of wholesalers who do not assume ownership of the goods they trade, see 461 - wholesale of food for pet animals, see 4630
		462001	Wholesale of grains and seeds and seeds for planting (excluding oilseeds)
		462002	Wholesale of unmanufactured tobacco, paan (betel leaf) and cinchona
		462003	Wholesale of live animals (livestock) including poultry
		462004	Wholesale of straw, fodder & other animal/poultry feed
		462005	Wholesale of flowers and plants
		462006	Wholesale of hides, skins and leather
		462007	Wholesale of oleaginous fruits and oil seeds
		462008	Wholesale of sugarcane
		462009	Wholesale of unprocessed timber and similar forest products
		462099	Wholesale of other agricultural raw materials n.e.c.
463			Wholesale of food, beverages and tobacco
	4630		Wholesale of food, beverages and tobacco

Group	Class	Sub-Class	Description
			This class excludes: - blending of wine or distilled spirits, see 1101, 1102 wholesale of livestock feeds, see 4620 - wholesale of e-liquids for electronic cigarettes, see 4679 - activities of wholesalers who do not assume ownership of the goods they trade, see 461
		463001	Wholesale of fruits & vegetables
		463002	Wholesale of raw milk & dairy products
		463003	Wholesale of meat, fish & eggs
		463004	Wholesale of confectionery, bakery products and beverages other than Alcoholic
		463005	Wholesale of edible oils, fats, sugar, spices and condiments
		463006	Wholesale of tea, coffee & cocoa
		463007	Wholesale of manufactured tobacco & tobacco products
		463008	Wholesale of Alcoholic Beverages like wine and liquor
		463099	Wholesale of other food, beverages and tobacco products, n.e.c.
464			Wholesale of household goods
	4641		Wholesale of textiles, clothing and footwear
			This class excludes: - wholesale of jewellery and leather goods excluding clothing and footwear, see 4649 - wholesale of textile fibres, see 4679 - wholesale of tents and sleeping bags, see 4649
		464101	Wholesale of yarn and fabrics
		464102	Wholesale of clothing, parts of clothing and clothing accessories
		464103	Wholesale of footwear
		464104	Wholesale of made-up textile articles including bed linens, towels, bathroom and kitchen linens, curtains and draperies
		464105	Wholesale of protective apparels (Eg. Bullet proof jackets, PPE kits for medical purposes, latex gloves)
		464199	Wholesale of other textiles, clothing and footwear related goods n.e.c.
	4642		Wholesale of household, office and shop furniture, carpets and lighting equipment
			This class includes: - wholesale of outdoor furniture - wholesale of furniture for warehouses, churches, medical facilities, etc.
		464201	Wholesale of wooden furniture
		464202	Wholesale of furniture, excluding wooden furniture
		464203	Wholesale of furniture fittings (hinges, knobs, handles and other similar items)
		464204	Wholesale of lights and lighting equipment

Group	Class	Sub-Class	Description
		464205	Wholesale of carpets, rugs, mattress and box springs
		464299	Wholesale of household, office and shop furniture, carpets and lighting equipment n.e.c
	4649		Wholesale of other household goods
			This class excludes: - wholesale of blank audio and video tapes, CDs, DVDs, see 4652 - wholesale of radio and TV broadcasting equipment, see 4652 - wholesale of telecommunication equipment like mobile phones, see 4652 - wholesale of office furniture, see 4659
		464901	Wholesale of perfumeries, cosmetics, soaps and other toiletries
		464902	Wholesale of cutlery, utensils, kitchenware and tableware of metal and wood
		464903	Wholesale of cutlery, utensils, kitchenware and tableware of china and glassware
		464904	Wholesale of watches & clocks (Except smart watches)
		464905	Wholesale of household appliances and consumer electronics (Eg. refrigerators, ovens, stoves, washing machine, electric kettles, juicers, ACs, heaters, vacuum cleaners etc.) excluding telecommunication equipment
		464906	Wholesale of newspaper, books, magazines and stationery goods
		464907	Wholesale of pharmaceutical and medical goods
		464908	Wholesale of jewellery, including imitation jewellery
		464909	Wholesale of bicycles, e-bikes and similar articles, including related parts and accessories
		464910	Wholesale of optical goods (Eg. Eyeglasses (Prescription and non-prescription), Sunglasses, contact lenses, optical instruments, magnifying glasses, ophthalmic frames, optical accessories)
		464911	Wholesale of consumer electronics: Video equipment, audio equipment, video game consoles and similar products
		464912	Wholesale of photographic goods (Eg. Cameras, Lenses and similar articles)
		464913	Wholesale of musical instruments, games and toys, sports goods (Excluding sports clothes and footwear)
		464914	Wholesale of baby carriages, pushchairs, baby walkers, baby carriers, baby car seats and similar equipment for babies
		464915	Wholesale of suitcases, travel bags and other travel goods and accessories
		464999	Wholesale of other household goods n.e.c..
465			Wholesale of machinery, equipment and supplies

Group	Class	Sub-Class	Description
	4651		Wholesale of computers, computer peripheral equipment and software
			This class excludes: - wholesale of electronic parts, see 4652 - wholesale of office machinery and equipment, (except computers and peripheral equipment), see 4659 - wholesale of computer-controlled machinery, see 4659
		465101	Wholesale of computers, including laptops
		465102	Wholesale of non-customised software, including video games, provided on physical media with right to perpetual use
		465103	Wholesale of computer peripheral equipment such as printers, photocopiers, interactive whiteboards, videoconferencing equipment and similar articles
		465104	Wholesale of hardware components such as motherboards, memory, GPUs, power supplies, cases, cooling systems and other similar components
		465199	Wholesale of other computer peripheral equipment n.e.c.
	4652		Wholesale of electronic and telecommunications equipment and parts
			This class excludes: - wholesale of recorded audio and video tapes, CDs, DVDs, see 4649 - wholesale of consumer electronics, see 4649 - wholesale of computers and computer peripheral equipment, see 4651 - wholesale of industrial machines for additive manufacturing (3D printers etc.), see 4659
		465201	Wholesale of electronic valves and tubes
		465202	Wholesale of video equipment (LED/LCD Panels, Teleprompters, Projection Screens, Broadcasting and Streaming Equipment, Webcams), excluding television
		465203	Wholesale of semiconductor devices (Eg. Capacitors, transistors, integrated circuits and similar items)
		465204	Wholesale of communications equipment including fixed/ mobile phones, modems and smart watches
		465299	Wholesale of electronic and telecommunications equipment and parts n.e.c
	4653		Wholesale of agricultural machinery, equipment and supplies
			This class excludes: - wholesale of fertilisers and agrochemical products see 4679 - wholesale of livestock feed, see 4620
		465301	Wholesale of tractors and tractor attachments for agriculture and forestry
		465302	Wholesale of soil preparation, cultivation and harvesting machinery such as ploughs, harrows, seeders, harvesters, threshers and similar articles

Group	Class	Sub-Class	Description
		465303	Wholesale of milking and dairy machinery such as milking machines, cream separators and similar machinery
		465304	Wholesale of livestock and poultry-keeping machinery such as feeders, incubators, poultry-keeping machines and similar machines
		465305	Wholesale of garden and landscaping equipment such as lawn mowers and similar products
		465399	Wholesale of other agricultural equipment and supplies, n.e.c.
	4659		Wholesale of other machinery and equipment
			This class excludes: - wholesale of motor vehicles, trailers and caravans, see 4661 - wholesale of motor vehicle parts, see 4661 - wholesale of motorcycles, see 4663 - wholesale of bicycles, see 4649 - wholesale of computers and peripheral equipment, see 4651 - wholesale of electronic parts and telephone and communications equipment, see 4652
		465901	Wholesale of office machinery and equipment (Excluding computers and computer peripheral equipment)
		465902	Wholesale of machinery and equipment for automobile industry
		465903	Wholesale of electrical material such as electrical motors, transformers
		465904	Wholesale of mining, construction and civil engineering machinery and equipment, e.g. excavating machines etc.
		465905	Wholesale of machinery and equipment for textile apparel and leather products
		465906	Wholesale of scientific, medical and surgical machinery and equipment
		465907	Wholesale of transport equipment except bicycles and motor vehicles
		465908	Wholesale of wires and switches and other installation equipment
		465909	Wholesale of measuring/ weighing equipment
		465999	Wholesale of other machinery and equipment n.e.c.
466			Wholesale of motor vehicles, motorcycles and related parts and accessories
	4661		Wholesale of motor vehicles
			This class excludes: - activities of agents involved in the wholesale of cars and light motor vehicles, see 4610 - wholesale of e-bikes and their related parts and accessories, see 4649 - wholesale of agricultural and forestry, see 4653

Group	Class	Sub-Class	Description
			<ul style="list-style-type: none"> - wholesale of motorised transport equipment, other than motor vehicles, trucks, trailers, camping vehicles, e.g. ships, yachts, planes, trains, etc., see 4659 - wholesale of armoured fighting vehicles, see 4659 - wholesale of mining, construction and civil engineering equipment, see 4659 - wholesale of parts and accessories for motor vehicles, see 4662 - on-demand passenger transport service activities by vehicle with driver, see 4922 - rental and leasing of cars and light motor vehicles without driver, see 7710 - maintenance and repair of motor vehicles, see division 95
		466101	Wholesale of new vehicles (passenger motor vehicles, ambulances, minibuses, jeeps, trucks, trailers and semi-trailers)
		466102	Wholesale of used motor vehicles
	4662		Wholesale of motor vehicle parts and accessories
			<p>This class excludes:</p> <ul style="list-style-type: none"> - activities of agents involved in the wholesale of cars and light motor vehicles parts and accessories, see 4610 - wholesale of boats, planes, trains including parts and accessories, see 4659
		466201	Wholesale of batteries and accumulators for motor vehicles excluding for motor cycles
		466202	Wholesale of new tyres excluding for motor cycles
		466299	Wholesale of motor vehicle parts and accessories n.e.c.
	4663		Wholesale of motorcycles, motorcycle parts and accessories
			<p>This class excludes:</p> <ul style="list-style-type: none"> - activities of commission agents specialised in the sale motorcycles, see 4610 - wholesale of bicycles, e-bikes and their related parts and accessories, see 4649 - rental of motorcycles, see 7730 - repair and maintenance of motorcycles, see 9532
		466301	Wholesale of new and used motorcycles
		466302	Wholesale of batteries and accumulators for motor cycles
		466303	Wholesale of new and used tyres for motor cycles
		466399	Wholesale of motor cycles parts and accessories n.e.c.
	467		Other specialized wholesale
	4671		Wholesale of solid, liquid and gaseous fuels and related products
			<p>This class excludes:</p> <ul style="list-style-type: none"> - wholesale of hydrogen, see 4679
		467101	Wholesale of solid fuels: such as charcoal, coal, coke, fuel wood, and pellets made from wood or biomass

Group	Class	Sub-Class	Description
		467102	Wholesale liquid fuels: including crude petroleum, crude oil, diesel fuel, gasoline, fuel oil, heating oil, kerosene, biofuels, recycled carbon fuels, and synthetic fuels (whether blended or pure)
		467103	Wholesale of gaseous fuels: such as liquefied petroleum gases, liquefied natural gas, butane and propane gas, and their related bio and renewable forms (blended or pure)
		467104	Wholesale of lubricating oils, greases, and other refined petroleum products
	4672		Wholesale of metals and metal ores
			This class excludes: - wholesale of metal scrap, see 4679 - gold bullion sales, see Section L
		467201	Wholesale of ferrous metal ores
		467202	Wholesale of non-ferrous metal ores
		467203	Wholesale of ferrous metals in primary forms (e.g., iron, steel ingots, billets)
		467204	Wholesale of non-ferrous metals in primary forms (e.g., aluminium, copper, zinc, lead)
		467205	Wholesale of gold and other precious metals
		467206	Wholesale of semi-finished ferrous products (e.g., steel rods, and bars)
		467207	Wholesale of semi-finished non-ferrous products (e.g., aluminium plates, copper wires)
		467208	Wholesale of finished metal products
		467299	Wholesale of other metals and metal ores n.e.c.
	4673		Wholesale of construction materials, hardware, plumbing and heating equipment and supplies
			This class includes: - wholesale of wallpaper and floor coverings
		467301	Wholesale of wood in the rough and products of primary processing of wood
		467302	Wholesale of construction materials (E.g. sand, gravel, cement, bricks and similar products)
		467303	Wholesale of hardware articles, e.g. tubes, pipes, fittings, taps, T-pieces, connections, rubber pipes, nails, screws and similar products
		467304	Wholesale of paints and varnishes
		467305	Wholesale of flat glass (window glass, laminated glass, tempered glass, mirrors, decorative and frosted glass)
		467306	Wholesale of sanitary equipment (E.g. baths, washbasins, toilets and other sanitary porcelain)
		467307	Wholesale of hand tools, such as hammers, saws, screwdrivers including power hand tools
		467308	Wholesale of tiles, marble and granite
		467309	Wholesale of wallpaper and floor coverings

Group	Class	Sub-Class	Description
		467399	Wholesale of other construction materials, hardware, plumbing and heating equipment and supplies n.e.c.
	4679		Wholesale of chemicals, waste and scrap and other products n.e.c.
			This class excludes: - collection of household and industrial waste, see group 381 - treatment of waste, not for a further use in an industrial manufacturing process, but with the aim of disposal, see group 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
		467901	Wholesale of industrial chemicals such as aniline, chemical glues, synthetic resin, methanol, paraffin, soda, industrial salt, acids and sulphurs, starch derivatives and similar products
		467902	Wholesale of fertilizers and agrochemical products
		467903	Wholesale of plastic materials in primary forms
		467904	Wholesale of rubber (Including synthetic rubber)
		467905	Wholesale of fibres from waste textile (natural, synthetic and man-made)
		467906	Wholesale of waste paper pulp including bulk paper
		467907	Wholesale of metal and non-metal waste, scrap and materials for recycling, including dismantling of automobiles, computers, televisions and other equipment to obtain and re-sell usable parts (Excluding activities resulting in secondary raw materials)
		467908	Wholesale of fireworks
		467999	Wholesale of other chemicals, waste and scrap and other products n.e.c.
469			Non-specialized wholesale trade
	4690		Non-specialized wholesale trade
			This class excludes: - activities of wholesalers who do not assume ownership of the goods they trade, see 461
		469000	Wholesale of a variety of goods without any particular specialisation
DIVISION 47: Retail trade			

Group	Class	Sub-Class	Description
471			Non-specialized retail sale
	4711		Non-specialized retail sale with food, beverages or tobacco predominating
			This class excludes: - retail sale of predominately fuels in combination with food, beverages etc., see 4730
		471100	Retail sale of a large variety of goods (such as wearing apparel, furniture, appliances, hardware, cosmetics etc.) among which however, food products, beverages or tobacco should be predominant
	4719		Other non-specialized retail sale
			This class excludes: - non-specialised retail sale of second-hand goods, see 4774
		471900	Retail sale of a large variety of goods (such as wearing apparel, furniture, appliances, hardware, cosmetics, jewellery, toys, sports goods etc.) of which food products, beverages or tobacco are not predominant
472			Retail sale of food, beverages and tobacco
	4721		Retail sale of food
			This class excludes: - manufacturing and retail sale of food products if both activities are carried out by the same unit, see division 10 - preparation of meals for immediate consumption, see division 56
		472101	Retail sale of cereals and pulses, tea, coffee, spices, flour and edible oils including activities of Fair Price Shops/ Ration Shops
		472102	Retail sale of fresh and preserved fruits and vegetables (Including organic products)
		472103	Retail sale of meat and meat products
		472104	Retail sale of bakery products
		472105	Retail sale of sugar confectionery, sweetmeat and chocolate products
		472106	Retail sale of fish and seafood
		472107	Retail sale of dairy products
		472108	Retail sale of poultry and eggs
		472109	Retail sale of tender coconuts
		472199	Retail sale of other food products n.e.c. including retail sale of supplements
	4722		Retail sale of beverages
			This class excludes: - sale of beverages for consumption on the premises, see 5630
		472201	Retail sale of alcoholic beverages neither manufactured nor consumed on the premises

Group	Class	Sub-Class	Description
		472202	Retail sale of non-alcoholic beverages neither manufactured nor consumed on the premises
	4723		Retail sale of tobacco products
		472300	Retail sale of tobacco and tobacco products and accessories
473			Retail sale of automotive fuel
	4730		Retail sale of automotive fuel
			This class excludes: - wholesale of fuels, see 4671 - retail sale of liquefied petroleum gas for cooking or heating, see 4773 - electric vehicle charging stations, see 3513 - retail sale of motor vehicle parts and accessories, see 4782 - retail sale of motorcycles and motorcycle parts and accessories, see 4783
		473001	Retail sale of automotive fuel in fuel stations, including commission sale of fuels
		473002	Retail sale of lubricating, cooling and similar products for vehicles
		473099	Retail sale of other automotive fuel n.e.c.
474			Retail sale of information and communication equipment
	4740		Retail sale of information and communication equipment
			This class excludes: - retail sale of photographic, optical and precision equipment, e.g. digital cameras, see 4773 - second hand retail sale of information and communication equipment, see 4773 - distribution of e-books and audio books via streaming and downloading by book publishers, see 5811 - distribution via streaming and downloading by video game publishers, see 5821 - distribution via streaming and downloading by audio publishers, see 5920 - distribution via streaming and downloading by video/films publishers, see 5913 and 6020
		474001	Retail sale of computers including laptops
		474002	Retail sale of computer peripheral equipment such as printers, photocopiers, flash drives and other storage devices, interactive whiteboards, videoconferencing equipment, video game consoles and similar equipment
		474003	Retail sale of non-customised software, including video games, provided on physical media with right to perpetual use
		474004	Retail sale of smartphones, mobile phones and telephones, tablets, smart watches and their accessories such as chargers, hands-free kits, protective film and case

Group	Class	Sub-Class	Description
		474005	Retail sale of audio and video equipment including radio, television and other similar equipment (Excluding photographic equipment)
		474099	Retail sale of other information and communication equipment, n.e.c.
475			Retail sale of other household equipment
	4751		Retail sale of textiles
			This class excludes: - retail sale of curtains and net curtains, see 4753 - retail sale of parasols, see 4759 - retail sale of clothing, see 4771
		475101	Retail sale of fabric
		475102	Retail sale of basic material for textile such as yarn
		475103	Retail sale of haberdashery such as needles, sewing thread, buttons, zippers and other similar items
		475199	Retail sale of other textiles n.e.c.
	4752		Retail sale of hardware, building materials, paints and glass
			This class excludes: - installation of photovoltaic panels not connected to a building, see 4220 - installation of photovoltaic panels connected to a building, see 4321 - retail sale of wall or floor coverings such as wallpaper, tiles, laminates and vinyl flooring, see 4753 - retail sale of carpets and rugs, see 4753
		475201	Retail sale of building material such as bricks, cement, sand, gravel, TMT bars and similar items
		475202	Retail sale of tiles, marble and granite
		475203	Retail sale of paints, varnishes, lacquers, solvents and white spirit
		475204	Retail sale of flat glass such as tempered glass, laminated glass, tinted glass, mirrors and similar items
		475205	Retail sale of plumbing material and sanitary equipment such as tubes, pipes, fittings, taps, washbasins, sinks and other similar items
		475206	Retail sale of tools such as hammers, saws, screwdrivers and other hand tools, including power hand tools
		475207	Retail sale of electrical material and equipment such as switches, sockets, fuse boxes, wires, cables, and similar items
		475208	Retail trade of fire alarms, fire extinguishers, emergency blocks, smoke extraction system, safes, and vaults, without installation or maintenance services
		475209	Retail sale of doors, windows, shutters similar items of any material

Group	Class	Sub-Class	Description
		475299	Retail sale of other hardware, building material, paints and glass n.e.c.
	4753		Retail sale of carpets, rugs, wall and floor coverings
			This class excludes: - retail sale of ceramic tiles, laminates and vinyl flooring, see 4752
		475301	Retail sale of carpets, rugs and other similar items
		475302	Retail sale of curtains, net curtains, blinds and upholstery
		475399	Retail sale of wall paper, laminates and other similar floor coverings n.e.c.
	4759		Retail sale of electrical household appliances, furniture, lighting equipment and other household articles
			This class excludes: - retail sale of antiques, see 4774
		475901	Retail sale of furniture, mattresses and box springs
		475902	Retail sale of household utensils and cutlery, crockery, glassware, chinaware and pottery
		475903	Retail sale of lighting articles such as light bulbs, ceiling lights, wall lights, table and floor lamps, smart lighting and similar articles
		475904	Retail sale of household appliances (excluding communication equipment) such as Refrigerators, Washing machines, Air Conditioners, Geysers and similar appliances
		475905	Retail sale of security systems and CCTV equipment including locking devices, safes, vaults and similar items
		475999	Retail sale of other household articles and equipment n.e.c.
476			Retail sale of cultural and recreational goods
	4761		Retail sale of books, newspapers, stationery and office supplies
			This class excludes: - retail sale of second-hand or antique books, see 4774 - distributing e-books and audio books via streaming and downloading by book publishers, see 5811 - distribution of newspapers via streaming or downloading by their publishers, see 5812 - distribution of periodicals and journals via streaming or downloading by their publishers, see 5813
		476101	Retail sale of books of all kinds
		476102	Retail sale of newspapers and magazines
		476103	Retail sale of stationery and office supplies such as pens, pencils, paper and other similar items (excluding retail sale of art supplies)
	4762		Retail sale of sporting equipment

Group	Class	Sub-Class	Description
			This class excludes: - retail sale of non-specialised sport footwear, e.g. tennis shoes, basketball shoes, gym shoes, training shoes etc, see 4771
		476201	Retail sale of bicycles
		476299	Retail sale of other sporting equipment n.e.c.
	4763		Retail sale of games and toys
			This class excludes: - retail sale of video consoles and video games on a physical medium, see 4740 - second-hand retail sale of games and toys, see 4774 - distribution of video games via streaming and downloading by their publishers, see 5821 - distribution of audio via streaming and downloading by their publishers, see 5920 - edition/publishing of games, board games, see 5819 - content distribution (sharing) platforms for video games, see 6039
		476301	Retail sale of board games such as Carrom board, chess, Ludo and similar board games
		476302	Retail sale of toys and dolls (Including toy drones)
		476303	Retail sale of party supplies such as disguises, masks, party favours, magic items and similar articles
		476304	Retail sale of tri-cycles, cars (not miniature) and similar toys for kids
		476399	Retail sale of other games and toys n.e.c.
	4769		Retail sale of cultural and recreational goods n.e.c.
			This class includes: - retail sale of philately, numismatics and collectors' items such as stamps and coins
			This class excludes: - retail sale of video games on a physical medium, see 4740 - retail sale of souvenirs, craftwork and religious articles, see 4773 - retail sale of antiques, second-hand and antique books, second-hand musical instruments and second-hand recorded media, see 4774 - distribution of audio via streaming and downloading by their publishers, see 5920
		476901	Retail sale of recorded media
		476902	Retail sale of musical instruments and related accessories such as strings, music stands, metronomes and similar articles
		476903	Retail activities of commercial art galleries

Group	Class	Sub-Class	Description
		476904	Retail sale of art supplies such as beads, clay, canvasses, oil, water colours and similar items
		476905	Retail sale of props for drama such as wigs, stage props, handheld props, costume accessories and similar items
		476906	Retail sale of dance equipment such as ghungroo, wands, hoops, ballet shoes and similar items
		476999	Retail sale of other cultural and recreational goods n.e.c.
477			Retail sale of other goods, except motor vehicles and motorcycles
	4771		Retail sale of clothing, footwear and leather articles This class excludes: - retail sale of textiles, see 4751 - retail sale of special footwear for sports e.g. football shoes, ice skates, ski boots, etc., see 4762
		477101	Retail sale of readymade garments, hosiery goods, other articles of clothing and clothing accessories such as gloves, ties, braces and similar articles, excluding those made of leather
		477102	Retail sale of footwear (Excluding specialised sports footwear)
		477103	Retail sale of bags such as wallets, sling bags, clutches, purses, tote bags, office bags, laptop bags, and similar goods
		477104	Retail sale of readymade garments and clothing accessories made of leather
		477105	Retail sale of suitcases and travel bags
		477199	Retail sale of other clothing, footwear and leather articles n.e.c.
	4772		Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles
		477201	Retail sale of pharmaceuticals, medical and orthopaedic goods
		477202	Retail sale of perfumery, cosmetic articles, and toiletries/toilet articles
	4773		Retail sale of other new goods n.e.c.
		477301	Retail sale of photographic equipment
		477302	Retail sale of watches and clocks
		477303	Retail sale of precious jewellery
		477304	Retail sale of flowers and plants
		477305	Retail sale of souvenirs, craftwork
		477306	Retail sale of household fuel (other than LPG) for cooking and heating
		477307	Retail sale of seeds, fertilizers, pesticides, herbicides and similar items
		477308	Retail sale of prescription glasses along with frames

Group	Class	Sub-Class	Description
		477309	Retail sale of imitation jewellery, bindis, hair clips/ pins and other similar articles
		477310	Retail sale of pet animals and pet food
		477311	Retail sale of liquefied petroleum gas (LPG) for cooking or heating
		477312	Retail sale of fireworks and crackers
		477399	Retail sale of other new products n.e.c. including measuring/ weighting equipment
	4774		Retail sale of second-hand goods
			This class excludes: - retail sale of second-hand motor vehicles, motorcycles and related parts and accessories, see 478 - activities of retail auctioneering houses of new and used third party goods, including internet retail auctions, see 479 - activities of space rental, including staff, for second-hand goods, see 4790 - activities of pawn shops, see 6495
		477401	Retail sale of second-hand books
		477402	Retail sale of antiques
		477403	Retail sale of second-hand clothes
		477404	Retail sale of second-hand furniture
		477405	Retail sale of second-hand household appliances
		477499	Retail sale of other second-hand goods n.e.c
478			Retail sale of motor vehicles, motorcycles and related parts and accessories
	4781		Retail sale of motor vehicles
			This class excludes: - retail sale of bicycles and e-bikes etc., see 4762 - retail sale of parts and accessories for motor vehicles, see 4782 - retail sale of motorcycles, motorcycle parts and accessories, see 4783 - activities of agents in retail sale of motor vehicles, see 479 - on-demand passenger transport service activities by vehicle with driver, see 4922 - rental and leasing of motor vehicles without driver, see 771 - maintenance and repair of motor vehicles and motorcycles, see group 953
		478101	Retail sale of new passenger cars (four wheelers) including electric four wheelers
		478102	Retail sale of new heavy commercial vehicles for passenger and freight transport such as buses, vans and coaches including electric vehicles

Group	Class	Sub-Class	Description
		478103	Retail sale of new motorized three-wheelers including electric vehicles
		478104	Retail sale of used motor vehicles including three-wheelers
		478199	Retail sale of other motor vehicles n.e.c.
	4782		Retail sale of motor vehicle parts and accessories
			This class includes: - retail sale of new and used parts, equipment and accessories for motor vehicles This class excludes: - retail sale of automotive fuel, see 4730 - retail sale of motor vehicles, see 4781 - maintenance and repair of motor vehicles and motorcycles, see group 953
		478201	Retail sale of new parts, equipment and accessories for motor vehicles including those for electric vehicles
		478202	Retail sale of used parts, equipment and accessories for motor vehicles including those for electric vehicles
	4783		Retail sale of motorcycles, motorcycle parts and accessories
		478301	Retail sale of new motorcycles, scooters and mopeds including electric vehicles
		478302	Retail sale of new parts and accessories for motorcycles, scooters and mopeds
		478303	Retail sale of used motorcycles, scooters and mopeds including electric vehicles
		478304	Retail sale of used parts and accessories for motorcycles, scooters and mopeds
479			Intermediation service activities for retail sale
	4790		Intermediation service activities for retail sale
			This class includes intermediation service activities for specialized and non-specialized retail trade that facilitate transactions between buyers and sellers for the ordering and/or delivering of physical goods for a fee or commission, without supplying and taking ownership of the goods that are intermediated. These activities can be carried out on digital platforms or through non-digital channels (face-to-face including door-to-door, phone, mail, etc.). The fee or commission can be received from either the buyers or sellers. Revenue for intermediation service activities for non-specialized retail trade can include other sources of income, such as revenues from advertising. This class excludes: - operation of petrol stations, including commission sale of fuels, see 4730 - activities of intermediaries in the retail sale of second-hand goods, see 4774

Group	Class	Sub-Class	Description
		479001	Intermediation service activities for retail trade including through online platform
		479002	Activities of agents in Retail sale of motor vehicles
		479003	Activities of Retail auctioneering houses of both new and used third party goods, including internet Retail auctions
		479099	Other intermediation service activities for retail sale n.e.c
SECTION H: Transportation and storage			
DIVISION 49: Land transport and transport via pipelines			
491			Transport via railways
	4911		Passenger rail transport, interurban
			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
		491100	Passenger rail transport
	4912		Freight rail transport
			This class excludes: - warehousing and storage, see 5210 - freight terminal activities, see 5221 - operation of railroad infrastructure; related activities such as switching and shunting, see 5221 - cargo handling on behalf of others, see 5224
		491201	Freight Transport on rail networks
		491202	Freight transport by cable cars
492			Other land transport
	4921		Urban and suburban passenger land transport
			This class excludes: - passenger transport by inter-urban railways, see 4911
		492101	Transportation of urban and sub-urban passengers via scheduled routes using buses (excluding chartered bus)
		492102	Transportation of urban and sub-urban passengers via scheduled routes using trains excluding metro trains
		492103	Transportation of urban and sub-urban passengers via scheduled routes using underground railways or elevated railways (including Town-to-Airport or Town-to-Station Passenger Transport Rail lines) such as metro trains
		492199	Other urban or suburban passenger transport n.e.c. including passenger transport by cable cars
	4922		Other passenger land transport
			This class excludes: - ambulance transport, see 8699 - operation of cableways, ski lifts and chairlifts as part of the operation of ski hills, see 9329

Group	Class	Sub-Class	Description
		492201	Long-Distance Bus Services
		492202	Charters, excursions and other occasional coach services
		492203	Taxi Operation in two-, three- and four-wheelers including in scheduled routes
		492204	Operation of transportations to schools (for students) and to workplaces (for employees)
		492299	Other passenger land transport n.e.c. including by non-motorised vehicles (Man- or Animal-Drawn Vehicles)
	4923		Freight transport by road
			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
		492301	Motorised road freight transport including by e- vehicles
		492302	Non-motorised road freight transport
		492399	Other freight transport activities by road n.e.c. including renting of freight road transport vehicles with operator
493			Transport via pipeline
	4930		Transport via pipeline
			This class excludes: - distribution of gaseous fuels, steam or water to end users through local or regional network of mains, see 3520, 3530, 3600 - distribution of water by trucks, see 3600 - transport of liquids by trucks, see 4923
		493000	Transport via pipeline
DIVISION 50: Water transport			
501			Sea and coastal water transport
	5011		Sea and coastal passenger water transport
			This class excludes: - restaurant and bar activities on board ships, when provided by separate units, see 5610, 5630 - operation of "floating casinos" not transporting passengers, see 9200
		501101	Sea and coastal ferry service
		501102	Sea and coastal water cruise, water taxis and other sightseeing boats
		501103	Sea and coastal long-distance water transport

Group	Class	Sub-Class	Description
		501199	Other sea and coastal water transport n.e.c. including renting of pleasure boats with crew for passenger transport
	5012		Sea and coastal freight water transport
			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
		501200	Sea and coastal freight water transport
502			Inland water transport
	5021		Inland passenger water transport
			This class excludes: - restaurant and bar activities on board ships, when provided by separate units, see 5610, 5630 - operation of "floating casinos" not transporting passengers, see 9200
		502101	Transport of passenger via rivers, canals, lakes and other inland waterways, including inside harbours and ports
		502102	Sightseeing and Excursion inland water transport such as river cruise, water taxi, boat services
		502103	Long distance river water transport
		502199	Other inland passenger water transport n.e.c.
	5022		Inland freight water transport
		502200	Inland freight water transport
			DIVISION 51: Air Transport
511			Passenger air transport
	5110		Passenger air transport
			This class excludes: - rental of air transport equipment without operator, see 7730 - transport of passengers by aero clubs for instruction, see 8553 - air ambulances, see 869
		511001	Operation of scheduled air transportation of passengers over regular routes
		511002	Operation of charter flights for passengers
		511003	Helicopter services
		511004	Rental of air transport equipment with operator for the purpose of passenger transportation
		511099	Operation of Passenger air transport n.e.c. including space tourism
512			Freight air transport
	5120		Freight air transport
		512001	Freight air transport services

Group	Class	Sub-Class	Description
		512002	Launching of space craft, satellites and space vehicles and space transport
DIVISION 52: Warehousing and support activities for transportation			
521			Warehousing and storage
	5210		Warehousing and storage
			This class includes: - activity of storage of physical archives and paper files This class excludes: - storage of electricity, see 3513 - storage of gaseous fuels for energy supply through a network, see 3520 - storage of furniture as part of a removal service, see 4923 - operation of parking facilities for motor vehicles and winter storage caravans, see 5221 - storage of ships and boats, see 5222 - storage of aircrafts, see 5223 - operation of self-storage facilities, see 6810 - rental of vacant space, see 6810
		521001	Warehousing and storage, refrigerated (cold storage) excluding liquids and gas
		521002	Warehousing and storage, non-refrigerated excluding liquids and gas
		521003	Warehousing and storage of liquids and gas
		521099	Warehousing and storage n.e.c.
522			Support activities for transportation
	5221		Service activities incidental to land transportation
			This class excludes: - operation and maintenance of roads (incl. activities of winter maintenance, bridges, tunnels), see section F - liquefaction of natural gas for transport purposes, done at the mine site, see 0910 - regasification of natural gas for distribution through mains, see 3520 - regasification of natural gas for the purpose of transport via pipeline, see 4930 - moving cargos on industrial sites, typically with transport equipment that is not suitable for use on roads open to public traffic, see 5224
		522101	Car parking including motorcycle and bicycle parking
		522102	Operation of toll collection facilities for highways, bridges, and other paid road infrastructures.
		522103	Towing services and roadside assistance for vehicles on road networks.
		522104	Operation of terminal facilities such as railway stations, bus stations
		522199	Other service activities incidental to land transportation n.e.c.

Group	Class	Sub-Class	Description
	5222		Service activities incidental to water transportation This class excludes: - waterway construction and dredging see 4290 - cargo handling, see 5224 - operation of marinas, see 9329
		522201	Operation of terminal facilities such as harbours and piers
		522202	Navigation, pilotage, tug and berthing activities
		522203	Hydrographic surveys, vessel traffic services (VTS), and lighthouse operations
		522299	Other service activities incidental to water transportation n.e.c.
	5223		Service activities incidental to air transportation This class excludes: - cargo handling, see 5224 - luggage and passenger inspection at airports, not by public authorities, see 8011 - luggage and passenger inspection at airports, by public authorities, see 8423 - operation of flying schools for professional pilots, see 8532 - operation of flying schools not issuing professional certificates and permits, see 8553
		522301	Operation of terminal facilities at airports
		522302	Airport and air-traffic-control activities
		522303	Ground services provided at airports, such as aircraft refuelling, towing, parking, and boarding assistance of passengers, animals or freight
		522304	Maintenance work on airfield infrastructure such as runways, taxiways, and airport buildings.
		522305	Storage of aircraft in hangars or designated parking areas.
		522306	Firefighting and fire prevention services at airport
		522307	Maintenance work on Spacecraft Launch Pad and associated infrastructure
		522399	Other service activities incidental to air transportation n.e.c.
	5224		Cargo handling This class excludes: - transportation or moving objects within an industrial plant, on a fee or contract basis, if public road is used, see 4923 - operation of terminal facilities, see 5221, 5222 and 5223
		522401	Cargo handling incidental to land transport
		522402	Cargo handling incidental to water transport
		522403	Cargo handling incidental to air transport

Group	Class	Sub-Class	Description
	5229		Other support activities for transportation This class excludes: - agents and brokers acting on behalf of a client in freight transportation, see 5231 - agents and brokers acting on behalf of a client in passenger transportation, see 5232 - 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 7990
		522901	Arranging or organizing of transport operations by rail excluding activities of travel agents and tour operators
		522902	Arranging or organizing of transport operations by road excluding activities of travel agents and tour operators
		522903	Arranging or organizing of transport operations by sea excluding activities of travel agents and tour operators
		522904	Arranging or organizing of transport operations by air excluding activities of travel agents and tour operators
		522905	Activities of movers and packers
		522906	Weighing of goods
		522999	Other support activities for transportation n.e.c. including issue and procurement of transport documents and waybills (Custom House Brokerage), goods handling operations
523			Intermediation service activities for transportation
	5231		Intermediation service activities for freight transportation This class includes the intermediation of freight transportation, by bringing clients and service providers together for a fee or commission, without the intermediary providing the freight transportation services that are intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (face-to-face including door-to-door, phone, mail, etc.). The fee or commission can be received from either the client or the provider of the freight transportation service. Revenue for the intermediation activities can include other sources of income, such as revenues from advertising. This class excludes: - brokerage of passenger seats in ships and aircrafts space, see 5232 - Freight transport, see Divisions 49, 50, 51
		523100	Intermediation service activities for freight transportation

Group	Class	Sub-Class	Description
	5232		Intermediation service activities for passenger transportation
			<p>This class includes the intermediation of passenger transportation, by bringing clients and service providers together for a fee or commission, without the intermediary providing the passenger transportation services that are intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (face-to-face including door-to-door, phone, mail, etc.). The fee or commission can be received from either the client or the provider of the passenger transportation service. Revenue for the intermediation activities can include other sources of income, such as revenues from advertising.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - taxi operation and other passenger road transport, see 4922 - brokerage of freight transportation in ship and aircraft space, see 5231 - operation of on-line platform activities that allow people to rent a vehicle (car, bike, scooter etc.) which they then drive, see 7751 - units that provide reservation services alongside additional travel advice or expertise, see 7911
		523201	Operation of on-line platforms that allow passengers to book a ride
		523299	Other intermediation services for passenger transportation n.e.c. such as by buses, airways, railways, waterways
DIVISION 53: Postal and courier activities			
531			Postal activities
	5310		Postal activities
			<p>This class includes the activities of postal services operating under a universal service obligation by one or more designated universal service providers. The activities include use of the universal service infrastructure, including retail locations, sorting and processing facilities, and carrier routes to pick up and deliver the mail. The delivery can include letter-post, i.e. letters, postcards, printed papers (newspaper, periodicals, advertising items, etc.), small packets, goods or documents. Also included are other services necessary to support the universal service obligation.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - postal giro, postal savings activities and money order activities, see 6419

Group	Class	Sub-Class	Description
		531000	Pickup, sorting, transport and delivery (domestic or international) of letter-post and parcels and packages by postal services operating under a universal service obligation
532			Courier activities
	5320		Courier activities
			This class excludes: - transport of freight, see (according to mode of transport) 4912, 4923, 5012, 5022, 5120 - delivery of furniture, can include unpacking or installation, see 4923 - home delivery of prepared meals if performed by the same unit which prepares the meals, see division 56
		532001	Pickup, sorting, transport and delivery (domestic or international) of letter-post and parcels and packages by postal services operating outside scope of universal service obligation
		532002	Home delivery services, including parcels and food, conducted via private or public transport.
		532099	Other courier activities n.e.c.
533			Intermediation service activities for postal and courier activities
	5330		Intermediation service activities for postal and courier activities
			This class includes the intermediation of postal and courier activities, by bringing clients and service providers together for a fee or commission, without the intermediary providing the postal and courier services that are intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (face-to-face including door-to-door, phone, mail, etc.). The fee or commission can be received from either the client or the provider of postal and courier service. Revenue for the intermediation activities can include other sources of income, such as revenues from advertising.
			This class excludes: - food delivery services, see 5320 - home delivery of prepared meals if performed by the same unit which prepares the meals, see division 56 - monetary intermediation services, such as payment of fees through the post office, see 6419
		533001	Operation of on-line platforms to allow booking of delivery including food delivery
		533099	Other intermediation service activities for postal and courier activities n.e.c.
SECTION I: Accommodation and food service activities			
DIVISION 55: Accommodation			

Group	Class	Sub-Class	Description
551			Hotels and similar accommodation activities
	5510		Hotels and similar accommodation activities
			This class includes the provision of accommodation, typically on a daily or weekly basis, for short stays. This includes the provision of furnished accommodation in guest rooms and suites. Services offered include necessarily daily cleaning and bed-making. A range of additional services may be provided, e.g. daily cleaning and bedmaking, food and beverage services, laundry services, as well as conference and convention facilities. These activities in this class are generally characterized by providing on-site reactive customer service.
			This class excludes:
			- Short-term accommodation with no on-site reactive customer services, see 5520
			- intermediation service activities for accommodation, see 5540
			- provision of packaged travel services including transportation, accommodation, tour guide, etc., see 791
		551001	Accommodation (typically on a daily or weekly basis) for short stays provided by hotels, resorts, inns, motels, including accommodation in houseboats with reactive customer services
		551002	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 with reactive customer services
		551099	Other hotels and similar accommodation activities n.e.c.
552			Other short-term accommodation activities
	5520		Other short-term accommodation activities
			This class includes the provision of short-term accommodation, typically on a daily or weekly basis, in furnished rooms, homes, flats or apartments principally for short stay by visitors. No on-site reactive customer services and very minimal complementary services, if any, are provided.
			This class excludes:
			- activities of students/ workers' hostels, see 5590
			- accommodation services in a hotel with daily or weekly service, see 5510
			- intermediation service activities for accommodation, see 5540
		552001	Accommodation in bed and breakfast units
		552002	Accommodation in guest rooms provided by private households such as homestays, paying guest accommodation without reactive customer services

Group	Class	Sub-Class	Description
		552003	Accommodations in hostels other than for students and workers
		552004	Accommodation in visitor flats, bungalows, cottages and cabins usually without reactive customer services
		552099	Other short-term accommodation activities n.e.c.
553			Camping grounds, recreational vehicle parks and trailer parks
	5530		Camping grounds, recreational vehicle parks and trailer parks
			This class excludes: - intermediation service activities for accommodation, see 5540
		553000	Camping grounds, recreational vehicle parks and trailer parks
554			Intermediation service activities for accommodation
	5540		Intermediation service activities for accommodation
			This class includes the intermediation of all types of accommodation by bringing clients and service providers together for a fee or commission. These intermediation activities can be carried out on digital platforms or through non-digital channels (phone, post etc.). The fee or commission can be received from either the client or the provider of the accommodation.
			This class excludes: - the activities of combined activities of accommodation, travel and food, i.e. travel agencies and tour operators, see 7911, 7912
		554001	Accommodation intermediation services excluding time-share exchange services
		554002	Time-share exchange services
		554099	Other Intermediation service activities for accommodation n.e.c.
559			Other accommodation n.e.c.
	5590		Other accommodation n.e.c.
			This class includes the provision of temporary accommodation in single or shared rooms or dormitories for students, seasonal workers and other individuals.
			This class excludes - operation of paying guest facilities, see 5520 - operation of railway sleeping cars as an integrated operation of railway companies, see 4911 - operation of cruise boats, see 5011 and 5021 - intermediaries for accommodation, see 5540 - every accommodation for a period of one year or longer, see 6810 - the activities of combined activities of accommodation,

Group	Class	Sub-Class	Description
			travel and food, i.e. travel agencies and tour operators, see 7911, 7912
		559001	Accommodation provided for students in hostels, residences and dormitories excluding operation of paying guest facilities
		559002	Worker hostels and dormitories
		559099	Other accommodation n.e.c.
DIVISION 56: Food and beverage service activities			
561			Restaurants and mobile food service activities
	5610		Restaurants and mobile food service activities
			This class includes the provision of food services to customers, whether they are served while seated or serve themselves from a display of items, whether they eat the prepared meals on the premises, take them out or have them delivered. This includes the preparation and serving of meals for immediate consumption from motorized vehicles or non-motorized carts.
			This class excludes: - activities of ice-cream vendors, see 4721 - concession operation of eating facilities, see 5629 - catering activities, see 5621 - restaurant reservation services, if provided by an intermediary and not by the restaurant, see 5640 - retail sale of food through vending machines, see 472 - activities of food service contractors, e.g. for transportation companies, see 5629 - activities of tea rooms, see 5630 - mobile beverage vendors, see 5630
		561001	Activities of restaurants (with or without bar), cafeterias and fast-food restaurants
		561002	Activities of take-out eating places and take-away restaurants in a supermarket (Units not part of the supermarket)
		561003	Activities of mobile food carts, push cart vendors, mobile food operators including truck vendors and food preparation in market stalls
		561004	Activities of ice cream parlours excluding ice cream vendors
		561005	Activities of cloud kitchens and home-based kitchens for commercial purpose
		561099	Other restaurants and mobile food service activities n.e.c.
562			Event catering and other food service activities
	5621		Event catering activities

Group	Class	Sub-Class	Description
			<p>This class includes the food preparation and supply based on contractual agreements, at the location specified by the customer, for a specific event.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - manufacture of perishable food items, see 1075 - retail sale of perishable food items, see group 472
		562100	Event catering that includes the food preparation and supply based on contractual agreements, at the location specified by the customer, for a specific event
	5629		Other food service activities
			<p>This class includes industrial catering, i.e. the provision of food preparation and supply based on contractual arrangements with the customer, for a fixed term. Also included is the operation of food concessions e.g. at sports and similar facilities. The food can be prepared directly on the premises of the client organization or in a central unit.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - manufacture of perishable food items, see 1075 - retail sale of perishable food items, see division 472 - operations of canteen and cafeterias without concession, see 5610
		562901	Activities of food service contractors such as food service contractors for transportation companies like airways
		562902	Operation of canteens or cafeteria in a premises (premises such as factories, offices, hospitals or schools) on a concession basis
		562999	Other food service activities n.e.c.
563			Beverage serving activities
	5630		Beverage serving activities
			<p>This class predominantly includes serving of beverages for immediate consumption on the premises. The activity can include the provision of live music.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - reselling packaged/prepared beverages, see 47 - retail sale of beverages through vending machines, see 472 - provision of beverage preparation and supply based on contractual arrangements with the customer, for a fixed term, see 5629 - operation of concert halls, see 9031 - operation of discotheques, dance floors and music venues where beverage serving is not the main activity, see 9329

Group	Class	Sub-Class	Description
		563001	Activities of bars, cocktail lounges, pubs and nightclubs, including bar activities on board of transport (Alcoholic beverages and non-alcoholic beverages)
		563002	Activities of coffee houses and tea rooms including roadside tea/coffee stalls
		563003	Activities of fruit juice shops
		563004	Activities of other beverage vendors, including mobile beverage vendors on streets, at airports, train station, bus terminals
		563099	Other beverage serving activities n.e.c. including operation of beverage concessions (serving alcoholic and non-alcoholic beverages) at sports and similar facilities
564			Intermediation service activities for food and beverage services
	5640		Intermediation service activities for food and beverage services activities
			This class includes the intermediation of food and beverage services by bringing clients and service providers together for a fee or commission without the intermediary providing the food and beverage services intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (face-to-face, phone, post, etc.). The fee or commission can be received from either the client or the provider of the food and beverage services. Revenue for the intermediation activities can include other sources of income, such as revenues from advertising.
			This class excludes: - operation of on- line platforms to allow people to book a food delivery, see 5330
		564000	Intermediation service activities for food and beverage services including through digital platforms
SECTION J: Publishing of books, newspapers, periodicals and other publishing activities			
DIVISION 58: Publishing activities			
581			Publishing of books, newspapers, periodicals and other publishing
	5811		Publishing of books
			This class excludes: - production of globes, see 3290 - publishing of advertising material, see 5819 - publishing of music and sheet music books, see 5920 - jointly publishing and distributing podcasts, see 5920 - third party on-demand audio book streaming distribution activities, see 6010 - activities of independent authors, see 9011
		581101	Publishing of books, brochures, leaflets and similar publications, including publishing encyclopaedias (including on CD-ROM)

Group	Class	Sub-Class	Description
		581102	Publishing of atlases, maps and charts
		581103	Publishing of audio books
	5812		Publishing of newspapers
			This class excludes: - production of television or video news programmes, see 5911 - news agency activities, see 6031 - activities of independent photojournalists, see 7420 - activities of independent journalists, see 9011
		581200	Publishing of newspapers, in all forms
	5813		Publishing of journals and periodicals
			This class excludes: - activities of independent journalists, see 9011 - activities of independent photojournalists, see 7420 - production of television or video news programmes, see 5911
		581300	Publishing of periodicals and other journals, publishing of radio and television schedules in all forms of publishing
	5819		Other publishing activities
			This class excludes: - retail sale of software on physical media, see 4740 - publishing of advertising newspapers, see 5812 - motion picture, video and television programme production, see 5911 - publishing of software, see 582 - social network sites, blog and wiki sites, and online gaming/video game sites, see 6039 - application hosting, see 6310 - web search portals and compiling of information or directories on a fee or contract basis, see 6390
		581901	Publishing of directories, mailing lists, compilations, catalogues, greeting cards, posters, reproductions, statistics, and datasets/databases in any form, excluding data processing services.
		581999	Other publishing activities n.e.c.
582			Software publishing
	5821		Publishing of video games
			This class excludes: - reproduction of video game software on physical media, see 1820 - retail sale of non-customised video game software on physical media, see 4740 - application hosting, see 6310 - developing of video game software on behalf of others independent of publishing, see 6211

Group	Class	Sub-Class	Description
			<ul style="list-style-type: none"> - operation of online gaming/video game sites, independent of publishing, see 6039 - operation of video game streaming sites for viewing only, see 6020 - operation of gambling sites, see 9200
		582100	Publishing of video games and gaming applications including provision of online games, in-game and in-app purchases, by the publisher, for all users including subscribers
	5829		Other software publishing This class excludes: <ul style="list-style-type: none"> - publishing of video games, see 5821 - reproduction of software, see 1820 - retail sale of non-customised software on physical media, see 4740 - development of software independent of publishing, including translation or adaptation of non- customised software for a particular market on a fee or contract basis, see 621 - application hosting, see 6310 - operation of online gaming/video game sites, independent of publishing, see 6039 - use of published software for provision of financial and insurance activities, see section L
		582901	Publishing of operating systems and drivers
		582902	Publishing of distributed ledger technology (DLT) or financial technologies software
		582903	Publishing of modelling software
		582904	Publishing of cybersecurity software
		582905	Intermediation service activities for software publishing
		582999	Other software distribution n.e.c.
DIVISION 59: Motion picture, video and television programme production, sound recording and music publishing activities			
	591		Motion picture, video and television programme activities
		5911	Motion picture, video and television programme production activities
			This class excludes: <ul style="list-style-type: none"> - film duplicating (except reproduction of motion picture film for theatrical distribution) as well as audio and video reproduction of audio and video recordings on CD, DVD or other physical media from master copies, see 1820 - wholesale of recorded videos on CD, DVD, or other physical media, see 4649 - retail sale of recorded videos on CD, DVD, or other physical media, see 4769 - post-production activities, see 5912 - reproduction of motion picture film for theatrical distribution, see 5912

Group	Class	Sub-Class	Description
			<ul style="list-style-type: none"> - sound recording and recording of audio books, see 5920 - television broadcasting, see 6020 - creating a complete television channel programme, see 6020 - film processing excluding processing motion picture film, see 7420 - processing motion picture film, see 5912 - activities of personal theatrical or artistic agents or agencies, see 7499 - rental of video tapes and DVDs to the general public, see 7729 - real-time (i.e. simultaneous) closed captioning of live television performances, meetings, conferences, etc., see 8299 - activities of independent actors (including influencers appearing in vlogs) and cartoonists, see 9020 - activities of independent directors, see 9039 - activities of independent stage designers and other support activities to performing arts, see 903
		591101	Production of animated audio-visual works
		591102	Production of vlogs and video podcasts including production of short-video contents
		591103	Production of audio-visual commercials
		591104	Production of television or video news programmes
		591199	Other motion picture, video and television programme production activities n.e.c.
	5912		Motion picture, video and television programme post-production activities
			<p>This class excludes:</p> <ul style="list-style-type: none"> - Film duplication, (except reproduction of motion picture film for theatrical distribution) as well as reproduction of audio and video recordings on CD, DVD, or other physical media from master copies, see 1820 - wholesale of recorded videos on CD, DVD, or other physical media, see 4649 - retail sale of recorded videos on CD, DVD, or other physical media, see 4769 - animation production, see 5911 - film processing other than for the motion picture industry, see 7420 - rental of recorded videos on CD, DVD, or other physical media to the general public, see 7729 - real-time (i.e. simultaneous) closed captioning of live television performances, meetings, conferences, etc., see 8299 - activities of independent actors (including influencers appearing in vlogs), cartoonists, directors, stage designers, and other support activities to performing arts, see division 90

Group	Class	Sub-Class	Description
		591201	Editing, titling, subtitling, closed captioning and credits activities
		591202	Animation, and special effects activities including design activities of computer-produced graphics for animations
		591203	Conversion to video streaming formats activities
		591204	Reproduction of motion picture film by creating master copies, for theatrical distribution
		591299	Other Motion picture, video and television programme post-production activities n.e.c. including Film/tape transfer activities; Processing films related to the motion picture and television industries, Activities of stock footage film libraries
	5913		Motion picture, video and television programme distribution activities
			This class excludes: - film duplication (except reproduction of motion picture film for theatrical distribution) as well as reproduction of audio and video recordings on CD, DVD, or other physical media from master copies, see 1820 - reproduction of motion picture film for theatrical distribution, see 5912 - third-party on-demand video streaming distribution services and downloads, see 6020 - wholesale of recorded videos on CD, DVD, or other physical media, see 4649 - retail sale of recorded videos on CD, DVD, or other physical media, see 4769 - rental of recorded videos on CD, DVD, or other physical media to the general public, see 7729
		591301	Distributing film, videos, or audio-visual works and similar productions to motion picture theatres, television networks and stations, and exhibitors
		591302	OTT platform streaming services for films, TV shows, and other audio-visual content including online digital distribution of films and TV programs.
		591399	Other motion picture, video and television programme distribution activities n.e.c.
	5914		Motion picture projection activities
		591400	Activities of motion picture or audio-visual projection in cinemas, in the open air or in other projection facilities projection activities of film festivals
592			Sound recording and music publishing activities
	5920		Sound recording and music publishing activities
			This class excludes: - reproduction from master copies of music or other sound recordings, see 1820 - wholesale of audio recordings on CD, DVD, or other physical media, see 4649

Group	Class	Sub-Class	Description
			- retail sale of audio recordings on CD, DVD, or other physical media, see 4769 - third party on-demand audio streaming distribution services and downloads see 6010 - activities of independent musicians, see 9020
		592001	Production of original (sound) master recordings and sound recording service activities including the production of recorded (i.e. non-live) radio programming, audio podcasts, audio for film, television, books
		592002	Conversion of sound recordings to audio streaming formats
		592003	Publishing of music sheet and activities of acquiring and registering copyrights for musical compositions (music publishing)
		592004	Activities of promoting, authorizing and using musical compositions in recordings, radio, television, motion pictures, live performances, print and other media
		592099	Other sound recording and music publishing activities n.e.c.
DIVISION 60: Programming, broadcasting, news agency and other content distribution activities			
601			Radio broadcasting and audio distribution activities
	6010		Radio broadcasting and audio distribution activities
			This class excludes: - publishing of audio books, and streaming distribution services and downloads of audio book publishers, see 5811 - publishing of music and other sound records, and streaming and download distribution services activities of music and other sound recording publishers, see 5920 - production of radio programming and audio podcasts, see 5920 - wholesale of audio recordings on CD, DVD, or other physical media, see 4649 - retail sale of audio recordings on CD, DVD, or other physical media, see 4769
		601001	Broadcasting audio signals through radio broadcasting studios and facilities for transmission of audio programming
		601002	Radio broadcasting activities over the internet (Internet radio stations)
		601003	Third-party on-demand audio streaming distribution services and downloads live or recorded podcast broadcasting and third-party on-demand podcast streaming services and downloads
		601004	Audio book third-party on-demand streaming distribution services and downloads
		601099	Other radio broadcasting and audio distribution activities n.e.c.

Group	Class	Sub-Class	Description
602			Television programming, broadcasting and video distribution
	6020		Television programming, broadcasting and video distribution activities
			This class excludes: - video game publishers, and streaming and download distribution services activities of video game publishers, see 5821 - production of television programme elements (e.g. movies, documentaries, talk shows, commercials etc.), see 5911 - assembly of a package of channels and transmission of that package by cable or satellite transmission network operators to viewers, see 6110 - rental of recorded videos on CD, DVD or other physical media to the general public, see 7729
		602000	Television programming and broadcasting activities
603			News agency and other content distribution activities
	6031		News agency activities
			This class excludes: - publishing activities, see 581 - broadcasting and third party on-demand streaming distribution activities, see 6010, 6020 - activities of independent photojournalists, see 7420 - activities of independent journalists, see 9011 - retail outlets of newspapers, see 4761
		603100	News syndicate and news agency activities furnishing news, pictures and features to the media, publishers and broadcasters
	6039		Social network sites and other content distribution activities
			This class excludes: - Publishing of e-books, 5811 - news agency activities, see 6031 - vlog production activities, see 5911 - activities of independent actors (including influencers appearing in vlogs), see 9020 - activities of independent bloggers, see 9011 - publishing of video games and other software, see 582 - activities of video game streaming sites for viewing only, see 6020 - provision of computing infrastructure and hosting services, see 6310 - activities of web search portals, see 6390 - activities of gambling sites, see 9200 - retail sale intermediation activities, see 4790 - passenger transportation intermediation activities, see 5232

Group	Class	Sub-Class	Description
			- intermediation services for accommodation, see 5540 - activities of libraries and archives, see 911
		603900	Social network sites and other content distribution (sharing) platforms, including blog and wiki sites online gaming/video game sites provision of e-book for downloads not associated with publishing
SECTION K: Telecommunications, computer programming, consultancy, computing infrastructure, and other information service activities			
DIVISION 61: Telecommunications			
611			Wired, wireless, and satellite telecommunication activities
	6110		Wired, wireless, and satellite telecommunication activities
			This class excludes: - telecommunications reselling activities and intermediation service activities for telecommunication, see 6120 - Voice Over Internet Protocol (VOIP) provision, without operating facilities for the transmission of data, see 6120 - publishing of instant messaging or satellite geolocation applications, see 5829 - installation of telecommunications, computer network and cable television wiring in buildings, including fibre optic wiring, without operating facilities for the transmission of data, see 4321
		611001	Operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound and video using wired, wireless and satellite telecommunications infrastructure excluding cable distribution systems (e.g. for distribution of data and television signals)
		611002	Operating of cable distribution systems (e.g. for distribution of data and television signals) with or without providing customers with third-party video-on-demand services (OTT services)
		611099	Other wired, wireless, and satellite telecommunication activities n.e.c.
612			Telecommunication reselling activities and intermediation service activities for telecommunication
	6120		Telecommunication reselling activities and intermediation service activities for telecommunication
			This class excludes: - provision of telecommunications services by operators of telecommunications infrastructure, see 6110

Group	Class	Sub-Class	Description
		612001	Reselling and intermediation services for wired, wireless and satellite telecommunications and internet services (i.e. purchasing and reselling network capacity), including activities of telecommunications brokers and resellers of pre-paid calling cards and services
		612002	Provision of telephone and Internet access in facilities open to the public including activities of cyber cafes
		612099	Telecommunication reselling activities and intermediation service activities for telecommunication n.e.c.
619			Other telecommunication activities
	6190		Other telecommunication activities
			This class excludes: - provision of Internet access by operators of telecommunications infrastructure, see 6110 - reselling of telecommunications services and intermediation services for telecommunications, see 6120
		619001	Provision of specialised telecommunications applications, such as satellite Mission operation (TT&C, Data, Space Situational Awareness) , Ground Station as Service (GaSS) and radar station operations
		619002	Operation of satellite terminal stations, Gateways and associated facilities operationally connected with one or more terrestrial communications systems and capable of transmitting telecommunications to or receiving telecommunications from satellite systems
		619003	Services providing automated/ interactive alerts through Text messaging (SMS), advanced data services (SMS+, MMS+), RCS Messaging and Interactive Alerts, Automated SMS alert systems powered by artificial intelligence for personalized notifications and SMS push services provision, without operating facilities for the transmission of data
		619099	Other Telecommunications activities n.e.c. including R&D, Regulation, dispute settlement
DIVISION 62: Computer programming, consultancy and related activities			
621			Computer programming activities
	6211		Development of video games, video game software, and video game software tools
			This class excludes: - publishing video games and gaming applications, see 5821 - activities of online gaming/video game sites, see 6039

Group	Class	Sub-Class	Description
			- activities of gambling sites, see 9200
		621100	Development of video games, video game software, and video game software tools
	6219		Other computer programming activities
			This class excludes: - development of video game applications, see 6211 - software publishing, see 582 - planning and designing computer systems that integrate computer hardware, software and communication technologies, even though providing software might be an integral part, see 6220 - blockchain/distributed ledger technology (DLT) data processing activities, see 6310
		621901	Computer programming for third parties (clients) not including AI/ ML and cybersecurity applications
		621902	Computer AI/ ML programming for third parties (clients)
		621903	Computer Cybersecurity programming for clients
		621904	Web-page designing
		621999	Other computer programming activities n.e.c.
622			Computer consultancy and computer facilities management activities
	6220		Computer consultancy and computer facilities management activities
			This class excludes: - sale of computer hardware or software on physical media, see 4651, 4740 - installation of mainframe and similar computers, see 3320 - installation (setting-up) of personal computers, see 6290 - software publishing, see 582 - software installation, see 6290 - computer disaster recovery services, see 6290
		622001	Computer hardware, software, and systems consultancy activities, excluding cybersecurity consultancy activities
		622002	Planning and designing of computer systems which integrate computer hardware, software and communication technologies, with or without related services such as system installation, training, and user support
		622003	Provision of on-site management and operation of clients' computer systems and/or data processing facilities (including AMC services), as well as related support services

Group	Class	Sub-Class	Description
		622004	Cybersecurity consultancy activities provision of advice on software and hardware requirements and provision or procurement of the hardware and software components of a computer system including cybersecurity network and system monitoring, testing and analysis
		622099	Other computer consultancy and computer facilities management activities n.e.c.
629			Other information technology and computer service activities
	6290		Other information technology and computer service activities
			This class excludes: - installation of mainframe and similar computers, see 3320 - computer programming, see 621 - computer consultancy, see 6220 - computer facilities management, see 6220 - provision of computing infrastructure, data processing and hosting, see 6310
		629001	Installation (setting-up) of computers and software installation services
		629002	Computer disaster recovery services and Cloud-based disaster recovery as a service (DRaaS)
		629099	Other information technology and computer service activities n.e.c
DIVISION 63: Computing infrastructure, data processing, hosting, and other information service activities			
631			Computing infrastructure, data processing, hosting and related activities
	6310		Computing infrastructure, data processing, hosting and related activities
			This class excludes: - software publishing, see 582 - postproduction services to convert video content into streaming formats, see 5912 - postproduction services to convert audio content into streaming formats, see 5920 - third party on-demand audio streaming distribution services, see 6010 - third party on-demand video streaming distribution services, see 6020 - computer systems design, see 6220 - issuing of digital currency, see 6411 - issuing of crypto assets with a corresponding liability (not by a monetary authority), see 6499 - repair and maintenance of computers and communications equipment, see 9510

Group	Class	Sub-Class	Description
			- electronic storage of archival material for access by the general public, see 9112
		631001	Provision of computing infrastructure including cloud infrastructure and platform provision (IaaS, PaaS) including cloud computing (except software publishing and computer systems design)
		631002	Provision of technical infrastructure related to streaming services
		631003	Data processing services and related activities such as complete processing of data supplied by clients, generation of specialized reports, blockchain/DLT data processing activities
		631004	Specialized hosting activities such as web hosting, application hosting
		631005	Providing data entry services
		631006	Data centre colocation activities (i.e., rental of server and networking space in data centres) and computer data storage services (non-cloud storage)
		631007	Issuing of crypto assets without a corresponding liability (not by a monetary authority)
		631099	Other computing infrastructure, data processing, hosting and related activities n.e.c. including analysis of satellite data
639			Web search portals activities and other information service activities
	6390		Web search portals activities and other information service activities
			This class excludes: - intermediation service activities for retail sale, see 4790 - intermediation service activities for passenger transportation, see 5232 - intermediation services activities for accommodation, see 5540 - publishing activities, such as newspapers, see division 58 - broadcasting activities, see division 60 - news syndicate and news agency activities, see 6031 - activities of call centres, see 8220
		639001	Operation of websites that use a search engine to generate and maintain extensive databases of Internet addresses and content in an easily searchable format
		639002	Operation of other websites that act as portals to the Internet, such as media sites providing periodically updated content
		639003	Telephone-based information services such as directory assistance, customer support helplines, telebanking and similar services

Group	Class	Sub-Class	Description
		639004	News/Press clipping services
		639099	Other web search portal activities and other information service activities n.e.c.
SECTION L: Financial and insurance activities			
DIVISION 64: Financial service activities, except insurance and pension funding			
641			Monetary intermediation
	6411		Central banking
			This class excludes: - financial supervisory activities except insurance and pension funding (not by the central bank), see 6611 - financial supervisory activities for insurance and pension funding (not by the central bank), see 6629 - financial regulation relating to the conduct of business and consumer protection and other wider financial regulatory activities, see 8414 - activities of international organizations, e.g. IMF, World Bank, see 9900
		641100	Activities of Central Bank
6419			Other monetary intermediation
			This class includes the receiving of deposits and/or close substitutes for deposits and extending of credit or other forms of lending funds. The granting of credit can take a variety of forms, such as loans mortgages, consumer credit cards etc. These activities are generally carried out by monetary institutions other than central banks.
			This class excludes: - credit granting by specialised non-depository institutions, e.g. for house purchases, see 6492 - credit card transaction processing and settlement activities, see 6619
		641901	Activities of commercial banks, Regional Rural Banks, Local Area Banks
		641902	Activities of Payment, Small Finance Banks and similar activities
		641903	Activities of co-operative banks including Urban Co-op Banks, Primary Agricultural Credit Societies (PACS), Central Cooperative Banks (CCBs), State Cooperative Banks (SCBs) and other credit co-operatives and unions
		641904	Activities of Postal giro and postal saving banks activities and money order activities and other similar activities
		641905	Activities of deposit taking NBFCs (Investment and Credit Companies (ICC), Housing Finance Companies (HFC))
		641906	Activities of non-deposit taking NBFCs (ICC, NBFC-Infrastructure Debt Fund, NBFC-Micro-Finance Institutions, NBFC-Non-Operating Financial Holding Companies, HFC, Standalone Primary Dealers)

Group	Class	Sub-Class	Description
		641907	Activities of monetary intermediation carried out by Self Help Groups (SHG)
		641999	Other monetary intermediation activities n.e.c.
642			Activities of holding companies and financing conduits
	6421		Activities of holding companies
			This class includes the activities of holding companies, i.e. units that hold the assets (owning controlling- levels of equity) of one or more subsidiaries and whose only purpose is owning subsidiaries. The holding companies in this class do not provide any other service to the enterprises in which the equity is held, i.e. they do not administer or manage other units.
			This class excludes: - dealing in financial markets on own account, see 6499 - activities of asset management on a fee or contract basis, 6630 - provision of managerial services, e.g. strategic planning, decision making and administrative services of a head office, see 7010 - active management of companies and enterprises, strategic planning and decision making of the company, see 7010
		642100	Activities of holding companies, i.e. units that hold the assets (owning controlling levels of equity) of one or more subsidiaries and whose only purpose is owning subsidiaries. The holding companies in this class do not provide any other service to the enterprises in which the equity is held, i.e. they do not administer or manage other units.
	6422		Activities of financing conduits
			This class includes the activities of financing conduits, i.e., units created by a financial or non-financial group to raise or borrow funds (often on the open market) and to remit those funds to their parent or another entity within the group.
			This class excludes: - management services of public funds and public debt services, see 8411
		642201	Activities of captive financial institutions involved in intragroup lending. Companies wholly owned subsidiary of the manufacturer that provides B2B and/or B2C financing to purchasing the parent companies' products and services
		642202	Activities of Brass Plate Companies i.e., units that are owned (directly or indirectly) by a non-resident unit, of which large part of the balance sheet consists of claims and liabilities towards non-resident units, and that have

Group	Class	Sub-Class	Description
			few or no employees and little or no physical presence in the jurisdiction of incorporation
		642299	Activities of other financing conduits n.e.c.
643			Activities of trusts, funds and similar financial entities
	6431		Activities of money market funds
			This class includes activities of money market funds, i.e., collective investment schemes that raise funds by issuing shares or units to the public, of which the proceeds are invested primarily in short-term assets, i.e., assets with a remaining maturity of 1 year or less. Their units may be regarded as close substitutes for deposits.
			This class excludes: - activities of non-money market investment funds, see 6432
		643100	Issuing of certificates of deposit, money market mutual funds, commercial paper and other activities of money market funds
	6432		Activities of non- money market funds
			This class includes activities of non-money market funds, i.e., collective investment schemes that raise funds by issuing shares or units to the public, of which proceeds are invested primarily in financial assets, other than short-term assets, and in non-financial assets (usually real estate). Their units (or shares) are not substitutes for deposits.
			This class excludes: - activities of money market funds, see 6431
		643200	Issuing of non-money market funds for investment in financial and non-financial assets
	6433		Activities of trust, estate and agency accounts
			This class includes legal entities, not acting as collective investment schemes, organised to pool securities, estates and other financial assets, without managing, on behalf of shareholders or beneficiaries. The portfolios are customised to achieve specific investment characteristics, e.g. 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.
			This class excludes: - raising funds by issuing shares or units and acting as collective investment schemes, see 6431 and 6432 - carrying out securitisation transactions by issuing of financial instrument, see 6494

Group	Class	Sub-Class	Description
			- trust, estate and agency accounts, that earn revenue from the sale of goods or services, see ISIC class according to their principal activity
		643301	Trusts (other than family Trusts), estates or agency accounts, administered on behalf of the beneficiaries under the terms of a trust agreement, will or agency agreement
		643302	Activities of companies holding financial assets for individuals and families (family trusts), home office
		643303	Activities of shareholding companies, not owning controlling levels of equity
		643304	Venture companies where the only financing is by shares and no fee is received
		643399	Activities of other trust, estate and agency accounts n.e.c.
649			Other financial service activities, except insurance and pension funding activities
	6491		Financial Leasing
			This class includes the activities of financing the purchase of an asset on behalf of a customer. The financier (the lessor) is the legal owner of the asset and the customer (the lessee) carries the risk for the duration of the lease, which usually covers the expected life of the asset. The lessee acquires all the benefits of its use.
			This class excludes: - operating leasing, according to type of goods leased, see division 77
		649100	Activities of 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
	6492		International trade financing activities
			This class covers the provision of financial support often combined with additional services to assist entities in receiving and shipping goods to and from the rest of the world.
		649200	Activities of entities engaged in providing letters of credit, standby letters of credit, guarantees, collections and supply chain financing for international trade.
	6493		Factoring Activities
			This class covers the activity of purchasing accounts receivable (i.e., invoices) from third parties at a discount.
			This class excludes:

Group	Class	Sub-Class	Description
			- debt financing undertaken with account receivables as collateral, see 6495
		649300	Activities of specialised factoring company or other financial organization engaged in recourse or non-recourse factoring i.e. the activity of purchasing accounts receivable (invoices) from third parties at a discount (factoring).
	6494		Securitisation
			This class covers activities to issue debt securities whose coupon and principal payments are backed by payments on specified assets or future income streams on assets that have not been originated by the issuing unit.
		649401	Activities of Asset Reconstruction Companies
		649402	Activities to issue debt securities whose coupon and principal payments are backed by payments on specified assets or future income streams on assets that have not been originated by the issuing unit.
	6495		Other credit granting activities
			This class excludes: - credit granting by specialised deposit-taking institutions, see 6419 - operating leasing, see division 77, according to type of goods leased - grant-giving activities by membership organizations, see 9499
		649501	Activities of granting of consumer credit (primarily unsecured)
		649502	Provision of long-term finance to industry by entities other than by All Scheduled Commercial Banks (ASCB)
		649503	Credit granting by specialized non-depository institutions for purchase of assets like house, vehicles etc.
		649504	Activities of pawnbrokers/ money lenders
		649505	Activities of Chit funds
		649599	Other credit granting activities n.e.c. including Short-term financing for corporate mergers and takeovers
	6499		Other financial service activities n.e.c., except insurance and pension funding activities
			This class excludes: - issuing of crypto assets without a corresponding liability (not by a monetary authority), see 6310 - financial leasing, see 6491 - securitisation, see 6494 - security and commodity contracts dealing on behalf of others (brokerage), see 6612 - activities of currency exchanges, see 6612 - brokerage of crypto assets, see 6612 - mortgage brokerage, see 6619 - investment funds management, see 6630

Group	Class	Sub-Class	Description
			- trade, leasing and rental of real estate property, see division 68 - bill collection without debt buying up, see 8291 - trade and brokerage of crypto assets without a corresponding liability (not by a monetary authority), see 8299 - grant giving activities by membership organisations, see 9499
		649901	Activities of investment and trading activities on Own-account, e.g., venture capital companies or investment clubs
		649902	Activities of acting as a counterparty for clearing and settlement of transactions
		649903	Activities of dealing in financial markets by individuals
		649904	Activities of trade of receivables by individuals
		649905	Activities of Securities and derivatives operated by individuals
		649906	Activities of securitization transactions of assets other than loans by issuing financial instruments
		649907	Activities of Issuing of crypto assets with a corresponding liability (not by a monetary authority)
		649908	Activities of trading of crypto assets with a corresponding liability by individuals
		649999	Other financial service activities n.e.c., except insurance and pension funding activities
DIVISION 65: Insurance, reinsurance and pension funding, except compulsory social security			
651			Insurance
	6511		Life insurance
		651100	Activities of providing term life insurance, permanent life insurance (including group life insurance), and the underwriting of annuities and life insurance policies, disability income insurance policies, and accidental death, funeral, and dismemberment insurance policies, with or without a substantial savings element.
	6512		Non-life insurance
			This class excludes: - compulsory social security schemes, see 8430
		651201	Activities of providing medical and health insurance
		651202	Activities of providing disaster and catastrophe insurance, accident insurance, fire and natural forces damage to property insurance, parametric insurance, travel insurance, agriculture/ crop insurance property and theft insurance.
		651203	Activities of providing insurance for motor vehicles,

Group	Class	Sub-Class	Description
		651204	Activities of providing insurance for railway rolling stock, ships, aircraft, and other modes of transport
		651205	Activities of providing freight insurance, financial loss and liability insurance, including credit insurance, legal expenses insurance, income protection insurance, and workers' compensation insurance.
		651206	Activities of providing deposit insurance
		651207	Activities of providing agricultural insurance
		651299	Activities of providing other non-life insurance n.e.c.
652			Reinsurance
	6520		Reinsurance
		652000	Activities of reinsurance, including treaty and facultative reinsurance agreements, that involve assuming all or part of the risk associated with existing insurance policies originally underwritten by other insurance providers including the activity of finite reinsurance.
653			Pension funding
	6530		Pension funding
			This class includes provision of retirement income benefits exclusively for the sponsor's employees or members. This includes pension plans with defined benefits as well as defined contributions.
			This class excludes: - management of pension funds, see 6630 - compulsory social security schemes, see 8430
		653000	Activities of provision of employee benefit plans, pension funds and plans, and retirement plans.
DIVISION 66: Activities auxiliary to financial service and insurance activities			
661			Activities auxiliary to financial services, except insurance and pension funding
	6611		Administration of financial markets
			This class includes the operation and supervision of financial markets other than that done by central banks.
			This class excludes: - energy exchanges for electricity, transmission or distribution capacities, see division 35 - financial regulation relating to the conduct of business and consumer protection and other wider financial regulatory activities, see 8414 - financial supervisory authority of insurance and pension funding (not by the central bank), see 6629
		661101	Administration of Commodity contracts exchanges, futures commodity contracts exchanges, securities exchanges, stock exchanges, and stock or commodity options exchanges.

Group	Class	Sub-Class	Description
		661102	Financial supervisory authority for financial markets and service activities including that by regulatory organizations (excluding insurance and pension funding, and not by the central bank) e.g. SEBI, IFSCA
		661103	Activities of Crypto assets exchanges
		661199	Activities of administration of other financial markets (except insurance and pension funding) n.e.c.
	6612		Security and commodity contracts brokerage
			This class excludes: - dealing in financial markets on own account, see division 64 - portfolio management, on a fee or contract basis, see 6630 - buying and selling of real estate projects, e.g. wind or solar parks, see division 68 - trading and brokerage of crypto assets without a corresponding liability (not by a monetary authority), see 8299 - donation-based fundraising, see 8299
		661201	Dealing in financial markets on behalf of others, including stock broking, securities brokerage, and brokerage of investment funds shares
		661202	Standardized commodity contracts brokerage
		661203	Currency trading on behalf of others
		661204	Equity-based crowdfunding, and debt-based crowdfunding offering securities
		661205	Activities of currency exchanges
		661299	Other securities and commodity contracts brokerage n.e.c., including trade and brokerage of crypto assets with liabilities
	6619		Other activities auxiliary to financial service activities, except insurance and pension funding
			This class excludes: - publishing of financial markets analysis, see class 5819 - information search services regarding financial markets, see 6390 - crypto assets exchange, see 6611 - brokerage activities, see 6612 - brokerage of crypto assets, see 6612 - activities of insurance agents and brokers, see 6622 - management of funds, see 6630 - activities of debt collection agencies and non-performing loans servicers, see 8291
		661901	Financial transaction processing and settlement activities, including digital (or internet-based) payment provision and settlement activities for credit card transactions (payment gateways)

Group	Class	Sub-Class	Description
		661902	Investment advisors/ consultant (including robo-advisory services and analysing financial markets as an advisory service), mortgage and loan advisors, financial advisors in relation to mergers and acquisition services
		661903	Activities of digital currency wallet providers
		661904	Validation and mining for crypto assets deemed financial assets
		661905	Tokenization of digital assets, including security token offerings and initial coin offerings
		661906	Consumer credit intermediation
		661907	Activities of payment providers including Fintech, e.g., electronic funds transfer services, P2P lending/ payment services and Unified Payments Interface (UPI) transactions.
		661908	Activities of Account Aggregators
		661909	RegTech services that provide technology-driven solutions to streamline regulatory compliance, including anti-money laundering (AML) checks, fraud detection, automated reporting, real-time monitoring, and risk management tools for financial institutions.
		661910	Other Fintech activities including Suptech, cross-border payment platforms, GreenTech/green finance
		661911	Post office/ bank agents providing investment services
		661999	Other activities auxiliary to financial service activities, except insurance and pension funding n.e.c. including trustee, fiduciary, and custody services on a fee or contract basis, securities custody
662			Activities auxiliary to insurance and pension funding
	6621		Risk and damage evaluation
			This class includes the provision of administration services of insurance, such as assessing and settling insurance claims. This class excludes: - appraisal of real estate, see 6829 - appraisal for other purposes, see 7499 - investigation activities, see 8011
		662100	Providing administrative services related to insurance, such as assessing and settling insurance claims like, assessing insurance claims, claims adjusting, risk assessing, risk and damage evaluation, average and loss adjusting, and settling insurance claims (Third Party Agents)
	6622		Activities of insurance agents and brokers
		662200	Activities of insurance agents and brokers (insurance intermediaries) involved in selling, negotiating, or soliciting annuities, as well as insurance and reinsurance policies.

Group	Class	Sub-Class	Description
	6629		Other activities auxiliary to insurance and pension funding
			This class excludes: - marine salvage activities, see 5222 - publishing of insurance software/applications, see class 5829
		662901	Pension and insurance advisory activities
		662902	Administration of financial markets for insurance and pension funding services e.g. IRDA, PFRDA
		662999	Other activities auxiliary to insurance and pension funding n.e.c. including salvage administration and actuarial services
663			Fund management activities
	6630		Fund management activities
			This class includes portfolio and fund management activities, for instance making decisions on which investments to purchase or sell, on a fee or contract basis, for individuals, businesses and others.
			This class excludes: - dealing in financial markets on own-account, see 6499 - management of real estate, see division 68
		663001	Management of mutual funds
		663002	Management of pension funds
		663003	Activities of asset management including portfolio management, on a fee or contract basis
		663099	Other fund management activities n.e.c.
SECTION M: Real estate activities			
DIVISION 68: Real estate activities			
681			Real estate activities with own or leased property
	6810		Real estate activities with own or leased property
			This class excludes: - operation of hotels, suite hotels, holiday homes, rooming houses, campgrounds, trailer parks and other non-residential or short-stay accommodation places (including student accommodation) provided for less than one year, see division 55 - rental of machinery, see 773 - residential care activities for older persons or persons with physical disabilities, including supervision and assistance in daily living, see 8730
		681001	Renting and operating self-owned or leased apartment buildings, homes and flats
		681002	Renting and operating of office buildings, coworking spaces
		681003	Renting and operating of exhibition halls, banquet halls and similar spaces

Group	Class	Sub-Class	Description
		681004	Renting and operating Malls, spaces for commercial activities (including storage spaces), self-storage spaces and similar activities
		681005	Renting and operating of real estate space for data centres and cloud infrastructure
		681006	Renting of space for solar energy, wind energy and other renewable energy installations
		681007	Renting and operating land, including agricultural and forestry land
		681008	Development of building projects for sale and for own operation, i.e. for renting space in these buildings
		681099	Other real estate rental and leasing n.e.c. including renting of plant and factory buildings and letting of roofs for mobile towers
682			Real estate activities on a fee or contract basis
	6821		Intermediation service activities for real estate
			This class includes the intermediation of buying, selling and rental of real estate by bringing clients and sellers or service providers together for a fee or commission. These intermediation activities can be carried out on digital platforms or through non-digital channels (face-to-face including door-to-door, phone, mail, etc.). The fee or commission can be received from either the client or the seller of the real estate or the provider of the real estate service. Revenue for the intermediation activities can include other sources of income, such as revenues from selling advertising space to third parties. This class includes the provision of real estate activities by real estate agencies or independent real estate agents.
			This class excludes: - legal activities, see 6910 - activities of real estate escrow agents, see 6829
		682100	Intermediation in buying, selling, and rental of real estate through direct broker-client interactions on a fee or contract basis
	6829		Other real estate activities on a fee or contract basis
			This class excludes: - legal activities, see 6910 - asset management activities as part of financial management consulting, see 7020 - facilities support services (combination of services such as general interior cleaning, maintenance and making minor repairs, trash disposal, guard and security), see 8110
		682901	Activities of valuation of real estate, appraisal services
		682902	Management of real estate such as property management of real estate or dwellings in joint ownership (mostly done on a fee or contract basis)

Group	Class	Sub-Class	Description
		682999	Other real estate activities on a fee or contract basis n.e.c. including rent collecting
SECTION N: Professional, scientific and technical activities			
DIVISION 69: Legal and accounting activities			
691			Legal activities
	6910		Legal activities
			This class excludes: - law court activities, see 8423 - social mediation, see 8890
		691001	General legal counselling, advice, consultancy and representation in legal matters in civil, criminal and labour law disputes including representation before courts and other judicial bodies
		691002	Activities of rent collection agencies
		691099	Other legal activities n.e.c. including notary services, arbitration and mediation by legal professionals
692			Accounting, bookkeeping and auditing activities; tax consultancy
	6920		Accounting, bookkeeping and auditing activities; tax consultancy
			This class excludes: - provision of accounting software, see 621 - data-processing and tabulation activities, see 6310 - management consultancy on accounting systems, budgetary control procedures, see 7020 - bill collection, see 8291
		692001	Accounting and bookkeeping services
		692002	Auditing services
		692003	Tax consultancy services (tax filing, planning, advisory)
DIVISION 70: Activities of head offices; management consultancy activities			
701			Activities of head offices
	7010		Activities of head offices
			This class includes: the overseeing and managing of other units of the enterprise or enterprise group i.e. acting as head office; undertaking the strategic or organisational planning and decision-making role of the company or enterprise; exercising operational control and managing the day-to-day operations of their related units. These activities are the same regardless of which activities the managed units perform (financing, manufacturing trade, etc.
			This class excludes: - activities of holding companies, not engaged in head office activities, see 6421
		701000	Activities of overseeing, managing, exercising operational control and decision-making role of the enterprise or enterprise group acting as head office

Group	Class	Sub-Class	Description
702			Business and other management consultancy activities
	7020		Business and other management consultancy activities
			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.
			This class excludes: - design of computer software for accounting systems, see 6201 - legal advice and representation, see 6910 - accounting, bookkeeping and auditing activities, tax consulting, see 6920 - architectural, engineering and other technical advisory activities, see 7499 - advertising activities, see 7310 - market research and public opinion polling, see 7320 - executive placement or search consulting services, see 7810 - activities of casting agents, see 7810 - educational consulting activities, see 8569
		702001	Business consulting and management services (for profit) including reconstructing consultancy
		702002	Design of accounting methods or procedures, cost accounting programmes, budgetary control procedures
		702003	Policy advocacy services (non-profit)
		702099	Other Business and management consultancy services activities n.e.c. including activities of cost accountants
DIVISION 71: Architectural and engineering activities; technical testing and analysis			
711			Architectural and engineering, and related technical consultancy activities
	7110		Architectural and engineering, and related technical consultancy activities
			This class includes the provision of architectural services, engineering services, drafting services, building inspection services and surveying and mapping services and the like.
			This class excludes: - test drilling in connection with mining operations, see 0910, 0990 - development or publishing of associated software, see 5829 - activities of computer consultants, see 6220

Group	Class	Sub-Class	Description
			- technical testing, see 7120 - research and development activities related to engineering, see 7210 - industrial design, see 7410 - interior decorating, see 7410 - aerial photography, see 7420
		711001	Building design and drafting
		711002	Town and city planning and landscape architecture
		711003	Engineering design and consulting
		711004	Geophysical, geologic, seismic surveying and geodetic surveying activities such as land and boundary surveying activities, hydrologic surveying activities, Space and Launch Vehicle technology consultancy services and similar activities
		711005	Naval architecture and offshore engineering
		711099	Other architectural and engineering, and related technical consultancy activities n.e.c.
712			Technical testing and analysis
	7120		Technical testing and analysis
			This class excludes: - testing of animal specimens, for sanitary reasons and not associated with food production, see 7500 - diagnostic imaging, testing and analysis of medical and dental specimens, see 86 - inspections of air ducts, water and gas pipes, associated with repair or installation, see section F - sampling and weighing as part of goods handling operations, see 5229 - penetration testing of computer systems, ethical hacking and cybersecurity, see division 62 - consulting activity carried out by companies or professionals in order to obtain a certification, see 7020 - DNA sequencing for general research on biological processes, see 7210 - DNA sequencing for ruling out or curing a specific disease, see 8699
		712001	Food hygiene and safety testing services
		712002	Performance Testing of Mechanical and Electronic Equipment
		712003	Environmental Quality Testing and Monitoring Services
		712004	Certification of products, including consumer goods, motor vehicles, aircraft, pressurized containers etc.
		712005	Road-safety testing of motor vehicles
		712006	Forensic and Criminal Investigation Laboratory Services
		712007	Quality assessment and certification services like, hallmark and similar services
		712099	Other technical testing and analysis services n.e.c.

Group	Class	Sub-Class	Description
DIVISION 72: Scientific research and development			
721			Research and experimental development on natural sciences and engineering
	7210		Research and experimental development on natural sciences and engineering
			This class excludes: - DNA sequencing for ruling out or curing a specific disease, see 86
		721001	Research and development on natural sciences
		721002	Research and development on engineering and technology
		721003	Research and development on medical sciences, health and life sciences, and veterinary sciences including Ayush research
		721004	Research and development on biotechnology including DNA sequencing for general research on biological processes
		721005	Research and development on agricultural, forestry and fisheries sciences
		721006	Interdisciplinary research and development, predominantly on natural sciences and engineering
		721007	Research and development on Space Science
		721099	Research and experimental development on natural sciences and engineering n.e.c.
722			Research and experimental development on social sciences and humanities
	7220		Research and experimental development on social sciences and humanities
			This class excludes: - market research, see 7320
		722001	Research & Development on Economics and Business Administration
		722002	Research & Development on Arts, Languages and Culture
		722003	Interdisciplinary Research & Development
		722099	Research & Development on other social sciences and Humanities n.e.c.
DIVISION 73: Activities of advertising, market research and public relations			
731			Advertising activities
	7310		Advertising activities
			This class includes the creation of advertising campaigns and placement of such advertising in periodicals, newspapers, radio and television, on the Internet, or other media as well as the design of display structures and sites. These advertising activities are often provided via advertising agencies and media representatives.
			This class excludes: - publishing of advertising material, see 5819

Group	Class	Sub-Class	Description
			<ul style="list-style-type: none"> - production of commercial messages for radio, television and film, see 5911 - public-relations activities, see 7020 - market research, see 7320 - graphic design activities, see 7410 - advertising photography, see 7420 - convention and trade show organizers, see 8230 - mailing activities, see 8219 - advertising services used to fund predominant activity of the business which may be provided free of charge, see predominant activity
		731001	Advertising and Marketing Services through physical mode excluding through newspaper, pamphlets and similar modes
		731002	Advertising and Marketing Services through newspaper, pamphlets and similar modes
		731003	Advertising and Marketing Services through digital/electronic mode
732			Market research and public opinion polling activities
	7320		Market research and public opinion polling activities
			<p>This class excludes:</p> <ul style="list-style-type: none"> - advertising, see group 7310 - undertaking telephone interviews for market and opinion research surveys on a contract or fee basis, see 8220
		732001	Market Research Activities other than public opinion polling activities
		732002	Public opinion polling activities
733			Public relations activities
	7330		Public relations activities
			<p>This class includes the provision of advice, guidance and operational assistance, including lobbying activities, to businesses and other organisations on public relations and communication.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - lobbying consultancy activities, see 7020 - advertising agencies and media representation services, see 7310 - market research and public opinion polling, see 7320 - design and consulting with respect to visual communication, see 7410
		733000	Public relations activities
DIVISION 74: Other professional, scientific and technical activities			
741			Specialized design activities
	7410		Specialized design activities
			<p>This class includes:</p> <ul style="list-style-type: none"> - industrial design, carried out also through specialised software, i.e. creating and developing designs and

Group	Class	Sub-Class	Description
			<p>specifications that optimize the use, value and appearance of products, including the determination of the materials, construction, mechanism, shape, colour and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal and efficiency in production, distribution, use and maintenance.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - design of computer-produced graphics for animations, see 5912 - design and programming of web pages, see 6219 - architectural design, see 7110 - engineering design, i.e. applying physical laws and principles of engineering in the design of machines, materials, instruments, structures, processes and systems, see 7110 - theatrical stage-set design, see 9039
		741001	Fashion design related to textiles, wearing apparel, shoes, jewellery
		741002	Interior Designing including Furniture
		741003	Services of graphic designers
		741004	Industrial Design
		741005	Household Product Design, excluding Furniture
		741099	Other specialized design activities n.e.c.
742			Photographic activities
	7420		Photographic activities
			<p>This class excludes:</p> <ul style="list-style-type: none"> - activities of printing photographs (from cellular phones, memory cards, USB and other electronic supports), see 1812 - processing motion picture film related to the motion picture and television industries, see 5912 - cartographic and spatial information activities, see 7110 - photogrammetric surveying activities, see 7110 - operation of photo automats for printing photos from electronical records, e.g. from telephone, memory cards, flash drives, see 9690
		742001	Photography (Commercial and consumer)
		742002	Videography (Events)
		742003	Photography and videography (Journalists)
		742099	Other photographic and videography activities n.e.c.
743			Translation and interpretation activities
	7430		Translation and interpretation activities

Group	Class	Sub-Class	Description
			This class excludes: - development of translation tools and training translation engines, see 621 - publishing translation software, see 5829 - language teaching activities, see 8559
		743000	Translation and interpretation of languages, including sign language, whether spoken or written
749			Other professional, scientific and technical activities n.e.c.
	7491		Patent brokering and marketing service activities
			This class excludes: - leasing of intellectual property and similar products, see 7740 - buying and selling patents and similar intellectual property rights on own account, see 7740
		749101	Copyright Brokering
		749102	Intellectual property brokering excluding copyright brokering
		749103	Marketing Services for rights to Intellectual Property
		749104	Collective rights management organizations
		749199	Other patent brokering and marketing service activities n.e.c.
	7499		All other professional, scientific and technical activities n.e.c. This class includes variety of service activities generally delivered to commercial clients. It includes those activities for which more advanced professional, scientific and technical skill levels are required, but does not include ongoing, routine business functions that are generally of short duration. This class excludes: - activities of commission agents, commodity brokers and other wholesalers trading on the account of others without owning the intermediated goods at any time, see 4610 - intermediation service activities for retail sale, see 4790 - activities of real estate brokers, see 6821 - bookkeeping activities, see 6920 - activities of management consultants, see 7020 - activities of architecture and engineering consultants, see 7110 - activities of quantity surveyors, see 7110 - industrial and machinery design, see 7110, 7410 - veterinary testing and control in relation to food production, see 7120 - sales promotion service activities, see division 7330 - display of advertisement and other advertising design, see 7310

Group	Class	Sub-Class	Description
			<ul style="list-style-type: none"> - creation of stands and other display structures and sites, see 7310 - activities of convention and trade show organisers, see 8230 - activities of independent auctioneers, see 8299 - administration of loyalty programmes, see 8299 - consumer credit and debt counselling, see 8890 - environmental engineering activities, see 7110 - patent brokerage activities, see 7491 - management of rights to industrial property, e.g. patents, licenses, trademarks, franchises etc., see 7491 - management of rights in intellectual property, e.g. copyrights, and their revenues, see 7491 - consultation of medical doctors, see group 8620
		749901	Business brokerage activities excluding copyright and intellectual property brokerage
		749902	Weather forecasting activities
		749903	Security consulting activities
		749904	Environmental consulting activities
		749905	Activities carried out by agents and agencies on behalf of individuals usually involving the obtaining of engagements in motion picture, theatrical production or other entertainment or sports attractions and the placement of books, plays, artworks, photographs etc., with publishers, producers etc.
		749999	Other professional, scientific and technical activities n.e.c.
DIVISION 75: Veterinary activities			
750			Veterinary activities
	7500		Veterinary activities
			<p>This class excludes:</p> <ul style="list-style-type: none"> - farm animal boarding activities without health care, see 0162 - sheep shearing, see 0162 - herd testing, droving and agistment services, poultry caponising, see 0162 - activities related to artificial insemination, see 0162 - animal genetic testing activities, 7210 - testing and control of animals before slaughter in relation to food production, see 7120 - scientific research on animal genetics, see 7220 - pet animal boarding activities without health care, see 9690
		750001	Animal health care and control activities for farm animals
		750002	Animal health care and control activities for pet animals
		750003	Animal rehabilitation and physiotherapy activities
		750099	Other veterinary activities n.e.c.
SECTION O: Administrative and support service activities			

Group	Class	Sub-Class	Description
DIVISION 77: Rental and leasing activities			
771			Rental and leasing of motor vehicles
	7710		Rental and leasing of motor vehicles
			This class excludes: - renting or leasing of vehicles or trucks with driver, see 4922, 4923
		771001	Rental and leasing of passenger cars (without drivers)
		771002	Renting and leasing of two wheelers such as motorcycles and scooters (without drivers), excluding bicycles
		771003	Renting and leasing of auto-rickshaws and e-rickshaws (without drivers)
		771099	Renting and leasing of other motor vehicles without driver n.e.c.
772			Rental and leasing of personal and household goods
	7721		Rental and leasing of recreational and sports goods
			This class excludes: - rental of pleasure boats and sailing boats with crew, see 5011, 5021 - rental of video tapes and discs, see 7729 - rental of other personal and household goods, see 7729 - rental and leasing of water transport equipment for passengers or freight, e.g. boats, ships, hovercraft, without operator, see 7730 - rental of leisure and pleasure equipment as an integral part of recreational facilities, see 9329
		772101	Renting and leasing of bicycles, including electric bicycles
		772102	Renting and leasing of sailboats, yachts and similar recreational and sports equipment (Without Operator)
		772103	Renting and leasing of camping gear including tents and other adventure sports equipment
		772199	Renting and leasing of other recreational and sports goods n.e.c. such as beach chairs, beach umbrellas and similar goods
	7729		Rental and leasing of other personal and household goods
			This class excludes: - providing accommodation services in tents, see section I - rental of cars, motorcycles, trucks, trailers and recreational vehicles without driver, see 771 - rental of recreational and sports goods, see 7721 - rental of office furniture, see 7730 - rental of non-motorised caravans, see 7730 - independent online gaming/video game sites, see 6039 - provision of online games by the publisher (not only one-time purchases, but also subscriptions as well as in-game purchases and in-app purchases), see 5821

Group	Class	Sub-Class	Description
			- provision of combined rental and care services including washing and cleaning of textiles, e.g. linen, work uniforms and related items, see 9610
		772901	Renting and leasing of furniture (excluding office furniture) and electrical appliances for household use such as Refrigerator, ACs, Geysers and similar appliances
		772902	Rental and leasing of goods and equipment for events such as lighting equipment, tents, karaoke machines, fans, speakers and similar goods, excluding for household use
		772903	Renting and leasing of jewellery, textile goods, wearing apparels and footwear (except for sports and recreational use)
		772999	Rental and leasing of other personal and household goods n.e.c.
773			Rental and leasing of other machinery, equipment and tangible goods
	7730		Rental and leasing of other machinery, equipment and tangible goods
			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
		773001	Renting and operational leasing of power generation machinery/equipment such as engines, turbines, generators and similar equipment without operator
		773002	Renting and operational leasing of mining, forestry and agricultural machinery and equipment such as tractors and similar machinery without operator
		773003	Renting and operational leasing of construction and civil-engineering machinery and equipment such as crane lorries, work platforms and similar equipment without operator
		773004	Renting and operational leasing of office machinery, furniture and equipment without operator including computers and computer peripheral equipment
		773005	Renting and operational leasing of land-transport equipment (Excluding motor vehicles and motorcycles) such as railroad vehicles, without drivers

Group	Class	Sub-Class	Description
		773006	Renting and operational leasing of water-transport equipment such as commercial boats and ships without operator excluding those for sports and recreational purposes
		773007	Renting and operational leasing of air transport equipment such as airplanes, hot air-balloons and similar equipment without operator
		773099	Rental and leasing of other machinery, equipment and tangible goods n.e.c. including Renting and operational leasing of Spacecraft Services and Operations
774			Leasing of intellectual property and similar products, except copyrighted works
	7740		Leasing of intellectual property and similar products, except copyrighted works
			This class includes the activities of allowing others to use intellectual property products and similar products for which a royalty payment or licensing fee is paid to the owner of the product (i.e. the asset holder). The leasing of these products 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 these products.
			This class excludes: <ul style="list-style-type: none"> - acquisition of rights and publishing, see divisions 58 and 59 - producing, reproducing and distributing copyrighted works (books, software, film), see divisions 58 and 59 - streaming of content, such as software and books, by content publishers, see division 58 - audio book streaming activities not associated with its publishing, see 6010 - leasing of real estate, see 6810 - leasing of tangible products (assets), see groups 771, 772, 773
		774000	Leasing of non-financial intangible assets
775			Intermediation service activities for rental and leasing of tangible goods and non-financial intangible assets
	7751		Intermediation service activities for rental and leasing of cars, motorhomes and trailers
			This class includes the intermediation of the rental and leasing of cars, motorhomes and trailers, by bringing clients and service providers together for a fee or commission, without the intermediary providing the rental and leasing services that are intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (face-to-face

Group	Class	Sub-Class	Description
			including door-to-door, phone, mail, etc.). The fee or commission can be received from either the client or the provider of the rental and leasing service.
			This class excludes: - rental and leasing of cars, motorhomes and trailers, see 7710 - intermediation service activities for passenger transportation, see 5232
		775100	Intermediation service activities for rental and leasing of cars, motorhomes and trailers
	7752		Intermediation service activities for rental and leasing of other tangible goods and non-financial intangible assets
			This class includes the intermediation of the rental and leasing of other tangible goods and non-financial intangible assets, by bringing clients and service providers together for a fee or commission, without the intermediary providing the rental and leasing services that are intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (face-to-face including door-to-door, phone, mail, etc.). The fee or commission can be received from either the client or the provider of the rental and leasing service. Revenue for the intermediation activities can include other sources of income, such as revenues from advertising.
			This class also includes: - Intermediation between households that offer their goods for rental and households renting the goods (e.g. lawn movers, ladders, bicycles) and similar activities.
			This class excludes: - units that have ownership of the tangible goods and/or non-financial intangible asserts ultimately rented and leased. see 772 & 773 - rental and leasing of personal and household goods and other equipment and tangible goods, see 772, 773
		775200	Intermediation service activities for rental and leasing of other tangible goods and non-financial intangible assets other than cars, motorhomes and trailers
DIVISION 78: Employment activities			
781			Activities of employment placement agencies
	7810		Activities of employment placement agencies
			This class includes listing employment vacancies and referring or placing applicants for employment, where the individuals referred or placed are not employees of the employment agencies.
			This class excludes: - activities of invoicing service, see 6920

Group	Class	Sub-Class	Description
		781000	<ul style="list-style-type: none"> - activities of personal theatrical or artistic agents or agencies, see 7499 - activities of agencies providing babysitters and au-pairs for households, see 7820 Activities of employment placement agencies where the agency is not the employer
782			Temporary employment agency activities and other human resource provisions
	7820		Temporary employment agency activities and other human resource provisions
			<p>This class includes the activities of supplying workers to clients' businesses for specific periods of time to temporarily replace or supplement the working force of the client. In that employment arrangement, the temporary employment agency or human resource providers are the employers of the individual workers provided. However, the clients are responsible for the supervision of temporary personnel.</p> <p>The activities are providing human resources for client businesses. The units classified here 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. The units classified here perform a wide range of human resource and personnel management duties associated with this provision.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - activities of invoicing service, see 6920
		782000	Temporary employment agency activities and other human resource provisions where the agency is the employer
DIVISION 79: Travel agency, tour operator, and other travel related activities			
791			Travel agency and tour operator activities
	7911		Travel agency activities
			<p>This class excludes:</p> <ul style="list-style-type: none"> - intermediation service activities for passenger transportation only, see 5232 - intermediation service activities for accommodation only, see 5540 - selling of travel boxes: form of distribution of a service linked to travel, but a deferred service, which can be of any nature: hotels, restaurants, care, leisure activities, etc.), see 8299 - activities of factual and legal actions related to the conclusion of contracts for provision of tourist services, at the request of the customer, see division 69

Group	Class	Sub-Class	Description
		791100	Travel agency activities
	7912		Tour operator activities
			This class excludes: - sale of packaged tours, see 7911
		791200	Tour operator activities
799			Other travel related activities
	7990		Other travel related activities
			This class excludes: - the activities of travel agencies and tour operators, see 7911, 7912 - organisation and management of events such as meetings, conventions and conferences including transport, accommodation, ticketing if managed by the organiser itself, see 8230 - ticket reservation and sales activities for theatrical, sports and other amusement and entertainment events, see 8240 - fee-based reservation activities for passenger transportation, see 5232 - time-share exchange services, see 5540 - fee-based reservation activities for food services, see 5640 - fee-based reservation activities for accommodation, see 5540
		799000	Other travel related activities such as reservation service and related activities, provision of travel information to visitors, activities of independent tourist guides, tourism promotion activities
DIVISION 80: Investigation and security activities			
801			Investigation and security activities
	8011		Investigation and private security activities
			This class excludes: - risk analysis, security advice and consulting, see 8019 - concierge, reception and doormen safety services, see 8110, 8210 - security, including cyber security training, see 8559 - remote surveillance activities, see 8019 - public order and safety activities, see 8423
		801101	Investigation services in the private, commercial, insurance and legal field
		801102	Guard and security services activities
		801199	Other private security services n.e.c. such as celebrity protection, VIP protection and similar services
	8019		Security activities n.e.c
			This class includes the provision of one or more of the following services: security system services as part of security service centres or alarm receiving centres (ARC); remote monitoring and video surveillance

Group	Class	Sub-Class	Description
			<p>systems services, and, only if provided in connection with later monitoring and remote monitoring services, installation, repair and maintenance of electronic security systems.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - installation of security systems, e.g. burglar, surveillance systems and fire alarms, without later monitoring and remote monitoring services, see 4321 - retail sale of electrical security alarm systems, mechanical or electronic locking devices, safes and security vaults, without monitoring, installation or maintenance services, see 4759 - public order and safety activities, e.g. policing, see 8423 - providing key duplication services, see 9529 - cyber security consulting activities, see 6220 - Security consulting activities, see 7499
		801901	Installation and maintenance of electronic security systems, such as burglar or theft alarms, video surveillance systems and fire alarms, if provided in connection with later monitoring and remote monitoring services
		801999	Other security activities n.e.c.
DIVISION 81: Services to buildings and landscape activities			
811			Combined facilities support activities
	8110		Combined facilities support activities
			<p>This class includes the provision of a combination of support services within clients' facilities. These services include general interior cleaning, maintenance, trash disposal, doormen and surveillance services, mail routing, reception, laundry and related services to support operations within facilities. These support activities are performed by operating staff, which is not involved with or responsible for the core business or activities of the client.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - provision of only one of the support services (e.g. general interior cleaning services) or addressing only a single function (e.g. heating), see the appropriate class according to the service provided - provision of management and operating staff for the complete operation of a client's establishment, such as a hotel, restaurant, mine, or hospital, see the class of the unit operated - provision of on-site management and operation of a client's computer systems and/or data processing facilities, see 6220 - management of real estate, e.g. property management of real estate or dwellings in joint ownership, see 6829 - guard and security service activities, see 8011

Group	Class	Sub-Class	Description
			- operation of correctional facilities on a contract or fee basis, see 8423
		811001	Combined facilities support activities in industrial parks
		811099	Other Combined facilities support activities n.e.c.
812			Cleaning activities
	8121		General cleaning of buildings
			This class excludes: - specialised cleaning activities, e.g. cleaning of windows, chimneys, fireplaces, boilers, exhaust units, see 8129
		812100	General cleaning of all types of buildings
	8129		Other Cleaning activities
			This class excludes: - agriculture pest control, see 0161 - cleaning of sewers and drains, see 3700 - automobile cleaning, car wash, see 9532
		812901	Cleaning of trains, buses, aeroplanes etc.
		812902	Cleaning of industrial machinery
		812999	Other cleaning activities n.e.c. such as swimming pool cleaning and maintenance, exterior cleaning of buildings of all types, specialised cleaning for buildings (windows, chimneys, exhausts, etc.), disinfecting activities, street sweeping and snow and ice removal, steam cleaning, sand blasting and similar activities for building exteriors
813			Landscape service activities
	8130		Landscape service activities
			This class excludes: - protection or restoration activities of agricultural and forest land, see divisions 01 and 02 - commercial growing and planting for commercial growing of plants, trees, see divisions 01 and 02 - tree nurseries and forest tree nurseries, see 0130, 0210 - keeping the land in good environmental condition for agricultural use, see 0161 - restoration of marine ecosystems, see 0330 - construction activities for landscaping purposes, see section F - landscape design and architecture activities, see 7110 - operation of national parks, nature reserves etc., include conservation and maintenance, see 914
		813000	Landscape care and maintenance service activities
			DIVISION 82: Office administrative, office support and other business support activities
821			Office administrative and support activities
	8210		Office administrative and support activities

Group	Class	Sub-Class	Description
			<p>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</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - printing of documents (offset printing, quick printing, digital printing, photocopying, etc.), see 1811 - pre-press services, see 1812 - storage of paper files, see 5210 - courier services, see 5320 - data processing and digitalisation of files associated with further processing of data, see 6310 - storage of data files, see 6310 - rental of non-equipped offices, co-working places and fully equipped offices see 6810 - activities of shared service centres (SSC) with strategic and managerial activities / centralised activities, see 7010 - developing and organising mail advertising campaigns, see 7310 - renting of containers to be used as offices, see 7730 - public stenography services and specialised stenotype services such as court reporting, see 8299 - archiving of all kinds of documents (in paper or electronic forms), see 9112
		821000	Office administrative and support service activities such as letter or resume writing, document preparation, transcription, photocopying and similar activities including services of e-Seva Kendras
822			Activities of call centres
	8220		Activities of call centres
			<p>This class excludes:</p> <ul style="list-style-type: none"> - market research and public opinion polling and statistical analysis thereof, see 7320 - activities of brokers and agents for electric power and natural gas, see 354 - intermediation service activities for specialised construction services, see 4340 - intermediation service activities for retail sale, see 4790 - intermediation service activities for transportation, see 5231, 5232 - intermediation service activities for postal and courier activities, see 5330 - intermediation service activities for accommodation, see 5540 - intermediation service activities for food and beverage services activities, see 5640 - intermediation service activities for telecommunications activities, see 6120

Group	Class	Sub-Class	Description
			<ul style="list-style-type: none"> - financial and insurance intermediation service activities, see section L (e.g., 6622 activities of insurance agents and brokers) - intermediation service activities for real estate activities, see 6821 - patent brokering (marketing) service activities, see 7491 - intermediation service activities for rental and leasing of tangible goods and non-financial intangible assets, see 775 - intermediation service activities for business support activities (except financial intermediation) n.e.c., see 8240 - intermediation service activities for courses and tutors, see 8561 - intermediation service activities for medical, dental and other health services, see 8691 - intermediation service activities for residential care activities, see 8791 - intermediation service activities for repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles, see 9540 - intermediation service activities for other personal services, see 9640
		822000	Activities of call centres
823			Organization of conventions and trade shows
	8230		Organization of conventions and trade shows
			<p>This class includes the organisation, promotion and/or management of events.</p> <p>This class may further include the management and provision of the staff to operate the facilities in which the aforementioned events take place but only if the management and provision of staff are performed in association with the organisation, promotion and/or management of such events.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - construction of exhibition stands/booths depending on the type of installation performed, see division 43 - organisation of cultural events, such as film festivals, musicals or dance festivals, see 9039 - organisation of sports events, see 9319 - organisation of personal ceremonies or celebrations, including weddings name-giving ceremonies, birthday parties etc., see 9690 - technical planning, supply, setting up and operation of audio-visual equipment and special effects associated with the organisation of the live arts events, 9039

Group	Class	Sub-Class	Description
			<ul style="list-style-type: none"> - technical planning, supply, setting up and operation of audio-visual equipment and special effects associated with the organisation of live sport events, see 9319 - technical planning, supply, setting up and operation of audio-visual equipment and special effects associated with the organisation of live amusement and recreation events, see 9329
		823000	Organization of conventions and trade shows
824			Intermediation service activities for business support activities n.e.c., except financial intermediation
	8240		Intermediation service activities for business support activities n.e.c., except financial intermediation
			<p>This class includes the intermediation service activities for business support activities n.e.c. This class includes units that bring clients and service providers together for a fee or commission. These intermediation activities can be carried out on digital platforms or through non-digital channels (face-to-face including door-to-door, phone, mail, etc.). The fee or commission can be received from either the client or the provider of the service.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - activities of brokers and agents for electric power and natural gas, see 354 - intermediation service activities for specialised construction services, see 434 - wholesale trade on a contract or fee basis, see 461 - intermediation service activities for retail sale, see 4790 - intermediation service activities for transportation, see 523 - intermediation service activities for postal and courier activities, see 5330 - intermediation service activities for accommodation, see 5540 - intermediation service activities for food and beverage services activities, see 5640 - intermediation service activities for software publishing, see 582 - intermediation service activities for telecommunications activities, see 6120 - financial and insurance intermediation service activities, see section L intermediation service activities for real estate activities, see 6821 - patent brokering (marketing) service activities, see 7491 - intermediation service activities for rental and leasing of tangible goods and non-financial intangible assets, see 775 - travel agency activities, see 7911

Group	Class	Sub-Class	Description
			<ul style="list-style-type: none"> - intermediation service activities for courses and tutors, see 8561 - intermediation service activities for medical, dental and other health services, see 8691 - intermediation service activities for residential care activities, see 8791 - intermediation service activities for repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles, see 9540 - intermediation service activities for personal services, see 9640
		824001	Ticket reservation and sales activities for theatrical, sports and other amusement and entertainment events
		824099	Other Intermediation service activities for business support activities n.e.c., except financial intermediation
829			Business support activities n.e.c
	8291		Activities of collection agencies and credit bureaus
			<p>This class includes:</p> <ul style="list-style-type: none"> - collection of payments for claims and remittance of payments collected to the clients, such as bill or debt collection services - compiling and provision of information, such as credit or employment history, to financial institutions, retailers and others who have a need to evaluate the creditworthiness of individuals or businesses <p>This class also includes:</p> <ul style="list-style-type: none"> - activities of rating agencies - activities of repossession of property <p>This class excludes:</p> <ul style="list-style-type: none"> - factoring activities, see 649 - Rent collection activities, 6829
		829101	Activities of collection agencies
		829102	Activities of credit bureaus
	8292		Packaging Activities
			<p>This class excludes:</p> <ul style="list-style-type: none"> - manufacture of soft drinks and production of mineral water, see 1105 - packaging activities incidental to transport, see 5229
		829200	Packaging activities
	8299		Other business support activities n.e.c
			<p>This class excludes:</p> <ul style="list-style-type: none"> - providing film or tape captioning or subtitling services, see 5912 - trading and brokerage of crypto assets with a corresponding liability, see 6612 - activities of shared service centres (SSC) with two or more combined activities (set of administrative services) providing operational tasks for the whole enterprise or

Group	Class	Sub-Class	Description
			group, e.g. reception, financial planning, billing and record keeping, personnel and mail services for the same enterprise group, see 8210 - provision of document transcription services, see 8210 - activities of shared service centres (SSC) with strategic and managerial activities/centralised activities, see 7010 - managing administrative practices and digital consultancy services, see 7020 - intermediation service activities for business support service activities n.e.c., see 8240 - fund-raising aimed at social work, see 8890
		829901	Donation based crowd funding activities/services other than for social work
		829902	Bar coding and bar code imprinting services
		829999	Other business support activities, n.e.c. such as court reporting or stenotype recording services, repossession services, activities of handling visa and work permit, trading and brokerage of crypto without a corresponding liability.
SECTION P: Public administration and defence; compulsory social security			
DIVISION 84: Public administration and defence; compulsory social security			
841			Administration of the State and the economic, social and environmental policies of the community
	8411		General public administration activities
			This class excludes: - central banking, see 6411 - administration of research and development policies intended to increase personal well-being and of associated funds, see 8412 - administration of research and development policies intended to improve economic performance and competitiveness, see 8412 - administration of defence-related research and development policies and of associated funds, see 8422 - operation of government archives, see 9112
		841101	Activities of public administration bodies relating to executive at national level
		841102	Activities of public administration bodies relating to executive at state level
		841103	Activities of public administration bodies relating to executive at local level
		841104	Activities of public administration bodies relating to legislation at national level
		841105	Activities of public administration bodies relating to legislation at state level
		841199	Other general public administration activities n.e.c.
	8412		Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security and environment

Group	Class	Sub-Class	Description
			This class excludes: - compulsory social security activities, see 8430 - education activities, see section Q - human health-related activities, see division 86 - operation of museums and other cultural institutions, see division 91 - activities of libraries and archives (private, public or government operated), see 911 - sporting or other recreational activities, see division 93
		841200	Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security and environment
	8413		Regulation of the activities of providing environmental services
			This class excludes: - sewage, refuse disposal and remediation activities, see divisions 37, 38, 39 - operation of nature reserves, see class 9142
		841300	Regulation of the activities of providing environmental services
	8414		Regulation of and contribution to more efficient operation of businesses
			This class excludes: - activities of the financial supervisory authority by the central bank, see 6411 - financial supervisory authority of financial service activities except insurance and pending funding (not by the central bank), see 6611 - financial supervisory authority of insurance and pension funding (not by the central bank), see 6629 - research and experimental development activities, see division 72
		841400	Regulation of and contribution to more efficient operation of businesses
	842		Provision of services to the community as a whole
	8421		Foreign affairs
			This class excludes: - international disaster or conflict refugee services, see 8890 - activities of extraterritorial organisations and bodies, see 9900
		842100	Foreign affairs including visa services, aid to foreign countries and similar services
	8422		Defence activities
			This class excludes: - research and experimental development activities, see division 72 - provision of military aid to foreign countries, see 8421 - activities of military tribunals, see 8423

Group	Class	Sub-Class	Description
			<ul style="list-style-type: none"> - provision of supplies for domestic emergency use in case of peacetime disasters, see 8423 - educational activities of military schools, colleges and academies, see 854 - activities of military hospitals, see 8610
		842200	Administration, supervision and operation of military defence affairs and land, sea, air and space defence forces
	8423		Public order and safety activities
			<p>This class excludes:</p> <ul style="list-style-type: none"> - forestry fire-protection and fire-fighting services, see 0240 - oil and gas field firefighting, see 0910 - firefighting and fire-prevention services at airports provided by non-specialized units, see 5223 - legal advice and representation in civil, criminal and other cases, see 6910 - operation of police laboratories, see 7120 - administration and operation of military armed forces, see 8422 - activities of prison schools, see division 85 - activities of prison hospitals, see 8610
		842301	Administration and operation of police forces supported by public authorities and of port, border, coastguards and other special police forces, including traffic regulation, alien registration, maintenance of arrest records, protection and patrol services, fishing inspection.
		842302	Firefighting activities and fire prevention activities including providing assistance during civic disasters, floods, road accidents and similar incidents
		842303	Administration and operation of civil and criminal law courts, military tribunals
		842304	Activities of prison administration and provision of correctional services, including rehabilitation services
		842399	Other Public order and safety activities n.e.c.
	843		Compulsory social security activities
	8430		Compulsory social security activities
			<p>This class excludes:</p> <ul style="list-style-type: none"> - complementary or supplementary health insurance, see 6512 - provision of retirement income benefits exclusively for the sponsor's employees or members, see 6530 - administration of health-care and social services, see 8412 - provision of care assistance services, see division 87 - provision of welfare services and social work (without accommodation), see 8810, 8890
		843000	Compulsory social security activities
SECTION Q: Education			

Group	Class	Sub-Class	Description
			DIVISION 85: Education
851			Pre-primary education
	8510		Pre-primary education
			This class excludes: - child day-care activities, see 8890
		851001	Education in Play School (including in standalone schools)
		851002	Education at Aganwadi and Balwadi/ Balvatika Centres
		851003	General School Education (Class Nursery to class 2)
852			Primary Education
	8520		Primary Education
			This class includes primary education: the furnishing of academic courses and associated course work that give students a sound basic education in reading, writing and mathematics and an elementary understanding of other subjects such as history, geography, natural science, social science, art and music. This class includes also adult literacy programmes, second chance or re-integration primary education programmes or any kind of primary education for adults.
			This class excludes: - non-formal education and training disregarding the age or field of education, see 855 - child day-care activities, including day nurseries for pupils, see 8890
		852001	General School Education at primary/ Preparatory level (Upto Class 5 with at least one standard above Class 2)
		852002	General School education at upper primary level (Upto Class 8 with at least one standard above Class 5)
		852099	Other Non-Formal Education at Preparatory, Primary and Upper Primary level
853			Secondary and post-secondary non-tertiary education
	8531		General Secondary Education
			This class includes provision of the type of education that lays the foundation for lifelong learning and human development and is capable of furthering education opportunities. Activities classified in this class are based on programmes that are usually on a more subject-oriented pattern using more specialised teachers, and more often employ several teachers conducting classes in their field of specialisation. Subject specialisation at this level often begins to have some influence even on the educational experience of those pursuing a general programme. Such programmes are designed to qualify students either for technical and vocational education or

Group	Class	Sub-Class	Description
			for entrance to higher education without any special subject prerequisite. This class excludes: - non-formal education and training, see 855
		853101	General school education at secondary level (Upto Class 12 with at least one standard above Class 8)
		853102	School education in Distance Mode at secondary level (Up to Class 12 with at least one standard above Class 8)
	8532		Vocational Secondary Education
			This class includes provision of education typically emphasising subject-matter specialisation and instruction in both theoretical background and practical skills generally associated with present or prospective employment. The aim of a programme can vary from preparation for a general field of employment to a very specific job. This class excludes: - technical and vocational post-secondary non-tertiary education, see 8533 - technical and vocational higher education, see 854 - non-formal vocational education and training, see 855 - performing art instruction for recreation, hobby and self-development purposes, see 8552 - education activities of driving schools not intended for occupational drivers, see 8553 - job training forming part of social work activities without accommodation, see 8810, 8890
		853201	Vocational School Education in Regular Mode
		853202	Vocational School Education with Distance mode
		853203	Educational activities of driving schools for occupational drivers
		853204	Educational activities of flying schools for professional pilots
		853299	Other Secondary Vocational Education n.e.c. including driving schools for professional drivers and similar institutions
	8533		Post-secondary non-tertiary education
			This class includes provision of post-secondary education, general and vocational, which cannot be considered tertiary education. This level concerns post-secondary non-tertiary general and vocational education and training programmes. This may also include provision of supplementary post-secondary education to prepare for tertiary education or post-secondary non-tertiary vocational. This class excludes: - non-formal education and training, see 855 - technical and vocational higher education, see 854

Group	Class	Sub-Class	Description
		853300	Post-Secondary Education at diploma level
854			Tertiary Education
	8540		Tertiary Education
			This class includes the furnishing of tertiary academic, professional and vocational courses and granting of degrees at short-cycle bachelor or equivalent level, master's or equivalent level. This class excludes: - non-formal education and training, see 855
		854001	Tertiary education at Under Graduate level with programme duration of up to 4 years
		854002	Professional and Second level Under Graduate Programs like B. Ed, B. Arc. LLB, and similar professional courses
		854003	Tertiary Medical Education
		854004	Tertiary Education at Post Graduate level (Master's Degree courses) other than diploma courses and Medical courses
		854005	Tertiary Education at Ph.D. level/ Post Doctorate Level other than Medical courses
		854006	Post-Graduate education diploma level other than Medical courses
		854099	Other tertiary education activities n.e.c. such as activities of CA, CS Institutes
855			Other Education
	8551		Sports and Recreation Education
			This class includes the provision of instruction in athletic activities to groups of individuals, such as by camps and schools. Activities provided by overnight and day sports instruction camps are also included. Instruction may be provided in diverse settings, such as the unit's or client's training facilities, educational institutions or by other means including internet. Instruction provided in this class offers structured educational arrangements, such as student-teacher relationships, that are specially designed for education and learning. However, it does not lead to qualifications at primary-tertiary levels. This class excludes: - activities provided by academic schools, colleges and universities, see 8540 - cultural education, see 8552 - sports training by sports clubs, see 9312 - fitness instruction provided by fitness centres, yoga studios and similar facilities, see 9311
		855101	Activities of providing Sports instructions (Excluding Yoga) by sports academies and camps (Excluding training by sports clubs)
		855102	Activities of providing Yoga, Meditation and similar instructions

Group	Class	Sub-Class	Description
		855103	Activities of professional sports instructors/ teachers/ coaches
		855199	Other sports and recreation education activities n.e.c.
	8552		Cultural Education
			This class includes provision of instruction in the arts, drama and music such as by "schools", "studios", "classes" etc. Structured educational arrangements specially designed for education and learning, such as student-teacher relationships and/or interactions, are provided. Such instruction is mainly for hobby, recreational or self-development purposes, and does not lead to qualifications at primary-tertiary levels. This class excludes: - education activities of drama, fine arts, performing arts and photography schools which lead to qualifications at secondary – tertiary levels, see 853, 854 - foreign language instruction, see 8559 - cultural and intercultural mediation activities aimed at preventing the distress of adults experiencing difficulties in social and labour market integration, removing the social marginalisation of children and adolescents, rehabilitating adults and minors in prison, on probation and out of prison, and recovering discouraged or withdrawn adults to active life, see 8890 - cultural development and coordination, see 9039
		855200	Activities of providing cultural education not leading to formal education such as in Music, Art, dance, drama, and similar fields
	8553		Driving School Activities
			This class includes the activities of automobile driving schools for personal (non-commercial) drivers. This class excludes: - education activities of driving schools for occupational drivers and for professional pilots, see 8532
		855301	Activities of automobile driving schools (non-commercial)
		855399	Other driving school activities not issuing commercial certificates and permits, n.e.c. like flying, sailing
	8559		Other education n.e.c
			This class excludes: - formal adult literacy programmes, see 8520 - general secondary education, see 8531 - technical and vocational secondary education and training, see 8532 - entertainment activities in retirement homes, see 9329
		855901	Activities of providing academic tutoring including through digital platforms

Group	Class	Sub-Class	Description
		855902	Activities of providing instruction for preparatory courses for entrance examinations of professional courses (like engineering, medical, law, etc.) including through digital platforms
		855903	Preparatory courses for employment examinations like UPSC, Bank PO, etc. including through digital platforms
		855904	Activities of providing language instruction and conversational skills instruction including through digital platform
		855905	Activities of providing Computer training including through digital platforms
		855906	Activities of providing religious instruction
		855999	Other non-formal educational courses/activities n.e.c. including Skill development and promotional activities in Space domain
856			Educational Support Activities
	8561		Intermediation service activities for courses and tutors
			This class includes the intermediation service activities for courses and tutors by bringing clients and service providers together for a fee or commission, without the intermediary providing the instruction or tutoring services intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (face-to-face including door-to-door, phone, mail, etc.). The fee or commission can be received from either the client or the provider of instruction or tutoring.
		856100	Educational Intermediation service activities
	8569		Other educational support activities
			This class excludes: - research and experimental development on social sciences and humanities, see 7220
		856901	Vocational and career related counselling activities (Including activities of educational consultants)
		856902	Educational testing and evaluation activities
		856903	Activities involving Development of curricula
		856999	Other educational support activities n.e.c.
SECTION R: Human health and social work activities			
DIVISION 86: Human health activities			
861			Hospital activities
	8610		Hospital activities
		861001	Activities of Multi-Specialty Hospitals, Super-Speciality Hospitals and General Medical Hospitals with inpatient services
		861002	Oncology hospitals with inpatient services
		861003	Orthopaedic hospitals with inpatient services

Group	Class	Sub-Class	Description
		861004	Dental hospitals for inpatients
		861005	Cardiac hospitals with inpatient services
		861006	Mental Health and Psychiatric hospitals with inpatient services
		861007	Maternal, Neonatal Care, paediatric or children hospitals with inpatient services
		861008	Ophthalmology hospital activities
		861009	Ayurveda hospital activities
		861010	Unani hospital activities
		861011	Siddha hospital activities
		861012	Homeopathy hospital activities
		861013	Activities of Ayush hospitals other than those specialized in Ayurveda, Unani, Siddha, Homeopathy Hospitals
		861014	Gynaecological and obstetrical hospital with inpatient services
		861099	Hospital activities n.e.c.
862			Medical and dental practice activities
	8620		Medical and dental practice activities
			This class includes medical consultation and treatment by general and specialist practitioners, dentists, psychiatrists, psychologists, and Ayush practitioners, including Homeopathy, Ayurveda, Unani, Siddha, and Naturopathy practitioners, in clinics or private practices without accommodation
			This class excludes: - production of artificial teeth, denture and prosthetic appliances by dental laboratories, see 3250 - inpatient hospital activities, see 8610 - paramedical activities such as those of midwives, nurses and physiotherapists, see 8699
		862001	Medical consultation and treatment in the field of general and specialized medicine by general practitioners, medical specialists and surgeons in private clinics (other than Ayush practitioners)
		862002	Medical consultation and treatment in the field of general and specialized medicine by general practitioners, medical specialists and surgeons in poly clinics (other than Ayush practitioners)
		862003	Dental practice activities of a general or specialized nature (e.g. dentistry, orthodontic, endodontic, paediatric dentistry)
		862004	Family planning centres providing medical treatment (e.g. sterilization, abortion) without inpatient services
		862005	Activities of Homeopathy practitioners
		862006	Activities of Ayurveda practitioners

Group	Class	Sub-Class	Description
		862007	Activities of Unani practitioners
		862008	Activities of Siddha medical practitioners
		862009	Activities of Naturopathy practitioners
		862099	Medical and dental practice activities n.e.c.
869			Other human health activities
	8691		Intermediation service activities for medical, dental, and other human health services
			This class includes the intermediation of medical, dental and other human health services, by bringing clients and service providers together for a fee or commission, without the intermediary providing the medical, dental and other human health services that are intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (face-to-face including door-to-door, phone, mail etc.). The fee or commission can be received from either the client or the provider of the medical, dental and other human health services. Revenue for the intermediation activities can include other sources of income, such as revenues from sale of advertising.
			This class excludes: - intermediation service activities for residential care activities, see 8791
		869100	Intermediation service activities for medical, dental, and other human health services
	8699		Other human health activities n.e.c
			This class excludes: - production of artificial teeth, denture and prosthetic appliances by dental laboratories, see 3250 - transfer of patients, with neither equipment for lifesaving nor medical personnel, see divisions 49, 50, 51 - non-medical laboratory testing, see 7120 - testing activities in the field of food hygiene, see 7120 - hospital activities, see 8610 - medical and dental practice activities, see 8620 - nursing care facilities, see 8710
		869901	Activities of medical laboratories such as X-ray laboratories and other diagnostic/pathological imaging centres, blood analysis laboratories
		869902	Activities of blood banks, sperm banks, transplant organ banks etc.
		869903	Ambulance transport of patients by any mode of transport including airplanes
		869904	Activities of nurses/compounders, midwives (excluding Ayush nurses)

Group	Class	Sub-Class	Description
		869905	Activities of physiotherapists, hydrotherapy, medical massage, chiropractic, acupuncture and similar professionals
		869906	Activities of Ayush nurses and other paramedical professionals (Allied Health Professionals) like Panchakarma Assistants and similar professionals
		869907	Activities of Allopathic nurses or other paramedical practitioners (Allied Health Professionals)
		869908	Activities of other paramedical practitioners in the field of optometry
		869909	Activities of occupational therapy, speech therapy, podiatry/chiropraxy
		869910	Activities of technicians pertaining to radiology and imaging
		869911	Activities of dental paramedical personnel (Allied Health Professionals) such as dental therapists, school dental nurses, and dental hygienists
		869912	Health coaching and wellness counselling (except activities of psychologists) including activities of Wellness Centres with medical services
		869913	Activities of pharmacists including Ayush pharmacists
		869999	Other human health activities n.e.c. (including traditional paramedical activities and independent ambulance activities)
DIVISION 87: Residential care activities			
871			Residential nursing care activities
	8710		Residential nursing care activities
			This class includes the provision of residential care, with medical assistance, nursing and rehabilitation treatments. These establishments have a permanent core staff of registered or licensed practical nurses that, along with other staff, provide nursing care in combination with personal care. The medical or nursing care services typically include administering medication, performing medical diagnoses and dressing wounds, and are typically provided without the supervision of a medical doctor located on the premises.
			This class excludes: - palliative care for out-patients, see, 8699 - activities of homes for older persons without or with only minimal nursing care, see 8730 - residential and personal care activities e.g. orphanages, children's boarding homes and hostels, temporary homeless shelters, see 8799
		871001	Homes for older persons with nursing care
		871002	Convalescent homes, other than mental health and substance abuse facilities without the supervision of a medical doctor

Group	Class	Sub-Class	Description
		871099	Residential nursing care activities n.e.c.
872			Residential care activities for persons living with or having a diagnosis of a mental illness or substance abuse
	8720		Residential care activities for persons living with or having a diagnosis of a mental illness or substance abuse
			This class includes the provision of residential care (but not licensed hospital care), protective supervision and counselling to persons living with or having a diagnosis of a mental illness, intellectual disability or substance abuse, irrespective of the age.
			This class excludes: - mental health hospitals, see 8610 - provision of residential nursing care and rehabilitative services for individuals other than those living with or having a diagnosis of a mental illness, see 8710, 8730 - social work activities with accommodation, such as temporary homeless shelters, see 8799 - non-residential care activities for persons living with or having a diagnosis of a mental illness, such as mental health care centres, see division 88
		872001	Rehabilitation centre for substance abuse
		872002	Rehabilitation centre for mental illness
		872099	Other Residential care activities for persons living with or having a diagnosis of a mental illness or substance abuse n.e.c.
873			Residential care activities for older persons or persons with physical disabilities
	8730		Residential care activities for older persons or persons with physical disabilities
			This class includes the provision of residential and personal care services for older persons or persons with physical disabilities who are unable to fully care for themselves and/or who do not desire to live independently. The care typically includes room, board, supervision, and assistance in daily living, such as housekeeping activities. Nursing care is sometimes provided for residents in separate on-site facilities.
			This class excludes: - residential nursing care activities for older persons, see 8710 - provision of residential nursing and rehabilitative services for older persons or persons living with or having a diagnosis of a mental illness, see 8720 - social work activities with accommodation, see 8799
		873001	Assisted-living facilities for older persons

Group	Class	Sub-Class	Description
		873002	Assisted-living facilities for persons with physical disabilities
		873003	Continuing care retirement communities and homes for older persons with minimal nursing care
		873099	Residential care activities for older persons or persons with physical disabilities n.e.c.
879			Other residential care activities
	8791		Intermediation service activities for residential care activities
			This class includes the intermediation of residential care activities, by bringing clients and service providers together for a fee or commission, without the intermediary providing the residential care services that are intermediated. These intermediation activities can be carried out on digital platforms or through non- digital channels (face-to-face including door-to-door, phone, mail etc.). The fee or commission can be received from either the client or the provider of the residential care service. Revenue for the intermediation activities can include other sources of income, such as revenues from advertising
			This class excludes: - intermediation service activities for medical, dental and other human health services, see 8691
		879100	Intermediation service activities for residential care activities
	8799		Other residential care activities n.e.c.
			This class includes the provision of residential care and assistance services for persons, except older persons and persons with disabilities, who are unable to fully care for themselves or who do not wish to live on their own.
			This class excludes: - funding and administration of compulsory social security programmes, see 8430 - activities of nursing care facilities, see 8710 - provision of residential nursing and rehabilitative services for persons living with or having a diagnosis of a mental illness, see 8720 - residential care activities for persons having a diagnosis of intellectual disability, see 8720 - residential care activities for older persons or persons with physical disabilities, see 8730 - adoption activities, see 8890 - child day-care activities, see 8890

Group	Class	Sub-Class	Description
		879901	Residential and social assistance activities provided on a round-the-clock basis to special categories of persons, but where medical treatment or education are not essential elements - orphanages, children's boarding homes and hostels, provision of residential services for homeless persons, refugees, immigrants etc., juvenile correction homes and similar activities
		879999	Other residential care activities n.e.c.
DIVISION 88: Social work activities without accommodation			
881			Social work activities without accommodation for older persons or persons with disabilities
	8810		Social work activities without accommodation for older persons or persons with disabilities
			This class excludes: - funding and administration of compulsory social security programmes, see 8430 - activities similar to those described in this class, but including accommodation, see 8730 - day-care activities for children with disabilities, see 8890
		881000	Social, counselling, welfare, referral and similar services which are aimed at older persons or persons with disabilities in their homes or elsewhere and carried out by government offices, private organisations and specialists providing counselling services, national or local Self-Help Groups (SHG)
889			Other social work activities without accommodation
	8890		Other social work activities without accommodation
			This class excludes: - funding and administration of compulsory social security programmes, see 8430 - activities similar to those described in this class, but including accommodation, see 8799
		889001	Welfare and guidance activities for children and adolescent's adoption activities, activities for the prevention of cruelty to children and others
		889002	Marriage counselling activity
		889003	Financial counselling activities such as credit and debt counselling services
		889004	Activities for disaster victims, refugees, immigrants etc., including temporary or extended shelter for them
		889005	Vocational rehabilitation activities for unemployed persons or person with disability with limited education component
		889006	Child day-care activities, including for children with disability
		889007	Day facilities for the homeless and other socially weak groups

Group	Class	Sub-Class	Description
		889099	Other social work activities without accommodation n.e.c.
SECTION S: Arts, sports and recreation			
DIVISION 90: Arts creation and performing arts activities			
901			Arts creation activities
	9011		Literary creation and musical composition activities
			This class excludes: - (re)production, distribution of books and music, see section J - translators working for book editing, see 743 - activities of independent musicians and actors appearing in video and audio-visual content of all kinds, see 9020
		901100	Literary creation and musical composition activities
	9012		Visual arts creation activities
			This class includes the activities of creation and production of works of the visual arts This class excludes: - manufacture of stone statues, other than artistic originals, see 2396 - motion picture and video production, see 5911, 5912 - operation of cinemas, see 5914 - activities of personal theatrical or artistic agents or agencies, see 7499 - casting activities, see 7810 - ticket reservation and sales activities for theatrical, sports and other amusement and entertainment, see 7990 - photographic activities, see 7420 - choreography activities, see 9013 - services such as restoration of works of art and museum collection objects and preventive conservation of artworks conducted in-house by units classified in 912, see 912 - restoration of works of art and museum collection objects and preventive conservation of artworks if not conducted by units classified in 912, see 913 - creation and presentation of light and sound shows, see 9329
		901200	Visual arts creation activities
	9013		Other arts creation activities
			This class excludes: - restoring of furniture (except museum type restoration), see 9524 - restoring of stained-glass windows, see 913 - renovation and restoration of historical sites and buildings, see section F - operation of museums of all kinds, see 912

Group	Class	Sub-Class	Description
			- restoring of works of art, e.g. paintings etc., see 9130 - activities of restoring textiles and embroidery, see 9130 - interior polychrome restoration, furnace tile restoration and decorative painting, see 9130
		901300	Other arts creation activities
		901399	Other arts creation activities n.e.c. including conceptual art activities
902			Activities of performing arts
	9020		Activities of performing arts
			This class includes activities in the performing arts and related activities. This class excludes: - activities of personal theatrical or artistic agents or agencies, see 7499 - casting activities, see 7810 - activities of bloggers not self-publishing their own created content, see 9011 - publishing texts and photos and other contents without video by influencers or bloggers, see 5819 - production of video and audio visual content, see 5911
		902001	Activities of influencers appearing in digital/social media including vlogs
		902099	Other activities of performing arts n.e.c.
903			Support activities to arts creation and performing arts
	9031		Operation of arts facilities and sites
			This class excludes: - retail sale of paintings and sculptures (activities of commercial art galleries), see 4769 - operation of cinemas, see 5914 - ticket reservation and sales activities for theatrical, sports and other amusement and entertainment, see 7990 - operation of arts facilities for own ensemble, see 9020 - operation of museums of all kinds, see 9121 - operation of dance floors and ballrooms where beverage serving is not the main activity, see 9329
		903100	Operation of arts facilities and infrastructure such as concert and theatre halls, cultural centres, music venues, music clubs and similar facilities in which artists perform
	9039		Other support activities to arts creation and performing arts
			This class excludes: - production of theatrical and non-theatrical motion pictures, including digital distribution, for direct projection in theatres or for broadcasting or streaming, see 591 - broadcasting of live performances and events, see 6020

Group	Class	Sub-Class	Description
			<ul style="list-style-type: none"> - activities of personal theatrical or artistic agents or agencies, see 7499 - casting activities, see 7810 - organisation of conferences, conventions and trade shows, see 8230 - technical planning, supply, setting up and operation of audio-visual equipment and special effects associated with the organisation of conferences, conventions and trade shows, see 8230 - activities of producers or promoters of sports events, with or without facilities, see 9319 - technical planning, supply, setting up and operation of audio-visual equipment and special effects associated with the organisation of live sport events, see 9319 - technical planning, supply, setting up and operation of audio-visual equipment and special effects associated with the organisation of live amusement and recreation events, see 9329
		903900	Other support activities to arts creation and performing arts
DIVISION 91: Library, archives, museum and other cultural activities			
911			Library and archive activities
	9111		Library activities
		911101	Documentation and organisation of a collection of books, maps, periodicals, whether specialised or not, (including in digital forms) with reading/ listening/ viewing rooms with or without lending facilities
		911102	Documentation and organisation of a collection of films, records, tapes, works of art, whether specialised or not, (including in digital forms) with reading/ listening/ viewing rooms with or without lending facilities
		911199	Other library activities n.e.c.
	9112		Archive activities
			<p>Archive activities include the activities carried out by archival services of all types, with a view to building, storing, classifying, physical or digital archive collections and communicating them to the general public or to a particular category of users</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - digitisation of files (without any other related activity), see 8210 - digitisation of files (linked to further processing of data), see 6310 - storage of data files, see 6310 - retail sales of manuscripts, see 4769 - services such as restoration of works of art and museum collection objects and preventive conservation of artworks conducted in-house by units classified in 912, see 912

Group	Class	Sub-Class	Description
			- restoration of works of art and museum collection objects and preventive conservation of artworks if not conducted by units classified in 912, see 913
		911200	Archive activities
912			Museum, collection, historical site and monument activities
	9121		Museum and collection activities
			This class excludes: - retail sale of paintings and sculptures (activities of commercial art galleries), see 4769 - library activities, see 9111 - archive activities, see 9112 - restoration of works of art and museum collection objects if not conducted by units classified in 912, see 913 - preventive conservation of artworks if not done by units classified in 912, see 913 - restoring of furniture (except museum type restoration), see 9524
		912100	Operation, management, care, preservation, appraisal and exhibition of collections of museums of all kinds such as art, military and other specialized museums
	9122		Historical site and monument activities
			This class includes the operation and preservation of heritage places as a result of human intervention in its surroundings, from landscapes to gardens, from buildings to sites (built heritage as well natural heritage). This class excludes: - renovation and restoration of historical sites and buildings, see section F - architectural activities relating to the rehabilitation or restoration of cultural heritage properties, see 7110 - archaeological excavations, see 7220 - restoration of works of art and museum collection objects and preventive conservation of artworks if not conducted by units classified in 912, see 913
		912201	Operation and preservation of historical sites and buildings
		912202	Operation and preservation of archaeological sites
		912299	Other historical site and monument activities n.e.c.
913			Conservation, restoration and other support activities for cultural heritage

Group	Class	Sub-Class	Description
	9130		Conservation, restoration and other support activities for cultural heritage
			This class excludes: - restoring of organs and other historical musical instruments, see 3319 - renovation and restoration of historical sites and buildings, see section F - architectural activities relating to the rehabilitation or restoration of cultural heritage properties, see 7110 - conservation science (research and development activities devoted to cultural heritage), see 72 - archaeological excavations, see 722 - services such as restoration of works of art and museum collection objects and preventive conservation of artworks conducted in-house by units classified in 912, see 912 - restoring of furniture (except museum type restoration), see 9524 - repair of musical instruments (except organs and historical musical instruments), see 9529
		913000	Conservation, restoration and other support activities for cultural heritage
914			Botanical and zoological garden and nature reserve activities
	9141		Botanical and zoological garden activities
		914101	Operation of botanical gardens
		914102	Operation of zoological gardens (Zoos) including aquariums
	9142		Nature reserve activities
			This class excludes: - protection or restoring activities of agricultural land see division 01 - protection or restoring activities of forest land see division 02 - protecting or restoring activities of landscape (e.g. for parks, gardens) see 8130 - operation of sport fishing and hunting preserves, see 9319 - operation of picnic grounds not associated with a nature reserve, see 9329
		914200	Operation, conservation and maintenance of nature reserves, including wildlife preservation, safari parks and similar reserve parks
DIVISION 92: Gambling and betting activities			
920			Gambling and betting activities
	9200		Gambling and betting activities
		920001	Sale of lottery tickets (Wholesale and Retail)
		920002	Activities of casinos

Group	Class	Sub-Class	Description
		920099	Other gambling and betting activities n.e.c.
DIVISION 93: Sports activities and amusement and recreation activities			
931			Sports activities
	9311		Operation of sports facilities
			This class excludes: - rental of recreation and sports equipment, see 7721 - operation of ski hills, park and beach activities, see 9329
		931101	Operation and maintenance of facilities (stadiums) for outdoor games and sports
		931102	Operation and maintenance of facilities (stadiums) for indoor games and sports
		931103	Activities of fitness centers and body-building clubs and facilities
		931104	Operation of facilities for horse races and other animal races
		931105	Operation and organization of motorcycle rally
		931106	Activity of golf courses
		931199	Other activities related to operation of sports facilities n.e.c.
	9312		Activities of sports clubs
			This class includes the activities of sports clubs, which, whether professional, semi-professional or amateur clubs, give their members the opportunity to engage in sporting activities. Sports clubs are typically non-profit entities, but inclusion in the sports sector is legitimised by the prevailing purpose of the activity carried out (promotion of sports practice). The activities of education, training, sale of advertising space, provision of clubhouse services, are, in this context, ancillary activities, which may have a prevailing weight at an economic level, but which are instrumental with respect to the prevailing purpose of the activity carried out and for its perpetuation.
			This class excludes: - sports instruction by individual teachers, trainers, see 8551 - operation of sports facilities, see 9311 - activities of individual own-account sportsmen and athletes, referees, judges, timekeepers etc., see 9319 - activities of individual own-account participants of e-sports, see 9319 - activities of sports federations, see 9499
		931200	Activities of sports clubs including those providing training
	9319		Other sports activities

Group	Class	Sub-Class	Description
			<p>This class excludes:</p> <ul style="list-style-type: none"> - broadcasting of live performances and events, see 6020 - rental of sports equipment, see 7721 - organisation of conferences, conventions and trade shows, see 8230 - technical planning, supply, setting up and operation of audio-visual equipment and special effects associated with the organisation of conferences, conventions and trade shows, see 8230 - activities of sport and game schools, see 8551 - activities of sports instructors, teachers, coaches, see 8551 - technical planning, supply, setting up and operation of audio-visual equipment and special effects associated with the organisation of live art events, 9039 - technical planning, supply, setting up and operation of audio-visual equipment and special effects associated with the organisation of live amusement and recreation events, see 9329 - organisation and operation of outdoor or indoor sports events for professionals or amateurs by sports clubs, see 9312 - park and beach activities, see 9329 - provision of personnel and equipment as part of the organisation and operation of a sports event (not by sports clubs), see 9311 operation of e-sports clubs, see 9312
		931901	Activities of individual own-account sportsmen and athletes, referees, judges, timekeepers, mountain guides etc.
		931902	Activities of sports leagues and sport governing bodies
		931903	Activities related to promotion of sports events
		931904	Activities related to training of sporting and entertainment animals
		931905	Activities related to organising hiking, paragliding, skiing, camping, rafting and similar activities
		931999	Other sports activities n.e.c.
932			Amusement and recreation activities
	9321		Activities of amusement parks and theme parks
			<p>This class includes the activities of amusement parks and theme parks characterized by a permanent and site-based operation of a variety of attractions, such as mechanical rides, carousels, games, shooting galleries, shows, theme exhibits and picnic grounds, that are provided under the economic and operational directive of a central operator. These parks are typically located in structurally delimited areas, for which customers must pay admission.</p>

Group	Class	Sub-Class	Description
			<p>This class excludes:</p> <ul style="list-style-type: none"> - operation of gambling or lottery games, see 9200 - operation of mechanical rides, games and shows by independent providers, e.g. at fairgrounds, folk festivals and Christmas markets, see 9329
		932100	Activities of amusement, theme and water parks
	9329		Other amusement and recreation activities
			<p>This class includes activities related to entertainment and recreation (except amusement parks and theme parks) not elsewhere classified.</p> <p>This class excludes:</p> <ul style="list-style-type: none"> - operation of funiculars, cable cars and ski lifts that are not part of urban or suburban transit systems or not in combination with the operation of ski hills, see 4922 - fishing cruises, see 5011, 5021 - provision of space and facilities for short stay by visitors in recreational parks and forests and campgrounds, see 5530 - recreational camps, hunting and fishing camps, campsites and campgrounds, see 5530 - mobile food service activities, see 5610 - organisation of conferences, conventions and trade shows, see 8230 - technical planning, supply, setting up and operation of audio-visual equipment and special effects associated with the organisation of conferences, conventions and trade shows, see 8230 - provision of services for fairs, events and exhibition that are part of public order and safety activities, see 8423 - theatrical and circus groups, see 9020 - operation of gambling or lottery games, see 9200 - activities of amusement parks and theme parks, see 9321 - operation of arts facilities, e.g. concert halls, music clubs, theatre halls and facilities in which artists perform, see 9031 - operation of sports facilities, e.g. swimming pools and skating rings etc., see 9311 - activities of water sports clubs (canoeing, rowing sailing, etc.), see 9312 - technical planning, supply, setting up and operation of audio-visual equipment and special effects associated with the organisation of the live arts events, 9039 - technical planning, supply, setting up and operation of audio-visual equipment and special effects associated with the organisation of live sport events, see 9319
		932900	Other amusement and recreation activities
SECTION T: Other Service Activities			

Group	Class	Sub-Class	Description
		DIVISION 94: Activities of membership organisations	
941			Activities of business, employers and professional membership organisations
	9411		Activities of business and employers membership organizations
			This class excludes: - activities of professional membership organisations, see 9412 - activities of trade unions, see 9420 - activities of non-governmental organisations, see 9499 -activities of international organisations of an administrative nature, see 9900
		941101	Activities of organizations focused on promoting enterprise development in specific industries or fostering economic growth in a particular region or political area (E.g. State Industrial Development Corporation)
		941102	Activities of federations of associations focused on promoting enterprise development in specific industries or fostering economic growth in a particular region or political area (FICCI, CII)
		941103	Activities of chambers of commerce, and similar organisations
		941199	Activities of other business and employers membership organisations n.e.c.
	9412		Activities of professional membership organisations
			This class excludes: - education provided by these organisations, see division 85 - activities of business and employers' membership organisations, see 9411 - activities of trade unions, see 9420 - activities of non-governmental organisations, see 9499
		941201	Activities of organisations whose members' interests centre chiefly on a particular scholarly discipline or professional practice or technical field, e.g., medical associations, legal associations, accounting associations, engineering associations, architects' associations, etc.
		941202	Activities of cultural, creative, and media professionals' associations such as associations of writers, painters, performers of various kinds, journalists, etc.
		941299	Activities of other organisations that chiefly focus on a particular scholarly discipline or professional or technical field, n.e.c.
942			Activities of trade unions
	9420		Activities of trade unions
			This class excludes: - education provided by such organisations, see division 85

Group	Class	Sub-Class	Description
			- activities of professional membership organisations, see 9412
		942000	Activities of trade unions
949			Activities of other membership organizations
	9491		Activities of religious organizations
			This class excludes: - education provided by such organisations, see division 85 - health activities by such organisations, see division 86 - social work activities by such organisations, see divisions 87, 88
		949101	Activities organised to provide devotees or followers with temporary spiritual retreats or meditation experiences
		949199	Other activities of religious organisations, n.e.c.
	9492		Activities of political organizations
			This class includes activities of political organisations and auxiliary organisations e.g. young people's auxiliaries associated with a political party. These organisations chiefly engage in influencing decision-taking in public governing bodies by placing members of the party or those sympathetic to the party in political office and involve the dissemination of information, public relations, fund-raising etc.
		949200	Activities of political organisations
	9499		Activities of other membership organizations n.e.c.
			This class excludes: - charitable activities like fund-raising aimed at social work, see 8890 - activities of professional artistic groups or organisations, see 90 - activities of sports clubs, see 9312 - activities of professional membership organisations, see 9412 - activities of sport federations and associations, see 9319 - activities of international organisations under international treaties between states, see 9900
		949901	Activities of civic, protest, and advocacy-based membership organizations (including war veterans' associations, ethnic and minority groups, consumer protection)
		949902	Activities of environmental, health, animal welfare, and consumer interest associations (excluding charitable activities)
		949903	Activities of social, cultural, recreational, and fraternity associations such as Rotary, youth clubs, hobby groups, veterans' associations

Group	Class	Sub-Class	Description
		949904	Activities of resident welfare associations (RWAs) and housing societies
		949905	Activities of technology user groups and open- source or digital communities
		949999	Activities of other membership organizations n.e.c.
DIVISION 95: Repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles			
951			Repair and maintenance of computers and communication equipment
	9510		Repair and maintenance of computers and communication equipment
			This class includes the repair of electronic equipment, such as computers and computing machinery, peripheral and communications equipment.
			This class excludes: - refilling of ink and toner cartridges by retailers, see 4740 - repair and maintenance of consumer electronics, see 9521
		951001	Repair and maintenance of smartphones, tablets, cordless phones.
		951002	Repair and maintenance of desktop computers, laptops, servers, and terminals (including ATMs and POS devices)
		951003	Repair and maintenance of data storage and input/output devices such as disk drives, flash drives, printers, ink and toner cartridges, scanners, bar code readers
		951004	Repair and maintenance of telecommunication equipment such as routers, modems, two-way radios, transmission equipment
		951099	Repair and maintenance of other computers and communication equipment n.e.c.
952			Repair and maintenance of personal and household goods
	9521		Repair and maintenance of consumer electronics
		952100	Repair and maintenance of consumer electronics such as of television, radio receivers
	9522		Repair and maintenance of household appliances and home and garden equipment
			This class includes the repair and servicing household appliances and home and garden equipment.
			This class excludes: - repair of handheld power tools and commercial refrigeration, see 3312 - repair of central air conditioning systems, see 4322

Group	Class	Sub-Class	Description
		952201	Repair and maintenance of household appliances (refrigerators, stoves, washing machines, room air conditioners and similar items)
		952202	Repair and maintenance of home and garden equipment such lawn mowers, edgers, trimmers and similar items
	9523		Repair and maintenance of footwear and leather goods
			This class excludes: - activities of shoe shiners, see 9690
		952300	Repair of footwear and leather goods
	9524		Repair and maintenance of furniture and home furnishings
		952400	Repair of furniture and home furnishings
	9529		Repair and maintenance of other personal and household goods
			This class excludes: - industrial engraving of metals, see 2592 - repair of sporting and recreational guns, see 3311 - repair of hand-held power tools, see 3312 - restoring of organs and other historical musical instruments, see 3319 - repair of time clocks, time/date stamps, time locks and similar time recording devices, see 3313
		952901	Repair of bicycles
		952902	Repair and alteration of clothing
		952903	Repair and alteration of jewellery
		952904	Repair of watches, clocks, and their parts
		952905	Repair of musical instruments
		952999	Repair of other personal and household goods n.e.c.
953			Repair and maintenance of motor vehicles and motorcycles
	9531		Repair and maintenance of motor vehicles
		953100	Repair and maintenance of car, trucks, buses and other motor vehicles
	9532		Repair and maintenance of motorcycles
			This class excludes: - repair and maintenance of bicycles, e-bikes, monowheels, hoverboards, kick scooters, see 9529
		953200	Repair and maintenance of motor cycles, mopeds, scooters and three wheelers
954			Intermediation service activities for repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles
	9540		Intermediation service activities for repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles

Group	Class	Sub-Class	Description
			This class includes the intermediation of the repair and maintenance of computers, personal and household goods and motor vehicles and motorcycles by bringing clients and service providers together for a fee or commission, without the intermediary providing the services intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (face-to-face including door-to-door, phone, mail, etc.). The fee or commission can be received from either the client or the provider of the repair and maintenance service.
		954001	Intermediation in repair and maintenance of personal and household goods, including computers
		954002	Intermediation in repair and maintenance of motorcycles and motor vehicles
DIVISION 96: Personal service activities			
961			Washing and cleaning of textile and fur products
	9610		Washing and cleaning of textile and fur products
			This class excludes: - repair and alteration of clothing, see 9529
		961001	Laundry and dry cleaning, pressing, ironing and similar services, of all kinds of clothing (including fur) and textiles
		961002	Carpet and rug shampooing and drapery and curtain cleaning, whether on clients' premises or not
		961099	Washing and cleaning of other textile and fur products, n.e.c.
962			Hairdressing, beauty treatment, day spa and similar activities
	9621		Hairdressing and barber activities
			This class excludes: - manufacture of wigs, see 3290
		962100	Hairdressing and barber activities
	9622		Beauty care and other beauty treatment activities
			This class excludes: - manufacture of wigs, see 3290
		962201	Beauty treatment activities (Excluding services provided by medical specialists)
		962202	Activities of Nail Salons
	9623		Day spa, sauna and steam bath activities
			This class includes beauty treatment activities not performed by medical specialists, e.g. by cosmetologists such as: facial massage, manicure, pedicure, permanent make-up, depilations, tanning.
			This class excludes: -cosmetic surgery activities performed by medical specialists, see 8620

Group	Class	Sub-Class	Description
		962300	Activities of sauna and steam baths, day spas, reducing and slendering salons and similar facilities
963			Funeral and related activities
	9630		Funeral and related activities
			This class excludes: - cemetery gardening, see 8130 - religious funeral service activities, see 9491
		963000	Funeral and related activities
964			Intermediation service activities for personal services
	9640		Intermediation service activities for personal services
			This class includes the intermediation of personal services that bring clients and service providers together for a fee or commission, without the intermediary providing the services intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (face-to-face including door-to-door, phone, mail, etc.). The fee or commission can be received from either the client or the provider of the personal service.
		964000	Intermediation service activities for personal services
969			Other personal service activities n.e.c.
	9690		Other personal service activities n.e.c.
			This class includes the provision of a range of domestic personal service activities like cooking, washing, cleaning, and ironing services, at the home of households.
			This class excludes: - veterinary activities, see 7500 - home cleaning activities, see 8121 - yoga instruction, see 8551 - provision of alternative therapeutic services, activities of healers, hypnotists, and practitioners in the field of shiatsu, Thai massage, watsu, tuina qigong, see 8699 - home-care services for older persons, including live-in care services, see 8810 - day-care services for children under three provided by a childminder either in their home or in children's homes, after-school care services, see 8890 - coin-operated gambling machines, see 9200 - coin-operated washing machines, see 9610
		969001	Astrologer, priests and spiritualists' activities
		969002	Activities of marriage bureaus & dating sites
		969003	Activities of cooks and maids
		969004	Activities of aaya, dhai, governess and babysitter
		969005	Activities of drivers

Group	Class	Sub-Class	Description
		969006	Pet care services such as boarding, grooming, and training pets
		969007	Activities of organisers for private events (except funerals), such as wedding planners, organisers of birthday parties, bachelor parties and bachelorette parties, anniversary celebrations
		969099	Other personal service activities n.e.c.
SECTION U: 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			Activities of households as employers of domestic personnel
	9700		Activities of households as employers of domestic personnel
			This class includes households' employment of domestic personnel, e.g. cooks, cleaners, gardeners, chauffeurs, caretakers, babysitters, personal assistants etc. It allows the domestic personnel employed to state the activity of their employer in censuses or studies, even though the employer is an individual. The product produced by this activity is consumed by the employing household.
			This class excludes: - provision of personal and household services (e.g. cleaning, ironing, cooking, gardening, home care services for dependents) by service providers (for-profit, not-for-profit, public organisations or self-employed), see according to type of service.
		970000	Households' employing domestic personnel, such as cooks, cleaners, gardeners, chauffeurs, caretakers, babysitters, personal assistants.
DIVISION 98: Undifferentiated goods- and services-producing activities of private households for own use			
981			Undifferentiated goods-producing activities of private households for own use
	9810		Undifferentiated goods-producing activities of private households for own use
			This class includes the undifferentiated subsistence goods-producing activities of households, that is to say, 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.
			If households are also engaged in the production of marketed goods, they are classified to the appropriate goods-producing industry of ISIC. If they are principally

Group	Class	Sub-Class	Description
		981000	engaged in a specific goods-producing subsistence activity, they are classified to the appropriate goods-producing industry of ISIC. Subsistence goods-producing activities of private households such as hunting and gathering, farming, free collection and similar activities
982			Undifferentiated service-producing activities of private households for own use
	9820		Undifferentiated service-producing activities of private households for own use
		982000	This class includes 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. 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. Subsistence Service-Producing Activities of Private Households, like cooking, teaching, caring for household members and other services produced by the household for its own subsistence.
SECTION V: Activities of extraterritorial organizations and bodies			
DIVISION 99: Activities of extraterritorial organizations and bodies			
990			Activities of extraterritorial organizations and bodies
	9900		Activities of extraterritorial organizations and bodies
		990000	This class includes: - activities of international organisations under international treaties between states such as the United Nations and the specialised agencies of the United Nations system, regional bodies etc., the International Monetary Fund, the World Bank, the World Customs Organisation, the Organisation for Economic Co-operation and Development, the Organisation of Petroleum Exporting Countries, the European Free Trade Association etc. This class excludes: - activities of non-governmental organisations, see 9499 Activities of extraterritorial organizations and bodies



Concordance with NIC 2008

CONCORDANCE BETWEEN 4-DIGIT INDUSTRY CLASSES OF NIC-2025 AND NIC-2008

The following table shows links between NIC-2025 and NIC-2008. (p) denotes part, + denotes aggregation of classes

NIC 2025 Code	NIC 2008 Code
0111	0111
0112	0112
0113	0113+0128(p)
0114	0114
0115	0115
0116	0116
0119	0119
0121	0121
0122	0122
0123	0123
0124	0124
0125	0125
0126	0126
0127	0127
0128	0128(p)
0129	0129
0130	0130
0141	0141
0142	0142
0143	0143
0144	0144
0145	0145
0146	0146+0149(p)
0149	0149(p)
0150	0150
0161	0161
0162	0162
0163	0163
0164	0164
0170	0170
0210	0210
0220	0220
0230	0230
0240	0240

NIC 2025 Code	NIC 2008 Code
0311	0311(p)
0312	0312(p)
0321	0321(p)
0322	0322(p)
0330	0311(p)+0312(p)+0321(p)+ 0322(p)
0510	0510
0520	0520
0610	0610
0620	0620
0710	0710
0721	0721
0729	0729
0810	0810
0891	0891
0892	0892
0893	0893
0899	0899
0910	0910
0990	0990
1010	1010
1020	1020
1030	1030
1040	1040
1050	1050
1061	1061
1062	1062
1071	1071
1072	1072
1073	1073
1074	1074
1075	1075
1076	1079(p)
1079	1079(p)

NIC 2025 Code	NIC 2008 Code
1080	1080
1101	1101
1102	1102
1103	1103(p)
1104	1103(p)
1105	1104
1200	1200
1311	1311
1312	1312
1313	1313 (p)
1391	1391
1392	1392
1393	1393
1394	1394
1399	1399
1410	1410
1420	1420
1430	1430
1511	1511
1512	1512 + 2220 (p)
1520	1520
1610	1610
1621	1621
1622	1622
1623	1623
1629	1629
1701	1701
1702	1702
1709	1709
1811	1811+ 1313 (p)
1812	1812
1820	1820
1910	1910
1920	1920
2011	2011(p)
2012	2012
2013	2013
2021	2021
2022	2022
2023	2023

NIC 2025 Code	NIC 2008 Code
2029	2011(p)+2029
2030	2030
2100	2100
2211	2211
2219	2219
2220	2220 (p)
2310	2310
2391	2391
2392	2392 (p)
2393	2393 + 2392 (p)
2394	2394
2395	2395
2396	2396
2399	2399
2410	2410
2420	2420
2431	2431
2432	2432
2511	2511
2512	2512
2513	2513
2520	2520+3030(p)
2591	2591
2592	2592
2593	2593
2599	2599
2611	2610(p)
2619	2610(p)
2620	2620
2630	2630
2640	2640
2651	2651
2652	2652
2660	2660
2670	2670
2680	2680
2710	2710
2720	2720
2731	2731
2732	2732

NIC 2025 Code	NIC 2008 Code
2733	2733
2740	2740
2750	2750 (p) + 2815 (p)
2790	2790
2811	2811
2812	2812
2813	2813
2814	2814
2815	2815 (p)
2816	2816
2817	2817
2818	2818
2819	2819
2821	2821
2822	2822
2823	2823
2824	2824
2825	2825
2826	2826
2829	2829
2910	2910
2920	2920
2930	2930
3011	3011
3012	3012
3020	3020
3030	3030(p)
3040	3040
3091	3091
3092	3092
3099	3099
3101	3100(p)
3102	3100(p)
3211	3211
3212	3212
3220	3220
3230	3230
3240	3240
3250	3250
3290	3290

NIC 2025 Code	NIC 2008 Code
3311	3311
3312	3312
3313	3313
3314	3314
3315	3315
3319	3319
3320	3320
3511	3510(p)
3512	3510(p)
3513	3510(p)
3520	3520(p)
3530	3530 + 1104 (p)
3540	3510(p)+3520(p)
3600	3600
3700	3700
3811	3811
3812	3812
3821	3821
3822	3822
3830	3830
3900	3900
4100	4100(p)
4210	4210
4220	4220
4290	4290
4311	4311(p)
4312	4312(p)
4321	4321(p)
4322	4322(p)
4329	4329(p)
4330	4330(p)
4340	4311(p)+4312(p)+4321(p)+ 4322(p)+4329(p)+4330(p)+ 4390(p)
4390	4390(p)
4610	4610
4620	4620
4630	4630
4641	4641
4642	4649(p)+4659(p)

NIC 2025 Code	NIC 2008 Code
4649	4649(p)+4659(p)
4651	4651
4652	4652
4653	4653
4659	4659(p)
4661	4510(p)
4662	4530(p)
4663	4540(p)
4671	4661
4672	4662
4673	4663
4679	4669
4690	4690
4711	4711(p)+4781(p)+4791(p)+4799(p)
4719	4719(p)+4782(p)+4789(p)+4791(p)+4799(p)
4721	4721(p)+4781(p)+4791(p)+4799(p)
4722	4722(p)+4781(p)+4791(p)+4799(p)
4723	4723(p)+4781(p)+4791(p)
4730	4730(p)
4740	4741(p)+4742(p)+4789(p)+4791(p)+4799(p)
4751	4751(p)+4782(p)+4791(p)+4799(p)
4752	4752(p)+4789(p)+4791(p)+4799(p)
4753	4753(p)+4789(p)+4791(p)+4799(p)
4759	4759(p)+4789(p)+4791(p)+4799(p)
4761	4761(p)+4789(p)+4791(p)+4799(p)
4762	4763(p)+4789(p)+4791(p)+4799(p)
4763	4764(p)+4789(p)+4791(p)+4799(p)
4769	4762(p)+4773(p)+4789(p)+4791(p)+4799(p)
4771	4771(p)+4782(p)+4791(p)+4799(p)
4772	4772(p)+4789(p)+4791(p)+

NIC 2025 Code	NIC 2008 Code
	4799(p)
4773	4773(p)+4789(p)
4774	4774(p)+4782(p)+4789(p)+4791(p)+4799(p)
4781	4510(p)
4782	4530(p)
4783	4540(p)
4790	4510(p)+4711(p)+4719(p)+4721(p)+4722(p)+4723(p)+4730(p)+4741(p)+4742(p)+4751(p)+4752(p)+4753(p)+4759(p)+4761(p)+4762(p)+4763(p)+4764(p)+4771(p)+4772(p)+4773(p)+4774(p)+4791(p)+4799(p)
4911	4911
4912	4912
4921	4921
4922	4922
4923	4923
4930	4930
5011	5011
5012	5012
5021	5021
5022	5022
5110	5110
5120	5120
5210	5210
5221	5221(p)
5222	5222(p)
5223	5223(p)
5224	5224(p)
5229	5229(p)
5231	5221(p)+5222(p)+5223(p)+5224(p)+5229(p)
5232	5221(p)+5222(p)+5223(p)+5229(p)
5310	5310(p)
5320	5320(p)
5330	5310(p)+5320(p)
5510	5510(p)
5520	5510(p)

NIC 2025 Code	NIC 2008 Code
5530	5520(p)
5540	5510(p)+5520(p)+5590(p)
5590	5590(p)
5610	5610(p)
5621	5621(p)
5629	5629(p)
5630	5630(p)
5640	5610(p)+5621(p)+5629(p)+5630(p)
5811	5811
5812	5813(p)
5813	5813(p)
5819	5812+5819
5821	5820(p)
5829	5820(p)
5911	5911
5912	5912+6311(p)
5913	5913
5914	5914
5920	5920(p)+6311(p)
6010	5920(p)+6010
6020	6020
6031	6391
6039	4791(p)+6312(p)
6110	6110(p)+6120(p)+6130(p)
6120	6110(p)+6120(p)+6130(p)+6190(p)
6190	6190(p)
6211	6201(p)
6219	6201(p)
6220	6202
6290	6209
6310	6311(p)
6390	6312(p)+6399
6411	6411
6419	6419
6421	6420(p)
6422	6420(p)
6431	6430(p)
6432	6430(p)

NIC 2025 Code	NIC 2008 Code
6433	6430(p)
6491	6491
6492	6492(p)
6493	6499(p)
6494	6499(p)
6495	6492(p)
6499	6499(p)
6511	6511
6512	6512
6520	6520
6530	6530
6611	6611
6612	6612
6619	6619
6621	6621
6622	6622
6629	6629
6630	6630
6810	4100(p)+6810
6821	6820(p)
6829	6820(p)
6910	6910
6920	6920
7010	7010
7020	7020(p)
7110	7110
7120	7120
7210	7210
7220	7220
7310	7310
7320	7320
7330	7020(p)
7410	7410
7420	7420
7430	7490(p)
7491	7490(p)
7499	7490(p)
7500	7500
7710	7710(p)
7721	7721(p)

NIC 2025 Code	NIC 2008 Code
7729	7722+7729(p)
7730	7730
7740	7740
7751	7710(p)
7752	7721(p)+7729(p)
7810	7810
7820	7820+7830
7911	7911
7912	7912
7990	7990(p)
8011	8010+8030
8019	8020
8110	8110
8121	8121
8129	8129
8130	8130
8210	8211+8219
8220	8220
8230	8230(p)
8240	7990(p)+8230(p)+8299(p)
8291	8291
8292	8292
8299	8299(p)
8411	8411
8412	8412(p)
8413	8412(p)
8414	8413
8421	8421
8422	8422
8423	8423
8430	8430
8510	8510(p)
8520	8510(p)
8531	8521(p)
8532	8522(p)
8533	8521(p)+8522(p)
8540	8530
8551	8541
8552	8542
8553	8549(p)

NIC 2025 Code	NIC 2008 Code
8559	8549(p)
8561	8549(p)+8550(p)
8569	8550(p)
8610	8610 (p) + 8690 (p)
8620	8620(p) + 8690(p)
8691	8610(p) + 8620(p) + 8690(p)
8699	8690(p)
8710	8710(p)
8720	8720(p)
8730	8730(p)
8791	8710(p)+8720(p)+8730(p)+8790(p)
8799	8790(p)
8810	8810
8890	8890
9011	9000(p)
9012	9000(p)
9013	9000(p)
9020	9000(p)
9031	9000(p)
9039	9000(p)
9111	9101(p)
9112	9101(p)
9121	9102(p)
9122	9102(p)
9130	9000(p)
9141	9103(p)
9142	9103(p)
9200	9200
9311	9311
9312	9312
9319	9319
9321	9321
9329	9329
9411	9411
9412	9412
9420	9420
9491	9491
9492	9492
9499	9499

NIC 2025 Code	NIC 2008 Code
9510	9511(p)+9512(p)
9521	9521(p)
9522	9522(p)
9523	9523(p)
9524	9524(p)
9529	9529(p)
9531	4520(p)
9532	4540(p)
9540	4520(p)+4540(p)+9511(p)+ 9512(p)+9521(p)+9522(p)+ 9523(p)+9524(p)+9529(p)
9610	9601(p)

NIC 2025 Code	NIC 2008 Code
9621	9602(p)
9622	9602(p)
9623	9602(p)
9630	9603(p)
9640	9601(p)+9602(p)+9603(p)+ 9609(p)
9690	9609(p)
9700	9700
9810	9810
9820	9820
9900	9900



Explanatory Note

SECTION A: AGRICULTURE, FORESTRY AND FISHING

This section includes the exploitation of vegetal and animal natural resources, comprising the activities of growing of crops, raising and breeding of animals, harvesting of timber and other plants, production of animal products from a farm or natural habitats.

This section includes also:

organic agriculture, soilless cultivation of crops, hydroponics and aquaponics, aquaculture, the growing of genetically modified crops and the raising of genetically modified animals

This section excludes undifferentiated subsistence goods-producing activities of households, which is classified in class 9810.

01 Crop and animal production, hunting and related service activities

This division includes two basic activities, namely the production of crop products and production of animal products. This division includes growing of crops on open land, under cover or in greenhouses. Group 015 (Mixed farming) breaks with the usual principles for identifying main activity. It accepts that many agricultural units have reasonably balanced crop and animal production, and that it would be arbitrary to classify them in one category or the other.

This division includes the soilless cultivation of crops, including hydroponics and aquaponics. This division also includes service activities incidental to agriculture, as well as hunting, trapping and related activities.

Agricultural activities exclude any subsequent processing of the agricultural products (classified under divisions 10 and 11 (Manufacture of food products and beverages) and division 12 (Manufacture of tobacco products)), beyond that needed to prepare them for the primary markets. The preparation of products for the primary markets is included here.

The division excludes field construction (e.g. agricultural land terracing, drainage, preparing rice paddies etc.) classified in section F (Construction) and buyers and cooperative associations engaged in the marketing of farm products classified in section G. Also excluded is the landscape service activities, which is classified in class 8130.

011 Growing of non-perennial crops

This group includes the growing of non-perennial crops, i.e. plants that do not last for more than two growing seasons. Included is the growing of these plants for the purpose of seed production.

012 Growing of perennial crops

This group includes the growing of perennial crops, i.e. plants that lasts for more than two growing seasons, either dying back after each season or growing continuously. Included is the growing of these plants for the purpose of seed production.

013 Plant propagation

014 Animal production

This group includes farming (husbandry, raising) and breeding of all animals, except aquatic animals.

This group excludes: - farm animal boarding and care, see 0162 - production of hides and skins from slaughterhouses, see 1010

015 Mixed farming

016 Support activities to agriculture and post-harvest crop activities

This group includes activities incidental to agricultural production and activities similar to agriculture but not undertaken for production purposes (in the sense of harvesting agricultural products), usually done on a fee or contract basis. It also includes post-harvest crop activities, aimed at preparing agricultural products for the primary market.

017 Hunting, trapping and related service activities

02 Forestry and logging

This division includes silviculture and the production of roundwood as well as the extraction and gathering of wild growing non-wood forest products. Besides the production of timber, forestry activities result in products that undergo little processing, such as firewood, charcoal and roundwood used in an unprocessed form (e.g. pit-props, pulpwood). These activities can be carried out in natural, semi-natural or planted forests.

This class excludes:

further processing of wood beginning with sawmilling and planing of wood, see division 16.

021 Silviculture and other forestry activities

022 Logging

023 Gathering of non-wood forest products

024 Support services to forestry

03 Fishing and aquaculture

This division includes capture fishery and aquaculture. Gathering marine, brackish or freshwater fish, crustaceans, molluscs and other aquatic organisms and products (e.g. aquatic plants, pearls, sponges). This division also includes service activities incidental to marine or freshwater fishery or aquaculture

This division excludes:

- building and repairing of ships and boats, see 3011, 3315

- processing of fish, crustaceans or molluscs, whether at land-based plants or on factory ships, see 1020.

- sport or recreational fishing activities, see 9319

031 Fishing

This group includes "capture fishery", i.e. the harvesting, collecting and gathering activities directed at removing or collecting live wild aquatic organisms (predominantly fish, molluscs and crustaceans) including plants from the oceanic, coastal or inland waters for human consumption and other purposes by hand or more usually by various types of fishing gear such as nets, lines and stationary traps. Such

activities can be conducted on the intertidal shoreline (e.g. collection of molluscs such as mussels and oysters) coastal waters or offshore waters. These activities also include fishing in restocked water bodies.

032 Aquaculture

This group includes aquaculture (or aquafarming), i.e. the production process involving the culturing or farming (including harvesting) of aquatic organisms (e.g. fish, molluscs, crustaceans, plants, crocodiles, alligators and amphibians) using techniques designed to increase the production of the organisms in question beyond the natural capacity of the environment (e.g. regular stocking, feeding and protection from predators). Aquaculture also encompasses individual, corporate or state ownership of the individual organisms throughout the rearing or culture stage, up to and including harvesting.

Culturing/farming refers to the rearing up to their juvenile and/or adult phase under captive conditions of the above organisms.

This group also includes:

- breeding/farming of fry and adults under artificial conditions

This group excludes:

- breeding/farming of reptiles (including snakes, turtles), see 0149

033 Support activities for fishing and aquaculture

SECTION B: MINING AND QUARRYING

Mining and quarrying include the extraction of minerals occurring naturally as solids (coal and ores), liquids (petroleum) or gases (natural gas), from mines, seabed, and the extraction of salt from sea water, brine, and other saline waters. Extraction can be achieved by different methods such as underground or surface mining, well operation, seabed mining etc.

This section includes supplementary activities aimed at preparing the crude materials for marketing, for example, crushing, grinding, cleaning, drying, sorting, beneficiation and concentration of ores and liquefaction of natural gas.

Mining activities are classified into divisions, groups and classes on the basis of the principal mineral produced. Divisions 05, 06 are concerned with mining and quarrying of fossil fuels (coal, lignite, petroleum, gas); divisions 07, 08 concern metal ores, various minerals and quarry products. Some of the technical operations of this section, particularly related to the extraction of hydrocarbons, may also be carried out for third parties by specialised units as an industrial service which is reflected in division 09.

This section excludes:

- further processing of the extracted materials, see section C (Manufacturing)
- usage of the extracted materials without a further transformation for construction purposes, see section F (Construction)
- bottling of natural spring and mineral waters at springs and wells, see 1105
- remediation of mine sites, see 3900
- overburden removal and contouring of land at mine sites, see 4312

05 Mining of coal and lignite

This division includes the extraction of solid mineral fuels through underground or open-cast mining and includes operations (e.g. grading, cleaning, compressing and other steps necessary for transportation etc.) leading to a marketable product.

This division does not include coking (see 1910), services incidental to coal or lignite mining (see 0990) or the manufacture of briquettes (see 1920).

051 Mining of hard coal

052 Mining of lignite

06 Extraction of crude petroleum and natural gas

This division includes the production of crude petroleum, the mining and extraction of oil from oil shale and oil sands and the production of natural gas and recovery of hydrocarbon liquids. This division includes the activities of operating and/or developing oil and gas field properties. Such activities may include drilling, completing and equipping wells; operating separators, emulsion breakers, desalting equipment and field gathering lines for crude petroleum; and all other activities in the preparation of oil and gas up to the point of shipment from the producing property.

This division excludes:

- oil and gas field support activities, performed on a fee or contract basis, see 0910
- oil and gas well exploration, see 0910
- test drilling and boring in connection with petroleum or gas extraction, see 0910
- refining of petroleum products, see 1920
- geophysical, geologic and seismic surveying, see 7110

061 Extraction of crude petroleum

062 Extraction of natural gas

07 Mining of metal ores

This division includes mining for metallic minerals (ores), performed through underground or opencast extraction, seabed mining etc.

This division also includes:

- ore dressing and beneficiating operations, such as crushing, grinding, washing, drying, sintering, calcining or leaching ore, gravity separation or flotation operations

This division excludes:

- roasting of iron pyrites, see 2011
- production of aluminium oxide, see 2420
- operation of blast furnaces, see division 24

071 Mining of iron ores

072 Mining of non-ferrous metal ores

This group includes the mining of uranium and thorium ores and other non-ferrous metal ores.

08 Other mining and quarrying

This division includes extraction from a mine or quarry, but also dredging of alluvial deposits, rock crushing and the use of salt marshes. The products are used most notably in construction (e.g. sands, stones), manufacture of materials (e.g. clay, gypsum, calcium) and manufacture of chemicals etc.

This division also includes the extraction of salt from sea water, brine, and other saline waters.

This division does not include manufacture of chemicals and chemical products, basic metals, non-metallic mineral products, and other further processing of extracted minerals, see section C.

081 Quarrying of stone, sand and clay

089 Mining and quarrying n.e.c.

This group includes mining of chemical and fertilizer minerals, extraction of peat and salt (from underground, sea water or other saline waters, and crushing, purification and refining of salt by the producer.

09 Mining support service activities

This division includes specialised support services incidental to mining provided on a fee or contract basis. It includes exploration services through traditional prospecting methods such as taking core samples and making geological observations as well as drilling, test-drilling or re-drilling for oil wells, metallic and non-metallic minerals. Other typical services cover building oil and gas well foundations, cementing oil and gas well casings, cleaning, bailing and swabbing oil and gas wells, draining and pumping mines, etc.

091 Support activities for petroleum and natural gas extraction

099 Support activities for other mining and quarrying

SECTION C: MANUFACTURING

This section includes the physical, chemical or biological transformation of materials, substances, or components into new products, although this cannot be used as the single universal criterion for defining manufacturing (see remark on processing of waste below). The materials, substances, or components undergoing transformation are either raw materials or products of agriculture, forestry, fishing, mining or quarrying as well as products of other manufacturing activities. Substantial alteration, renovation or reconstruction of goods is generally considered to be manufacturing.

The output of a manufacturing process may be finished in the sense that it is ready for utilisation or consumption, or it may be semi-finished in the sense that it is to become an input for further manufacturing. For example, the output of alumina refining is the input used in the primary production of aluminium; primary aluminium is the input to aluminium wire drawing; and aluminium wire is the input for the manufacture of fabricated wire products.

This section includes factory less goods producers (FGPs) that completely outsources the transformation process but still controls the production process and supplies critical intellectual property inputs, regardless of whether the principal owns the material inputs or not. The FGPs are classified in the same class where they would have been classified if they carried out the manufacturing process themselves. However, this section excludes units that completely outsources the transformation process but neither controls the production process, nor supplies the critical intellectual property inputs, nor owns the material inputs. These units are in fact buying the completed goods from the manufacturer with the intention to re-sell them. Such an activity is classified in section G (Wholesale and

retail trade), specifically according to the type of sale and the specific type of goods being sold. Manufacture of specialised components and parts of, and accessories and attachments to, machinery and equipment is, as a general rule, classified in the same class as the manufacture of the machinery and equipment for which the parts and accessories are intended. Manufacture of unspecialised components and parts of machinery and equipment, e.g. engines, pistons, electric motors, electrical assemblies, valves, gears, roller bearings, is classified in the appropriate class of manufacturing, without regard to the machinery and equipment in which these items may be included. Making specialised components and accessories by moulding or extruding plastics materials is usually included in group 222. Assembly of the component parts of manufactured products is considered manufacturing. This includes the assembly of manufactured products from either self-produced or purchased components. The recovery of waste, i.e. the processing of waste into secondary raw materials is classified in group 383 (Materials and other waste recovery). While this may involve physical, chemical or biological transformations, this is not considered to be a part of manufacturing. The primary purpose of these activities is considered to be the treatment or processing of waste and they are therefore classified in Section E (Water supply; sewerage, waste management and remediation activities). However, the manufacture of new products from secondary raw materials is classified in manufacturing, even if these processes use waste as an input. For example, the production of silver from film waste is considered to be a manufacturing process. Specialised maintenance and repair of industrial, commercial and similar machinery and equipment is, in general, classified in division 33 (Repair, maintenance and installation of machinery and equipment).

However, the repair and maintenance of computers, personal and household goods and motor vehicles and motorcycles is classified in division 95 (Repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles). The installation of industrial machinery and equipment, when carried out as a specialised activity, is classified in class 3320. Maintenance, repair and installation of equipment that forms an integral part of buildings or similar structures, such as maintenance, repair and installation of escalators or of air-conditioning systems, is classified as construction in section F (Construction), if carried out at the construction site. As a general rule, the activities in the manufacturing section involve the transformation of materials into new products, and the repair and installation of machinery and equipment. The output is either a new product or a product that has gone through factory rebuilding and remanufacturing. As clarification, the following activities are considered manufacturing in ISIC: - fresh fish processing (oyster shucking, fish filleting), not done on a fishing boat (see 1020)

- milk pasteurising and bottling (see 1050)
- leather converting (see 1511)
- wood preserving (see 1629)
- printing and related activities (see 181)
- tyre retreading (see 2211)
- ready-mixed concrete production (see 2395)
- electroplating, plating, and metal heat treating (see 2592)
- rebuilding or remanufacture of machinery (e.g. automobile engines, see 2910)
- refilling or recharging of fire extinguishers
- manufacture and deliverance of structures and prefabricated buildings with minimal on-site construction work

Conversely, there are activities that, although sometimes involving transformation processes, are classified in other sections of ISIC; in other words, they are not considered as manufacturing.

They include:

- logging, classified in section A (Agriculture, forestry and fishing);

- beneficiating of agricultural products, classified in section A (Agriculture, forestry and fishing);
- preparation of food for immediate consumption on the premises is classified to division 56 (Food and beverage service activities);
- beneficiating of ores and other minerals, classified in section B (Mining and quarrying);
- production of gaseous fuels for energy supply through a permanent network, classified in section D (Electricity, gas, steam and air conditioning supply);
- production of compost from organic waste, see 3821
- construction of structures, assembling of prefabricated buildings at the site of construction, classified in section F (Construction);
- assembly provided as part of a delivery or by a seller. However, if assembly is the main activity provided by a contractor it is classified in manufacturing
- activities of breaking bulk and redistribution in smaller lots, including packaging, repackaging, or bottling products, e.g. as liquors or chemicals; sorting of scrap; mixing paints to customer order; and cutting metals to customer order; treatment not resulting into a different good is classified to section G (Wholesale and retail trade).
- publishing and the combined activity of publishing and printing are classified to section J (Publishing, broadcasting, and content production and distribution activities)

10 Manufacture of food products

101 Processing and preserving of meat

102 Processing and preserving of fish, crustaceans and molluscs

103 Processing and preserving of fruit and vegetables

104 Manufacture of vegetable and animal oils and fats

105 Manufacture of dairy products

106 Manufacture of grain mill products, starches and starch products

This group includes the milling of flour or meal from grains or vegetables, the cleaning, polishing and milling of rice, as well as the micronisation and thermal processing of flour and the manufacture of flour mixes or doughs from these products. and starch products. This group also includes the manufacture of gluten-free mill products

This group excludes:

- grain drying, on a fee or contract basis, see 0161

107 Manufacture of other food products

This group includes the production of a variety of food products not included in previous groups of this division. This includes the production of bakery products, sugar and confectionery, macaroni, noodles and similar products, prepared meals and dishes, processing of coffee and tea, as well as manufacture of other perishable and specialty food products.

108 Manufacture of prepared animal feed

11 Manufacture of beverages

This division includes the manufacture of beverages, such as non-alcoholic beverages and mineral water, manufacture of alcoholic beverages mainly through fermentation, beer and wine, and the manufacture of distilled alcoholic beverages. This division also includes the manufacture of malt.

This division excludes:

- manufacture of fruit and vegetable juices, see 1030
- manufacture of milk-based drinks, see 1050
- manufacture of coffee, tea and mate products, see 1076

110 Manufacture of beverages

12 Manufacture of tobacco products

This division includes the processing of an agricultural product, tobacco, into a form suitable for final consumption.

120 Manufacture of tobacco products

13 Manufacture of textiles

This division includes preparation and spinning of textile fibres as well as textile weaving, finishing of textiles and wearing apparel, manufacture of technical textiles, manufacture of made-up textile articles, except apparel (e.g. household linen, blankets, rugs, cordage).

This division excludes:

- growing of natural fibres, see division 01
- manufacture of wearing apparel, see division 14
- manufacture of synthetic and artificial fibres, see class 2030

131 Spinning, weaving and finishing of textiles

This group includes the manufacture of textiles, including preparatory operations, spinning of textile fibres and weaving of textiles. This can be done from varying raw materials, such as silk, wool, other animal, vegetable or man-made fibres, paper or glass etc. Also included in this group is the finishing of textiles and wearing apparel, i.e. bleaching, dyeing, dressing and similar activities.

139 Manufacture of other textiles

This group includes the manufacture of products produced from textiles, except wearing apparel, e.g. made-up textile articles, carpets and rugs, rope, narrow woven fabrics, trimmings

14 Manufacture of wearing apparel

This division includes all tailoring (ready-to-wear or made-to-measure), in all materials (e.g. leather, fur fabric, knitted and crocheted fabrics), of all items of clothing (e.g. outerwear, underwear for men, women or children; work, city or casual clothing) and accessories. There is no distinction made between clothing for adults and clothing for children.

This division also includes:

manufacture of articles of apparel, clothing accessories and other articles of furskin

This division excludes:

repair of wearing apparel, see 9529

141 Manufacture of wearing apparel, except fur apparel

142 Manufacture of articles of fur

143 Manufacture of knitted and crocheted apparel

15 Manufacture of leather and related products

This division includes dressing and dyeing of fur and the transformation of hides or skins into leather by tanning or curing and fabricating the leather into products for final consumption. This division also includes the manufacture of direct substitute products (like-products) made from materials other than leather such as rubber footwear, textile luggage. Products made from leather substitutes are included here, because they are made in ways similar to those in which leather products are made (e.g. luggage) and are often produced in the same unit.

151 Tanning, dyeing, dressing of leather and fur; manufacture of luggage, handbags, saddlery and harness

This group includes the manufacture of leather and fur and products thereof.

152 Manufacture of footwear

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

This division includes the manufacture of wood products, e.g. lumber, plywood, veneers, wood containers, wood flooring, wood trusses, prefabricated wood buildings, the manufacture of solid fuels from vegetable biomass and the finishing of wooden products. The production processes include sawing, planing, shaping, laminating, and assembling of wood products starting from logs that are cut into bolts, or lumber that may then be cut further, or shaped by lathes or other shaping tools. The lumber or other transformed wood shapes may also be subsequently planed or smoothed, and assembled into finished products, e.g. wood containers. With the exception of sawmilling, this division is subdivided mainly based on the specific products manufactured.

This division excludes:

- manufacture of furniture (3101)
- installation of wooden fittings and the like, see 4330

161 Sawmilling and planing of wood

162 Manufacture of products of wood, cork, straw and plaiting materials

This group includes the manufacture of products of wood, cork, straw or plaiting materials, including basic shapes as well as assembled products.

17 Manufacture of paper and paper products

This division includes the manufacture of pulp, paper, converted paper and the manufacture of products of recycled goods from wood, paper, cardboard and paperboard. The manufacture of these products is grouped together because they constitute a series of vertically connected processes. More than one activity is often carried out in a single unit. The manufacture of pulp involves separating the cellulose

fibres from other matter in wood, or dissolving and de-inking of used paper, and mixing in small amounts of reagents to reinforce the binding of the fibres. Converted paper products are made from paper and other materials by various techniques. The paper articles may be printed (e.g. wallpaper, gift wrap), as long as the printing of information is not the main purpose. The production of pulp, paper and paperboard in bulk is included in group 170, while the remaining classes include the production of further-processed paper and paper products.

170 Manufacture of paper and paper products

18 Printing and reproduction of recorded media

This division includes printing of products, such as newspapers, books, periodicals, business forms and greeting cards, printing on medium, and associated support activities, such as bookbinding, plate-making services, and data imaging. The support activities included here are an integral part of the printing industry, and a product (a printing plate, a bound book, or a computer disk or file) that is an integral part of the printing industry is almost always provided by these operations. The ownership of the input material is irrelevant to the classification of printing and reproduction of recorded media activities. Division 18 covers explicitly the processing activities. Processes used in printing include a variety of methods for transferring an image from a plate, screen or computer file to a medium, such as paper, plastics, metal, textile articles, or wood. The most prominent of these methods entails the transfer of the image from a plate or screen to the medium through lithographic, gravure, screen or flexographic printing. Often a computer file is used to directly "drive" the printing mechanism to create the image or electrostatic and other types of equipment (digital or non-impact printing). Though printing and publishing can be carried out by the same unit (a newspaper, for example), it is less and less the case that these distinct activities are carried out in the same physical location. This division also includes the reproduction of recorded media, e.g. compact discs, video recordings, software on discs or tapes, records

This division excludes

- publishing activities (see section J)
- manufacture of products with a 3D printer which are classified according to the product and material used

181 Printing and service activities related to printing

This group includes printing of products, e.g. newspapers, books, periodicals, business forms and greeting cards, printing on medium, and associated support activities, e.g. bookbinding, plate-making services, and data imaging. Printing can be done using various techniques and on different materials. Also, this group includes printing, including silkscreen printing, on textiles and wearing apparel, laser engraving on textiles, printing of textile fabrics whether or not as an intermediate process in manufacture of textiles

182 Reproduction of recorded media

19 Manufacture of coke and refined petroleum products

This division includes the transformation of crude petroleum and coal into usable products. The dominant process is petroleum refining, which involves the separation of crude petroleum into component products through such techniques as cracking and distillation. This division includes the manufacture of gases such as ethane, propane and butane as products of petroleum refineries. This division also includes the manufacture for own account of characteristic products (e.g. coke, butane, propane, petrol, kerosene, fuel oil) as well as processing services (e.g. custom refining). Not included is

the manufacture of such gases in other units (see 2011), manufacture of industrial gases (see 2011), extraction of natural gas (methane, ethane, butane or propane, see 0620), and manufacture of gases, other than petroleum gases for the provision of gaseous fuels through a permanent supply network (e.g. coal gas, water gas, producer gas, gasworks gas) (see 3520). The manufacture of petrochemicals from refined petroleum and the manufacture of liquid biofuels are classified in division 20

191 Manufacture of coke oven products

192 Manufacture of refined petroleum products; manufacture of fossil fuel products

20 Manufacture of Chemical and Chemical Products

This division includes the transformation of organic and inorganic raw materials by a chemical process and the formation of products. It distinguishes the production of basic chemicals that constitute the first industry group from the production of intermediate and end products produced by further processing of basic chemicals that make up the remaining industry classes.

This division also includes:

- manufacture of liquid biofuels

201 Manufacture of basic chemicals, fertilizers and nitrogen compounds, plastics and synthetic rubber in primary forms

This group includes the manufacture of basic chemical products, fertilisers and associated nitrogen compounds, as well as plastics and synthetic rubber in primary forms.

202 Manufacture of other chemical products

This group includes the manufacture of chemical products other than basic chemicals and man-made fibres. This includes the manufacture of a variety of goods, such as:

- pesticides
- paints and inks, soap, cleaning preparations
- disinfectant and other agrochemical products
- perfumes and toilet preparations
- explosives and pyrotechnic products
- chemical preparations for photographic uses (including film and sensitized paper)
- gelatine and its derivatives
- manufacture of glues and prepared adhesives, including rubber-based glues and adhesives
- composite diagnostic preparations

This group also includes:

- liquid biofuels
- manufacture of e-liquids used in vaping devices

203 Manufacture of man-made fibres

21 Manufacture of basic pharmaceutical products and pharmaceutical preparations

This division includes the manufacture of basic pharmaceutical products and pharmaceutical preparations.

This division also includes the manufacture of medicinal chemical and botanical products. Manufacture of Ayush pharmaceutical/ nutraceutical preparation are also included under this division

210 Manufacture of pharmaceuticals, medicinal chemical and botanical products

22 Manufacture of rubber and plastic products

This division includes the manufacture of rubber and plastics products. This division is characterised by the raw materials used in the manufacturing process. However, this does not imply that the manufacture of all products made of these materials is classified here.

This division also includes the manufacture of products of composite materials in which plastic is the predominant material.

221 Manufacture of rubber products

This group includes the manufacture of rubber products.

222 Manufacture of plastic products

This group comprises processing new or spent (i.e., recycled) plastics resins into intermediate or final products, using such processes as compression moulding; extrusion moulding; injection moulding; blow moulding; and casting. For most of these, the production process is such that a wide variety of products can be made.

This group excludes:

- production of plastic parts or accessories which are suitable for use solely or principally for motor vehicles, see 293

23 Manufacture of other non-metallic mineral products

This division includes manufacturing activities related to a single substance of mineral origin. This division includes the manufacture of glass and glass products (e.g. flat glass, hollow glass, fibres, technical glassware), ceramic products, tiles and baked clay products, cement, concrete and plaster, from raw materials to finished articles.

The manufacture of shaped and finished stone and other mineral products is also included in this Division.

This division also includes the manufacture of products of composite materials in which glass and non-metallic minerals, such as sand, gravel, stone or clay are the predominant material.

231 Manufacture of glass and glass products

239 Manufacture of non-metallic mineral products n.e.c.

This group includes the manufacture of intermediate and final products from mined or quarried non-metallic minerals, such as sand, gravel, stone or clay.

24 Manufacture of basic metals

This division includes the activities of smelting and/or refining ferrous and non-ferrous metals from ore, pig, metal waste or scrap, using electro metallurgic and other process metallurgic techniques. This division also includes the manufacture of metal alloys and super-alloys by introducing other chemical elements to pure metals. The output of smelting and refining, usually in ingot form, is used in rolling, drawing and extruding operations to make products such as plate, sheet, strip, bars, rods, wire or tubes, pipes and hollow profiles, and in molten form to make castings and other basic metal products.

241 Manufacture of basic iron and steel

242 Manufacture of basic precious and other non-ferrous metals

243 Casting of metals

This group includes activities of foundries employing different casting processes to produce castings with all ferrous and non-ferrous metal alloys. Subsequent trimming or de-scaling of the castings might be included, but without any further processing.

This group includes the manufacture of castings used in various industries.

This group excludes:

- manufacture of products obtained by production processes other than from castings, e.g. as forged, pressed, drawn and stamped parts, rolled rings or powder metallurgy products, etc., see division 25
- manufacture of finished products by further processing of castings e.g.:
 - boilers and radiators, see 2512
 - cast household items, see 2599

25 Manufacture of fabricated metal products, except machinery and equipment

This division includes the manufacture of "pure" metal products (such as parts, containers and structures), usually with a static, immovable function, as opposed to the following divisions 26-30, which cover the manufacture of combinations or assemblies of such metal products (sometimes with other materials) into more complex units that, unless they are purely electrical, electronic or optical, work with moving parts.

This division includes also the manufacture of products of composite materials in which metals are the predominant material

The manufacture of weapons and ammunition is also included in this division.

This division excludes:

- specialised repair and maintenance activities of fabricated metal products, machinery and equipment, see 331
- specialised installation of manufactured goods produced in this division in buildings, such as central heating boilers, see 4322

251 Manufacture of structural metal products, tanks, reservoirs and steam generators

This group includes the manufacture of structural metal products (such as metal frameworks or parts for construction), as well as metal container-type objects (such as reservoirs, tanks, central heating boilers) and steam generators.

252 Manufacture of weapons and ammunition

259 Manufacture of other fabricated metal products; metalworking service activities

This group includes general activities for the treatment of metal, such as forging or pressing, plating, coating, engraving, boring, polishing, welding etc., which are typically carried out on a fee or contract basis.

This group also includes the manufacture of a variety of metal products, such as cutlery; metal hand tools and general hardware; cans and buckets; nails, bolts and nuts; metal household articles; metal

fixtures; ships propellers and anchors; assembled railway track fixtures etc. for a variety of household and industrial uses.

26 Manufacture of computer, electronic and optical products

This division includes the manufacture of computers, computer peripherals, communications equipment, and similar electronic products, as well as the manufacture of components for such products. Production processes of this division are characterised by the design and use of integrated circuits and the application of highly specialised miniaturisation technologies.

The division also contains the manufacture of consumer electronics, measuring, testing and navigating equipment, irradiation, electromedical and electrotherapeutic equipment, optical instruments and equipment, and the manufacture of magnetic and optical media.

This division excludes the manufacture of conductors for electronic use and of optical fibre cables, see division 27

261 Manufacture of electronic components and boards

This group includes the manufacture of solar cells, solar panels and photovoltaic inverters, and other electronic components and boards.

262 Manufacture of computers and peripheral equipment

263 Manufacture of communication equipment

264 Manufacture of consumer electronics

265 Manufacture of measuring, testing, navigating and control equipment; watches and clocks

This group includes the manufacture of sensing, measuring, testing and navigating equipment for various industrial and non-industrial purposes, including time-based measuring devices, e.g. watches and clocks and related devices.

266 Manufacture of irradiation, electromedical and electrotherapeutic equipment

267 Manufacture of optical instruments and photographic equipment

268 Manufacture of magnetic and optical media

27 Manufacture of electrical equipment

This division includes the manufacture of products that generate, distribute and use electrical power. Also included is the manufacture of electrical lighting, signalling equipment and electric household appliances.

This division excludes the manufacture of electronic products (see division 26).

271 Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus

This group comprises the manufacture of power, distribution and specialty transformers; electric motors, generators, and motor generator sets.

272 Manufacture of batteries and accumulators

273 Manufacture of wiring and wiring devices

This group includes the manufacture of current-carrying wiring devices and non-current carrying wiring devices for wiring electrical circuits regardless of material.

This group also includes the insulating of wire and the manufacture of fibre optic cables.

274 Manufacture of lighting equipment

275 Manufacture of domestic appliances

279 Manufacture of other electrical equipment

28 Manufacture of machinery and equipment n.e.c.

This division includes the manufacture of machinery and equipment that act independently on materials either mechanically or thermally or perform operations on materials (such as handling, spraying, weighing or packing), including their mechanical components that produce and apply force, and any specially manufactured primary parts. This includes the manufacture of fixed and mobile or hand-held devices, regardless of whether they are designed for industrial, building and civil engineering, agricultural or home use. The manufacture of special equipment for passenger or freight transport within demarcated premises also belongs within this division.

This division distinguishes between the manufacture of special-purpose machinery, i.e. machinery for exclusive use in an ISIC activity or a small cluster of ISIC activities, and general-purpose machinery, i.e. machinery that is being used in a wide range of ISIC industries. This division also includes the manufacture of other special-purpose machinery, not covered elsewhere in the classification, whether or not used in a manufacturing process, such as fairground amusement equipment, automatic bowling alley equipment, etc.

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

281 Manufacture of general-purpose machinery

This group includes the manufacture of general-purpose machinery, i.e. machinery that is being used in a wide range of ISIC industries. This can include the manufacture of components used in the manufacture of a variety of other machinery or the manufacture of machinery that support the operation of other businesses.

282 Manufacture of special-purpose machinery

This group includes the manufacture of special-purpose machinery, i.e. machinery for exclusive use in an ISIC industry or a small cluster of ISIC industries. While most of these are used in other manufacturing processes, such as food manufacturing or textile manufacturing, this group also includes the manufacture of machinery specific for other (non-manufacturing industries), such as aircraft launching gear or amusement park equipment.

29 Manufacture of motor vehicles, trailers and semi-trailers

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

included here. The repair and maintenance of motor vehicles produced in this division are classified in 9531.

291 Manufacture of motor vehicles

292 Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers

293 Manufacture of parts and accessories for motor vehicles

30 Manufacture of other transport equipment

This division includes the manufacture of transportation equipment such as ship building and boat manufacturing, the manufacture of railroad rolling stock and locomotives, air and spacecraft, motorcycles and bicycles and the manufacture of parts thereof, whose manufacture is not elsewhere classified.

This group includes the building of ships, boats, yachts and other floating structures for transportation and other commercial purposes, as well as for sports, recreational and military purposes

301 Building of ships and boats

302 Manufacture of railway locomotives and rolling stock

303 Manufacture of air and spacecraft and related machinery

304 Manufacture of military fighting vehicles

309 Manufacture of transport equipment n.e.c.

This group includes the manufacture of transport equipment other than motor vehicles and rail, water, air or space transport equipment and military vehicles.

31 Manufacture of furniture

This division includes the manufacture of furniture and parts thereof, except of sheets and slabs of glass, stone, concrete or similar material as parts of furniture. The processes used in the manufacture of furniture are standard methods of forming materials and assembling components, including cutting, moulding and laminating. The design of the article, for both aesthetic and functional qualities, is an important aspect of the production process.

Some of the processes used in furniture manufacturing are similar to processes that are used in other segments of manufacturing. For example, cutting and assembly occurs in the production of wood trusses that are classified in division 16 (Manufacture of wood and wood products). However, the multiple processes distinguish wood furniture manufacturing from wood product manufacturing.

Similarly, metal furniture manufacturing uses techniques that are also employed in the manufacture of roll formed products classified in division 25 (Manufacture of fabricated metal products). The moulding process for plastics furniture is similar to the moulding of other plastics products. However, the manufacture of plastics furniture tends to be a specialised activity.

310 Manufacture of furniture

This group includes the manufacture of furniture of wood and of any other material, for various purposes.

It also includes manufacture of parts of furniture, except of sheets and slabs (whether or not cut to shape) of glass (including mirrors), marble or other stone, concrete or similar material. This group includes:

- manufacture of chairs and seats for offices, workrooms, hotels, restaurants, public and domestic premises
- manufacture of chairs and seats for theatres, cinemas and the like
- manufacture of sofas, sofa beds and sofa sets
- manufacture of garden chairs and seats
- manufacture of special furniture for shops: counters, display cases, shelves etc.
- manufacture of furniture for churches, schools, restaurants
- manufacture of office furniture

- manufacture of kitchen furniture
- manufacture of furniture for bedrooms, living rooms, gardens etc.
- manufacture of cabinets for sewing machines, televisions etc.
- manufacture of laboratory benches, stools and other laboratory seating, laboratory furniture (e.g. cabinets and tables)
- manufacture of parts and accessories of furniture

This group also includes:

- finishing such as upholstery of chairs and seats
- finishing of furniture such as spraying, painting, French polishing and upholstering
- manufacture of mattress supports
- decorative restaurant carts, such as dessert carts, food wagons

32 Other manufacturing

This division includes the manufacture of a variety of goods not covered in other parts of the classification. Since this is a residual division, production processes, input materials and use of the produced goods can vary widely and usual criteria for grouping classes into divisions have not been applied here.

321 Manufacture of jewellery, bijouterie and related articles

This group includes the manufacture of jewellery and imitation jewellery articles.

322 Manufacture of musical instruments

323 Manufacture of sports goods

324 Manufacture of games and toys

325 Manufacture of medical and dental instruments and supplies

329 Other manufacturing n.e.c.

33 Repair, maintenance and installation of machinery and equipment

This division includes the specialised repair of goods produced in the manufacturing sector with the aim to restore machinery, equipment and other products to working order. The provision of general or routine maintenance (i.e. servicing) on such products to ensure they work efficiently and to prevent

breakdown and unnecessary repairs is included. This division does only include specialised repair and maintenance activities. A substantial amount of repair is also done by manufacturers of machinery, equipment and other goods, in which case the classification of units engaged in these repair and manufacturing activities is done according to the value-added principle which would often assign these combined activities to the manufacture of the good. The same principle is applied for combined trade and repair.

The rebuilding or remanufacture of machinery and equipment is considered a manufacturing activity and included in other divisions of this section. Also included in this division is the specialised installation of machinery.

This division excludes:

- cleaning of industrial machinery, see 8129
- the installation of equipment that forms an integral part of buildings or similar structures, e.g. installation of electrical wiring, of escalators or of air-conditioning systems, is classified as construction
- repair and maintenance of goods that are utilised as capital goods as well as consumer goods is typically classified as repair and maintenance of household goods (e.g. office and household furniture repair, see 9524).
- repair and maintenance of computers and communications equipment, see 951
- repair and maintenance of household goods, see 952

331 Repair and maintenance of fabricated metal products, machinery and equipment

This group includes the specialised repair of goods produced in the manufacturing sector with the aim to restore these metal products, machinery, equipment and other products to working order. The provision of general or routine maintenance (i.e. servicing) on such products to ensure they work efficiently and to prevent breakdown and unnecessary repairs is included.

This group excludes:

- rebuilding or remanufacture of machinery and equipment, see corresponding class in divisions 25-30
- cleaning of industrial machinery, see 8129
- repair and maintenance of computers and communications equipment, see 951
- repair and maintenance of household goods, see 952

332 Installation of industrial machinery and equipment

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

This section includes the generation, storage, control, distribution, trade and brokerage of electric power or of gaseous fuels for energy supply through a permanent network of lines, mains and pipes. Energy supply for industrial parks or residential buildings is included. This section therefore includes the operation of electricity and gas utilities. The section also includes heating and cooling, e.g. steam and air conditioning supply, through a permanent network.

This section excludes:

- extraction of crude natural gas, see 0620
- water supply and sewerage treatment services, see divisions 36, 37
- transport of gas through pipelines, i.e. not through the distribution network, see 4930

35 Electricity, gas, steam and air conditioning supply

351 Electric power generation, transmission and distribution activities

This group includes the generation of electric power, transmission from generating facilities to distribution centres and distribution to end users. Trade and storage of electric power are also included.

This group excludes:

- separate production and distribution of steam and heat, see 353
- activities of electric power brokers or agents (intermediaries) that arrange the sale of electricity via power distribution systems operated by others, see 354

352 Manufacture of gas; distribution of gaseous fuels through mains

This group includes the manufacture of gas, the storage and the distribution of natural or synthetic gas to the user through a system of mains.

This group excludes:

- extraction of crude natural gas, see 0620
- activities of brokers or agents that arrange the sale of natural gas over gas distribution systems operated by others, see 354
- transport, usually over long distances, of gas through pipelines, see 4930
- separate operation of gas pipelines, typically done over long distances, connecting producers with distributors of gas, or between urban centres 4930

353 Steam and air conditioning supply

354 Activities of brokers and agents for electric power and natural gas

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

This section includes activities related to the management, e.g. collection, pretreatment, recovery and disposal, of various forms of waste, such as solid or non-solid industrial or household waste and its organisation.

The output of the waste or sewage treatment process can either be disposed of or become an input into other production processes. Secondary raw materials are materials and products which can be used as raw materials by simple re-use, or via recycling and recovery of waste. Activities of water supply are also grouped in this section, since they are often carried out in connection with, or by units also engaged in, the treatment of sewage.

The activities also include remediation of contaminated buildings and sites, soil, surface and ground water (e.g. oceans, mangroves, seas) etc. Units that usually take over their clients waste procedures and become the customer of the waste hauler, and then in turn bill their clients for waste service must be classified in Division 38 because although these units do not render the corresponding services themselves, they are responsible for their fulfilment. This activity has to be regarded as complete outsourcing of a service.

This section includes also:

- carbon capture and storage

This section excludes:

- waste trade activities as agents, see 4610
- waste trade activities as wholesalers, see 4679

36 Water supply; sewerage, waste management and remediation

This division includes the collection, treatment and distribution of water to end-users'. Collection of water from various sources, as well as distribution by various means is included.

360 Water collection, treatment and supply

37 Sewerage

This division includes the operation of sewer systems or sewage treatment facilities, which collect, treat and discharge sewage into water bodies or operate surface impoundment. This division also include the operation of wastewater treatment facilities for reuse, e.g. for treating agricultural, industrial, road cleaning or collected rain water.

370 Sewerage

38 Waste collection, treatment and disposal, and recovery activities

This division includes the collection, pre-treatment for recovery or disposal, recovery and disposal of waste materials and its organization. Collection of waste, which solely supports the subsequent recovery or disposal of the collected waste by the same unit, is to be regarded as waste recovery or as a disposal activity.

This division also includes:

- local hauling of waste materials and operation of materials recovery facilities, i.e. facilities that transform waste including scrap, whether sorted or not, into secondary raw materials.
- activities of units implementing producer responsibility obligations for the management of waste on behalf of the original waste producers. These organisations usually bear the responsibility for the treatment of waste, delegated to them from the original producers of products or packaging. Activities may include the operation of return, collection and recovery systems for used packaging or packaging waste or for the acceptance and treatment of returned or used products

This division excludes:

- activities of wholesale of waste, see 4679

381 Waste collection activities

This group includes the collection of waste from households and businesses, e.g. by means of bins, containers. It includes collection of non-hazardous and hazardous waste e.g. diapers, used batteries, demolition waste, waste oil from households and ships.

382 Waste treatment and disposal

This group includes the disposal and treatment prior to disposal of various forms of waste by different means, such as waste treatment of organic waste with the aim of disposal; treatment and disposal of toxic live or dead animals and other contaminated waste; treatment and disposal of transition radioactive waste from hospitals, etc.; waste disposal without recovery dumping of refuse on land or in water; burial or ploughing-under of refuse; disposal of used goods such as refrigerators to eliminate

harmful waste; disposal of waste by incineration or combustion. Included is also the generation of electricity resulting from waste incineration processes.

This group excludes:

- treatment and disposal of wastewater, see 3700
- waste recovery, see 3830

383 Materials and other waste recovery

39 Remediation and other waste management service activities

This division includes the provision of remediation services, e.g. the cleaning up of contaminated buildings and sites, soil, surface or ground water.

390 Remediation and other waste management service activities

SECTION F: CONSTRUCTION

This section includes general construction and specialised construction activities for buildings and civil engineering works. It includes new work, repair, additions and alterations, the erection of prefabricated buildings or structures on the site as well as construction of a temporary nature. General construction is the construction of entire buildings for e.g. homes, offices, stores, as well as utility buildings or farm buildings etc. It also includes the construction of civil engineering works such as motorways, streets, bridges, tunnels, railways, airfields, harbours and other water projects, irrigation systems, sewerage systems, industrial facilities, pipelines and electric lines, sports facilities etc. This work can be carried out on own account or on a fee or contract basis, including intermediation service activities for construction. Portions of the work and sometimes even the whole practical work can be subcontracted out. A main contractor that carries the overall responsibility for a construction project is classified here. Also included is the repair of buildings and engineering works. Maintenance, repair and installation of equipment that forms an integral part of buildings, e.g. escalators or air-conditioning systems, is classified as construction in section F, if carried out at the construction site. This section includes the complete construction of buildings (division 41), the complete construction of civil engineering works (division 42), as well as specialised construction activities, if carried out only as a part of the construction process (division 43). The rental of construction equipment with operator is classified with the specific construction activity carried out with this equipment.

This section also includes:

- renovation and restoration of historical sites and buildings which are part of the cultural heritage

This section excludes:

- curative conservation of historical sites and buildings, see 9130
- archaeological excavations, see 722
- erection of complete prefabricated constructions from self-manufactured parts not of concrete, see divisions 16 and 25
- fabricating operations not performed at the site of construction, see Section C

41 Construction of residential and non-residential buildings

This division includes general construction of buildings of all types and sizes. It includes construction, repair, additions and alterations as well as the erection of pre-fabricated buildings on site and those of a temporary nature. Included is the construction of entire buildings for e.g., homes, offices, stores as well as utility buildings or farm buildings.

410 Construction of residential and non-residential buildings

42 Civil engineering

This division includes general construction for civil engineering objects. It includes new work, repair, additions and alterations, the erection of pre-fabricated objects on site and also those of a temporary nature. Included is the construction of heavy constructions such as motorways, roads, power plants, bridges, tunnels, railways, airfields, harbours and other water projects, irrigation systems, sewerage systems, industrial facilities, pipelines and electric lines, outdoor sports facilities, etc. This work can be carried out on own account or on a fee or contract basis. Portions of the work and sometimes even the whole practical work can be subcontracted out.

421 Construction of roads and railways

422 Construction of utility projects

429 Construction of other civil engineering projects

43 Specialized construction activities

This division includes specialised activities (special trades) in the construction of buildings and civil engineering objects or preparation of same. These activities are usually specialised in one aspect common to different structures, requiring specialised skills or equipment. Specialised construction works are generally performed by subcontractors on behalf of a contractor whose activities fall under Division 41 or 42.

Repair is usually performed without subcontracting.

Included is the installation of all types of utilities that make the construction function as such. These activities are usually performed at the site of the construction, although parts of the job may be carried out off site.

This division includes electrical, plumbing and other offshore construction installation on floating platforms. The rental of equipment with operator is classified under the associated construction activity.

This division also includes:

- specialised construction activities carried out as repair and maintenance
- completion or finishing of buildings and other constructions

431 Demolition and site preparation

This group includes activities of preparing a site for subsequent construction activities, including the removal of previously existing structures.

432 Electrical, plumbing and other construction installation activities

This group includes installation activities that support the functioning of a building as such, including installation of electrical systems, plumbing (water, gas and sewage systems), heat and air-conditioning systems, elevators etc.

433 Building completion and finishing

434 Intermediation service activities for specialized construction services

439 Other specialized construction activities

SECTION G: WHOLESALE AND RETAIL TRADE

This section includes wholesale and retail sale (i.e. sale without transformation) of any type of physical goods, and rendering services incidental to the sale of merchandise. Goods are physical, produced objects for which a demand exists, over which ownership rights can be established and whose ownership can be transferred from one unit to another by engaging in transactions on markets. Wholesaling and retailing are the final steps in the distribution of merchandise. For this purpose, ancillary activities are carried out, which is considered to include a number of usual operations (or manipulations) associated with trade, without transforming the goods. These operations (or manipulations) include, for example, sorting, grading and assembling of goods, mixing of goods (e.g. sand), bottling (with or without preceding bottle cleaning), packaging, breaking bulk and repacking for distribution in smaller lots, storage (whether or not frozen or chilled). If not carried out as usual operations (or manipulations) associated with trade, the mentioned activities can be carried out as principal, secondary or ancillary activities in other sections of ISIC. Wholesale is the resale of new and used goods to retailers, business-to-business trade, such as to industrial, commercial, institutional or professional users, or resale to other wholesalers, or involves acting as an agent or broker in buying merchandise for, or selling merchandise to, such persons or companies. The principal types of businesses included are merchant wholesalers, i.e. wholesalers who take title to the goods they sell, such as wholesale merchants or jobbers, industrial distributors, exporters, importers, and cooperative buying associations, sales branches and sales offices (but not retail stores) that are maintained by manufacturing or mining units apart from their plants or mines for the purpose of marketing their products and that do not merely take orders to be filled by direct shipments from the plants or mines. Also included are intermediation service activities, such as the activities of merchandise and commodity brokers, commission merchants and agents and assemblers, cooperative associations primarily engaged in the marketing of farm products. If the wholesaler does not assume ownership of the goods he trades, he must be classified in group 461. If the wholesaler assumes ownership of the goods, even if he is acting on behalf of a third party, he must be classified in groups 462-469. Wholesalers frequently physically assemble, sort and grade goods in large lots, break bulk, repack and redistribute in smaller lots, for example pharmaceuticals; store, refrigerate, deliver and install goods, engage in sales promotion for their customers and label design.

Retailing is the resale of new and used goods to the general public for personal or household consumption or utilisation, whatever the channel, in shops, department stores, stalls, mail-order houses, door-to-door sales persons, hawkers, consumer cooperatives, auction houses etc. It includes the sale of goods via showroom (where the exposed goods can be bought), via ephemeral points of sale (e.g. pop up stores) as well as in automated retail shops. Most retailers take title to the goods they sell, but some act as agents for a principal and sell either on consignment or on a commission basis. Retailing via mail order or internet is classified according to the type of goods sold. The distinction between wholesale and retail is not based on the quantity of goods sold, as wholesale sales may be made on a unit basis, just as retail sales may be made on a bulk basis. Instead, the primary distinction between

wholesale and retail is the type of customer. Wholesale usually involves business as customers, and retail trade usually sell to individual customers. If a trader sells to both business and household customers without distinction, and it is practically impossible to distinguish the majority type of customers, then it is recommended to treat the seller as a retailer.

This section also includes:

- transit trade activities consisting of buying commodities, moving them from one customs territory to another or from one point to another in the same customs territory and finally selling them. Transit trade represents a triangular transaction in which the transit trader carries out export and import transactions between two or more different countries outside his own economic territory. The transit trader owns the commodity during its transport (difference to intermediaries that do not take ownership of the intermediated goods);
- specialised and non-specialised intermediation service activities for retail trade
- sale of food and/or beverages via vending machines or automated points of sale

This section excludes:

- trade of electricity, see 3513
- trade of gaseous fuels for energy supply through mains, see 3520;
- distribution of digital products, including downloading and streaming services such as e-books, audio etc., are included in section J;
- activities of resellers of pre-paid calling cards and services, see 6120
- repair of motor vehicles and motorcycles, see division 95

46 Wholesale trade

This division includes wholesale trade of physical goods on own account or on a fee or contract basis (commission trade) related to domestic wholesale trade as well as international wholesale trade (import/export), including on the Internet. Wholesale trade on own account means owning the goods traded until the ownership is transferred to the buyer. In the case of transit trade, the goods are commissioned by a buyer, but the agent owns the goods while they are in transit, however both cases are classified the same way (groups 462-469). This division includes wholesale on a fee or contract basis (group 461), specialised wholesale (groups 462- 467) and non- specialised wholesale (group 469); class 4630 is an exception as it includes non-specialised wholesale of food, beverages and tobacco.

This division includes also:

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

This division excludes:

- trade of electricity, see 3513
- trade of gaseous fuels for energy supply through mains, see 3520;
- rental and leasing of goods, see division 77
- packaging of solid goods and bottling of liquid or gaseous goods, including blending and filtering for third parties, see 8292

461 Wholesale on a fee or contract basis

462 Wholesale of agricultural raw materials and live animals

463 Wholesale of food, beverages and tobacco

464 Wholesale of household goods

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

This group excludes:

- activities of wholesalers who do not assume ownership of the goods they trade, see 461
- wholesale of garden and landscaping equipment, e.g. lawn mowers 4653

465 Wholesale of machinery, equipment and supplies

This group includes the wholesale of computers, telecommunications equipment, specialized machinery for all kinds of industries and general-purpose machinery and parts thereof.

This group excludes:

- activities of wholesalers who do not assume ownership of the goods they trade, see 461

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

This group includes the wholesale of motor vehicles, motorcycles, and their parts and accessories.

This group excludes:

- activities of wholesalers who do not assume ownership of the goods they trade, see 461
- maintenance and repair of motor vehicles and motorcycles, see 953

467 Other specialized wholesale

This group includes

- other specialised wholesale activities not classified in groups 462 to 466 of this division.
- the wholesale of intermediate products, except agricultural, typically not for household use.

This group excludes

- activities of wholesalers who do not assume ownership of the goods they trade, see 461
- wholesale trade of batteries and accumulators not for motor vehicles, see 4659
- non-specialised wholesale trade, see 469

469 Non-specialized wholesale trade

47 Retail trade

This division includes the resale (sale without transformation or after minor alterations or usual handling such as reconditioning) of new and used physical goods to the general public for personal or household consumption or utilisation, by shops, department stores, consumer cooperatives, stalls, mail-order houses, internet, door-to-door sales persons, hawkers etc. This division includes retail trade of new and used motor vehicles and motorcycles including electrical vehicles. The classification of retail trade activities is done based on traded good and not according to the way of selling (in store, on-line, via stall and market etc.). Retail trade activities are divided into specialised retail trade activities (groups 472 to 478) and non-specialised retail trade activities (group 471). Retail trade includes the retail sale of second-hand goods (class 4774). The above groups are further subdivided by the range of products sold. The goods sold in this division are limited to goods usually referred to as consumer goods or retail goods. Therefore, goods not normally entering the retail trade, such as cereal grains, ores, industrial

machinery etc. are excluded. Distribution of digital products, including downloading and streaming services is also excluded.

This division also includes units engaged primarily in selling to the general public, from displayed merchandise, products such as personal computers, stationery, paint or timber, although these products may not be for personal or household use. Handling that is customary in trade does not affect the basic character of the merchandise and may include, for example, sorting, separating, mixing and packaging, delivery and installation of goods as well as sales promotion for their customers, if supplied by the same trader.

- retail sale of automotive fuel and lubricating or cooling products

- activities of retail auctioneering houses of third-party goods of both new and used goods, including internet retail auctions

- activities of units providing intermediation service activities for (non-) specialised retail trade (marketplaces) that facilitate transactions between buyers and sellers for the ordering and/or delivering of physical goods for a fee or commission, without taking ownership of the goods that are intermediated.

These activities can be carried out on digital platforms or through non-digital channels, see 479

- vending machines selling goods other than food and beverages

- vending machines selling food and beverages prepared by the machine itself

This division excludes:

- sale of farmers' products by farmers, see division 01

- manufacture and sale of goods, which is generally classified as manufacturing in divisions 10-32

- trade in cereal grains, ores, crude petroleum, industrial chemicals, iron and steel and industrial machinery and equipment, see division 46

- coffee dispenser and vending machines selling food and drinks fit for immediate consumption, see division 56

- distribution of digital products, including downloading and streaming services such as e-books, see Section J.

- rental and leasing of motor vehicles or motorcycles, see group 771

- rental and leasing of personal and household goods to the general public, see group 772

471 Non-specialized retail sale

This group includes the retail sale of a variety of product lines in the same unit (non-specialised sale, such as supermarkets, hypermarkets and department stores).

This group excludes:

- specialised retail sale, see groups 472 – 478

- intermediation services for specialised and not specialised retail sale, see group 479

472 Retail sale of food, beverages and tobacco

This group includes retail sale of food, beverage or tobacco products.

473 Retail sale of automotive fuel

474 Retail sale of information and communication equipment

This group includes the retail sale of information and communications technology (ICT) equipment, such as computers and peripheral equipment, telecommunications equipment and consumer electronics.

This group excludes:

- streaming and downloading of contents on digital platforms, see section J

475 Retail sale of other household equipment

This group includes the specialised retail sale of household equipment, such as textiles, hardware, carpets, electrical appliances or furniture

This group excludes:

- retail sale of audio and video equipment, see 4740
- retail sale of second hand of household equipment, see 4774

476 Retail sale of cultural and recreational goods

This group includes the specialised retail sale of cultural and recreation goods, e.g. books, newspapers, audio and video recordings on physical media, sporting equipment, games and toys.

477 Retail sale of other goods, except motor vehicles and motorcycles

This group includes the retail sale of various goods not elsewhere classified, e.g. clothing, footwear and leather articles, pharmaceutical and medical goods, watches, souvenirs, cleaning products, toiletries, flowers, pets, etc.

This group includes also:

- retail sale of second-hand goods

478 Retail sale of motor vehicles, motorcycles and related parts and accessories

This group includes retail sale of new and second-hand motor vehicles, motorcycles and all kinds of parts, components, supplies, tools and accessories for motor vehicles and motorcycles, such as:

- rubber tyres and inner tubes for tyres
- spark plugs, batteries, lighting equipment, vehicle charging equipment and electrical parts etc.

This group includes also:

- retail trade in used parts and accessories after dismantling of cars or other motor vehicles
- retail sale of parts and accessories for electric motor vehicles and motorcycles

This group excludes:

- intermediary services in wholesale, see 4610
- intermediary services in retail trade of motor vehicles and motorcycles, see 479
- on-demand passenger transport service activities by vehicle with driver, see 4922
- rental and leasing of motor vehicles without driver, see 771
- maintenance and repair of motor vehicles and motorcycles, see group 953

479 Intermediation service activities for retail sale

This class includes intermediation service activities for specialized and non-specialised retail trade that facilitate transactions between buyers and sellers for the ordering and/or delivering of physical goods for a fee or commission, without supplying and taking ownership of the goods that are intermediated. These activities can be carried out on digital platforms or through non-digital channels (face-to-face including door-to-door, phone, mail, etc.). The fee or commission can be received from either the buyers

or sellers. Revenue for intermediation service activities for non-specialised retail trade can include other sources of income, such as revenues from advertising.

This class includes also:

- activities of retail auctioneering houses of both new and used third party goods, including internet retail auctions
- activities of agents in retail sale of motor vehicles

This class excludes:

- operation of petrol stations, including commission sale of fuels, see 4730
- activities of intermediaries in the retail sale of second-hand goods, see 4774

SECTION H: TRANSPORTATION AND STORAGE

This section includes transportation of passengers or freight, e.g. by rail, pipeline, road, water or air, including transportation of passengers disregarding the reasons, whether for personal, professional or recreational reasons, scheduled or not. Rental of transport equipment with driver or operator as well as postal and courier activities are classified this section.

The section also includes associated activities, e.g. operational of terminal and parking facilities, cargo handling and storage. Transport activities classified in divisions 49, 50, 51, 53 often involve related activities, e.g. packaging, goods handling operations, temporary crating, sampling and weighing of goods, which solely support the transport activities. These supporting activities are only to be classified in division 52, if they are performed on behalf of others This section includes also:

- intermediation services that link customers to transport service providers except for division 79: Travel agency, tour operator, and other travel related activities

This section excludes:

- major repair or alteration of transport equipment, except motor vehicles, see group 331
- construction, maintenance and repair of roads, railways, harbours, airfields, see division 42
- maintenance and repair of motor vehicles, see 9531
- rental of transport equipment without driver or operator, see 771, 773
- transportation activities as an integral part of recreational facilities, e.g. in theme parks, see group 932

49 Land transport and transport via pipelines

This division includes transportation of passengers and freight by road or rail. The activities include transport of passengers, whether for personal, professional or recreational reasons as well as the transport of goods via road, rail or pipelines.

491 Transport via railways

This group includes all transportation of passengers and/or freight by rail using rolling stock on mainline networks, usually spread over an extensive geographic area. Freight rail transport over short-line freight railroads is included here.

This group excludes:

- urban and suburban passenger land transport, see 4921
- related activities such as switching and shunting, see 5221

- operation of railroad infrastructure, see 5221

492 Other land transport

This group includes all land-based transport activities other than rail transport. However, rail transport as part of urban or suburban transport systems is included here.

493 Transport via pipeline

50 Water transport

This division includes the water transport of passengers or freight, whether scheduled or not, whether for professional, personal or recreational reasons. Also included are the operation of towing or pushing boats, excursion, cruise or sightseeing boats, ferries, water taxis etc. Although the location is an indicator for the separation between sea and inland water transport, the deciding factor is the type of vessel used. Transport on sea-going vessels is classified in group 501, while transport using other vessels is classified in group 502.

This division excludes restaurant and bar activities on board ships (see 5610, 5630), if carried out by separate units

501 Sea and coastal water transport

This group includes the transport of passengers or freight on vessels designed for operating on sea or coastal waters. Also included is the transport of passengers or freight on great lakes etc. when similar types of vessels are used.

502 Inland water transport

This group includes the transport of passengers or freight on inland waters, involving vessels that are not suitable for sea transport.

51 Air Transport

This division includes transportation of passengers or freight by air or via space

This division excludes:

- crop spraying, see 0161
- repair and maintenance of aircraft or aircraft engines, see 3315
- operation of airports, see 5223
- aerial advertising (sky-writing), see 7310
- aerial photography, see 7420
- civil aerial surveillance, see 8019
- military aerial surveillance, see 8422

511 Passenger air transport

512 Freight air transport

52 Warehousing and support activities for transportation

This division includes warehousing and support activities for transportation, such as operating of transport infrastructure, e.g. airports, harbours, tunnels, bridges, etc., including the activities of transport agencies and cargo handling.

The activities mentioned are carried out on behalf of third parties. If the related services are provided solely to support transport activities by the same unit, they will be considered as ancillary activities to transport and this unit will be classified elsewhere in section H.

521 Warehousing and storage

522 Support activities for transportation

This group includes activities supporting the transport of passengers or freight, including operation of transport facilities and parts of the transport infrastructure and activities related to handling freight before, after or between transport segments.

This group excludes:

- intermediation service activities for freight transportation, see 5231
- intermediation service activities for passenger transportation, see 5232

523 Intermediation service activities for transportation

This group includes the intermediation of freight and passenger transportation.

53 Postal and courier activities

531 Postal activities

This group includes postal and courier activities, such as pickup, transport and delivery of letters and parcels under various arrangements. Local delivery and messenger services are also included.

532 Courier activities

533 Intermediation service activities for postal and courier activities

SECTION I: ACCOMMODATION AND FOOD SERVICE ACTIVITIES

This section includes the provision of short-term (less than one year) accommodation in buildings, camping grounds and recreational vehicle parks for visitors and other travellers and the provision of meals and drinks fit for immediate consumption. The amount and type of supplementary services provided within this section can vary widely.

This section excludes:

- the preparation of food or drinks for resale through wholesale or retail trade activities, see section G
- the preparation of these foods is classified in manufacturing, see section C

55 Accommodation

This division includes the provision of short-term accommodation for visitors and other travellers. Some units may provide only accommodation while others provide a combination of accommodation, meals and/or recreational facilities

This division excludes activities related to the provision of residences in facilities, such as flats or apartments, see division 68

- 551 Hotels and similar accommodation activities**
- 552 Other short term accommodation activities**
- 553 Camping grounds, recreational vehicle parks and trailer parks**
- 554 Intermediation service activities for accommodation**
- 559 Other accommodation n.e.c.**
- 56 Food and beverage service activities**

This division includes food and beverage serving activities providing meals or drinks fit for immediate consumption, whether in traditional restaurants, self-service or take-away restaurants, whether permanent or temporary, with or without seating. Decisive is the fact that meals fit for immediate consumption are offered, not the kind of facility providing them.

Excluded is the production of meals not fit for immediate consumption or not planned to be consumed immediately or of prepared food which is not considered to be a meal (see divisions 10: Manufacture of food products and 11: Manufacture of beverages). Also excluded is the sale of not self-manufactured food that is not considered to be a meal or of meals that are not fit for immediate consumption (see section G: Wholesale and retail trade). Coffee dispenser and vending machines selling food and drinks prepared by the machine itself are classified in division 47

- 561 Restaurants and mobile food service activities**
- 562 Event catering and other food service activities**

This group includes catering activities for individual events or for a specified period of time and the operation of food concessions, such as at sports or similar facilities. The services are provided on a contract basis and offered to a limited clientele.

- 563 Beverage serving activities**
- 564 Intermediation service activities for food and beverage services**

SECTION J: PUBLISHING OF BOOKS, NEWSPAPERS, PERIODICALS AND OTHER PUBLISHING ACTIVITIES

This section includes the production and publishing, broadcasting and other distribution of information products. This section includes book, newspaper, periodical, and software publishing activities (division 58), motion picture, video and television programme production, sound recording and music publishing activities (division 59) and radio and television broadcasting as well as radio and television programme production and distribution activities, including operation of streaming, downloads, and content distribution (sharing) platforms not associated with publishing of the content, operation of blog and wiki sites, social network sites, and the operation of online gaming/video game sites (division 60).

Publishing refers to the acquisition of copyrights to content (information products) or the acquisition of publication authorization from copyright holders, and making this content available to the general public by engaging in (or arranging for) the reproduction and distribution of this content in various forms. Publishers may publish only and license rights to others to distribute their content, or they may publish and distribute content they create or own. All the feasible forms of publishing (in print, electronic, digital, analog, or any other form) and self-publishing activities are included in this section.

Individual television programming components, such as movies, television series, etc. are produced by activities in division 59, while the creation of a complete television channel programme, from components produced in division 59 or other components (such as live news programming) is included in division 60. Division 60 also includes the broadcasting of this programme by the producer. This section includes also the creation and leasing of copyrights for published content

This section excludes

- the activities of providing telecommunications and related service activities, i.e. transmitting voice, data, text, sound and video, computer programming activities, computing infrastructure and hosting activities and web search portals (see section K);
- wholesale and retail sales of recorded media (see section G);
- provision of financial and insurance activities using published financial and insurance technologies software (see section L);
- video disc rental (see section O);
- activities of independent musicians and actors (including influencers appearing in vlogs), producers, writers and bloggers not self-publishing their own created content, and gambling sites (see section S);
- the management of copyrights, see 7491

58 Publishing activities

This division includes the publishing of books, brochures, leaflets, dictionaries, encyclopaedias, atlases, maps and charts; publishing of newspapers, journals and periodicals; directory and mailing list and other publishing, as well as software publishing. Publishing includes the acquisition of copyrights to content (information products) and making this content available to the general public by engaging in (or arranging for) the reproduction and distribution of this content in various forms. Publishers may license rights to others to distribute their content, or they may publish and distribute content they create or own. All the feasible forms of publishing (in print, electronic, digital, analog, or any other form) and self-publishing activities are included in this division, except publishing of motion pictures and music. This division covers the streaming of content, such as software and books, by content publishers.

This division excludes the production of motion pictures, videos and movies, the publishing of music and the production of original sound master recordings (see division 59).

Also excluded are obtaining rights from publishers to broadcast and distribute content (see division 60), computer programming activities (see division 62), printing (see 1811), and the mass reproduction of recorded media (see 1820).

581 Publishing of books, newspapers, periodicals and other publishing

This group includes activities of publishing books, newspapers, magazines and other periodicals, directories, compilations, mailing lists and other works such as catalogs, photos, calendars, greeting cards, postcards, forms, posters and reproductions of works of art. These works are characterized by the intellectual creativity required in their development and are usually protected by copyright. All the feasible forms of publishing (in print, electronic, digital, analog, or any other form) are included.

582 Software publishing

This group includes publishing of software, e.g. operating systems, business and financial technologies software and applications and video games. Development and continuous updating of self-published video games and software are included here.

This group includes also:

- intermediation service activities for software publishing and marketplaces for software downloads

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

This division includes production of theatrical and non-theatrical motion pictures, videos or audiovisual works and vlogs, whether for direct projection in theatres, for broadcasting or streaming; supporting post-production activities such as film editing, cutting, dubbing or conversion to video streaming formats; distribution of motion pictures and other audiovisual productions to other industries; as well as motion pictures or other audiovisual productions projection. Also included is the buying and selling of distribution rights for motion pictures or other audiovisual productions.

This division also includes sound recording activities, i.e. production of original sound master recordings, releasing, promoting and distributing them; publishing of music, including distribution directly to the public via streaming and downloads; as well as sound recording service activities in a studio or elsewhere.

This division excludes third party on-demand streaming distribution services and downloads, (see division 60), activities of independent musicians and actors (including influencers appearing in vlogs), directors, stage designers and other support activities for performing arts (see section S), wholesale and retail sales of audio and video recordings on physical media (see section G); and video disc rental (see section O).

591 Motion picture, video and television programme activities

This group includes the production of theatrical and non-theatrical motion pictures, videos or audiovisual works and vlogs, whether on film, DVD or other digital storage media, including digital distribution, for direct projection in theatres or for broadcasting or streaming; supporting post-production activities such as film editing, cutting, dubbing or conversion to video streaming formats ; distribution of motion pictures or other audiovisual productions to other industries as well as their projection. Buying and selling of motion picture or other audiovisual production distribution rights are also included.

592 Sound recording and music publishing activities

60 Programming, broadcasting, news agency and other content distribution activities

This division includes the activities of creating content or acquiring the right to distribute content and subsequently broadcasting or distributing that content. Types of produced or distributed content included in this division are radio, television, audio and audiovisual entertainment, news, talk, and the like, including programs that are typically narrowcast in nature (limited format, such as news, sports, education or youth-oriented programming). The broadcasting or content distribution can be performed using different technologies, over-the-air, via satellite, via a cable network or via Internet broadcasting, streaming or downloads. This division also includes the broadcasting of live podcasts, third party on-demand distribution of recorded podcasts and downloads, and activities of news agencies, social network sites, blog and wiki sites, and online gaming/video game sites. Content may be made freely available to users or may be available only on a subscription or fee basis.

This division excludes operation of cable or satellite television transmission networks (division 61); production of audio and audiovisual recordings (including recorded podcasts), activities of vlog sites, and distribution of motion pictures, videos or audiovisual works, and similar productions to motion picture theatres, television networks and stations, and exhibitors (division 59); wholesale/retail trade

of audio and video recordings on physical media (divisions 46/47); retail outlets of newspapers (division 47); video disc rental (division 77); activities of independent actors (including influencers appearing in vlogs) and independent bloggers (division 90); publishing of video games and other software (division 58); provision of computing infrastructure and hosting activities, and activities of web search portals (division 63); and activities of gambling sites (division 92).

601 Radio broadcasting and audio distribution activities

602 Television programming, broadcasting and video distribution

603 News agency and other content distribution activities

This group includes the activities of news agencies, social network sites, blog and wiki sites, and online gaming/video game sites.

SECTION K: TELECOMMUNICATIONS, COMPUTER PROGRAMMING, CONSULTANCY, COMPUTING INFRASTRUCTURE, AND OTHER INFORMATION SERVICE ACTIVITIES

This section includes telecommunications and related service activities, i.e. transmitting voice, data, text, sound and video (division 61), computer programming, consultancy and related activities (division 62), and computing infrastructure, data processing, hosting, and other information service activities (division 63). This section excludes the activities of publishing, broadcasting, and content production, including software publishing, postproduction services to convert audio and video content into streaming formats and independent third party provision of on-demand audio and video streaming distribution services (Section J), provision of financial and insurance activities using published financial and insurance technologies software (Section L), activities of gambling sites (Section R), and repair and maintenance of computers and communications equipment (Section T).

61 Telecommunications

This division includes the activities of providing telecommunications and related service activities, i.e. transmitting voice, data, text, sound and video. The transmission facilities that carry out these activities may be based on a single technology or a combination of technologies. The commonality of activities classified in this division is the transmission of content, without being involved in its creation or alteration. In the case of transmission of television signals, this may include the bundling of complete programming channels (produced in division 60) into programme packages for distribution.

This division excludes motion picture, audiovisual, television programme, and sound recording production and postproduction activities, including services to convert audio and video content into streaming formats (division 59), and the activities of broadcasting and provision of third party on-demand audio and video streaming distribution services (division 60).

611 Wired, wireless, and satellite telecommunication activities

612 Telecommunication reselling activities and intermediation service activities for telecommunication

619 Other telecommunication activities

62 Computer programming, consultancy and related activities

This division includes the following activities of providing expertise in the field of information technologies: designing the structure and content of, and/or writing, modifying, customizing, testing and supporting software and applications; planning and designing computer systems that integrate computer hardware, software and communication technologies; on-site management and operation of clients' computer systems and/or data processing facilities; computer hardware, software, and systems consultancy activities; and other professional and technical computer-related activities.

This division excludes software publishing (division 58), online gaming/video game sites (division 60), provision of computing infrastructure, data processing and hosting (division 63), activities of gambling sites (division 92), repair and maintenance of computers and communications equipment (Section T), and provision of financial and insurance activities using published financial and insurance technologies software (Section L).

621 Computer programming activities

622 Computer consultancy and computer facilities management activities

629 Other information technology and computer service activities

63 Computing infrastructure, data processing, hosting, and other information service activities

This division includes the provision of computing infrastructure, data processing and hosting activities, as well as activities of web search portals and other activities that primarily supply information.

This division excludes software publishing (division 58), telecommunications activities (division 61), computer programming, computer systems design, and computer facilities management activities (division 62), news agency activities and online gaming/video game sites (division 60), activities of gambling sites (division 92) and repair and maintenance of computers and communications equipment (division 95).

631 Computing infrastructure, data processing, hosting and related activities

639 Web search portals activities and other information service activities

SECTION L: FINANCIAL AND INSURANCE ACTIVITIES

This section includes financial service activities, insurance activities and financial auxiliary activities, regardless of the technologies used to conduct these activities or support services. Three principal types of activities are classified in this section: raising, obtaining and providing funding in division 64, pooling of risk by underwriting insurance and annuities in division 65 and providing specialised services facilitating or supporting financial or insurance service activities in division 66.

This section also includes activities of holding assets, such as activities of holding companies and financing conduits and the activities of trusts, funds and similar financial entities (in division 64), as well as the activities of reinsurance and pension funds (in division 65).

This section excludes support activities to financial services but not financial in nature (e.g. IT services supporting banking activities)

64 Financial service activities, except insurance and pension funding

This division includes the activities of obtaining and providing funds other than for the purpose of insurance or pension funding or compulsory social security.

This division also includes activities of holding financial assets such as activities of holding companies and financing conduits and the activities of trusts, funds and similar financial entities, which are not activities according to the ISIC principle in covering economic production. Units classified in groups 64.2 "Activities of holding companies" and 64.3 "Activities of trust, funds and similar financial entities" do not have any revenue from the sale of products, and usually do not employ staff (see paragraph xx-xx of the introductory guidelines) and are integrated in ISIC to facilitate the classification of units in the statistical business registers.

This division excludes the activities of promotional institution for economic development through long-term investments at local, regional and national level that act as the government's arm for executing public policy mandate, see 8414

641 Monetary intermediation

This group includes the obtaining and providing funds in the form of transferable deposits or close substitutes, i.e. funds that are fixed in money terms, obtained on a day-to-day basis and distributing these funds.

642 Activities of holding companies and financing conduits

This group includes the activities of holding companies and financing conduits. These are corporate groups' captive financial entities, i.e., units created by a financial or non-financial group to fulfil specific financial activities, whose main activity it is to own the group or to act as a vehicle to arrange and channel funds within the group, respectively.

This group excludes:

- captive factoring and invoicing companies, see 6494
- own-account investment activities, such as by venture capital companies and private equity firms, see 6499

- active management of companies and enterprises, strategic planning and decision making of the company, see 7010
- other activities of corporate groups' captive financial entities, which will be captured under the relevant activity classes

643 Activities of trusts, funds and similar financial entities

This group 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

This class includes:

- open-end investment funds
- closed-end investment funds

- trusts, estates or agency accounts, administered on behalf of the beneficiaries under the terms of a trust agreement, will or agency agreement
- unit investment trust funds

Funds and trusts that earn revenue from the sale of goods or services are therefore classified according to their principal activity in other parts of ISIC (like in division 66 for fund management, division 68 for renting and operating of real estate or in division 77 for renting and leasing of ships or airplanes).

649 Other financial service activities, except insurance and pension funding activities

This group includes financial service activities except insurance and pension funding activities, other than those conducted by monetary institutions, holding companies and financing conduits, and trusts, funds and similar entities.

This group excludes:

- Insurance and pension funding activities, see division 65

65 Insurance, reinsurance and pension funding, except compulsory social security

The division includes the underwriting annuities, insurance policies such as direct life and non-life insurance and investing premiums to build up a portfolio of financial assets to be used against future claims. Provision of direct insurance, pension funding and reinsurance are included.

This division excludes:

- Provision of insurance related services on a fee or contract basis, see division 66

651 Insurance

This group includes life reinsurance with or without a substantial savings element and other non-life insurance.

This group includes:

- life insurance and life reinsurance with or without a substantial savings element and other non-life insurance
- life insurance, with or without a substantial savings element, and non-life insurance
- activities of insurance providers on own account
- pooling and assuming insurance risks

This group also includes captive insurance activities

This group excludes:

- selling of insurance as a broker, see 6622

652 Reinsurance

653 Pension funding

66 Activities auxiliary to financial service and insurance activities

This division includes the provision of services involved in or supporting financial transactions in financial assets and liabilities, without taking ownership of the financial assets and liabilities being

transacted, but not themselves providing financial services. These services can be provided via/in different media/ways, including over the Internet.

661 Activities auxiliary to financial services, except insurance and pension funding

This group includes the furnishing of physical or electronic marketplaces for the purpose of facilitating the buying and selling of stocks, stock options, bonds or commodity contracts, and trading of crypto assets with a corresponding liability. It also includes the provision of advisory services and well as the provision of equity and debt-based crowdfunding.

662 Activities auxiliary to insurance and pension funding

This group includes acting as agents (i.e. brokers) in selling annuities and insurance policies or provide other employee benefits and insurance and pension related services such as claims adjustment and third-party administration.

This group excludes:

- pooling and assuming insurance risks by underwriting, see division 65

663 Fund management activities

SECTION M: REAL ESTATE ACTIVITIES

This section includes activities of owning, renting out, buying, selling, developing or refurbishing (redeveloping) property. It includes various types of real estate investors, e.g. real estate investment companies, real estate investment trust (REITs), real estate asset management firms, real estate funds, real estate development companies or real estate traders, housing cooperatives. Furthermore, it includes agents and/or brokers in one or more of the following: selling or buying real estate, rental real estate, providing other real estate services such as appraising real estate or acting as real estate escrow agents. Activities in this section may be carried out on own or leased property and may be done on a fee or contract basis.

This section also includes the development of construction projects for self-owned buildings or civil engineering works for later sale or renting

This section excludes:

- general construction and specialised construction activities for buildings and civil engineering works, see section F

68 Real estate activities

681 Real estate activities with own or leased property

682 Real estate activities on a fee or contract basis

SECTION N: PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES

This section includes specialised professional, scientific and technical activities. These activities require a high degree of training, and make specialised knowledge and skills available to users.

69 **Legal and accounting activities**

This division includes legal representation of one party's interest against another party, whether or not before courts or other judicial bodies by, or under supervision of, persons who are members of the bar, such as advice and representation in civil cases, advice and representation in criminal actions, advice and representation in connection with labour disputes. The activities of this division may be provided also online. It also includes preparation of legal documents such as articles of incorporation, partnership agreements or similar documents in connection with company formation, patents and copyrights, preparation of deeds, wills, trusts, etc. as well as other activities of notaries public, civil law notaries, bailiffs, arbitrators, examiners and referees. It also includes accounting and bookkeeping services such as auditing of accounting records, preparing financial statements and bookkeeping.

691 **Legal activities**

692 **Accounting, bookkeeping and auditing activities; tax consultancy**

70 **Activities of head offices; management consultancy activities**

This division includes the provision of advice and assistance to businesses and other organisations on management issues, such as strategic and organisational planning; financial planning and budgeting; marketing objectives and policies; human resources policies, practices, and planning; production scheduling; and control planning.

This division includes also: the overseeing and managing of other units of the same enterprises or group of enterprises, i.e. the activities of head offices.

701 **Activities of head offices**

702 **Business and other management consultancy activities**

71 **Architectural and engineering activities; technical testing and analysis**

This division includes the provision of architectural services, engineering services, drafting services, building inspection services and surveying and mapping services. This division also includes the performance of physical, chemical, and other analytical testing services and the provision of technical certification services.

711 **Architectural and engineering, and related technical consultancy activities**

712 **Technical testing and analysis**

72 **Scientific research and development**

This division includes the activities of three types of research and development: (1) basic research: experimental or theoretical work undertaken primarily to acquire new knowledge of the underlying foundations of phenomena and observable facts, without particular application or use in view, (2) applied research: original investigation undertaken in order to acquire new knowledge, directed primarily towards a specific practical aim or objective and (3) experimental development: systematic work, drawing on existing knowledge gained from research and/or practical experience, directed to producing new materials, products and devices, to installing new processes, systems and services, and to improving substantially those already produced or installed.

Research and experimental development activities in this division are not to be regarded as ancillary activities. They are subdivided into the two following two categories: natural sciences and engineering; social sciences and the humanities.

This division includes also:

- developing and producing prototypes with the primary objective to make further improvements, whether or not associated with its production.

This division excludes:

- market research, see 7320

721 Research and experimental development on natural sciences and engineering

722 Research and experimental development on social sciences and humanities

73 Activities of advertising, market research and public relations

This division includes the creation of advertising campaigns and placement of such advertising in periodicals, newspapers, radio and television, on the Internet, or other media as well as the design of display structures and sites. These advertising activities are often provided via advertising agencies and media representatives. The division includes activities of provision of information about markets for goods and services and provision of information about public relations and public opinion polling activities, which may be based on the collection and analysis of original data, or on the research and analysis of existing data.

This division excludes:

- activities by which the income is generated by advertising should be classified according to the actual activity, e.g. publishing of advertising newspapers

- sale of advertising time or space directly by owners of the time or space (publishers etc.), see the corresponding activity class

731 Advertising activities

732 Market research and public opinion polling activities

733 Public relations activities

74 Other professional, scientific and technical activities

This division includes the provision of professional scientific and technical services (except legal and accounting activities; architecture and engineering activities; technical testing and analysis; management and management consultancy activities; research and development and advertising activities).

741 Specialized design activities

742 Photographic activities

743 Translation and interpretation activities

749 Other professional, scientific and technical activities n.e.c.

This group includes patent brokering and marketing service activities, and other professional, scientific and technical activities n.e.c.

75 Veterinary activities

This division includes 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 as well as

when visiting farms, kennels or homes, in own consulting and surgery rooms or elsewhere. It also includes animal ambulance activities.

750 Veterinary activities

SECTION O: ADMINISTRATIVE AND SUPPORT SERVICE ACTIVITIES

77 Rental and leasing activities

This division includes the rental and leasing of tangible and non-financial intangible assets and the intermediation service activities for rental and leasing thereof. For leasing activities, only the provision of operating leases is included in this division. The renter or lessor has the economic risk for the tangible goods and non-financial intangible assets provided, whereas the intermediary has no economic risk for the tangible goods and non-financial intangible assets that are intermediated. In the division, a wide array of tangible goods are concerned, such as automobiles, computers, consumer goods, and industrial machinery and equipment, to customers in return for a periodic rental or lease payment.

This division excludes:

- rental of equipment with operator, see corresponding classes according to activities carried out with this equipment, e.g. construction (section F), transportation (section H)
- streaming of content, such as software and books, by content publishers, see division 58
- audio book streaming activities not associated with its publishing, see 6010
- financial leasing, see 6491
- rental of real estate, see section M

771 Rental and leasing of motor vehicles

772 Rental and leasing of personal and household goods

This group includes the rental of personal and household goods as well as rental of recreational and sports equipment and video discs. Activities generally include short-term rental of goods although in some instances, the goods may be leased for longer periods of time.

773 Rental and leasing of other machinery, equipment and tangible goods

774 Leasing of intellectual property and similar products, except copyrighted works

775 Intermediation service activities for rental and leasing of tangible goods and non-financial intangible assets

This group includes intermediation service activities for rental and leasing of tangible goods (such as cars, motorhomes and trailers) and non-financial intangible assets

78 Employment activities

This division includes activities of listing employment vacancies and referring or placing applicants for employment, where the individuals referred or placed are not employees of the employment agencies, supplying workers to clients' businesses for periods of time to supplement the working force of the client, and the activities of providing other human resources.

This division includes:

- personnel search and placement activities
- activities of theatrical casting agencies
- activities of recruitment agencies

- headhunting activities

This division excludes:

- activities of agents for individual artists, see 7499

781 Activities of employment placement agencies

782 Temporary employment agency activities and other human resource provisions

79 Travel agency, tour operator, and other travel related activities

This division includes the activity of agencies, primarily engaged in the sale and operation and of prepackage or custom-packaged travel packages comprising transportation, accommodation, amusement and entertainment, tour guide and other services to the general public and commercial clients and the activity of arranging and assembling tours that are sold through travel agencies or directly by agents such as tour operators; and other travel-related services including reservation services.

This division also includes:

- activities of tourist guides and tourism promotion activities
- intermediation services for travelling

This division excludes:

- intermediation service activities for passenger transport only, see 5232
- intermediation service activities for accommodation only, see 5540
- intermediation service activities for food and beverage services activities, see 5640
- intermediation service activities for renting cars, motor homes, and trailers, see 7751
- intermediation service activities for amusement, sport, and theatrical tickets, see 8240

791 Travel agency and tour operator activities

This group includes the activities of agencies, primarily engaged in selling pre-packaged or custom packaged travel packages comprising transportation, accommodation, tour guide, and other services to the general public and commercial clients and the activity of arranging and assembling tours that are sold through travel agencies or directly by agents such as tour operators. This group also includes the activities of tour operators.

799 Other travel related activities

80 Investigation and security activities

This division includes security-related services:

- investigation services in private, commercial, corporate, insurance and criminal law for the exercise of rights in court
- guard and patrol services
- picking up and delivering money, receipts, or other valuable items with personnel and equipment to protect such properties while in transit
- security system services and operation of electronic security alarm systems, e.g. burglar and fire alarms, as well as remote monitoring and video surveillance systems services where the activity focuses on remote monitoring these systems, but often involves also sale, installation and repair services

This division also includes:

- security services related to the prevention and safety of people at public events and premises open to the public
- security services providing armoured car services

This division excludes:

- information technology security activities, see 62

801 Investigation and security activities

This group includes security activities that are normally carried out by private operators.

81 Services to buildings and landscape activities

This division includes the provision of a number of general support services, such as:

- the provision of a combination of support services within clients' facilities,
- the interior and exterior cleaning of buildings of all types
- cleaning of industrial machinery, cleaning of trains, buses, planes, etc.
- cleaning of the inside of road and sea tankers
- disinfecting and exterminating activities for buildings, ships, trains, etc.
- bottle cleaning
- street sweeping
- snow and ice removal
- provision of landscape care and maintenance services and provision of these services

811 Combined facilities support activities

812 Cleaning activities

This group includes: general, specialised and other cleaning activities. The difference between them is not based on the type of customers served, but on the type of cleaning. This group includes the activities of general interior cleaning of all types of buildings, exterior cleaning of buildings, specialised cleaning activities for buildings or other specialised cleaning activities, cleaning of industrial machinery, cleaning of the inside of road and sea tankers, disinfecting and extermination activities for buildings and industrial machinery, bottle cleaning, street sweeping, snow and ice removal.

This group excludes:

- agricultural pest control, see 0161
- carpet and rug shampooing, drapery and curtain cleaning, see 9610

813 Landscape service activities

82 Office administrative, office support and other business support activities

This division includes the provision of a range of day-to-day office administrative services, as well as ongoing routine business support functions for others, on a contract or fee basis.

This division also includes all support service activities typically provided to businesses not elsewhere classified. Units classified in this division do not provide operating staff to carry out the complete operations of a business.

821 Office administrative and support activities

This group includes the provision of a range of day-to-day office administrative services, such as financial planning, billing and record keeping, personnel and physical distribution and logistics for others on a contract or fee basis.

This group also includes support activities for others on a contract or fee basis that are ongoing routine business support functions that businesses and organisations traditionally do for themselves. Units classified in this group do not provide operating staff to carry out the complete operations of a business. Units engaged in one particular aspect of these activities are classified according to that particular activity.

822 Activities of call centres

823 Organization of conventions and trade shows

824 Intermediation service activities for business support activities n.e.c., except financial intermediation

829 Business support activities n.e.c

This group includes the activities of collection agencies, credit bureaus, business information agencies and all support activities not elsewhere classified. The activities are predominately provided to businesses.

SECTION P: PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY

This section includes activities of a governmental nature, normally carried out by the public administration. This includes the enactment and judicial interpretation of laws and their pursuant regulation, as well as the administration of programmes based on them, legislative activities, taxation, national defence, public order and safety, immigration services, foreign affairs and the administration of government programmes.

The legal or institutional status is not, in itself, the determining factor for an activity to belong in this section, rather than the activity being of a nature specified in the previous paragraph. This means that activities classified elsewhere in ISIC do not fall under this section, even if carried out by public entities. For example, administration of the school system (i.e. regulations, checks, curricula) falls under this section, but teaching itself does not (see section Q), and a prison or military hospital is classified to health (see section R). Similarly, some activities described in this section may be carried out by non-government units. This section also includes compulsory social security activities.

84 Public administration and defence; compulsory social security

841 Administration of the State and the economic, social and environmental policies of the community

This group includes general administration (e.g. executive, legislative, financial administration etc. at all levels of government) and supervision in the field of social, economic and environmental policy of the community.

842 Provision of services to the community as a whole

This group includes foreign affairs, defence, justice and public order and safety activities.

843 Compulsory social security activities

SECTION Q: EDUCATION

This section includes education at any level or for any profession. The instructions may be oral or written and may be provided by radio, television, Internet or via correspondence. Education activities are those having an educational programme, a time frame and some evaluation of the knowledge achieved. It includes formal initial education at its different levels provided by the different institutions in the regular school system designed for students as a continuous educational pathway before their first entrance to the labour market, as well as formal education outside the regular school system with programme content and qualifications that are equivalent to those of such initial education (adult education, literacy programmes etc). Also included are activities provided by military schools and academies, prison schools etc. at their respective levels.

This section includes compulsory and non-compulsory schooling and public as well as private education. For each level of education, the classes include special education for physically or mentally disabled persons.

Groups 851, 852, 853 and 854 take into account the formal education activities. Educational institutions classified in groups 852 to 854 are authorised to certify successful completion of an educational programme, usually in the form of a document officially recognized by the relevant national education authorities.

This section includes nonformal instruction primarily concerned with sport and recreational activities such as tennis or golf and education support activities (in groups 855-856).

This section also includes education activities run by self-employed/own account/individual/independent lecturers (tutors, academics, instructors). Such activities should be classified in class 8559.

Activities relating to administration, inspection, operation or support of schools and other institutions providing education as well as coordination of sports programmes are also included in this section.

This section excludes:

- child day-care activities, see 8890

85 Education

851 Pre-primary education

852 Primary Education

853 Secondary and post-secondary non-tertiary education

This group includes the provision of general secondary and technical and vocational secondary education.

This group includes also the provision of education programmes within or outside the school system, which are equivalent in content to programmes in secondary education but are intended for those considered too old to enter secondary schools (i.e. adult literacy programmes, second chance or re-integration programmes).

This group excludes:

- non-formal education and training, see 855

854 Tertiary Education

855 Other Education

This group includes education (including non-formal), which is neither part of initial education in the regular school system, nor equivalent in programme content and qualifications to those programmes. It includes training for any professional, hobby or self-development purposes for both children and adults, including non-formal continuing vocational education and training. Non-formal education is defined by ISCED-P 2011 as institutionalised, intentional and planned by an education provider education as an addition, alternative and/or complement to formal education within the process of the lifelong learning of individuals. It targets people of all ages, but does not necessarily apply a continuous pathway-structure; it may be short in duration and/or low-intensity, and it is typically provided in the form of short courses, workshops or seminars.

This group also includes education activities run by self-employed/own account/individual/independent lecturers (tutors, academics, instructors).

This group includes the provision of athletic instruction to groups or individuals, foreign language instruction, instruction in the arts, drama or music or other instruction or specialised training, provided by camps and schools, not comparable to the education in groups 851 - 854.

This group also includes activities of providing training on plant protection products. This group excludes formal educational activities as outlined in groups 851-854, i.e. pre-primary education, primary education, secondary education, post-secondary non-tertiary education or tertiary education

856 Educational Support Activities

This group includes intermediation service activities for courses and tutors and other educational support activities.

SECTION R: HUMAN HEALTH AND SOCIAL WORK ACTIVITIES

This section includes the provision of health and social work activities. Activities include a wide range of activities, private or public. It includes:

- health care provided by trained medical professionals in hospitals and other facilities, including outpatient settings
- residential care activities that still involve a degree of health care activities
- social work activities without accommodation and any involvement of health care professionals

This section also includes social work activities with accommodation, such as temporary homeless shelters

86 Human health activities

This division includes activities of short- or long-term inpatient health care, general or specialty medical or surgical, offered by hospitals, preventoria, medical nursing homes, mental hospital institutions, rehabilitation centres and other human health institutions, which have accommodation facilities and which engage in providing diagnostic and medical treatment to primarily inpatients, with a wide range of medical conditions. This division also includes medical consultation and treatment in the field of general and specialised medicine, by general practitioners and medical specialists and surgeons. It includes dental practice activities of a general or specialised nature, as well as orthodontic activities. Additionally, this division includes medical, curative, rehabilitative, or prevention activities by paramedical practitioners and health professionals other than hospitals or practicing medical doctors.

The activities of Ayush hospitals, such as Ayurveda, Unani, Siddha, Homeopathy, and Naturopathy hospitals, as well as Integrative Medicine Centres where Ayush and modern medicine are practiced together are also included in this division

This division further includes psychiatric and psychological treatment services offered by mental health institutions, psychiatrists, and clinical psychologists, including Ayush practitioners providing holistic and mental wellness therapies.

This division includes other human health activities such as activities of medical laboratories, blood banks, sperm banks, transplant organ banks etc. including collecting, processing, storing and shipping.

This division excludes:

- veterinary activities, see 7500

861 Hospital activities

862 Medical and dental practice activities

869 Other human health activities

This group includes medical, curative, rehabilitative, or prevention activities (without provision of accommodation services) by paramedical practitioners and health professionals other than hospitals or practicing medical doctors.

87 Residential care activities

This division includes the provision of residential care combined with either nursing, supervisory or other types of care as required by the residents. The residential care is a mix of health and social services with the health services being largely some level of nursing services. Residential care activities are provided for residents, whom can be staying temporarily.

This division also includes activities of residential care centres (providing regular residential care in places specially built or adapted for some target groups). Units are classified depending on target groups (children under three, older persons, persons with physical disabilities etc.).

This division excludes:

- non-residential nursing activities, see 8699

- non-residential care activities, see division 88

871 Residential nursing care activities

872 Residential care activities for persons living with or having a diagnosis of a mental illness or substance abuse

873 Residential care activities for older persons or persons with physical disabilities

879 Other residential care activities

This group includes intermediation service activities for residential care activities and other residential care activities n.e.c.

88 Social work activities without accommodation

This division includes the provision of a variety of social assistance services directly to clients. The activities in this division do not include accommodation services, except on a temporary basis

881 Social work activities without accommodation for older persons or persons with disabilities

889 Other social work activities without accommodation

SECTION 5: ARTS, SPORTS AND RECREATION

This section includes a wide range of activities to meet varied cultural, sports and recreational interests of their customers, including live performances, entertainment, operation of cultural and natural heritage sites, and gambling.

Sports associations are typically non-profit entities, but inclusion in the sports sector is legitimised by the prevailing purpose of the activity carried out (promotion of sports practice). The activities of education, training, sale of advertising space, provision of clubhouse services, are, in this context, ancillary activities, which may have a prevailing weight at an economic level, but which are instrumental with respect to the prevailing purpose of the activity carried out and for its perpetuation.

This section also includes:

- services which enable entertainment events and live performances to be carried out

90 Arts creation and performing arts activities

This division includes arts creation and performing arts activities and the operation of facilities and provision of services to meet the cultural and entertainment interests. This includes the production and promotion of, and participation in, live performances, events or exhibits intended for public viewing; the provision of artistic, creative or technical skills for the production of artistic products and live performances and events.

This division excludes:

- the operation of museums of all kinds, archaeological and historical sites and monuments, libraries, archives, botanical and zoological gardens; the preservation of historical sites; nature reserves activities, see division 91,
- services such as restoration of works of art and museum collection objects and preventive conservation of artworks conducted in-house by units classified in 912, see 912
- restoration of works of art and museum collection objects and preventive conservation of artworks if not conducted by units classified in 912, see 913
- gambling and betting activities, see division 92
- sports and amusement and recreation activities, see division 93
- motion picture and video production and distribution, see 5911, 5912, 5913
- motion picture projection, see 5914
- photographic activities, see 7420
- radio, television and data broadcasting, see 601, 602
- cultural education (non-academic teaching of instrument playing, painting, acting, dancing etc.), see 8552

901 Arts creation activities

This group includes activities in literary creation, musical composition and visual arts creation and related activities.

902 Activities of performing arts

903 Support activities to arts creation and performing arts

This group includes support activities to arts creation and performing arts. It includes activities supporting the production of theatre, opera and ballet performances, musicals, events and others, activities of producers of artistic performances, inside or outside the premises.

91 Library, archives, museum and other cultural activities

This division includes the activities of libraries and archives; the operation of museums of all kinds, heritage collections of all types including library and archival documents, botanical and zoological gardens; the operation of archaeological and historical sites or buildings and nature reserves activities. These activities include the identification, collection, inventory, conservation-restoration and mediation of cultural or natural, tangible and intangible heritage.

It also includes the preservation and exhibition of objects, sites and natural wonders of historical, cultural or educational interest (e.g. world heritage sites, etc).

This division excludes:

- manufacture of musical instruments, 3220
- restoration activity of organs and other historical musical instruments, see 3319
- renovation and restoration of historical sites and buildings, see section F
- retail sale of second-hand goods, see 4774
- retail sale of paintings and sculptures (activities of commercial art galleries), see 4769
- transport and storage activities, see division 52
- insurance activities, see division 66
- judicial auctions, see 6910
- architectural activities relating to the rehabilitation or restoration of cultural heritage properties, see 7110
- research activities, conservation sciences devoted to cultural heritage, see 72
- the activities of the guides-lecturers, see 7990
- third-party archiving activities, see 9112
- sports and amusement and recreation activities such as the operation of bathing beaches and recreation parks, see division 93

911 Library and archive activities

This group includes all activities related to management, care, preservation, appraisal of libraries and archives.

This group includes:

- documentation and information activities of libraries and archives of all kinds including reading, listening and viewing rooms, providing library and archive services to the general public or to a specific public e.g. students, scientists, staff members, etc.:
- operation of public archives (at governmental, regional or local levels) or of private archives (artists', historians', writers' archives, etc.)
- organisation of a library collection, whether specialised or not cataloguing collections
- lending and storage of books, maps, periodicals, films, records, tapes, works of art, archives, etc.
- retrieval activities in order to comply with information requests etc.

912 Museum, collection, historical site and monument activities

This group includes activities related to the operation, management, care, preservation and appraisal of cultural heritage: tangible, intangible and digital in a wide variety of types of collections (both private and public). It includes activities of pertaining to cultural heritage places as the result of human intervention in its surroundings, from landscapes to gardens, from historical and archaeological sites to buildings.

This group excludes:

- renovation and restoration of historical sites and buildings, see section F
- retail sale of paintings and sculptures (activities of commercial art galleries), see 4769
- architectural activities relating to the rehabilitation or restoration of cultural heritage properties, see 7110
- conservation and restoration activities, see 913
- other care and preservation activities if not conducted by units classified in 912, see 9130

913 Conservation, restoration and other support activities for cultural heritage

914 Botanical and zoological garden and nature reserve activities

This group includes the operation of botanical and zoological gardens, including children's zoos, and the operation of nature reserves, including wildlife preservation, etc., as well as conservation and maintenance services of national parks, nature parks and reserves.

92 Gambling and betting activities

This division includes the operation of gambling facilities such as casinos, bingo halls and video gaming terminals and the provision of gambling services, such as lotteries and off-track betting. The gambling and betting activities can be carried out in gambling facilities or online.

920 Gambling and betting activities

93 Sports activities and amusement and recreation activities

This division includes sports activities as any form of physical activity undertaken, either occasionally or in an organized participatory manner, with the aim of expressing and improving physical fitness and mental wellbeing, and of establishing social links or achieving results in competitions at all levels.

This division includes the provision of amusement and recreation activities (except museums activities, preservation of historical sites, botanical and zoological gardens and nature reserves activities; and gambling and betting activities).

This division also includes:

- organisation of sports events

Excluded from this division are dramatic arts, music and other arts and entertainment such as the production of live theatrical presentations, concerts and opera or dance productions and other stage productions, see division 90.

931 Sports activities

This group includes the operation of sports facilities; activities of sports teams or clubs primarily participating in live sports events before a paying audience; independent athletes engaged in participating in live sports or racing events before a paying audience; owners of racing participants such as cars, dogs, horses, etc. primarily engaged in entering them in racing events or other spectator sports

events; sports trainers providing specialised services to support participants in sports events or competitions; operators of arenas and stadiums; other activities of organising, promoting or managing sports events, n.e.c.

This group excludes sports and recreation education activities, see 8551

932 Amusement and recreation activities

This group includes a wide range of units that operate facilities or provide services to meet the varied recreational interests of their patrons. It includes the operation of a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits and picnic grounds.

This group excludes:

- sports activities, see 931
- dramatic arts, music and other arts, see division 90
- activities related to the infrastructure and facilities for sport (e.g. swimming-pools, playgrounds), see 9311

SECTION T: OTHER SERVICE ACTIVITIES

This section (as a residual category) includes the activities of membership organisations, the repair of computers, personal and household goods, and motor vehicles and motorcycles, and a variety of personal service activities not covered elsewhere in the classification.

94 Activities of membership organisations

This division includes activities of organisations representing interests of special groups or promoting ideas to the general public. These organisations usually have a constituency of members, but their activities may involve and benefit non-members as well. The primary breakdown of this division is determined by the purpose that these organisations serve, namely interests of employers, self-employed individuals and professional groups (group 941), interests of employees (group 942) or promotion of religious, political, cultural, educational or recreational ideas and activities (group 949).

941 Activities of business, employers and professional membership organisations

This group includes the activities of promoting the interests of the members of business and employers organisations.

In the case of professional membership organisations, it also includes the activities of promoting the professional interests of members of the profession.

942 Activities of trade unions

949 Activities of other membership organizations

This group includes the activities of units (except business and employers organisations, professional organisations, trade unions) that promote the interests of their members. This group also includes activities of non-governmental organisations.

95 Repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles

This division includes the repair and maintenance of computers and computer peripheral equipment, communications equipment, consumer electronics, garden equipment, footwear and leather goods, furniture and home furnishings, clothing, sporting goods, musical instruments and other personal and household goods, as well as the repair and maintenance of motor vehicles and motorcycles.

Excluded from this division is specialised maintenance and repair of industrial, commercial and similar machinery and equipment not used by households, see division 33

951 Repair and maintenance of computers and communication equipment

952 Repair and maintenance of personal and household goods

This group includes the repair and servicing of personal and household goods.

953 Repair and maintenance of motor vehicles and motorcycles

This group includes repair and maintenance of motor vehicles and motorcycles

954 Intermediation service activities for repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles

96 Personal service activities

This division includes all personal service activities not mentioned elsewhere in the classification. Notably it includes types of services such as washing and (dry-)cleaning of textiles and fur products, ironing, hairdressing, beauty treatment day-spas and similar activities, funeral and related activities.

961 Washing and cleaning of textile and fur products

962 Hairdressing, beauty treatment, day spa and similar activities

This group includes hairdressing and barber activities, beauty care and beauty treatment, day spa and similar activities.

963 Funeral and related activities

964 Intermediation service activities for personal services

969 Other personal service activities n.e.c.

SECTION U: ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS; UNDIFFERENTIATED GOODS- AND SERVICES-PRODUCING ACTIVITIES OF HOUSEHOLDS FOR OWN USE

This section includes households' employment of domestic personnel and undifferentiated subsistence goods-producing and services-producing activities of households.

97 Activities of households as employers of domestic personnel

970 Activities of households as employers of domestic personnel

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

This division includes the undifferentiated subsistence goods-producing and services-producing activities of households.

Households should be classified here only if it is impossible to identify a primary activity for the subsistence activities of the household. If the household engages in market activities, it should be classified according to the primary market activity carried out.

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

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

SECTION V: ACTIVITIES OF EXTRATERRITORIAL ORGANIZATIONS AND BODIES

99 Activities of extraterritorial organizations and bodies

990 Activities of extraterritorial organizations and bodies

