



CPA 1996

**STATISTICAL CLASSIFICATION OF
PRODUCTS BY ACTIVITY IN
THE EUROPEAN ECONOMIC COMMUNITY**

PREFACE

The creation of common standards, concepts and classifications is a prerequisite for the introduction of a European Statistical System.

The creation of common standards, concepts and classifications is a prerequisite for the introduction of a European Statistical System. Following on from *the Statistical Classification of Economic Activities in the European Community* (NACE Rev.1), Eurostat is placing a complete version of the *Statistical Classification of Products by Activity within the European Economic Community* (CPA) at the disposal of statisticians and other interested parties. The CPA provides a basis for compiling statistics in areas such as production, trade, consumption and the transport of goods.

Apart from the CPA itself, this new publication contains the corresponding legal texts, an introduction to the principles underlying the construction of the classification, as well as detailed explanatory notes, three valuable tools for optimising its use.

The CPA is an important step forward on the road to harmonisation, not only within the EU and between it and its Eastern European neighbours (most of which have decided to use the EU's classifications as a basis for their own), but also at world level: like NACE Rev.1, the CPA is now an integral part of the world system of statistical classifications devised by the United Nations.

Eurostat wishes to thank the national experts, professional associations and Commission officials whose collaboration has made this new classification possible.

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PART ONE

INTRODUCTION

INTRODUCTION

I. GENERAL REMARKS

Ia. Economic classification systems

1. One of the basic requirements for statistical work is the existence of a recognized framework which can accommodate the vast range of statistical data available so that they can be presented and analysed in a meaningful way. Classification systems provide a common language both for the compilation and presentation of statistics.
2. Over the years countries have either developed their own classifications or used international systems to meet their needs. The result of such an uncoordinated approach is a series of national systems which, although they may meet national needs, are unsatisfactory for making international comparisons, let alone for operating a single market.
3. For an effective single market, it is essential, for macro- and micro-economic analysis and for commercial marketing, to have a single up-to-date classification system that can be used in all Member States and by the Community institutions.
4. Systems of economic statistics require different classifications to meet different needs. Hence international classifications have been developed to meet these needs. These range from the branch classification that is embodied in the System of National Accounts (SNA)¹⁾, to the International Standard Industrial Classification of All Economic Activities (ISIC)²⁾ and the very detailed commodity classification of the Harmonised System (HS)³⁾.
5. This publication is concerned with the classification of products.
6. *Classifications of economic activities* are designed to categorize data that can be related only to the unit of activity (for instance an individual plant or group of plants comprising an economic entity such as an enterprise). They provide the basis for preparing statistics of output, the various inputs to the production process (labour, materials, energy etc), capital formation and the financial transactions of such units.
7. *Product classifications* are designed to categorize products (goods and services) that have common characteristics. They provide the basis for preparing statistics of the production, distributive trade, consumption, foreign trade and transport of such products.

Ib. Revision of classifications

8. As classifications are the basic instruments for categorizing phenomena of the real world there is a need to revise them from time to time as the real world changes. Such revisions usually affect not only the single elements of a classification but also the whole hierarchical structure. The more a classification is changed in its elements and in its structure, the more the continuity of the time series data based on that classification will be affected. There is, therefore, a trade-off between continuity and the necessary updating of the classification. It is thus advisable not to revise classifications too often. Furthermore, the applicability of a revised classification should be checked thoroughly before it comes into force.

Ic. Harmonization of classifications

9. Another general topic is harmonization of classifications. Harmonization has at least three aspects:
 - (i) The first one relates to harmonization between classifications of the same nature. In this case, harmonization is achieved if the elements of one classification are comparable with the elements of another. The relations between the elements could be 1:1, 1:n or n:1. The relationship 1:n or n:1 means that one classification is just a further (dis-)aggregation of another. Such a relationship exists for instance between NACE Rev. 1⁴⁾ and ISIC Rev. 3 where the former is based on the elements of the latter. However, in achieving harmonization it is not only necessary to consider the single elements but also to take into account the classification structure. This is especially necessary in the case of activity classifications where the hierarchical structure affects the classification of the statistical units because units are classified on the basis of their principal activity by applying a top-down approach; i.e. classifying first to the highest level and then proceeding to the more detailed levels.

¹⁾ System of National Accounts 1993, Commission of the European Communities (Eurostat), International Monetary Fund, Organisation for Economic Co-operation and Development, United Nations, World Bank, Brussels/Luxembourg, New York, Paris, Washington, D.C., 1993.

²⁾ ISIC Rev. 3, International Standard Industrial Classification of All Economic Activities, Statistical Papers, Series M, No. 4, Rev. 3, United Nations, New York, 1990.

³⁾ Harmonised Commodity Description and Coding System, Customs Cooperation Council, Brussels, 1983.

⁴⁾ NACE Rev. 1, Statistical classification of economic activities in the European Community, Office for Official Publications of the European Communities, Luxembourg, 1996.

- (ii) A second aspect relates to harmonization between classifications of a different nature, especially between activity and product classifications. In this context, harmonization means not aggregation or disaggregation but the maintenance of consistent conceptual relationships.
- (iii) The third aspect is international harmonization which is one of the main tasks of international statistical bodies. International harmonization is of relevance both between the various international statistical bodies themselves and between the international statistical bodies and their respective Member States.

Id. Revised system of international classifications

- 10. All above-mentioned aspects of harmonization were given much attention in the last revision of the economic classifications developed for world-wide use by the United Nations and by other international organizations. The outcome of that last revision process is a system of interrelated classifications of economic activities and of products. The revised world-wide activity classification - ISIC Rev. 3 - has its counterpart product classification in the "Provisional Central Product Classification "(CPC)"⁵⁾. For transportable goods, the building blocks of CPC are the elementary categories of the "Harmonized Commodity Description and Coding System"(HS).
- 11. The revised EU classifications are also harmonized with classifications for world-wide use, in that the EU versions were derived on the principle of further disaggregation of the respective classification elements. This derivation principle holds true for the Revised Statistical Classification of Economic Activities in the European Community (NACE Rev. 1) with respect to ISIC Rev. 3. It also holds true for Combined Nomenclature (CN)⁶⁾ with respect to HS as well as for CPA with respect to CPC. Thus, harmonization is achieved between these most important economic classifications at the world-wide level and the corresponding classifications at EU level. Harmonization between EU Member States is likewise achieved because the Member States have agreed to apply either the relevant EU classifications directly or national versions derived from them. In order to ensure that comparability of economic statistics between the Member States will be continued in the future the revised EU classifications are subject of EU regulations.

Ie. NACE Rev. 1 and CPA

- 12. In order to understand the nature of CPA, which is the main object of this publication, it is first necessary to describe the structure of NACE Rev. 1 since CPA is structurally linked to NACE Rev. 1 through the industrial origin criterion.
- 13. As already mentioned, NACE Rev. 1 is the EU activity classification. It has a hierarchical classification with four levels and one intermediate level. NACE Rev. 1 has been derived from ISIC Rev. 3 by further detailing the ISIC Rev. 3 structure. The first and second levels of ISIC Rev. 3 have been taken over unchanged, but in many cases the third and fourth levels of ISIC Rev. 3 have been split up. In order to avoid the creation of a fifth or a sixth digit level in NACE Rev. 1 the coding of the third and fourth levels of ISIC Rev. 3 has sometimes been changed.
- 14. As a result of the further detailing of the third and fourth levels of ISIC Rev. 3 the number of elements in NACE Rev. 1 has increased considerably:

ISIC Rev. 3	NACE Rev. 1
17 Sections	17 Sections
	31 Sub-sections
60 Divisions	60 Divisions
159 Groups	222 Groups
292 Classes	503 Classes

- 15. The revised NACE is used by all EU Member States as the activity classification for both the collection and presentation of statistics and was introduced uniformly and at about the same time in all Member States (and at a later stage in the EFTA countries). NACE Rev. 1 came into force under authority of a Community Regulation which was approved by the European Council of Ministers on 9 October 1990 and published in the Official Journal of the European Communities No L 293/33 of 24 October 1990 as Council Regulation (EEC) No 3037/90⁷⁾.

⁵⁾ Provisional Central Product Classification, Statistical Papers, Series M, No. 77, United Nations, New York, 1991.

⁶⁾ Combined Nomenclature 1997, Official Journal of the European Communities No. L 238 of 19 September 1996.

⁷⁾ Commission Regulation (EEC) No 761/93 of 24 March 1993 slightly amended the structure of NACE Rev. 1 (OJ No L 83 of 3 April 1993).

If. Purpose and nature of CPA

16. CPA can be viewed as being the latest stage of a work-programme which started some 15 years ago when Eurostat and the Statistical Office of the United Nations (UNSTAT) decided to harmonize and to revise their activity and product classifications together. At the world-wide level this has - as already mentioned - resulted in the third revision of ISIC and in the drawing up of CPC. At the EU level, NACE Rev. 1 was developed as the activity classification. Regarding the product classification a CPC for the EU was elaborated which was more detailed than CPC but fully consistent with it. However, the EU's CPC as well as CPC itself were structured according to the nature of the products and neither of them were regarded as being detailed enough for a product classification which could be used for survey purposes. In fact, the majority of the Member States, together with national accountants and input-output experts at Eurostat, were interested in a product classification structured according to the activity that produces them. Thus, the elements of CPC had to be restructured according to NACE Rev. 1. Regarding the level of detail, the solution found was that classifications used in surveys should be linked with, but not incorporated in, this central product classification. Restructuring the elements of CPC along the lines of the structure of NACE Rev. 1 was thus the basic step in delineating CPA.
17. CPA is thus a product classification whose elements are related to activities as defined by NACE Rev. 1. Each product - whether it be a transportable or a non-transportable good or a service - is assigned to one and only one NACE Rev. 1 activity. The linkage to activities as defined by NACE Rev. 1 gives CPA a structure parallel to that of NACE Rev. 1 at all levels distinguished by NACE Rev. 1. However, the detailed linkage between products and activities could only be established to a certain degree. It should be mentioned that there are cases where products could be assigned to activities only at a higher level than the class level (e.g. textile yarn and fabrics) and where the classification is based on certain conventions (e.g. waste and scrap).
18. In order that CPA may serve as a "central" product classification, all other product classifications designed for special survey purposes have to be related to CPA in strictly defined ways. This is, for example, already the case for the items of the EU statistical survey of industrial production (PRODCOM⁸⁾), which are linked to CPA by extending the CPA code. Another example is CN: CPA and CN are closely connected, but each classification retains its own rules. In general, product classifications which are more aggregated than CPA consist of precise aggregations of CPA subcategories. Again classifications which are more detailed than CPA consist of subdivisions which are wholly contained within CPA subcategories (Article 3 of the EU Regulation). The same rules apply for national versions of CPA.
19. Although CPA is differently structured to CPC, the basic items of CPA are still those of CPC or subdivisions thereof. International harmonization between European Union Member States and the world-wide level is thus ensured.

Ig. CPA 1993 vs CPA 1996

20. The CPA was originally derived from the provisional CPC and hence corresponded to the original version of the HS (base year 1988). However, the 1993 CN breakdown was used. This resulted in **CPA 1993**⁹⁾. The revision of HS 1996 was taken as an opportunity to produce a slightly corrected version of the CPA, based on HS 1996/CN 1996. This resulted in **CPA 1996**, to which this publication relates.

Ih. Provisional Central Product Classification of the United Nations (CPC)

21. For exhaustive information on the purpose and nature of CPC, the reader is referred to the UN publication cited earlier.

ii. CPC Version 1.0

22. The title of the publication on the (provisional) CPC states that the CPC is still provisional, particularly as regards services.
23. As mentioned, relevant experience with surveys of goods statistics was largely lacking. The United Nations asked the Member States to collect practical experience with the CPC and various pilot surveys were in fact conducted in several countries. The experience gained was discussed mainly in the Voorburg group on services statistics, which played a leading part in drawing up the part of the provisional CPC dealing with services. At the request of the United Nations it also drew up CPC Version 1.0, with which Eurostat also assisted.
24. CPC Version 1.0, which was approved in February 1997 by the United Nations Statistical Commission, will replace the provisional CPC.
25. Since the HS is also revised every few years (the next revision will enter into force in the year 2002), the part of the CPC dealing with goods also needed to be revised. These adjustments to bring it into line with HS 1996 have, however, changed the structure of the CPC in only a few cases.

⁸⁾ Council Regulation (EEC) No 3924/91, of 19 December 1991, on the establishment of a Community survey of industrial production (OJ No L 374, 31.12.91, p. 1).

⁹⁾ Council Regulation (EEC) No 3696/93, of 29 October 1993, on the statistical classification of products by activity (CPA) in the European Economic Community (Official Journal of the European Communities No L 342, 31.12.93, p. 1).

26. Most of the changes concerned services. Not only were details corrected, but the structure of the CPC was also changed. For example, all repair headings were grouped together in a new division and a new division was also created for telecommunications and information services. In many areas the basic concept was also changed, e.g. in commercial services. Finally the explanatory texts were revised, particularly with a view to transforming the descriptions into a list - albeit not exhaustive - of the service products. Where services are concerned, therefore, CPC Version 1 differs in many respects from the provisional CPC, even though many of the sub-class headings were taken over more or less as they stood. It must be stressed, however, that CPC Version 1 itself highlights areas which need further study because extensive empirical experience is lacking and/or because the basic conceptual issues have not yet been settled (as for example with financial services).

II. PRINCIPLES AND METHODS USED IN ELABORATING CPA

IIa. Coding system

27. CPA is a classification system with six hierarchical levels and one intermediate level. As CPA is aligned to the structure of NACE Rev. 1 the first four levels and the intermediate level are similar in structure to the NACE Rev. 1 levels. In detail, the labelling of the levels, their coding and the number of elements at each level are as follows:
- a first level consisting of headings identified by an alphabetical code (**17 sections**),
 - an intermediate level consisting of headings identified by a two-character alphabetical code (**31 subsections**),
 - a second level consisting of headings identified by a two-digit numerical code (**60 divisions**),
 - a third level consisting of headings identified by a three-digit numerical code (**220 groups**),
 - a fourth level consisting of headings identified by a four-digit numerical code (**492 classes**),
 - a fifth level consisting of headings identified by a five-digit numerical code (**946 categories**),
 - a sixth level consisting of headings identified by a six-digit numerical code (**2303 subcategories**).
28. The coding system of NACE Rev. 1 has been adopted in the CPA coding. However, there is a second point in the CPA coding between the fourth and fifth digits. Thus the coding system of CPA cannot be confused with the coding system of HS which also has a point between the fourth and fifth digits but none between the second and third digits.
29. The coding principles for the first four digits of the CPA are the same as those for the NACE Rev. 1. Regarding the fifth- and the sixth-digit code it should first be mentioned that, for purely practical reasons the first fifth-digit code starts with a "1", irrespective of whether there is more than one category or not. This is not the case, however, for the sixth-digit code, which has a "0" if there is only one subcategory within that category. Secondly, the codes use the numerical digits in a straightforward way, starting with "0" or "1", respectively. The only exception to this rule is the industrial services which are generally denoted by a "9" at the fifth-digit level even if the "9" would not be the next number in the numerical order.

IIb. Development principles and procedures

a) Principles

30. As already mentioned, the main principle for classifying products in CPA is the industrial origin criterion. Thus, each product is classified according to the activity which characteristically produces it, the activities being defined according to NACE Rev. 1. Therefore, the elements of CPA are in a different structural order from the ones in CPC. To take an example: in CPC unprocessed hides are classified as agricultural products (CPC section 0), whereas in CPA they are classified as products of slaughterhouses, together with meat and other products which are outputs typically originating from slaughterhouse activities. Thus classifying products according to industrial origin gives the product classification a different structure to the one found in CPC.
31. As already mentioned, in some cases the classification had to be based on certain conventions. For instance, this holds true for "used/old" products (e.g. vessels for breaking up) which were classified to the same activity as the "newly produced" ones. For HS, the distinction between new and used products is not essential and also would not be recognizable by the customs authorities. Therefore, in CPC no differentiation of that kind is incorporated. However, in CN there are occasional splits of this kind (e.g. motor vehicles) and these specific subdivisions in CN have been used to some extent to distinguish between subcategories of "new" and "used" products in CPA (e.g. 34.10.25).

32. The industrial origin of goods and services in CPA stands in the same relationship as the linkage of goods and services in CPC with respect to ISIC Rev. 3. As NACE Rev. 1 is more detailed than ISIC Rev. 3, it was necessary to classify the CPC elements of an ISIC Rev. 3 class to one of the NACE Rev. 1 classes which are the concrete subdivisions of that ISIC Rev. 3 class. In cases where NACE Rev. 1 is not more detailed than ISIC Rev. 3, no such further classification work had to be done. Only in a few cases did CPA not accept the industrial origin given in CPC and classify these products differently from CPC. Furthermore, in contrast to CPC, CPA classified all products according to industrial origin. In CPC there are products which have no reference to the activity or a reference only at a more aggregated level such as the class level. An example of the first case is CPC division 39 ("*Wastes or scraps*"). An example of the second case is CPC division 88 ("*Agricultural, mining and manufacturing services*"). Here, for most of the subclasses distinguished, the industrial origin is only given at ISIC Rev. 3 division level.
33. The elements of CPA are those of CPC, normally in a 1:1 or in a n:1 relation. Thus, all CPC subclasses are entered into CPA either at the same level of detail or are broken down further. The reasons for splitting CPC subclasses were twofold. The first reason had to do with the envisaged linkage to NACE Rev. 1. If an ISIC Rev. 3 class has been subdivided into two or more NACE Rev. 1 classes, it is sometimes necessary to split the corresponding CPC subclass in order to classify correctly according to industrial origin. The second - and more important - reason was that for EU purposes a greater level of detail was wanted in CPA. However, in some cases CPC subclasses have not been taken over into CPA at that level of detail, but at a more aggregated one. Here, it was felt that the level of detail in CPC was too fine to be relevant in Europe. To quote an example, it was felt that the distinction between motel and hotel accommodation services was of no relevance for European purposes as such differentiation does not exist in the Community countries. In other cases it was felt that products differentiated in CPC did exist, but that it would be difficult to collect data on them.
34. For transportable goods (with the exception of CPC group 333), the smallest building block element for CPC is the smallest element of HS. As the subclasses of CPC are the elements of CPA, the building block system based on HS is also valid for CPA. However, in a few cases CPA subcategories are defined not at the subheading level of HS, but at the more detailed level of CN. This is the case where a CPC subclass had to be split in order to follow the industrial origin according to NACE Rev. 1 and the subheading level of HS was not detailed enough to do so. There are a few cases where not even the level of detail provided by CN seemed appropriate or where CN is not more detailed than HS. Here, the definition of a specific CPA subcategory in terms of HS or CN respectively could only be made by creating an "ex-case", meaning that this CPA subcategory comprises only a part of that subheading of the HS or CN code. One example of such an ex-case is "milk". Neither HS nor CN distinguishes between "raw milk" (as a product of agriculture) and "processed milk" (as a product of dairies). However, the level of the CN for defining a CPA subcategory has seldom been used.
35. With a view to harmonization it is clearly advantageous to use the elements of HS as the building blocks for CPA and all the other product classifications which are attached to CPA now or which will be attached in the near future. On the other hand, one has to be aware that in doing this the classification is inevitably influenced by the structure and purpose of HS. As already mentioned several times, the single elements of HS are not always homogeneous with respect to industrial origin. In addition, the way in which products are structured in HS (definition and ordering of the items distinguished) clearly has an important impact on a classification based on it. Furthermore, HS was created as a classification for customs purposes. Thus, the level of detail may be quite different between the range of the products covered. If the elements of the central product classification were based on the elementary items of HS, products which are never or only occasionally traded internationally, such as heavy or perishable goods, might not be shown at an adequate level of detail.

b) Development procedures

36. The procedures followed for adjusting CPC in order to reach CPA involved steps which were often undertaken simultaneously or steps already undertaken which had to be redone after having discussed them in the relevant working groups. From the logical order, three main steps can be distinguished: (1) classifying CPC elements according to industrial origin, (2) structuring CPC elements within each NACE Rev. 1 class level, and (3) applying further subdivisions.

Iic. Specific features

37. The above chapter Iib. described the general principles and procedures used to develop CPA. In addition however, several specific features have to be explained in order to understand the structure of CPA correctly. Such specific features relate to certain types of products for which a more detailed explanation is necessary to understand their classification and the concepts behind it. These features will be described in this chapter. Some of these specific features involve deviations from CPC.

a) Iron and steel

38. In NACE Rev. 1 the structure of the classes of division 27 "*Manufacture of basic metals*" takes into account the needs of the European Coal and Steel Community (ECSC). Thus class 27.10 comprises the manufacture of basic iron and steel and of ferro-alloys as defined by the ECSC Treaty whereas the other classes comprise activities of the manufacture of basic metals which are not governed by the ECSC Treaty. This differentiation is also incorporated in CPA. This had the consequence for CPA that the correct attribution of the products was in most cases only possible by using the more detailed level of CN, because the elements of HS are not detailed enough. Furthermore, the level of detail in CPC was viewed as too detailed for European purposes. Thus, CPA subcategories of class 27.10 are quite often aggregates of two or more CPC subclasses or aggregates consisting of parts of several subclasses of CPC. It should be noted that the specific needs of the ECSC iron and steel industry also influence the classification of the non-ECSC iron and steel industry (class 27.35)¹⁰⁾.

b) Textile yarn and thread; textile fabrics

39. In NACE Rev. 1 there are several classes for the preparation and spinning of textile fibres (17.11 - 17.17) and also several classes for textile weaving (17.21 - 17.25). All these classes are defined by the technology applied (e.g. 17.11 "*Preparation and spinning of cotton-type fibres*"). However, the products that are distinguished in HS (textile yarns and textile fabrics) are defined by their main constituent material. Thus, a link between the elements of HS and NACE Rev. 1 classes was not possible. It was therefore concluded that in CPA the link between products and activities could only be done at the group level (= 17.1 and 17.2, respectively).

c) Scrap and waste; used goods

40. The revised ISIC, like NACE Rev. 1, distinguishes separate activities for recycling (in NACE Rev. 1 division 37). These activities are defined there as processing waste and scrap into secondary raw materials. Thus, the inputs of the recycling activity consist of waste and scrap, which is always unfit for further direct use in an industrial process, whereas the output of the recycling activity is waste and scrap made fit for further processing (secondary raw materials). HS distinguishes several items for waste and scrap, most of them classified in CPC division 39. However, division 39 in the CPC has no reference to ISIC Rev. 3.
41. In the context of CPA the problems arose of (1) how to classify CPC elements of division 39 according to activity, and (2) how to set up the relationship between the items for waste and scrap in HS and the recycling activity. Regarding the first problem the general classification principle was applied, namely to classify the items of waste and scrap according to industrial origin, as elsewhere in the system. However, this would have meant that the same items would have to be attributed to more than one activity (e.g. metal waste is an inevitable by-product of metal processing activities as well as of machinery manufacture and possibly other activities). Thus, it was decided to classify waste and scrap to the activity where the first processing takes place (e.g. ferrous metal waste was classified to 27.10, but not to the other activities of 27.2 or 27.3 or to other activities transforming iron and steel into other products). As for the second problem, HS gives no guidance on whether the waste and scrap items are fit for further processing or not. Many of these items could be considered as inputs to the recycling activity rather than as outputs. Thus, no HS items were classified to the recycling activity.
42. A similar problem has arisen with "used" goods, many of them also part of CPC division 39 (e.g. second-hand clothing). As mentioned earlier, the convention was applied to classify used goods to the same class as new ones.

d) Parts and accessories

43. Unless stated otherwise, the general principle applies that the production of specialised "parts and accessories" is classified to the NACE Rev. 1 class which characteristically produces the products to which the parts and accessories belong. Production of parts and accessories arises from many economic activities but such production is particularly important in connection with machinery and similar equipment, transport equipment and electrical and electronic apparatus. The HS headings for almost all of these particular activities include items for parts and accessories.
44. In most cases HS defines an item for a specific part so narrowly that there are no problems in assigning these subheadings in one of the 4-digit product classes correctly. On the other hand there are cases where an HS subheading comprises parts that are of different industrial origin according to NACE Rev. 1. In a few cases, the more detailed elements of CN point to a solution for this problem. However, to solve this classification problem correctly in all the other cases would have meant introducing "ex-cases" when reference would have to be given to HS. As "ex-cases" do not make the system operational and should therefore be avoided as far as possible, it was decided not to introduce them in the area of parts and accessories, which are usually less important than other cases. It was therefore not possible to achieve symmetry between CPA at its lowest level and NACE Rev. 1 for these cases.

e) Financial intermediation services

45. Financial intermediation services are classified in section J and are subdivided into three main kinds: monetary intermediation services (division 65), insurance and pension funding services (division 66) and services auxiliary to financial intermediation (division 67). They are further subdivided into 5 groups and 12 classes. However, there are no additional splits of these classes into categories and subcategories even where CPC distinguishes several classes and subclasses within its division 81. Financial intermediation services are thus another area where CPA is - at the moment - more aggregated than CPC.

¹⁰⁾ CPA users outside of the European Coal and Steel Community may be advised to aggregate class 27.10 and 27.35, before applying CPA.

46. The nature, character and definition of (single) monetary intermediation services are still the subject of discussion. It has been agreed to carry out more research before deciding on a final detailed structure of monetary intermediation services to be incorporated in CPA. These conceptual problems are not foreseen with insurance services. Nevertheless, the final CPA treatment of insurance services has to take account of EU legislation on insurance enterprises. These legal acts also regulate the structure of the enterprise accounts. However, work on the legislation was still going on after the deadline for completing CPA. It was therefore decided that for the time being, CPA should not have further details at the category and sub-category levels, respectively.

f) Production on a fee or contract basis

47. In the usual sense production on a fee or contract basis means that one unit produces goods or industrial services ordered by another unit and that the principal materials necessary for that production are provided by the ordering unit. Production on a fee or contract basis is thus production under special arrangements between an ordering unit and a producing unit. In the activity classification, there are some classes where such production arrangements are the usual ones (e.g. textile finishing). In these cases the CPA product is defined as the service that is provided by the producing unit.
48. As for the finished products, there is no difference between those produced on own account or on a fee or contract basis. CPA is understood as a product classification and thus does not take into account criteria other than the physical properties and the intrinsic nature of the products. From that point of view, a product produced on a fee or contract basis is not different from one produced by a unit at its own risk.

g) Repair and installation services and other industrial services

49. Industrial services are services that by definition are characteristic outputs of the goods producing activities. They are also services which are usually consumed by those activities. Services which are covered by the activities of NACE Rev. 1 divisions 45 to 99 are not viewed as industrial services. This is a pragmatic approach which proved to be quite helpful in delineating the relevant CPA items. Quite intentionally industrial services are services which are covered by CPC division 88, even though this division distinguishes only a few broad categories of industrial services.
50. Within the range of such industrial services, repair and installation services are the most important ones. However, not all the repair services are industrial ones as CPA follows NACE Rev. 1 which also classifies repair activities in the services part (e.g. 50.20 Maintenance and repair of motor vehicles, 52.7 Repair of personal and household goods, 72.5 Maintenance and repair of office, accounting and computing machinery). CPA includes items for repair services, wherever such services are characteristic of a manufacturing activity and where repair services are possible, depending on the products that are produced by that manufacturing activity. The same principle was applied for installation services. Other industrial services have been incorporated in CPA wherever it was observed that such services are part of the characteristic activity, but not covered by the goods already distinguished there (e.g. 23.30.90 Treatment services of radioactive waste).

h) Services and their physical products

51. HS covers all products which can be the subject of an international transaction and which have a physical dimension. Thus, the services themselves are not covered by HS. However, some service activities result in physical goods, which can then be traded internationally and would be covered by HS. Examples are cinematographic films as products of the film industry, architectural plans as products of the architectural professions, or computer tapes and diskettes as products of the software industry. For these, and comparable products, HS provides separate items.
52. Since CPC has, for the transportable goods, the same coverage as HS, CPC also includes items for the physical products of such kinds of service activities. In addition CPC also provides items for the services as such (e.g. film producing services, architectural services, software supply services). All these items have been taken over into CPA, so that both the services as such and their physical products - if covered in HS - are to be found in CPA. Thus, in applying CPA one has to take care of possible double counting of the services and the physical goods which support them. While this treatment in CPC is restricted to the "real" services, CPA also introduced separate service items for the electricity, gas and water supply services, of which one part is the "physical" product (energy) and the other the connected supply services.

i) Market versus non-market distinction

53. For delineating the structure of NACE Rev. 1 the distinction between market and non-market activities was not a criterion. Although there are some classes in NACE Rev. 1 which are purely non-market, there are several other ones which define activities which can usually be either market or non-market. The same holds true for CPA: market versus non-market was not a criterion for establishing separate basic elements in CPA.

j) CPA items without CPC reference

54. CPC does not provide a corresponding reference to all ISIC Rev. 3 classes. Examples are ISIC Rev. 3 group 273 "Casting of metals", 521 "Non-specialized retail trade in stores", 524 "Retail sale of second-hand goods in stores", 525 "Retail trade not in stores". Additionally cast products are either classified as parts of machinery or as other goods. As regards retail services, CPC makes reference only to sales in specialized stores. However, for CPA, this treatment was unsatisfactory as it would have meant that there were activities without products. Thus, CPA introduced corresponding products for these activities as well. It follows that these items do not have a reference to CPC.

k) Other specific features

55. This paragraph lists some other specific features concerning different product items in CPA which should be mentioned in order to understand correctly its structure:
- In CPA, wine is classified in class 15.93. There is no CPA category for wine in class 01.13, even if the activity of producing wine from self produced grapes belongs in 01.13.
 - In NACE Rev. 1 class 01.30 Growing of crops is combined with farming of animals (mixed farming) to which should be classified all agricultural units which grow crops in combination with raising of livestock and whose specialization ratio in either is less than 66 % of standard gross margins. For this activity, CPA has no product category as the products are classified in the other agricultural sub-categories of groups 01.1 and 01.2.
 - In NACE Rev. 1 the fishing activity (05.01) is separated from the operation of fish farms (05.02). As the products originating from these activities cannot be distinguished in HS/CN according to whether they are fished in oceans, coastal or inland waters or grown in fish farms, CPA does not make any distinction.
 - CPA 15.98.12 Other non-alcoholic beverages comprises also low-alcoholic beer, some milk drinks and tapwater which according to NACE Rev. 1 are characteristic to other activities than 15.98. The reason for this is that these products are included in HS 2202, but not separately identifiable.

III. INTERPRETATION OF CPA

IIIa. Explanatory notes

56. The prerequisite to harmonized application of CPA is harmonized interpretation of the items distinguished within it. In order to achieve common and unique interpretation explanatory notes are a considerable help. Just as CPA is based on CPC, so explanatory notes for CPA are based on those of CPC. In general, the explanatory notes for CPC subclasses have been taken over as the explanatory notes for the respective CPA subcategories. If in CPA, a CPC subclass is split into two or more CPA subcategories, the explanatory notes have also been split. If a CPA subcategory deviates in its content from the respective CPC subclass, the explanatory notes have been changed in order to indicate the intended difference in content. In many cases, the explanatory notes of CPC have been expanded in order to describe more precisely the content of the CPA subcategory.
57. Explanatory notes have not been drafted for all CPA items. As CPA items covering transportable goods are defined in terms of HS, the explanatory notes of this classification also apply to CPA. When there is doubt about the content of a CPA goods subcategory, the reference to HS and thus to its heading text and explanatory notes should provide some clarification.

IIIb. Rules of interpretation

58. Even with explanatory notes available numerous situations can be expected to arise in the use of CPA when it will be unclear as to which of two or more CPA categories a particular product should be assigned. Again a distinction should be made between those products that are covered by HS and the others. For the products covered by HS the rules of interpretation of this classification should apply.
59. Regarding the interpretation of products belonging to services categories of CPA the rules of interpretation of CPC should apply. These rules are as follows:
- 1) When services are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows, on the understanding that only items at the same hierarchical level are comparable:
 - a) The item which provides the most specific description shall be preferred to items providing a more general description;
 - b) Composite services consisting of a combination of different services which cannot be classified according to interpretation rule (1,a) shall be classified as if they consisted of the service which gives them their essential character, in so far as this criterion is applicable;
 - 2) Services which cannot be classified in accordance with the above rules shall be classified under the item appropriate to the services to which they are most akin.

IV. STATISTICAL USE OF CPA

60. The main statistical use of CPA derives from its character as a central product classification. In this way, CPA provides a basis for recompiling different basic statistics on products into a common classification. So, for instance, it will be possible to use CPA as the common denominator for comparing domestic production figures with foreign trade figures and to relate them to each other at a detailed level of products (e.g. for calculating "market shares"). This may well be the case not only for domestic production and foreign trade but also for other kinds of data on products (for instance, intermediate consumption). Indeed, the role of CPA as a central product classification to which all the other classifications on products have to be related opens up many new possibilities for comparative analysis of product data, both at national and at international levels.

61. In order that CPA can serve as a central product classification, the classifications used in statistical enquiries have to be related to CPA. Thus, either CPA itself can serve as the classification used in the enquiries or those classifications may be more detailed but strictly related to CPA. An example of the latter case is the Community statistical survey of industrial production (PRODCOM). The products defined for PRODCOM are either the same as those in CPA or, more often are further subdivisions of CPA subcategories. Thus there is a strict linkage between the elements of CPA and those of PRODCOM. This linkage is also revealed by the coding structure of PRODCOM which is an extension of the CPA coding.
62. CPA's role as a Central Product Classification has relevance for the national accounts and input-output frameworks included in the European System of Integrated Economic Accounts (ESA)¹¹⁾. For instance, calculation of commodity flows and of product-related national accounts data will both be done in CPA terms.

V. NON-STATISTICAL USE OF CPA

63. The CPA regulation covers only the statistical use of the classification.
64. A non-statistical use of CPA concerns the invitations to tender for public procurement contracts which the Commission of the European Communities publishes as supplements to the Official Journal in all EU official languages. The efficient management of this public procurement system depends on making the invitations intelligible to potential suppliers. A coding system which groups together the products of similar producers is therefore highly desirable. CPA provides the basis for such a coding system

¹¹⁾ ESA, European System of national and regional accounts in the Community, Council Regulation (EC) No 2223/96 of 25 June 1996, Official Journal of the European Communities No L 310, 30.11.1996, p.1.

PART TWO

CPA REGULATIONS

(Acts whose publication is obligatory)

COUNCIL REGULATION (EEC) NO 3696/93

of 29 October 1993

on the statistical classification of products by activity (CPA) in the European Economic Community

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 100 A thereof,

Having regard to the proposal from the Commission¹⁾,

In cooperation with the European Parliament²⁾,

Having regard to the opinion of the Economic and Social Committee³⁾,

Whereas, in order to function, the internal market requires statistical standards applicable to the collection, transmission and publication of national and Community statistics so that undertakings, financial institutions, governments and all other operators in the Single Market can be provided with reliable and comparable statistical data;

Whereas such information is necessary to enable undertakings to assess their competitiveness and is useful to the Community institutions in preventing distortions of competition;

Whereas only if the Member States use product classifications by activity linked to the Community classification will it be possible to provide integrated information with the reliability, speed, flexibility and degree of detail required for the management of the internal market;

Whereas provision should be made for the Member States to be able, in order to meet national requirements, to retain or to insert in their national classifications additional subdivisions based on the classification of products by activity within the European Economic Community;

Whereas the international compatibility of economic statistics requires that the Member States and the Community institutions use product classifications by activity which are directly linked to the United Nations Central Product Classification (CPC);

Whereas the classification of products by activity in the Community should be linked to the classification of economic activities in the Community (NACE Rev. 1);

Whereas the structuring of a product classification in accordance with the production activity involved avoids proliferation of unrelated coding schemes and facilitates the identification by producers of relevant markets;

Whereas there is a need to create a reference framework within which statistical data on production, consumption, external trade and transport can be compared;

Whereas the use of the classification of products by activity within the Community requires that the Commission be assisted by a Management Committee, namely the Statistical Programme Committee set up by Decision 89/382/EEC, Euratom⁴⁾ on any issue relating to the application of this Regulation, in particular as regards interpretation of that classification, minor amendments thereto and the drafting and updating of explanatory notes;

Whereas within the framework of this Regulation it is desirable to have uniform codes for all the Member States using the same product description and a corresponding alphanumeric code;

Whereas it is vital that the contents of the various categories of the classification of products by activity within the Community be interpreted uniformly in all the Member States;

Whereas the introduction of a new classification of products by activity requires a transitional period,

¹⁾ OJ No C 12, 18. 1. 1993, p. 1.

²⁾ OJ No C 150, 31. 5. 1993, p. 132, and C 315, 22. 11. 1993, p. 118.

³⁾ OJ No C 19, 25. 1. 1993, p. 60.

⁴⁾ OJ No L 181, 28. 6. 1989, p. 47

HAS ADOPTED THIS REGULATION:

Article 1

1. The purpose of this Regulation is to establish a classification of products by activity within the Community in order to ensure comparability between national and Community classifications and hence national and Community statistics.

2. The term 'product' shall mean transportable goods, non-transportable goods and services.

3. This Regulation shall apply only to the use of this classification for statistical purposes.

Article 2

1. A common basis for the classification of products by activity within the Community, hereinafter referred to as the 'CPA', is hereby established, comprising:

- a first level consisting of headings identified by an alphabetical code (sections),
- an intermediate level consisting of headings identified by a two-character alphabetical code (subsections),
- a second level consisting of headings identified by a two-digit numerical code (divisions),
- a third level consisting of headings identified by a three-digit numerical code (groups),
- a fourth level consisting of headings identified by a four-digit numerical code (classes),
- a fifth level consisting of headings identified by a five-digit numerical code (categories),
- a sixth level consisting of headings identified by a six-digit numerical code (subcategories).

2. The CPA is annexed to this Regulation.

Article 3

1. The CPA shall be used by the Commission and the Member States as a classification. The CPA may be used for aggregated or detailed Community, national, specific or functional adaptations based on the subcategories of the CPA.

2. These classifications will be related to the CPA in accordance with the following rules:

- classifications which are more aggregated than the CPA shall consist of precise aggregations of CPA subcategories,
- classifications which are more detailed than the CPA shall consist of subdivisions which are wholly contained within CPA subcategories,

- the classifications which are derived in this way may have separate codification.

3. The Member States wishing to use a national classification derived from the CPA shall adopt as quickly as possible, and by 31 December 1993 at the latest, the measures required for the establishment of a national product classification in compliance with this Article.

Article 4

The Commission shall be assisted by the Statistical Programme Committee (SPC), hereinafter referred to as 'the Committee'.

Article 5

The Committee may examine any questions concerning the CPA raised by the chairman, whether on his own initiative or at the request of a representative of a Member State, which have a bearing on the application of this Regulation, especially as regards:

- a) the interpretation of the CPA;
- b) the incorporation of minor amendments to the CPA:
 - designed to take account of technological or economic developments, especially in the field of services,
 - designed to align and clarify texts,
 - resulting from amendments made to other international product classifications, in particular the CPC;
- c) preparation and coordination of work on revising the CPA;
- d) drafting and updating of explanatory notes on the CPA;
- e) examination of problems arising from implementation of the CPA in the Member States' product classifications;
- f) attempting to prepare, as appropriate, a common position concerning the work of international organizations on product classifications, especially the CPC and its explanatory notes;
- g) harmonization with NACE Rev. 1, as set out in the Annex to Council Regulation (EEC) 3037/90 of 9 October 1990 on the statistical classification of economic activities in the European Community⁵⁾;
- h) coordination of work with other committees dealing with classifications, in particular the Harmonized System (HS) and the combined nomenclature (CN);
- i) extension of the transitional period at the request of a Member State;

⁵⁾ OJ No L 293, 24. 10. 1990, p. 1.

- j) coordination of work with other bodies dealing with more aggregated or more detailed Community, national, specific or functional classifications.

Measures to be taken under (a) to (j) shall be adopted in accordance with the procedure defined in Article 6.

Article 6

1. The representative of the Commission shall submit to the Committee a draft of the measures to be adopted. The Committee shall deliver its opinion on the draft within a time limit which the Chairman may lay down according to the urgency of the matter. The opinion shall be delivered by the majority laid down in Article 148 (2) of the Treaty in the case of decisions which the Council is required to adopt on a proposal from the Commission. The votes of the representatives of the member States within the Committee will be weighted in the manner set out in that Article. The Chairman shall not vote.

2. The Commission shall adopt the measures, which shall apply immediately. However, if those measures are not in accordance with the opinion of the Committee, they shall be communicated by the Commission to the Council forthwith. In that event, the Commission shall defer application of the measures which it has decided upon for three months from the date of such communication.

3. The Council, acting by a qualified majority, may take a different decision within the period referred to in paragraph 2.

Article 7

Product classifications used for statistics collected after 31 December 1993 shall be drawn up in accordance with Article 3.

Article 8

1. There shall be a transitional period starting on 1 January 1994 and ending on 31 December 1995.

2. The transitional period may be extended and a Member State may be authorized on the basis of duly substantiated technical or operational reasons, to use a classification not provided for pursuant to Article 3 according to the procedure of Article 5.

3. Six months after the end of the transitional period the Commission shall submit a report to the European Parliament and the Council on the experience acquired with the statistical classification of products by activity; the report shall also cover the revision of the CPC carried out by the United Nations Statistical Office (UNSO).

Article 9

This Regulation shall enter into force on the 20th day following its publication in the *Official Journal of the European Communities*.

This Regulation shall be binding in its entirety and directly applicable in all Member States

Done at Brussels, 29 October 1993.

For the Council

The President

R. URBAIN

(Acts whose publication is obligatory)

**COMMISSION REGULATION (EC) No 1232/98
of 17 June 1998**

**amending Council Regulation (EEC) N°3696/93 on the statistical classification
of products by activity (CPA) in the European Economic Community**

THE COMMISSION OF THE EUROPEAN
COMMUNITIES,

Having regard to the Treaty establishing the European
Community,

Having regard to Council Regulation (EEC) No 3696/93
of 29 October 1993 on the statistical classification of
products by activity in the European Economic
Community⁽¹⁾, and in particular Article 5(b) thereof,

Whereas Regulation (EEC) No 3696/93 established a
statistical classification of products by activity, hereinafter
called CPA, to meet the requirement of statistics within
the Community;

Whereas the amendments made to the Harmonized
System and the Combined Nomenclature pursuant to
Commission Regulation (EC) No 2448/95 of
10 October 1995 amending Annex I to Council Regulation
(EEC) No 2658/87 on the tariff and statistical
nomenclature and on the Common Customs Tariff⁽²⁾
necessitate a minor amendment to the CPA and an
alignment and clarification of the texts;

Whereas following the amendment of the CPA, a
transitional period will be required;

Whereas the measures provided for in this Regulation are
in accordance with the opinion of the Statistical
Programme Committee set up by Council Decision
89/382/EEC, Euratom⁽³⁾,

This Regulation shall be binding in its entirety and directly applicable in all Member States.
Done at Brussels, 17 June 1998.

HAS ADOPTED THIS REGULATION:

Article 1

The Annex to Regulation (EEC) No 3696/93 is hereby
replaced by the Annex to this Regulation.

Article 2

The references to HS/CN shall be updated on the basis of
the 1996 version of HS/CN.

Article 3

1. The national product classifications based on the
CPA must be adapted by 31 December 1998 at the latest.
2. The Commission may extend this deadline for a
period not exceeding two years if the national statistical
systems need to be adapted.

Article 4

This Regulation shall enter into force on the twentieth day
following its publication in the Official Journal of the
European Communities.

For the Commission

Yves-Thibault DE SILGUY

Member of the Commission

⁽¹⁾ OJ L 342, 31.12.1993, p. 1.
⁽²⁾ OJ L 259, 30.10.1995, p. 1.
⁽³⁾ OJ L 181, 28.6.1989, p. 47.

PART THREE

CPA 1996 STRUCTURE

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	SECTION A	PRODUCTS OF AGRICULTURE, HUNTING AND FORESTRY		
	DIVISION 01	PRODUCTS OF AGRICULTURE, HUNTING AND RELATED SERVICES		
	Group 01.1	Crops, products of market gardening and horticulture¹⁾		
	Class 01.11	Cereals and other crops n.e.c.²⁾		
01.11.1	Cereals		011a	
01.11.11	Durum wheat		01110.1	1001.1
01.11.12	Soft wheat and meslin		01110.2	1001.9
01.11.13	Maize (corn)		01120	1005
01.11.14	Rice, not husked		01130	1006.1
01.11.15	Barley		01150	1003
01.11.16	Rye, oats		01160	1002 + 1004
01.11.17	Other cereals		01190	1007 + 1008
01.11.2	Vegetables		012a	
01.11.21	Potatoes		01210	0701
01.11.22	Dried leguminous vegetables, shelled		01220	0713
01.11.23	Edible roots and tubers with high starch or inulin content		01240	0714
01.11.3	Oil seeds and oleaginous fruits		014	
01.11.31	Soya beans		01410	1201
01.11.32	Ground nuts		01420	1202
01.11.33	Sunflower, sesamum, safflower, rape, colza and mustard seeds		01430	1205 + 1206 + 1207[.4 - .6]
01.11.34	Cotton seeds		01440	1207.2
01.11.35	Oil seeds and oleaginous fruits n.e.c.		01490	1203 + 1204 + 1207[.1 + .3 + .9]
01.11.4	Unmanufactured tobacco		017	
01.11.40	Unmanufactured tobacco		01700	2401[.1 + .2]
01.11.5	Plants used for sugar manufacturing		018	
01.11.51	Sugar beet		01810	1212.91
01.11.52	Sugar cane		01820	1212.92
01.11.6	Straw and forage		019a	
01.11.60	Straw and forage		01910.1	1213 + 1214.9
01.11.7	Raw vegetable materials used in textiles		019b	
01.11.71	Cotton, whether or not ginned		01921	5201
01.11.72	Jute and other textile bast fibres, except flax, true hemp and ramie		01922	5303.1
01.11.73	Flax and true hemp; sisal and other textile fibres of the genus Agave, raw		01923	5301.1 + 5302.1 + 5304.1 + 5305[.11 + .21 + .91]
01.11.8	Natural rubber		032a	
01.11.80	Natural rubber		03210	4001[.1 + .2]

1) The characteristic products of units classified to mixed farming (NACE Rev.1 01.30) are included in 01.1 and 01.2 respectively

2) n.e.c. = not elsewhere classified

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
01.11.9		Plants for perfumery, pharmacy and the like; sugar beet seeds, seeds of forage plants; other raw vegetable materials	019c	
01.11.91		Plants used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes	01930.1	1211[.1 + .2 + .90(.1 + .3 + .80ex)]
01.11.92		Sugar beet seeds and seeds of forage plants	01940	1209[.11 + .2]
01.11.93		Other raw vegetable materials	01990.1	1210 + 1212.99
		Class 01.12 Vegetables, horticultural specialties and nursery products		
01.12.1		Other vegetables, fresh or chilled	012b	
01.12.11		Root and tuber vegetables	01230.1	0703 + 0706
01.12.12		Vegetables cultivated for their fruits	01230.2, 01340.1	0702 + 0707 + 0708 + 0807.1
01.12.13		Other vegetables n.e.c.	01230.3	0704 + 0705 + 0709[.1 - .7 + .90(.1 + .2 + .4 - .9)]
01.12.2		Live plants; cut flowers and flower buds; flower seeds and fruit seeds; vegetable seeds	015	
01.12.21		Live plants; bulbs, tubers and roots; cuttings and slips; mushroom spawn	01510	0601 + 0602
01.12.22		Cut flowers and flower buds (including bouquets), wreaths and the like	01520	0603
01.12.23		Flower seeds and fruit seeds	01530	1209[.3 + .99]
01.12.24		Vegetable seeds	01540	1209[.19 + .91]
		Class 01.13 Fruit, nuts, beverage and spice crops		
01.13.1		Grapes	013a	
01.13.11		Table grapes	01330.1	0806.10[.2 - .6]
01.13.12		Other grapes, fresh	01330.2	0806.10.9
01.13.2		Other fruit and nuts	012c, 013b, 019d	
01.13.21		Dates, figs, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas	01310	0801 + 0803 + 0804
01.13.22		Citrus fruit	01320	0805
01.13.23		Other fruit, locust beans	01340.2, 01990.2	0807.2 + 0808 - 0810 + 1212.1
01.13.24		Olives and other nuts	01360, 01230.4	0709.90.3 + 0802
01.13.3		Beverage crops	016a	
01.13.31		Coffee, not roasted, not decaffeinated	01611	0901.11
01.13.32		Green tea (not fermented), black tea (fermented) and partly fermented tea, in immediate packings of a content > 3 kg	01612	0902[.2 + .4]
01.13.33		Maté	01613	0903
01.13.34		Cocoa beans	01614	1801
01.13.4		Spices, not processed	016b	
01.13.40		Spices, not processed	01620.1	(0904 - 0910)ex

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	Group 01.2	Live animals and animal products³⁾		
	Class 01.21	Bovine cattle, live and their products		
01.21.1		Bovine cattle, live	021a	
	01.21.11	Bovine cattle, live, other than calves	02111.1	0102[.1 + .90(.5 - .9)]
	01.21.12	Calves	02111.2	0102.90[.0 - .4]
01.21.2		Raw milk from bovine cattle	029a	
	01.21.20	Raw milk from bovine cattle	02910.1	0401.2ex
01.21.3		Bovine semen	029b	
	01.21.30	Bovine semen	02990	0511.1
	Class 01.22	Sheep, goats, horses, asses, mules and hinnies, live, and their products		
01.22.1		Sheep, goats, horses, asses, mules and hinnies, live	021b	
	01.22.11	Sheep, live	02112.1	0104.1
	01.22.12	Goats, live	02112.2	0104.2
	01.22.13	Horses, asses, mules and hinnies, live	02113	0101
01.22.2		Raw milk from sheep and goats	029c	
	01.22.21	Raw milk from sheep	02910.2	0401.2ex
	01.22.22	Raw milk from goats	02910.3	0401.2ex
01.22.3		Wool and animal hair	029d	
	01.22.31	Shorn wool, greasy, including fleece-washed shorn wool	02961	5101.11
	01.22.32	Fine or coarse animal hair (including horsehair), not carded or combed	02963	0503 + 5102
	Class 01.23	Swine, live		
01.23.1		Swine, live	021c	
	01.23.10	Swine, live	02121	0103
	Class 01.24	Poultry, live, and eggs		
01.24.1		Poultry, live	021d	
	01.24.10	Poultry, live	02122	0105
01.24.2		Eggs, in shell	029e	
	01.24.20	Eggs, in shell	02920	0407
	Class 01.25	Other animals, live, and their products		
01.25.1		Other live animals	021e	
	01.25.10	Other live animals	02129	0106
01.25.2		Other animal products	029f	
	01.25.21	Natural honey	02930	0409
	01.25.22	Snails, live, fresh, chilled, frozen, dried, salted or in brine except sea snails; frogs' legs, fresh, chilled or frozen	02940	0208.2 + 0307.6
	01.25.23	Edible products of animal origin n.e.c.	02950	0410
	01.25.24	Silk-worm cocoons suitable for reeling	02964	5001
	01.25.25	Insect waxes and spermaceti	02980	1521.9
01.25.3		Raw furskins and miscellaneous raw hides and skins	029g	
	01.25.31	Raw furskins, except of rabbits, hares and fur-bearing lambs	02972	4301[.1 + .4 - .9]
	01.25.32	Raw furskins of rabbits, hares and fur-bearing lambs	02973	4301[.2 + .3]
	01.25.33	Miscellaneous raw hides and skins	02974	4103[.2 + .9]

³⁾ The characteristic products of units classified to mixed farming (NACE Rev.1 01.30) are included in 01.1 and 01.2 respectively

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	Group 01.4	Agricultural and animal husbandry services, except veterinary services		
	Class 01.41	Agricultural services		
01.41.1	Agricultural services		881a	
01.41.11	Services incidental to agricultural production		88110.1	
01.41.12	Planting and maintenance services of gardens, parks and cemeteries		88110.2	
	Class 01.42	Animal husbandry services (except veterinary services)		
01.42.1	Animal husbandry services (except veterinary services)		881b	
01.42.10	Animal husbandry services (except veterinary services)		88120	
	Group 01.5	Hunting, trapping, game propagation and related services		
	Class 01.50	Hunting, trapping, game propagation and related services		
01.50.1	Hunting, trapping, game propagation and related services		881c	
01.50.10	Hunting, trapping, game propagation and related services		88130	
	DIVISION 02	PRODUCTS OF FORESTRY, LOGGING AND RELATED SERVICES		
	Group 02.0	Products of forestry, logging and related services		
	Class 02.01	Wood in the rough; natural gums; natural cork; other forestry products		
02.01.1	Wood in the rough		031	
02.01.11	Logs of coniferous wood		03110	4403.2
02.01.12	Logs of non-coniferous wood		03120.1	4403.9
02.01.13	Logs of tropical wood		03120.2	4403.4
02.01.14	Fuel wood		03130	4401.1
02.01.15	Other wood in the rough, including split poles and pickets		03190	4404
02.01.2	Natural gums		032b	
02.01.21	Balata, gutta-percha, guayula, chicle and similar natural gums		03220	4001.3
02.01.22	Lac, natural gums, resins, gum-resins and balsams		03230.1	1301
02.01.3	Natural cork, raw or simply prepared		039a	
02.01.30	Natural cork, raw or simply prepared		03910	4501.1
02.01.4	Other forestry products		039b	
02.01.41	Parts of plants, grasses, mosses and lichens suitable for ornamental purposes		03920	0604
02.01.42	Vegetable materials n.e.c., for plaiting, stuffing, padding, dyeing or tanning; vegetable products n.e.c.		03930, 39120.1	1401 - 1403 + 1404[.1 + .9] + 2308.1
02.01.5	Standing timber			
02.01.50	Standing timber			
02.01.6	Forest trees nurseries services		881d	
02.01.60	Forest trees nurseries services		88140.1	
	Class 02.02	Services incidental to forestry and logging		
02.02.1	Services incidental to forestry and logging		881e	
02.02.10	Services incidental to forestry and logging		88140.2	

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	SECTION B	FISH AND OTHER FISHING PRODUCTS; SERVICES INCIDENTAL TO FISHING		
	DIVISION 05	FISH AND OTHER FISHING PRODUCTS; SERVICES INCIDENTAL TO FISHING		
	Group 05.0	Fish and other fishing products; services incidental to fishing		
	Class 05.00	Fish and other fishing products; services incidental to fishing		
05.00.1		Fish, live, fresh or chilled	041	
	05.00.11	Fish, live	04110	0301
	05.00.12	Fish, fresh or chilled	04120	0302[.1 - .6]
05.00.2		Crustaceans, not frozen; oysters; other aquatic invertebrates, live, fresh or chilled	042	
	05.00.21	Crustaceans, not frozen	04210	0306.2
	05.00.22	Oysters	04220	0307.1
	05.00.23	Other molluscs or shellfish and aquatic invertebrates, live, fresh or chilled	04230	0307[.21 + .31 + .41 + .51 + .91]
05.00.3		Other aquatic products	049	
	05.00.31	Corals and similar products, shells of molluscs, crustaceans or echinoderms and cuttle-bone	04910	0508
	05.00.32	Natural sponges of animal origin	04920	0509
	05.00.33	Seaweeds and other algae	04930	1212.2
05.00.4		Pearls	382a	
	05.00.41	Natural pearls, unworked	38210.1	7101.1
	05.00.42	Cultured pearls, unworked	38210.2	7101.21
05.00.5		Services incidental to fishing	882	
	05.00.50	Services incidental to fishing	88200	

Category	Subcategory	Description	References		
			CPC(1991)	HS(1996)/CN(1996)	
		SECTION C	PRODUCTS FROM MINING AND QUARRYING		
		SUBSECTION CA	COAL AND LIGNITE; PEAT; CRUDE PETROLEUM AND NATURAL GAS; URANIUM AND THORIUM		
		DIVISION 10	COAL AND LIGNITE; PEAT		
		Group 10.1	Hard coal		
		Class 10.10	Hard coal		
10.10.1		Coal	110a		
	10.10.11	Coal, not agglomerated	11010	2701.1	
	10.10.12	Briquettes, ovoids and similar solid fuels manufactured from coal	11020	2701.2	
		Group 10.2	Lignite		
		Class 10.20	Lignite		
10.20.1		Lignite	110b		
	10.20.10	Lignite	11030	2702	
		Group 10.3	Peat		
		Class 10.30	Peat		
10.30.1		Peat	110c		
	10.30.10	Peat	11040	2703	
		DIVISION 11	CRUDE PETROLEUM AND NATURAL GAS; SERVICES INCIDENTAL TO OIL AND GAS EXTRACTION, EXCLUDING SURVEYING		
		Group 11.1	Crude petroleum and natural gas		
		Class 11.10	Crude petroleum and natural gas		
11.10.1		Petroleum oils and oils obtained from bituminous minerals, crude	120a		
	11.10.10	Petroleum oils and oils obtained from bituminous minerals, crude	12010	2709	
11.10.2		Natural gas, liquefied or in gaseous state	120b		
	11.10.20	Natural gas, liquefied or in gaseous state	12020	2711[.11 + .21]	
11.10.3		Liquefaction and regasification services of natural gas for transportation	883a		
	11.10.30	Liquefaction and regasification services of natural gas for transportation	88300.1		
11.10.4		Bituminous or oil shale and tar sands	120c		
	11.10.40	Bituminous or oil shale and tar sands	12030	2714.1	
		Group 11.2	Services incidental to oil and gas extraction, excluding surveying		
		Class 11.20	Services incidental to oil and gas extraction, excluding surveying		
11.20.1		Services incidental to oil and gas extraction, excluding surveying	883b		
	11.20.11	Drilling services incidental to oil and gas extraction	88300.2		
	11.20.12	Derrick erection, repair and dismantling services and related services incidental to oil and gas extraction	88300.3		

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	DIVISION 12	URANIUM AND THORIUM ORES		
	Group 12.0	Uranium and thorium ores		
	Class 12.00	Uranium and thorium ores		
12.00.1		Uranium and thorium ores	130	
12.00.10		Uranium and thorium ores	13000	2612
	SUBSECTION CB	METAL ORES AND OTHER MINING AND QUARRYING PRODUCTS		
	DIVISION 13	METAL ORES		
	Group 13.1	Iron ores		
	Class 13.10	Iron ores		
13.10.1		Iron ores	141	
13.10.10		Iron ores	14100	2601.1
	Group 13.2	Non-ferrous metal ores, except uranium and thorium ores		
	Class 13.20	Non-ferrous metal ores, except uranium and thorium ores		
13.20.1		Non-ferrous metal ores and concentrates, other than uranium or thorium ores and their concentrates	142	
13.20.11		Copper ores and concentrates	14210	2603
13.20.12		Nickel ores and concentrates	14220	2604
13.20.13		Aluminium ores and concentrates	14230	2606
13.20.14		Precious metal ores and concentrates	14240	2616
13.20.15		Lead, zinc and tin ores and concentrates	14290.1	2607 - 2609
13.20.16		Other non-ferrous metal ores and concentrates	14290.2	2602 + 2605 + 2610 + 2611 + 2613 - 2615 + 2617
	DIVISION 14	OTHER MINING AND QUARRYING PRODUCTS		
	Group 14.1	Stone		
	Class 14.11	Stone for construction		
14.11.1		Monumental or building stone	151a	
14.11.11		Marble and other calcareous monumental or building stone	15120	2515
14.11.12		Granite, sandstone and other monumental or building stone	15130	2516
	Class 14.12	Limestone, gypsum and chalk		
14.12.1		Limestone and gypsum	152	
14.12.10		Limestone and gypsum	15200	2520.1 + 2521
14.12.2		Chalk and dolomite	163a	
14.12.20		Chalk and dolomite	16330	2509 + 2518
	Class 14.13	Slate		
14.13.1		Slate	151b	
14.13.10		Slate	15110	2514
	Group 14.2	Sand and clay		
	Class 14.21	Gravel and sand		
14.21.1		Gravel and sand	153a	
14.21.11		Natural sands	15310	2505

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	14.21.12	Granules, chippings and powder of stone; pebbles, gravel, broken or crushed stone	15320.1	2517[.1 + .4]
	14.21.13	Macadam; tarred macadam	15320.2	2517[.2 + .3]
		Class 14.22 Clays and kaolin		
	14.22.1	Clays and kaolin	154	
	14.22.11	Kaolin and other kaolinic clays	15400.1	2507
	14.22.12	Other clays, andalusite, kyanite and sillimanite; mullite; chamotte or dinas earths	15400.2	2508
		Group 14.3 Chemical and fertilizer minerals		
		Class 14.30 Chemical and fertilizer minerals		
	14.30.1	Chemical and fertilizer minerals	161	
	14.30.11	Natural calcium or aluminium calcium phosphates; carnallite, sylvite, other crude natural potassium salts	16110	2510 + 3104.1
	14.30.12	Unroasted iron pyrites; crude or unrefined sulphur	16120, 34520.1	2502 + 2503.00.1
	14.30.13	Other chemical minerals	16190	2511 + 2527 + 2528 + 2529.2 + 2530[.2 - .9]
		Group 14.4 Salt		
		Class 14.40 Salt		
	14.40.1	Salt and pure sodium chloride	162	
	14.40.10	Salt and pure sodium chloride	16200	2501
		Group 14.5 Other mining and quarrying products n.e.c.		
		Class 14.50 Other mining and quarrying products n.e.c.		
	14.50.1	Bitumen and asphalt, natural; asphaltites and asphaltic rock	153b	
	14.50.10	Bitumen and asphalt, natural; asphaltites and asphaltic rock	15330	2714.9
	14.50.2	Precious and semi-precious stones; pumice stone; emery; natural abrasives; other minerals n.e.c.	163b	
	14.50.21	Precious and semi-precious stones (excluding industrial diamonds), unworked or simply sawn or roughly shaped	16310	7102[.1 + .31] + 7103.1
	14.50.22	Industrial diamonds; pumice stone; emery; natural corundum, natural garnet and other natural abrasives	16320	2513 + 7102.21
	14.50.23	Other minerals n.e.c.	16390	2504 + 2506 + 2512 + 2519 + 2524 - 2526 + 2529[.1 + .3] + 2530.1 + 2621

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	SECTION D	MANUFACTURED PRODUCTS		
	SUBSECTION DA	FOOD PRODUCTS, BEVERAGES AND TOBACCO		
	DIVISION 15	FOOD PRODUCTS AND BEVERAGES		
	Group 15.1	Meat and meat products		
	Class 15.11	Fresh and preserved meat, except poultry		
15.11.1		Meat and edible offal of bovine animals, swine, goats, horses, asses	211a	
15.11.11		Meat of bovine animals, fresh or chilled	21111	0201
15.11.12		Meat of bovine animals, frozen	21112	0202
15.11.13		Meat of swine, fresh or chilled	21113	0203.1
15.11.14		Meat of swine, frozen	21114	0203.2
15.11.15		Meat of sheep, fresh or chilled	21115	0204[.1 + .2]
15.11.16		Meat of sheep, frozen	21116	0204[.3 + .4]
15.11.17		Meat of goats	21117	0204.5
15.11.18		Meat of horses, asses, mules or hinnies	21118	0205
15.11.19		Edible offal	21119	0206
15.11.2		Pulled wool and raw hides and skins of bovine or equine animals	029h	
15.11.21		Pulled wool	02962	5101.19
15.11.22		Raw hides and skins of bovine or equine animals	02971.1	4101
15.11.23		Raw hides and skins of sheep, lambs, goats or kids	02971.2	4102 + 4103.1
15.11.3		Fats of bovine animals, sheep, goats, pigs and poultry	216a	
15.11.30		Fats of bovine animals, sheep, goats, pigs and poultry	21611	0209 + 1501 + 1502
15.11.4		Raw offal, inedible	391a	
15.11.40		Raw offal, inedible	39110.1	0502 + 0504 + 0506 + 0507 + 0510 + 0511.99
	Class 15.12	Fresh and preserved poultry meat		
15.12.1		Meat and edible offal of poultry	211b	
15.12.11		Meat and edible offal of poultry, fresh or chilled	21121	0207[.11 + .13 + .24 + .26 + .32 + .34 + .35]
15.12.12		Meat and edible offal of poultry, frozen	21122	0207[.12 + .14 + .25 + .27 + .33 + .36]
15.12.13		Other meat and edible offal, including rabbit meat but excluding frogs' legs	21129	0208[.1 + .9]
15.12.2		Feathers and skins of birds with feathers	391b	
15.12.20		Feathers and skins of birds with feathers	39110.2	0505
	Class 15.13	Meat and poultry meat products		
15.13.1		Preserves and preparations of meat, meat offal or blood	211c	
15.13.11		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal	21131	0210
15.13.12		Other prepared and preserved meat, meat offal or blood; extracts and juices of meat, fish and aquatic invertebrates	21132	1601 + 1602[.2 - .9] + 1603
15.13.13		Flours, meals and pellets of meat unfit for human consumption; greaves	21140	2301.1
15.13.9		Cooking and other preparation services for the production of meat products	884a	
15.13.90		Cooking and other preparation services for the production of meat products	88411.1	

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	Group 15.2	Processed and preserved fish and fish products		
	Class 15.20	Processed and preserved fish and fish products		
15.20.1		Processed and preserved fish and fish products	212	
15.20.11		Fish fillets, other fish meat and fish livers and roes, fresh or chilled	21210	0302.7 + 0304.1
15.20.12		Fish, fish fillets, other fish meat and fish livers and roes, frozen	21220	0303 + 0304[.2 + .9]
15.20.13		Fish, dried, salted or in brine; smoked fish; edible fish meal	21230	0305
15.20.14		Fish, otherwise prepared or preserved; caviar	21240	1604
15.20.15		Crustaceans, frozen; molluscs and other aquatic invertebrates, frozen, dried, salted or in brine	21250	0306.1 + 0307[.29 + .39 + .49 + .59 + .99]
15.20.16		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	21260	1605
15.20.17		Flours, meals and pellets of fish, crustaceans, molluscs or other aquatic invertebrates, inedible	21291	2301.2
15.20.18		Products n.e.c. of fish or crustaceans, molluscs or other aquatic invertebrates	21299	0511.91
	Group 15.3	Processed and preserved fruit and vegetables		
	Class 15.31	Processed and preserved potatoes		
15.31.1		Processed and preserved potatoes	213a	
15.31.11		Potatoes, frozen	21310.1	0710.1
15.31.12		Preserved potatoes	21390.1	0712.90.05 + 1105 + 2004.1 + 2005.2
	Class 15.32	Fruit and vegetable juices		
15.32.1		Fruit and vegetable juices	214	
15.32.10		Fruit and vegetable juices	21400	2009
	Class 15.33	Processed and preserved fruit and vegetables n.e.c.		
15.33.1		Processed and preserved vegetables, excluding potatoes	213b	
15.33.11		Vegetables, frozen	21310.2	0710[.2 - .9]
15.33.12		Vegetables provisionally preserved	21320	0711
15.33.13		Dried vegetables	21390.2	0712[.2 + .3 + .90(.1 - .9)]
15.33.14		Vegetables, preserved otherwise than by vinegar or acetic acid	21390.3	2002 + 2003 + 2004.9 + 2005[.4 - .9]
15.33.15		Vegetables preserved by vinegar or acetic acid	21390.4	2001
15.33.2		Processed and preserved fruit and nuts	013c, 215	
15.33.21		Fruit and nuts, uncooked or cooked, frozen	21510	0811
15.33.22		Jams, fruit jellies and fruit or nut puree and pastes	21520	2007.9
15.33.23		Nuts, ground-nuts, roasted, salted or otherwise prepared n.e.c.	21530	2008.1
15.33.24		Fruit and nuts, provisionally preserved, not for immediate consumption	21540	0812
15.33.25		Other preserved fruits	01330.3, 01350, 21550	0806.2 + 0813 + 0814 + 2008[.2 - .9]
15.33.26		Apricot, peach or plum stones and kernels	21560	1212.3

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
15.33.3		Vegetable materials and vegetable waste, vegetable residues and by-products	391c	
15.33.30		Vegetable materials and vegetable waste, vegetable residues and by-products	39120.2	2308.9
15.33.9		Cooking and other preparation services for the preservation of fruit and vegetables	884b	
15.33.90		Cooking and other preparation services for the preservation of fruit and vegetables	88411.2	
		Group 15.4 Animal and vegetable oils and fats		
		Class 15.41 Crude oils and fats		
15.41.1		Animal and vegetable oils and fats, crude	216b	
15.41.11		Animal oils and fats, crude and refined, except fats of bovine animals, sheep, goats, pigs and poultry	21620	1503 + 1504 + 1506
15.41.12		Soya-bean, ground-nut, olive, sunflower-seed, safflower, cotton-seed, rape, colza and mustard oil, crude	21630	1507.1 + 1508.1 + 1509.1 + 1512[.11 + .21] + 1514.1
15.41.13		Palm, coconut, palm kernel, babassu and linseed oil, crude	21640	1511.1 + 1513[.11 + .21] + 1515.11
15.41.2		Cotton linters	217	
15.41.20		Cotton linters	21700	1404.2
15.41.3		Oil-cake and other solid residues, of vegetable fats or oils; flours and meals of oil seeds or oleaginous fruits	218a	
15.41.31		Oil-cake and other solid residues, of vegetable fats or oils	21810	2304 - 2306
15.41.32		Flours and meals of oil seeds or oleaginous fruits, except those of mustard	21820	1208
		Class 15.42 Refined oils and fats		
15.42.1		Refined oils and fats, except residues	216c	
15.42.11		Soya-bean, ground-nut, olive, sunflower-seed, safflower, cotton-seed, rape, colza, sesame and mustard oil and their fractions, refined but not chemically modified	21650	1507.9 + 1508.9 + 1509.9 + 1510 + 1512[.19 + .29] + 1514.9 + 1515.5
15.42.12		Palm, coconut, palm kernel, babassu and linseed oil and their fractions, refined but not chemically modified; castor, tung and jojoba oil and fixed vegetable fats and oils (except maize oil) and their fractions n.e.c.	21670	1511.9 + 1513[.19 + .29] + 1515[.19 + .3 + .4 + .6 + .9]
15.42.13		Animal or vegetable fats and oils and their fractions, hydrogenated, esterified, but not further prepared	21690	1516
15.42.2		Vegetable waxes (excluding triglycerides); degreas; residues resulting from treatment of fatty substances or animal or vegetable waxes	218b	
15.42.20		Vegetable waxes (excluding triglycerides); degreas; residues resulting from treatment of fatty substances or animal or vegetable waxes	21830	1521.1 + 1522
		Class 15.43 Margarine and similar edible fats		
15.43.1		Margarine and similar edible fats	216d	
15.43.10		Margarine and similar edible fats	21680	1517
		Group 15.5 Dairy products and ice cream		
		Class 15.51 Dairy products		
15.51.1		Processed liquid milk and cream	221	
15.51.11		Processed liquid milk	22110	0401[.1 + .2ex]
15.51.12		Milk and cream of > 6 % fat, not concentrated or sweetened	22120	0401.3
15.51.2		Milk and cream in solid forms	229a	
15.51.20		Milk and cream in solid forms	22910	0402[.1 + .2]

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
15.51.3		Butter and dairy spreads	229b	
	15.51.30	Butter and dairy spreads	22940	0405
15.51.4		Cheese and curd	229c	
	15.51.40	Cheese and curd	22950	0406
15.51.5		Other dairy products	229d	
	15.51.51	Milk and cream, concentrated or containing added sugar or other sweetening matter, other than in solid forms	22920	0402.9
	15.51.52	Yoghurt and other fermented or acidified milk or cream	22930	0403
	15.51.53	Casein	22960	3501.1
	15.51.54	Lactose and lactose syrup	22980	1702.1
	15.51.55	Whey	22990	0404
		Class 15.52 Ice cream and other edible ice		
15.52.1		Ice cream and other edible ice	229e	
	15.52.10	Ice cream and other edible ice	22970	2105
		Group 15.6 Grain mill products, starches and starch products		
		Class 15.61 Grain mill products		
15.61.1		Husked rice	011b	
	15.61.10	Husked rice	01140	1006.2
15.61.2		Cereal and vegetable flour; mixes thereof	231a	
	15.61.21	Wheat or meslin flour	23110	1101
	15.61.22	Other cereal flour, n.e.c.	23120	1102
	15.61.23	Vegetable flour and meal	23170	1106
	15.61.24	Mixes for preparation of bakers' wares	23180	1901.2
15.61.3		Groats, meal and pellets and other cereal grain products	231b	
	15.61.31	Groats, meal and pellets of wheat	23130	1103[.11 + .21]
	15.61.32	Cereal groats, meal and pellets n.e.c.	23140	1103[.12 - .19 + .29]
	15.61.33	Breakfast cereals and other cereal grain products	23150	1104 + 1904
15.61.4		Rice, milled	231c	
	15.61.40	Rice, milled	23160	1006[.3 + .4]
15.61.5		Bran, sharps and other residues from the working of cereals	391d	
	15.61.50	Bran, sharps and other residues from the working of cereals	39120.3	2302
		Class 15.62 Starches and starch products		
15.62.1		Maize (corn) oil and its fractions, not chemically modified	216e	
	15.62.10	Maize (corn) oil and its fractions, not chemically modified	21660	1515.2
15.62.2		Starches and starch products; sugars and sugar syrups n.e.c.	232	
	15.62.21	Glucose and glucose syrup; fructose and fructose syrup; invert sugar; sugars and sugar syrups n.e.c.; artificial honey; caramel	23210	1702[.3 - .9]
	15.62.22	Starches; inulin; wheat gluten; dextrans and other modified starches	23220	1108 + 1109 + 3505.1
	15.62.23	Tapioca and substitutes prepared from starch in flakes, grains and the like	23230	1903
15.62.3		Residues of starch manufacture and similar residues	391e	
	15.62.30	Residues of starch manufacture and similar residues	39130	2303.1

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	Group 15.7	Prepared animal feeds		
	Class 15.71	Prepared animal feeds for farm animals		
15.71.1		Prepared animal feeds for farm animals, except lucerne meal and pellets	233a	
15.71.10		Prepared animal feeds for farm animals, except lucerne meal and pellets	23300.1	2309.9ex
15.71.2		Lucerne (alfalfa) meal and pellets	019e	
15.71.20		Lucerne (alfalfa) meal and pellets	01910.2	1214.1
	Class 15.72	Prepared pet food		
15.72.1		Prepared pet food	233b	
15.72.10		Prepared pet food	23300.2	2309[.1 + .9ex]
	Group 15.8	Other food products		
	Class 15.81	Bread, fresh pastry goods and cakes		
15.81.1		Bread, fresh pastry goods and cakes	234a	
15.81.11		Fresh bread	23430.1	1905.90.3
15.81.12		Fresh pastry goods and cakes	23430.2	1905.90.6
	Class 15.82	Rusks and biscuits; preserved pastry goods and cakes		
15.82.1		Rusks and biscuits; preserved pastry goods and cakes	234b	
15.82.11		Crispbread, rusks, toasted bread and similar toasted products	23410	1905[.1 + .4]
15.82.12		Gingerbread and the like; sweet biscuits; waffles and wafers	23420	1905[.2 + .3]
15.82.13		Other bread and other bakers' wares	23430.3	1905.90[.1 + .2 + .4 + .5 + .9]
	Class 15.83	Sugar		
15.83.1		Sugar, except waste of sugar manufacture	235	
15.83.11		Raw cane or beet sugar, in solid form	23510	1701.1
15.83.12		Refined cane or beet sugar and chemically pure sucrose, in solid form, not containing added flavouring or colouring matter	23520	1701.99
15.83.13		Refined cane or beet sugar, containing added flavouring or colouring matter; maple sugar and maple syrup	23530	1701.91 + 1702.2
15.83.14		Molasses	23540	1703
15.83.2		Beet-pulp, bagasse and other waste of sugar manufacture	391f	
15.83.20		Beet-pulp, bagasse and other waste of sugar manufacture	39140	2303.2
	Class 15.84	Cocoa; chocolate and sugar confectionery		
15.84.1		Cocoa	236a	
15.84.11		Cocoa paste	23610	1803
15.84.12		Cocoa butter, fat and oil	23620	1804
15.84.13		Cocoa powder, not containing added sugar or other sweetening matter	23630	1805
15.84.14		Cocoa powder, containing added sugar or other sweetening matter	23640	1806.1
15.84.2		Chocolate and sugar confectionery	236b	
15.84.21		Chocolate and food preparations containing cocoa (except sweetened cocoa powder), in bulk forms	23650	1806.2
15.84.22		Chocolate and food preparations containing cocoa (except sweetened cocoa powder), other than in bulk forms	23660	1806[.3 + .9]
15.84.23		Sugar confectionery (including white chocolate), not containing cocoa	23670.1	1704
15.84.24		Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar	23670.2	2006
15.84.3		Cocoa shells, husks, skins and other cocoa waste	391g	
15.84.30		Cocoa shells, husks, skins and other cocoa waste	39160	1802

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	Class 15.85	Macaroni, noodles, couscous and similar farinaceous products		
15.85.1		Macaroni, noodles, couscous and similar farinaceous products	237	
	15.85.11	Uncooked pasta, not stuffed or otherwise prepared	23710	1902.1
	15.85.12	Pasta cooked, stuffed or otherwise prepared; couscous	23720	1902[.2 - .4]
	Class 15.86	Coffee and tea		
15.86.1		Coffee and tea	019f, 239a	
	15.86.11	Coffee, decaffeinated or roasted	23911	0901[.12 + .2]
	15.86.12	Coffee substitutes; extracts, essences and concentrates of coffee or coffee substitutes; coffee husks and skins	23912	0901.9 + 2101[.1 + .3]
	15.86.13	Green tea (not fermented), black tea (fermented) and partly fermented tea, in immediate packings of a content ≤ 3 kg	23913	0902[.1 + .3]
	15.86.14	Extracts, essences, concentrates and preparations of tea or maté	23914	2101.2
	15.86.15	Herb infusions	01930.2, 23999.1	1211.90[.40 - .75 + .80ex] + 2106.90.98ex
	Class 15.87	Condiments and seasonings		
15.87.1		Vinegar; sauces; mixed condiments; mustard flour and meal; prepared mustard	239b	
	15.87.11	Vinegar and substitutes for vinegar obtained from acetic acid	23994	2209
	15.87.12	Sauces; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard	23995	2103
15.87.2		Spices, processed	016c	
	15.87.20	Spices, processed	01620.2	(0904 - 0910)ex
	Class 15.88	Homogenized food preparations and dietetic food		
15.88.1		Homogenized food preparations and dietetic food	239c	
	15.88.10	Homogenized food preparations and dietetic food	23991	1602.1 + 1901.1 + 2005.1 + 2007.1 + 2104.2
	Class 15.89	Other food products n.e.c.		
15.89.1		Soups, eggs, yeasts and other food products	239d	
	15.89.11	Soups and broths and preparations thereof	23992	2104.1
	15.89.12	Eggs, not in shell, and eggs yolks, fresh or preserved; egg albumin	23993	0408 + 3502.1
	15.89.13	Yeasts (active or inactive); other single-cell micro-organisms, dead; prepared baking powders	23996	2102
	15.89.14	Miscellaneous food products n.e.c.	23999.2	1901.9 + 2106[.1 + .90(.1 - .92 + .98ex)]
15.89.2		Vegetable saps and extracts; peptic substances; mucilages and thickeners	032c	
	15.89.20	Vegetable saps and extracts; peptic substances; mucilages and thickeners	03230.2	1302
	Group 15.9	Beverages		
	Class 15.91	Distilled alcoholic beverages		
15.91.1		Distilled alcoholic beverages	241a	
	15.91.10	Distilled alcoholic beverages	24130	2208

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	Class 15.92	Ethyl alcohol		
15.92.1		Ethyl alcohol	241b	
	15.92.11	Undenatured ethyl alcohol, of alcoholic strength ≥ 80 %	24110	2207.1
	15.92.12	Ethyl alcohol and other denatured spirits of any strength	24120	2207.2
	Class 15.93	Wines		
15.93.1		Wines, except wine lees	242a	
	15.93.11	Sparkling wine	24211	2204.1
	15.93.12	Wine of fresh grapes, except sparkling wine; grape must	24212	2204[.2 + .3]
15.93.2		Wine lees; argol	391h	
	15.93.20	Wine lees; argol	39180	2307
	Class 15.94	Cider and other fruit wines		
15.94.1		Other fermented beverages (for example, cider, perry, mead); mixed beverages containing alcohol	242b	
	15.94.10	Other fermented beverages (for example, cider, perry, mead); mixed beverages containing alcohol	24220	2206
	Class 15.95	Other non-distilled fermented beverages		
15.95.1		Vermouth and other flavoured wine of fresh grapes	242c	
	15.95.10	Vermouth and other flavoured wine of fresh grapes	24213	2205
	Class 15.96	Beer made from malt		
15.96.1		Beer, except dregs from brewing	243a	
	15.96.10	Beer, except dregs from brewing	24310	2203
15.96.2		Brewing or distilling dregs	391i	
	15.96.20	Brewing or distilling dregs	39170	2303.3
	Class 15.97	Malt		
15.97.1		Malt	243b	
	15.97.10	Malt	24320	1107
	Class 15.98	Mineral waters and soft drinks		
15.98.1		Mineral waters and soft drinks	244	
	15.98.11	Mineral waters and aerated waters, not sweetened nor flavoured	24410	2201
	15.98.12	Other non alcoholic beverages	24490	2202
	DIVISION 16	TOBACCO PRODUCTS		
	Group 16.0	Tobacco products		
	Class 16.00	Tobacco products		
16.00.1		Tobacco products, except refuse	250	
	16.00.11	Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes	25010	2402
	16.00.12	Other manufactured tobacco and substitutes; homogenized or reconstituted tobacco; tobacco extracts and essences	25090	2403
16.00.2		Tobacco refuse	391j	
	16.00.20	Tobacco refuse	39190	2401.3

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
		SUBSECTION DB TEXTILES AND TEXTILE PRODUCTS		
		DIVISION 17 TEXTILES		
		Group 17.1 Textile yarn and thread		
		Class 17.10 Textile yarn and thread		
17.10.1		Wool grease (including lanolin)	216f	
	17.10.10	Wool grease (including lanolin)	21612	1505
17.10.2		Natural textile fibres prepared for spinning	261	
	17.10.20	Natural textile fibres prepared for spinning	261	5002 + 5003.9 + 5101[.2 + .3] + 5103.1 + 5105 + 5203 + 5301[.2 + .3] + 5302.9 + 5303.9 + 5304.9 + 5305[.19 + .29 + .99]
17.10.3		Man-made textile staple fibres processed for spinning	262	
	17.10.30	Man-made textile staple fibres processed for spinning	262	5506 + 5507
17.10.4		Textile yarn and thread of natural fibres	263	
	17.10.41	Silk yarn, not put up for retail sale	26310.1	5004 + 5005
	17.10.42	Wool yarn, not put up for retail sale	26320-26330, 26340.1	5106 - 5108 + 5110
	17.10.43	Cotton yarn, not put up for retail sale	26360.1, 26370.1	5205 + 5206
	17.10.44	Flax yarn	26380.1	5306[.10(.1 - .5) + .20.1]
	17.10.45	Sewing thread and yarn	26310.2, 26340.2, 26350, 26360.2, 26370.2, 26380.2	5006 + 5109 + 5204 + 5207 + 5306[.10.9 + .20.9]
	17.10.46	Yarn of jute or of other textile bast fibres; yarn of other vegetable textile fibres; paper yarn	26380.3	5307 + 5308
17.10.5		Textile yarn and thread of man-made filaments or staple fibres	264	
	17.10.51	Yarn of synthetic and artificial filament, not put up for retail sale	26420.1	5402.6 + 5403.4
	17.10.52	Yarn of synthetic staple fibres, not put up for retail sale	26430.1, 26440.1	5509[.1 - .4 + .51 + .53 + .59 + .62 + .69 + .92 + .99]
	17.10.53	Yarn of synthetic staple fibres mixed with wool, not put up for retail sale	26440.2	5509[.52 + .61 + .91]
	17.10.54	Yarn of artificial staple fibres, not put up for retail sale	26450, 26460.1	5510
	17.10.55	Sewing thread and yarn of artificial and synthetic filaments and fibres	26410, 26420.2, 26430.2, 26440.3, 26460.2	5401 + 5406 + 5508 + 5511
17.10.6		Silk waste; waste of wool or of fine or coarse animal hair; cotton waste	392a	
	17.10.61	Silk waste, not carded or combed	39211	5003.1
	17.10.62	Waste of wool or of fine or coarse animal hair	39212	5103[.2 + .3]
	17.10.63	Garnetted stock of wool or of fine or coarse animal hair	39213	5104
	17.10.64	Waste of cotton yarn, including thread waste	39214	5202.1
	17.10.65	Garnetted stock and other cotton waste	39215	5202.9

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	Group 17.2	Textile fabrics		
	Class 17.20	Textile fabrics		
17.20.1		Woven fabrics (except special fabrics), of natural fibres other than cotton	265	
17.20.10		Woven fabrics (except special fabrics), of natural fibres other than cotton	265	5007 + 5111 - 5113 + 5309 - 5311
17.20.2		Woven fabrics (except special fabrics), of cotton	266	
17.20.20		Woven fabrics (except special fabrics), of cotton	266	5208 - 5212
17.20.3		Woven fabrics (except special fabrics), of man-made filaments and staple fibres	267	
17.20.31		Woven fabrics of synthetic filament yarn and artificial filament yarn	26710-26730	5407 + 5408
17.20.32		Woven fabrics of synthetic staple fibres	26740, 26760.1, 26770.1, 26790.1	5512 - 5515
17.20.33		Woven fabrics of artificial staple fibres	26750, 26760.2, 26770.2, 26790.2	5516
17.20.4		Pile fabrics, terry towelling and other special fabrics	268	
17.20.40		Pile fabrics, terry towelling and other special fabrics	26810, 26890	5801 - 5803 + 7019[.4 + .5]
	Group 17.3	Textile finishing services		
	Class 17.30	Textile finishing services		
17.30.1		Dyeing services of fibres and yarn	884c	
17.30.10		Dyeing services of fibres and yarn	88421.1	
17.30.2		Bleaching and dyeing services of fabrics	884d	
17.30.21		Bleaching services of fabrics	88421.2	
17.30.22		Dyeing services of fabrics	88421.3	
17.30.3		Printing services of fabrics	884e	
17.30.30		Printing services of fabrics	88421.4	
17.30.4		Other textile finishing services	884f	
17.30.40		Other textile finishing services	88421.5	
	Group 17.4	Made-up textile articles, except apparel		
	Class 17.40	Made-up textile articles, except apparel		
17.40.1		Made-up textile articles for the household	271a	
17.40.11		Blankets and travelling rugs, except electric blankets	27110	6301[.2 - .9]
17.40.12		Bed linen	27120.1	6302[.1 - .3]
17.40.13		Table linen	27120.2	6302[.4 + .5]
17.40.14		Toilet and kitchen linen	27120.3	6302[.6 + .9]
17.40.15		Curtains (including drapes) and interior blinds; curtain or bed valances	27130	6303
17.40.16		Other furnishing articles n.e.c.; sets of woven fabric and yarn for making up into rugs, tapestries and the like	27140	5805 + 6304 + 6308
17.40.2		Other made-up textile articles	271b	
17.40.21		Sacks and bags, of a kind used for the packing of goods	27150	6305
17.40.22		Tarpaulins, awnings and sunblinds; sails for boats, sailboards or landcraft; tents and camping goods	27160	6306

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	17.40.23	Parachutes (including dirigible parachutes) and rotochutes; parts thereof	27170	8804
	17.40.24	Sleeping bags; articles of bedding	27180	9404[.3 + .9]
	17.40.25	Other made-up textile articles, including dress patterns	27190	6307
17.40.9		Repair services of tarpaulins and camping equipment	886a	
	17.40.90	Repair services of tarpaulins and camping equipment	88690.1	
		Group 17.5 Other textiles		
		Class 17.51 Carpets and rugs		
17.51.1		Carpets and rugs	272	
	17.51.11	Carpets and other textile floor coverings, knotted	27210	5701
	17.51.12	Carpets and other textile floor coverings, woven	27220	5702
	17.51.13	Carpets and other textile floor coverings, tufted	27230	5703
	17.51.14	Other carpets and textile floor coverings, including those of felt	27290	5704 + 5705
		Class 17.52 Cordage, rope, twine and netting		
17.52.1		Cordage, rope, twine and netting, except waste	273	
	17.52.11	Twine, cordage, rope and cables, of jute or other textile bast fibres	27310	5607
	17.52.12	Knotted netting of twine, cordage or rope, made up nets of textile materials; articles of yarn, strip n.e.c.	27320	5608 + 5609
17.52.2		Rags, scrap twine, cordage, rope and cables and worn out articles of textile materials	392b	
	17.52.20	Rags, scrap twine, cordage, rope and cables and worn out articles of textile materials	39218	6310
17.52.9		Repair services of nets and ropework	886b	
	17.52.90	Repair services of nets and ropework	88690.2	
		Class 17.53 Nonwovens and articles made from nonwovens, except apparel		
17.53.1		Nonwovens and articles made from nonwovens, except apparel	279a	
	17.53.10	Nonwovens and articles made from nonwovens, except apparel	27922	5603
		Class 17.54 Other textiles n.e.c.		
17.54.1		Tulles, lace, narrow woven fabrics, trimmings and embroidery	279b	
	17.54.11	Narrow woven fabrics; trimmings and the like	27911	5806 - 5808
	17.54.12	Tulles and other net fabrics, knitted or crocheted fabrics; lace in the piece, in strips or in motifs	27912	5804
	17.54.13	Embroidery in the piece, in strips or in motifs	27913	5810
17.54.2		Felt, coated, covered or laminated	279c	
	17.54.20	Felt, coated, covered or laminated	27921	5602
17.54.3		Other textile articles	279d	
	17.54.31	Wadding of textile materials and articles thereof; textile flock and dust and mill neps	27991	5601
	17.54.32	Rubber thread and cord, textile covered; textile yarn and strip, impregnated or covered with rubber or plastics	27992	5604
	17.54.33	Metallized yarn	27993	5605
	17.54.34	Woven fabrics of metal thread and woven fabrics of metallized yarn n.e.c.	27994	5809
	17.54.35	Gimped yarn and strip; chenille yarn; loop wale-yarn	27995	5606
	17.54.36	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	27996	5902
	17.54.37	Textile fabrics, impregnated, coated or covered n.e.c.	27997	5901 + 5903 + 5907

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	17.54.38	Textile products and articles for technical uses	27998	5908 - 5911
	17.54.39	Quilted textile products in the piece	27999	5811
		Group 17.6 Knitted or crocheted fabrics		
		Class 17.60 Knitted or crocheted fabrics		
	17.60.1	Knitted or crocheted fabrics	281	
	17.60.11	Pile fabrics, terry fabrics, knitted or crocheted	28110	6001
	17.60.12	Other knitted or crocheted fabrics	28190	6002
		Group 17.7 Knitted and crocheted articles		
		Class 17.71 Knitted and crocheted hosiery		
	17.71.1	Panty hose, tights, stockings, socks and other hosiery, knitted or crocheted	282a	
	17.71.10	Panty hose, tights, stockings, socks and other hosiery, knitted or crocheted	28210	6115
		Class 17.72 Knitted and crocheted pullovers, cardigans and similar articles		
	17.72.1	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted	282b	
	17.72.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted	28226	6110
		DIVISION 18 WEARING APPAREL; FURS		
		Group 18.1 Leather clothes		
		Class 18.10 Leather clothes		
	18.10.1	Leather clothes	282c	
	18.10.10	Leather clothes	28241	4203.1
		Group 18.2 Other wearing apparel and accessories		
		Class 18.21 Workwear		
	18.21.1	Men's workwear	282d	
	18.21.11	Men's ensembles, jackets and blazers, industrial and occupational	28231.1	6203[.22.1 + .23.1 + .29.11 + .32.1 + .33.1 + .39.11]
	18.21.12	Men's trousers, bib and brace overalls, breeches and shorts, industrial and occupational	28231.2	6203[.42(.1 + .51) + .43(.11 + .31) + .49(.11 + .31)]
	18.21.2	Women's workwear	282e	
	18.21.21	Women's ensembles and jackets, industrial and occupational	28233.1	6204[.22.1 + .23.1 + .29.11 + .32.1 + .33.1 + .39.11]
	18.21.22	Women's trousers, bib and brace overalls, breeches and shorts, industrial and occupational	28233.2	6204[.62(.1 + .51) + .63(.11 + .31) + .69(.11 + .31)]
	18.21.3	Other workwear	282f	
	18.21.30	Other workwear	28236.1	6211[.32.1 + .33.1 + .42.1 + .43.1]
		Class 18.22 Outerwear		
	18.22.1	Outerwear, knitted or crocheted	282g	
	18.22.11	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks and similar articles, knitted or crocheted	28221.1	6101
	18.22.12	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts, knitted or crocheted	28221.2	6103

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	18.22.13	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks, wind-cheaters, knitted or crocheted	28223.1	6102
	18.22.14	Women's or girls' suits, ensembles, jackets, dresses, skirts, trousers, bib and brace overalls, shorts, knitted or crocheted	28223.2	6104
18.22.2		Other outerwear, for men and boys	282h	
	18.22.21	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks, wind-cheaters, wind-jackets and similar articles	28231.3	6201
	18.22.22	Men's or boys' suits and ensembles	28231.4	6203[.1 + .21 + .22.8 + .23.8 + .29(.18 + .9)]
	18.22.23	Men's or boys' jackets and blazers	28231.5	6203[.31 + .32.9 + .33.9 + .39(.19 + .9)]
	18.22.24	Men's or boys' trousers, bib and brace overalls, breeches and shorts	28231.6	6203[.41 + .42(.3 + .59 + .9) + .43(.19 + .39 + .9) + .49(.19 + .39 - .9)]
18.22.3		Other outerwear, for women and girls	282i	
	18.22.31	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks, wind-cheaters, wind-jackets and similar articles	28233.3	6202
	18.22.32	Women's or girls' suits and ensembles	28233.4	6204[.1 + .21 + .22.8 + .23.8 + .29(.18 + .9)]
	18.22.33	Women's or girls' jackets	28233.5	6204[.31 + .32.9 + .33.9 + .39(.19 + .9)]
	18.22.34	Women's or girls' dresses, skirts and divided skirts	28233.6	6204[.4 + .5]
	18.22.35	Women's or girls' trousers, bib and brace overalls, breeches and shorts	28233.7	6204[.61 + .62(.3 + .59 + .9) + .63(.18 + .39 + .9) + .69(.18 + .39 - .9)]
18.22.4		Worn clothing and other worn articles	392c	
	18.22.40	Worn clothing and other worn articles	39217	6309
		Class 18.23 Underwear		
18.23.1		Underwear, knitted and crocheted	282j	
	18.23.11	Men's or boys' shirts, knitted or crocheted	28222.1	6105
	18.23.12	Men's or boys' underpants, briefs, pyjamas, dressing gowns and similar articles, knitted or crocheted	28222.2	6107
	18.23.13	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted	28224.1	6106
	18.23.14	Women's or girls' slips, petticoats, briefs, panties, nightdresses, dressing gowns and similar articles, knitted or crocheted	28224.2	6108
18.23.2		Underwear, not knitted or crocheted	282k	
	18.23.21	Men's or boys' shirts, not knitted or crocheted	28232.1	6205
	18.23.22	Men's or boys' singlets and other vests, underpants, briefs, pyjamas, dressing gowns, not knitted or crocheted	28232.2	6207
	18.23.23	Women's or girls' blouses, shirts and shirt-blouses, not knitted or crocheted	28234.1	6206
	18.23.24	Women's and girls' singlets and other vests, slips, petticoats, panties, nightdresses, bath robes, dressing gowns and similar articles, not knitted or crocheted	28234.2	6208
	18.23.25	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, not knitted or crocheted	28237	6212
18.23.3		T-shirts, singlets and other vests, knitted or crocheted	282l	
	18.23.30	T-shirts, singlets and other vests, knitted or crocheted	28225	6109

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	Class 18.24	Other wearing apparel and accessories n.e.c.		
18.24.1		Babies' garments, tracksuits and other garments, clothing accessories and parts, knitted or crocheted	282m	
	18.24.11	Babies' garments and clothing accessories, knitted or crocheted	28227	6111
	18.24.12	Tracksuits, skisuits, swimwear and other garments, knitted or crocheted	28228	6112 + 6114
	18.24.13	Gloves, mittens and mitts, knitted or crocheted	28229.1	6116
	18.24.14	Other made-up clothing accessories and parts of garments or of clothing accessories, knitted or crocheted	28229.2	6117
18.24.2		Babies' garments, other garments and other clothing accessories, of textile fabric, not knitted or crocheted	282n	
	18.24.21	Babies' garments and clothing accessories, of textile fabric, not knitted or crocheted	28235	6209
	18.24.22	Tracksuits, skisuits and swimwear; other garments not knitted or crocheted	28236.2	6211[.1 + .2 + .31 + .32(.3 - .9) + .33(.3 - .9) + .39 + .41 + .42(.3 - .9) + .43(.3 - .9) + .49]
	18.24.23	Handkerchiefs, shawls, ties, gloves and other made-up clothing accessories; parts of garments or of clothing accessories, of textile fabric, not knitted or crocheted, n.e.c.	28238	6213 - 6217
18.24.3		Clothing accessories of leather; garments made up of felt or nonwovens; garments made up of coated textile fabrics	282o	
	18.24.31	Clothing accessories of leather or of composition leather	28242	4203[.29 + .3 + .4]
	18.24.32	Garments made up of felt or nonwovens, textile fabrics impregnated or coated	28250	6113 + 6210
18.24.4		Hats and headgear	282p	
	18.24.41	Hat shapes, hat forms, hat bodies and hoods	28261	6501 + 6502
	18.24.42	Hats and other headgear; hairnets	28262	6503 - 6505
	18.24.43	Other headgear, head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	28269	6506[.92 + .99] + 6507
	Group 18.3	Furs; articles of fur		
	Class 18.30	Furs; articles of fur		
18.30.1		Furs; articles of fur	283	
	18.30.11	Tanned or dressed furskins	28310	4302
	18.30.12	Articles of apparel, clothing accessories and other articles of furskin, except headgear	28320	4303
	18.30.13	Artificial fur and articles thereof	28330	4304
	SUBSECTION DC	LEATHER AND LEATHER PRODUCTS		
	DIVISION 19	LEATHER AND LEATHER PRODUCTS		
	Group 19.1	Leather		
	Class 19.10	Leather		
19.10.1		Chamois leather; patent leather and patent laminated leather; metallized leather	291a	
	19.10.10	Chamois leather; patent leather and patent laminated leather; metallized leather	29110	4108 + 4109
19.10.2		Leather, of bovine or equine animals, without hair	291b	
	19.10.20	Leather, of bovine or equine animals, without hair	29120	4104
19.10.3		Leather of sheep, goat or swine, without hair	291c	
	19.10.31	Sheep or lamb skin leather, without wool	29130.1	4105

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	19.10.32	Goat or kid skin leather, without hair	29130.2	4106
	19.10.33	Leather of swine	29130.3	4107.1
19.10.4		Leather of other animals; composition leather with a basis of leather	291d	
	19.10.41	Leather of other animals, without hair on	29130.4	4107[.2 + .9]
	19.10.42	Composition leather with a basis of leather	29130.5	4111
19.10.5		Waste of leather; leather dust, powder and flour	392d	
	19.10.50	Waste of leather; leather dust, powder and flour	39220	4110
	Group 19.2	Luggage, handbags and the like; saddlery and harness		
	Class 19.20	Luggage, handbags and the like; saddlery and harness		
19.20.1		Luggage, handbags and the like; saddlery and harness; other articles of leather	292	
	19.20.11	Saddlery and harness for any animal, of any material	29210	4201
	19.20.12	Luggage, handbags and the like, of any material	29220	4202 + 9605
	19.20.13	Watch straps, watch bands and watch bracelets and parts thereof	29230	9113.9
	19.20.14	Other articles of leather or composition leather, including articles used in machinery or mechanical appliances	29290	4204 + 4205
	Group 19.3	Footwear		
	Class 19.30	Footwear		
19.30.1		Footwear other than sports and protective footwear	293	
	19.30.11	Waterproof footwear, with outer soles and uppers of rubber or plastics	29310	6401.9
	19.30.12	Footwear with outer soles and uppers of rubber or plastics	29320	6402[.2 + .9]
	19.30.13	Footwear with uppers of leather	29330	6403[.5 + .9] + 6405.1
	19.30.14	Footwear with uppers of textile materials, other than sports footwear	29340	6404[.19 + .2] + 6405.2
19.30.2		Sports footwear	294	
	19.30.21	Ski-boots and cross-country ski footwear; snowboard boots	29410	6402.12 + 6403.12
	19.30.22	Training shoes and the like with rubber or plastic soles and textile uppers	29420	6404.11
	19.30.23	Other sports footwear, except skating boots	29490	6402.19 + 6403.19
19.30.3		Protective and other footwear n.e.c.	295	
	19.30.31	Footwear incorporating a protective metal toe-cap	29510	6401.1 + 6402.3 + 6403.4
	19.30.32	Wooden footwear, miscellaneous special footwear and other footwear n.e.c.	29520	6403[.2 + .3] + 6405.9
19.30.4		Parts of footwear	296	
	19.30.40	Parts of footwear	29600	6406

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
		SUBSECTION DD WOOD AND PRODUCTS OF WOOD AND CORK (EXCEPT FURNITURE); ARTICLES OF STRAW AND PLAITING MATERIALS		
		DIVISION 20 WOOD AND PRODUCTS OF WOOD AND CORK (EXCEPT FURNITURE); ARTICLES OF STRAW AND PLAITING MATERIALS		
		Group 20.1 Wood, sawn, planed or impregnated		
		Class 20.10 Wood, sawn, planed or impregnated		
20.10.1		Wood, sawn or chipped lengthwise, sliced or peeled, > 6 mm thick; railway or tramway sleepers of wood not impregnated	311	
	20.10.10	Wood, sawn or chipped lengthwise, sliced or peeled, > 6 mm thick; railway or tramway sleepers of wood not impregnated	31100	4406.1 + 4407
20.10.2		Wood continuously shaped along any of its edges or faces; wood wool; wood flour; wood in chips or particles	312	
	20.10.21	Wood, continuously shaped along any of its edges or faces	31210	4409
	20.10.22	Wood wool; wood flour	31220	4405
	20.10.23	Wood in chips or particles	31230	4401.2
20.10.3		Wood in the rough; railway or tramway sleepers (cross-ties) of wood, impregnated or otherwise treated	313	
	20.10.31	Wood in the rough, treated with paint, stains, creosote or other preservatives	31310	4403.1
	20.10.32	Railway or tramway sleepers (cross-ties) of wood, impregnated	31320	4406.9
20.10.4		Sawdust and wood waste and scrap	392e	
	20.10.40	Sawdust and wood waste and scrap	39280	4401.3
20.10.9		Impregnation of timber services	884g	
	20.10.90	Impregnation of timber services	88430	
		Group 20.2 Veneer sheets; plywood, laminboard; particle board, fibre board and other panels and boards		
		Class 20.20 Veneer sheets; plywood, laminboard; particle board, fibre board and other panels and boards		
20.20.1		Boards and panels	314	
	20.20.11	Plywood consisting solely of sheets of wood	31410	4412.1
	20.20.12	Other plywood, veneered panels and similar laminated wood	31420	4412[.2 + .9]
	20.20.13	Particle boards and similar boards of wood or other ligneous materials	31430	4410
	20.20.14	Fibreboard of wood or other ligneous materials	31440	4411
20.20.2		Veneer sheets; sheets for plywood; densified wood	315	
	20.20.21	Veneer sheets and sheets for plywood and other wood sawn lengthwise, sliced or peeled, of a thickness ≤ 6 mm	31510	4408
	20.20.22	Densified wood, in blocks, plates, strips or profile shapes	31520	4413
		Group 20.3 Builders' joinery and carpentry, of wood		
		Class 20.30 Builders' joinery and carpentry, of wood		
20.30.1		Builders' joinery and carpentry (except prefabricated buildings), of wood	316	
	20.30.11	Windows, French windows and their frames, doors and their frames and thresholds, of wood	31600.1	4418[.1 + .2]

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	20.30.12	Parquet panels, shuttering for concrete constructional work, shingles and shakes, of wood	31600.2	4418[.3 - .5]
	20.30.13	Builders' joinery and carpentry, of wood, n.e.c.	31600.3	4418.9
20.30.2		Prefabricated wooden buildings	387a	
	20.30.20	Prefabricated wooden buildings	38700.1	9406.00.1
		Group 20.4		Wooden containers
		Class 20.40		Wooden containers
20.40.1		Wooden containers	317	
	20.40.11	Pallets, box pallets and other load boards of wood	31700.1	4415.2
	20.40.12	Other wooden containers and parts thereof	31700.2	4415.1 + 4416
		Group 20.5		Other products of wood; articles of cork, straw and plaiting materials
		Class 20.51		Other products of wood
20.51.1		Other products of wood	319a	
	20.51.11	Tools, tool bodies, tool handles, broom or brush bodies and handles, boot or shoe lasts and trees, of wood	31911	4417
	20.51.12	Tableware and kitchenware, of wood	31912	4419
	20.51.13	Wood marquetry and inlaid wood, cases for jewellery or cutlery, statuettes and other ornaments, of wood	31913	4420
	20.51.14	Wooden frames for paintings, photographs, mirrors or similar objects and other articles of wood	31914	4414 + 4421
		Class 20.52		Articles of cork, straw and plaiting materials
20.52.1		Articles of cork, straw or other plaiting materials; basketware and wickerwork	319b	
	20.52.11	Natural cork, debarked or roughly squared or in blocks, plates, sheets or strip; crushed, granulated or ground cork; waste cork	31921	4501.9 + 4502
	20.52.12	Articles of natural cork	31922.1	4503
	20.52.13	Blocks, plates, sheets and strips, tiles of any shape, solid cylinders, of agglomerated cork	31922.2	4504.1
	20.52.14	Agglomerated cork; articles of agglomerated cork n.e.c.	31922.3	4504.9
	20.52.15	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	31923	46
		SUBSECTION DE		PULP, PAPER AND PAPER PRODUCTS; RECORDED MEDIA; PRINTING SERVICES
		DIVISION 21		PULP, PAPER AND PAPER PRODUCTS
		Group 21.1		Pulp, paper and paperboard
		Class 21.11		Pulp
21.11.1		Pulps of wood or other fibrous cellulosic material	321a	
	21.11.11	Chemical wood pulp, dissolving grades	32111	4702
	21.11.12	Chemical wood pulp, soda or sulphate, other than dissolving grades	32112.1	4703
	21.11.13	Chemical wood pulp, sulphite, other than dissolving grades	32112.2	4704
	21.11.14	Mechanical wood pulp; semi-chemical wood pulp; pulps of fibrous cellulosic material other than wood	32113	4701 + 4705 + 4706

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	Class 21.12	Paper and paperboard		
21.12.1		Newsprint, handmade paper and other uncoated paper or paperboard for graphic purposes	321b	
	21.12.11	Newsprint, in rolls or sheets	32121	4801
	21.12.12	Handmade paper and paperboard	32122	4802.1
	21.12.13	Paper and paperboard used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper; carbonizing base paper; wallpaper base	32129.1	4802[.2 - .4]
	21.12.14	Other paper and paperboard	32129.2	4802[.5 + .6]
21.12.2		Toilet tissue stock, uncoated kraftliner and other uncoated paper and paperboard	321c	
	21.12.21	Toilet or facial tissue stock, towel or napkin stock, cellulose wadding and webs of cellulose fibres	32131	4803
	21.12.22	Kraftliner, uncoated	32132	4804.1
	21.12.23	Other uncoated kraft paper and paperboard; sack kraft paper, creped or crinkled	32133	4804[.2 - .5] + 4808.2
	21.12.24	Semi-chemical fluting paper (corrugated medium), in rolls or sheets	32134	4805.1
	21.12.25	Multi-ply paper and paperboard, uncoated	32135	4805.2
21.12.3		Other uncoated paper and paperboard; cigarette paper not cut to size	321d	
	21.12.30	Other uncoated paper and paperboard; cigarette paper not cut to size	32136	4805[.3 - .8] + 4813.9
21.12.4		Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers	321e	
	21.12.40	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers	32137	4806
21.12.5		Processed paper and paperboard	321f	
	21.12.51	Composite paper and paperboard, not surface-coated or impregnated	32141	4807
	21.12.52	Paper and paperboard, creped, crinkled, embossed or perforated, n.e.c.	32142	4808[.3 + .9]
	21.12.53	Paper and paperboard of a kind used for writing, printing or other graphic purposes, coated with kaolin or with other inorganic substances	32143.1	4810[.1 + .2]
	21.12.54	Kraft paper and paperboard (other than that of a kind used for writing, printing or other graphic purposes), coated with kaolin or with other inorganic substances	32143.2	4810[.3 + .9]
	21.12.55	Carbon paper, self-copy paper and other copying or transfer paper, in rolls or sheets	32149.1	4809
	21.12.56	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface coloured or printed, in rolls or sheets	32149.2	4811[.1 - .4]
	21.12.57	Other paper, paperboard, cellulose wadding and webs of soft cellulose	32149.3	4811.9
21.12.6		Waste and scrap of paper and paperboard	392f	
	21.12.60	Waste and scrap of paper and paperboard	39240	4707
	Group 21.2	Articles of paper and paperboard		
	Class 21.21	Corrugated paper and paperboard and containers of paper and paperboard		
21.21.1		Corrugated paper and paperboard and containers of paper and paperboard	321g	
	21.21.11	Corrugated paper and paperboard, in rolls or sheets	32151	4808.1
	21.21.12	Sacks and bags of paper	32152	4819[.3 + .4]
	21.21.13	Cartons, boxes and cases, of corrugated paper or paperboard	32153.1	4819.1

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	21.21.14	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	32153.2	4819.2
	21.21.15	Box files, letter trays, storage boxes and similar articles of a kind used in offices, shops or the like, of paper	32153.3	4819[.5 + .6]
	Class 21.22	Household and toilet paper and paper products		
	21.22.1	Household and toilet paper and paper products	321h	
	21.22.11	Toilet paper, handkerchiefs, cleansing or facial tissues and towels, tablecloths and serviettes, of paper	32193.1	4818[.1 - .3]
	21.22.12	Sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	32193.2	4818[.4 - .9]
	21.22.13	Trays, dishes, plates and cups and the like, of paper or paperboard	32199.1	4823.6
	Class 21.23	Paper stationery		
	21.23.1	Paper stationery	321i	
	21.23.11	Carbon paper, self-copy paper and other copying or transfer papers; duplicator stencil and offset plates of paper; gummed or adhesive paper	32191	4816 + 4823.1
	21.23.12	Envelopes, letter cards, plain postcards of paper or paperboard; boxes containing paper stationery	32192	4817
	21.23.13	Other paper and paperboard, of a kind used for writing or printing or other graphic purposes, printed, embossed or perforated	32199.2	4823.5
	Class 21.24	Wallpaper		
	21.24.1	Wallpaper	321j	
	21.24.11	Wallpaper and similar wall coverings; window transparencies of paper	32194	4814
	21.24.12	Textile wall coverings	32195	5905
	Class 21.25	Other articles of paper and paperboard n.e.c.		
	21.25.1	Other articles of paper and paperboard n.e.c.	321k	
	21.25.11	Floor coverings on a base of paper or paperboard	32196	4815
	21.25.12	Labels of paper or paperboard	32197	4821
	21.25.13	Filter blocks, slabs and plates, of paper pulp	32198	4812
	21.25.14	Cigarette paper; bobbins, spools, cops and similar supports; filter paper and paperboard; other articles of paper and paperboard n.e.c.	32199.3	4813[.1 + .2] + 4822 + 4823[.2 + .4 + .7 + .9]
	DIVISION 22	PRINTED MATTER AND RECORDED MEDIA		
	Group 22.1	Books, newspapers and other printed matter and recorded media		
	Class 22.11	Books		
	22.11.1	Printed books, brochures, leaflets and similar printed matter, in single sheets	322a	
	22.11.10	Printed books, brochures, leaflets and similar printed matter, in single sheets	32210	4901.1
	22.11.2	Printed books, brochures, leaflets and the like	322b	
	22.11.20	Printed books, brochures, leaflets and the like	32230	4901.99 + 4903
	22.11.3	Dictionaries, maps and music books	322c	
	22.11.31	Dictionaries and encyclopaedias, and serial instalments thereof	32220	4901.91
	22.11.32	Atlases and other books of maps or charts	32240	4905.91
	22.11.33	Maps and hydrographic or similar charts, printed, other than in book form; globes	32250	4905[.1 + .99]
	22.11.34	Printed music	32260	4904

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	Class 22.12	Newspapers, journals and periodicals, appearing at least four times a week		
22.12.1		Newspapers, journals and periodicals, appearing at least four times a week	323	
	22.12.10	Newspapers, journals and periodicals, appearing at least four times a week	32300	4902.1
	Class 22.13	Newspapers, journals and periodicals, appearing less than four times a week		
22.13.1		Newspapers, journals and periodicals, appearing less than four times a week	324	
	22.13.10	Newspapers, journals and periodicals, appearing less than four times a week	32400	4902.9
	Class 22.14	Sound recordings		
22.14.1		Records, tapes and other recorded media for sound phenomena	475a	
	22.14.11	Gramophone records and compact discs	47520.1	8524[.1 + .32 + .99]
	22.14.12	Recorded magnetic tapes with sound only	47520.2	8524[.51 + .52]
	Class 22.15	Postcards, greeting cards, pictures and similar printed matter		
22.15.1		Postcards, greeting cards, pictures and other printed matter	325a	
	22.15.11	Printed or illustrated postcards; printed cards bearing greetings and the like	32520	4909
	22.15.12	Pictures, designs and photographs	32540	4911.91
	22.15.13	Transfers (decalcomanias); printed calendars	32590.1	4908 + 4910
	Group 22.2	Printing services and services related to printing		
	Class 22.21	Newspaper printing services		
22.21.1		Newspaper printing services	884h	
	22.21.10	Newspaper printing services	88442.1	
	Class 22.22	Printing services n.e.c.		
22.22.1		Stamps; cheque forms; banknotes, stock certificates; trade advertising material, commercial catalogues and the like; other printed matter n.e.c.	325b	
	22.22.11	New stamps; stamp-impressed paper; cheque forms; banknotes and the like	32510	4907
	22.22.12	Trade advertising material, commercial catalogues and the like	32530	4911.1
	22.22.13	Other printed matter n.e.c.	32590.2	4911.99
22.22.2		Registers, account books, binders, forms and other articles of stationery, of paper or paperboard	326	
	22.22.20	Registers, account books, binders, forms and other articles of stationery, of paper or paperboard	32600	4820
22.22.3		Printing services, other than printing of newspaper	884i	
	22.22.31	Book printing services	88442.2	
	22.22.32	Other printing services n.e.c.	88442.3	
	Class 22.23	Bookbinding and finishing services		
22.23.1		Bookbinding and finishing services	884j	
	22.23.10	Bookbinding and finishing services	88442.4	
	Class 22.24	Composition and plate-making services		
22.24.1		Composition and plate-making services	884k	
	22.24.10	Composition and plate-making services	88442.5	

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
22.24.2		Printing plates or cylinders and other impressed media for use in printing	327	
	22.24.20	Printing plates or cylinders and other impressed media for use in printing	32700	8442.5
		Class 22.25 Other services related to printing		
22.25.1		Other services related to printing	8841	
	22.25.10	Other services related to printing	88442.6	
		Group 22.3 Reproduction services of recorded media		
		Class 22.31 Reproduction services of sound recording		
22.31.1		Reproduction services of sound recording	884m	
	22.31.10	Reproduction services of sound recording	88442.7	
		Class 22.32 Reproduction services of video recording		
22.32.1		Reproduction services of video recording	884n	
	22.32.10	Reproduction services of video recording	88442.8	
		Class 22.33 Reproduction services of software		
22.33.1		Reproduction services of software	884o	
	22.33.10	Reproduction services of software	88442.9	
		SUBSECTION DF COKE, REFINED PETROLEUM PRODUCTS AND NUCLEAR FUEL		
		DIVISION 23 COKE, REFINED PETROLEUM PRODUCTS AND NUCLEAR FUEL		
		Group 23.1 Coke oven products		
		Class 23.10 Coke oven products		
23.10.1		Coke and semi-coke of coal, of lignite or of peat; retort carbon	331	
	23.10.10	Coke and semi-coke of coal, of lignite or of peat; retort carbon	33100	2704
23.10.2		Tar distilled from coal, lignite or peat; other mineral tars	332	
	23.10.20	Tar distilled from coal, lignite or peat; other mineral tars	33200	2706
		Group 23.2 Refined petroleum products		
		Class 23.20 Refined petroleum products		
23.20.1		Fuel oil and gas; lubricating oils	333	
	23.20.11	Motor spirit (gasoline), including aviation spirit	33310	2710.00[.26 - .36]
	23.20.12	Spirit type (gasoline type) jet fuel	33320	2710.00.37
	23.20.13	Other light petroleum oils, light preparations n.e.c.	33330	2710.00[.1 + .21 + .25 + .39]
	23.20.14	Kerosene, including kerosene type jet fuel	33340	2710.00[.51 + .55]
	23.20.15	Gas oils	33360	2710.00.6
	23.20.16	Other medium petroleum oils; medium preparations n.e.c.	33350	2710.00[.4 + .59]
	23.20.17	Fuel oils n.e.c.	33370	2710.00.7
	23.20.18	Lubricating petroleum oils; heavy preparations n.e.c.	33380	2710.00[.8 + .9]
23.20.2		Petroleum gases and other gaseous hydrocarbons, except natural gas	334	
	23.20.21	Propane and butane, liquefied	33410	2711[.12 + .13]
	23.20.22	Ethylene, propylene, butylene, butadiene and other petroleum gases or gaseous hydrocarbons, except natural gas	33420	2711[.14 + .19 + .29]

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
23.20.3		Other petroleum products	335	
	23.20.31	Petroleum jelly; paraffin wax; petroleum and other waxes	33500.1	2712
	23.20.32	Petroleum coke; petroleum bitumen and other residues of petroleum oils	33500.2	2713
		Group 23.3 Nuclear fuel		
		Class 23.30 Nuclear fuel		
23.30.1		Radioactive elements, isotopes and compounds; radioactive residues	336	
	23.30.11	Natural uranium and its compounds	33610	2844.1
	23.30.12	Enriched uranium and plutonium and their compounds	33620	2844.2
	23.30.13	Depleted uranium and thorium and their compounds	33630	2844.3
	23.30.14	Radioactive elements and isotopes and their compounds n.e.c.; radioactive residues	33690	2844.4
23.30.2		Fuel elements (cartridges), non-irradiated, for nuclear reactors	337a	
	23.30.20	Fuel elements (cartridges), non-irradiated, for nuclear reactors	33710	8401.3
23.30.9		Treatment services of radioactive waste	884p	
	23.30.90	Treatment services of radioactive waste	88450	
		SUBSECTION DG CHEMICALS, CHEMICAL PRODUCTS AND MAN-MADE FIBRES		
		DIVISION 24 CHEMICALS, CHEMICAL PRODUCTS AND MAN-MADE FIBRES		
		Group 24.1 Basic chemicals		
		Class 24.11 Industrial gases		
24.11.1		Industrial gases	342a	
	24.11.11	Hydrogen, argon, rare gases, nitrogen and oxygen	34210.1	2804[.1 - .4]
	24.11.12	Carbon dioxide and other inorganic oxygen compounds of non-metals	34210.2	2811[.21 + .29]
	24.11.13	Liquid and compressed air	34250.1	2851.00.3
		Class 24.12 Dyes and pigments		
24.12.1		Oxides, peroxides and hydroxides	342b	
	24.12.11	Zinc oxide and peroxide; titanium oxide	34220.1	2817 + 2823
	24.12.12	Chromium, manganese, lead and copper oxides and hydroxides	34220.2	2819 + 2820 + 2824 + 2825.5
	24.12.13	Other metal oxides, hydroxides and peroxides	34220.3	2821 + 2822 + 2825[.2 - .4 + .6 - .9]
24.12.2		Tanning or dyeing extracts; tannins and their derivatives; colouring matter n.e.c.	343	
	24.12.21	Synthetic organic colouring matter and colour lakes and preparations based thereon	34310	3204 + 3205
	24.12.22	Tanning extracts of vegetable origin; tannins and their derivatives; colouring matter of vegetable or animal origin	34320	3201 + 3203
	24.12.23	Synthetic organic and inorganic tanning substances; tanning preparations	34330	3202
	24.12.24	Colouring matter n.e.c.; inorganic products of a kind used as luminophores	34340	3206
		Class 24.13 Other basic inorganic chemicals		
24.13.1		Chemical elements n.e.c.; inorganic acids and compounds	342c	
	24.13.11	Metalloids	34230.1	2801 - 2803 + 2804[.5 - .9]
	24.13.12	Halogen or sulphur compounds of non-metals	34230.2	2812 + 2813

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	24.13.13	Alkali or alkaline-earth metals; rare earth metals, scandium and yttrium; mercury	34230.3	2805
	24.13.14	Hydrogen chloride; oleum; diphosphorus pentaoxide; other inorganic acids; silicon and sulphur dioxide	34230.4	2806 + 2807 + 2809 + 2810 + 2811[.1 + .22 + .23]
	24.13.15	Oxides, hydroxides and peroxides; hydrazine and hydroxylamine and their inorganic salts	34230.5	2815 + 2816 + 2818.3 + 2825.1
24.13.2		Metallic halogenates; hypochlorites, chlorates and perchlorates	342d	
	24.13.21	Metallic halogenates	34240.1	2826 + 2827[.2 - .6]
	24.13.22	Hypochlorites, chlorates and perchlorates	34240.2	2828 + 2829
24.13.3		Sulphides, sulphates; nitrates, phosphates and carbonates	342e	
	24.13.31	Sulphides, sulphites and sulphates	34240.3	2830 - 2833
	24.13.32	Phosphinates, phosphonates, phosphates and polyphosphates; phosphates of triammonium	34240.4	2834[.22 + .29] + 2835
	24.13.33	Carbonates	34240.5	2836[.2 - .9]
24.13.4		Salts of other metals	342f	
	24.13.41	Salts of oxometallic or peroxometallic acids; colloidal precious metals	34250.2	2841 + 2843
	24.13.42	Other inorganic compounds n.e.c., including distilled water; amalgams other than amalgams of precious metals	34250.3	2851.00[.1 + .9]
24.13.5		Other basic inorganic chemicals n.e.c.	34a	
	24.13.51	Isotopes n.e.c. and compounds thereof	34260	2845
	24.13.52	Cyanides, cyanide oxides and complex cyanides; fulminates, cyanates and thiocyanates; silicates; borates; perborates; other salts of inorganic acids or peroxyacids	34270	2837 - 2840 + 2842
	24.13.53	Hydrogen peroxide	34280.1	2847
	24.13.54	Phosphides; carbides; hydrides; nitrides; azides; silicides and borides	34280.2	2848 - 2850
	24.13.55	Compounds of rare earth metals, of yttrium or of scandium	34290	2846
	24.13.56	Refined sulphur excluding sublimed, precipitated and colloidal	34520.2	2503.00.9
	24.13.57	Roasted iron pyrites	34530	2601.2
	24.13.58	Piezo-electric quartz; other synthetic or reconstructed precious or semi-precious stones, unworked	34560	7104[.1 + .2]
		Class 24.14 Other basic organic chemicals		
24.14.1		Hydrocarbons and their derivatives	341a	
	24.14.11	Acyclic hydrocarbons	34110.1	2901
	24.14.12	Cyclic hydrocarbons	34110.2	2902
	24.14.13	Chlorinated derivatives of acyclic hydrocarbons	34110.3	2903[.1 + .2]
	24.14.14	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated	34110.4	2904
	24.14.15	Other derivatives of hydrocarbons	34110.5	2903[.3 - .6]
24.14.2		Alcohols, phenols, phenol-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives; industrial fatty alcohols	341b	
	24.14.21	Industrial fatty alcohols	34130.1	3823.7
	24.14.22	Monohydric alcohols	34130.2	2905[.1 + .2]
	24.14.23	Diols, polyalcohols, cyclical alcohols and derivatives thereof	34130.3	2905[.3 + .41 - .44 + .49 + .5] + 2906
	24.14.24	Phenols; phenol-alcohols and derivatives of phenols	34130.4	2907 + 2908

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
24.14.3		Industrial monocarboxylic fatty acids; carboxylic acids and their derivatives	341c	
	24.14.31	Industrial monocarboxylic fatty acids; acid oils from refining	34120	3823.1
	24.14.32	Saturated acyclic monocarboxylic acids and their derivatives	34140.1	2915
	24.14.33	Unsaturated monocarboxylic, cyclanic, cyclenic or cycloterpenic acyclic polycarboxylic acids and their derivatives	34140.2	2916 + 2917[.1 + .2]
	24.14.34	Aromatic polycarboxylic and carboxylic acids with additional oxygen functions; and their derivatives except salicyclic acid and its salts	34140.3	2917.3 + 2918[.1 + .29 + .3 + .9]
24.14.4		Organic compounds with nitrogen functions	341d	
	24.14.41	Amine function compounds	34150.1	2921
	24.14.42	Oxygen-function amino-compounds, except lysine and glutamic acid	34150.2	2922[.1 - .3 + .43 + .49 + .5]
	24.14.43	Ureines; carboxymide-function compounds, nitrile function compounds; derivatives thereof	34150.3	2924.21 + 2925 + 2926
	24.14.44	Compounds with other nitrogen functions	34150.4	2927 - 2929
24.14.5		Organo-sulphur compounds and other organo-inorganic compounds; heterocyclic compounds n.e.c.	341e	
	24.14.51	Organo-sulphur and other organo-inorganic compounds	34160.1	2930 + 2931
	24.14.52	Heterocyclic compounds n.e.c.; nucleic acids and their salts	34160.2	2932[.1 + .21 + .9] + 2933[.29 + .3 + .4 + .61 + .7 + .9] + 2934[.1 + .2 + .9]
	24.14.53	Phosphoric esters and esters of other inorganic acids, and their salts; derivatives thereof	34180	2919 + 2920
24.14.6		Ethers, organic peroxides, epoxides, acetals and hemiacetals; other organic compounds	341f	
	24.14.61	Aldehyde function compounds	34170.1	2912 + 2913
	24.14.62	Ketone and quinone function compounds	34170.2	2914
	24.14.63	Ethers, organic peroxides, epoxides, acetals and hemiacetals and their derivatives	34170.3	2909 - 2911
	24.14.64	Enzymes and other organic compounds n.e.c.	34170.4	2942 + 3507
24.14.7		Miscellaneous basic organic chemical products	34b	
	24.14.71	Derivates of vegetable or resin products	34400	3802.9 + 3803 + 3805 - 3807
	24.14.72	Wood charcoal	34510	4402
	24.14.73	Oils and other products of the distillation of high temperature coal tar; pitch and pitch tar	34540	2707 + 2708
24.14.8		Residual lyes from the manufacture of wood pulp, excluding tall oil	392g	
	24.14.80	Residual lyes from the manufacture of wood pulp, excluding tall oil	39230	3804
		Class 24.15 Fertilizers and nitrogen compounds		
24.15.1		Nitric acid; sulphonitric acids; ammonia	346a	
	24.15.10	Nitric acid; sulphonitric acids; ammonia	34611	2808 + 2814
24.15.2		Ammonium chloride; nitrites; nitrates of potassium; ammonium carbonates	346b	
	24.15.20	Ammonium chloride; nitrites; nitrates of potassium; ammonium carbonates	34612	2827.1 + 2834[.1 + .21] + 2836.1
24.15.3		Nitrogenous fertilizers, mineral or chemical	346c	
	24.15.30	Nitrogenous fertilizers, mineral or chemical	34613	3102[.1 - .4 + .6 - .9]

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
24.15.4		Phosphatic fertilizers, mineral or chemical	346d	
	24.15.40	Phosphatic fertilizers, mineral or chemical	34614	3103
24.15.5		Potassic fertilizers, mineral or chemical	346e	
	24.15.50	Potassic fertilizers, mineral or chemical	34615	3104[.2 - .9]
24.15.6		Animal or vegetable fertilizers n.e.c.	346f	
	24.15.60	Animal or vegetable fertilizers n.e.c.	34616	3101
24.15.7		Sodium nitrate	346g	
	24.15.70	Sodium nitrate	34617	3102.5
24.15.8		Fertilizers n.e.c.	346h	
	24.15.80	Fertilizers n.e.c.	34619	3105
		Class 24.16 Plastics in primary forms		
24.16.1		Polymers of ethylene, in primary forms	347a	
	24.16.10	Polymers of ethylene, in primary forms	34710	3901
24.16.2		Polymers of styrene, in primary forms	347b	
	24.16.20	Polymers of styrene, in primary forms	34720	3903
24.16.3		Polymers of vinyl chloride or of other halogenated olefins, in primary forms	347c	
	24.16.30	Polymers of vinyl chloride or of other halogenated olefins, in primary forms	34730	3904
24.16.4		Polyethers and polyesters; polycarbonates, alkyd and epoxide resins	347d	
	24.16.40	Polyethers and polyesters; polycarbonates, alkyd and epoxide resins	34740	3907
24.16.5		Other plastics in primary forms; ion exchangers	347e	
	24.16.51	Polymers of propylene or of other olefins, in primary forms	34790.1	3902
	24.16.52	Polymers of vinyl acetate or of other vinyl esters and other vinyl polymers, in primary forms	34790.2	3905
	24.16.53	Acrylic polymers, in primary forms	34790.3	3906
	24.16.54	Polyamides, in primary forms	34790.4	3908
	24.16.55	Urea resins, thiourea resins and melamine resins, in primary forms	34790.5	3909[.1 + .2]
	24.16.56	Other amino-resins, phenolic resins and polyurethanes, in primary forms	34790.6	3909[.3 - .5]
	24.16.57	Silicones, in primary forms	34790.7	3910
	24.16.58	Other plastics, in primary forms, n.e.c.	34790.8	3911 - 3914
24.16.6		Waste, parings and scrap, of plastics	392h	
	24.16.60	Waste, parings and scrap, of plastics	39270	3915
		Class 24.17 Synthetic rubber in primary forms		
24.17.1		Synthetic rubber	348	
	24.17.10	Synthetic rubber	34800	4002
		Group 24.2 Pesticides and other agro-chemical products		
		Class 24.20 Pesticides and other agro-chemical products		
24.20.1		Pesticides and other agro-chemical products	346i	
	24.20.11	Insecticides, put up for retail sale	34620.1	3808.1
	24.20.12	Herbicides, put up for retail sale	34620.2	3808.30[.1 + .2]
	24.20.13	Anti-sprouting products and plant growth regulators, put up for retail sale	34620.3	3808.30[.3 + .9]
	24.20.14	Disinfectants, put up for retail sale	34620.4	3808.4
	24.20.15	Fungicides, rodenticides and similar products, put up for retail sale	34620.5	3808[.2 + .9]

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	Group 24.3	Paints, varnishes and similar coatings, printing ink and mastics		
	Class 24.30	Paints, varnishes and similar coatings, printing ink and mastics		
24.30.1		Paints and varnishes based on polymers	351a	
24.30.11		Paints and varnishes based on acrylic or vinyl polymers, in an aqueous medium	35110.1	3209
24.30.12		Paints and varnishes based on polyesters, acrylic or vinyl polymers, in a non-aqueous medium; solutions	35110.2	3208
24.30.2		Other paints and varnishes and related products; artists' colour and printing ink	351b	
24.30.21		Prepared pigments, opacifiers and colours, vitrifiable enamels and glazes, engobes, liquid lustres and the like; glass frit	35110.3	3207
24.30.22		Other paints and varnishes; prepared driers	35110.4	3210 - 3212 + 3214 + 3814
24.30.23		Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like	35120	3213
24.30.24		Printing ink	35130	3215.1
	Group 24.4	Pharmaceuticals, medicinal chemicals and botanical products		
	Class 24.41	Basic pharmaceutical products		
24.41.1		Salicylic acid, O-acetylsalicylic acid, their salts and esters	352a	
24.41.10		Salicylic acid, O-acetylsalicylic acid, their salts and esters	35210	2918[.21 - .23]
24.41.2		Lysine, glutamic acid and their salts; quaternary ammonium salts and hydroxides; phosphoaminolipids; amides and their derivatives and salts thereof	352b	
24.41.20		Lysine, glutamic acid and their salts; quaternary ammonium salts and hydroxides; phosphoaminolipids; amides and their derivatives and salts thereof	35220	2922[.41 + .42] + 2923 + 2924[.1 + .22 + .29]
24.41.3		Lactones n.e.c., heterocyclic compounds with nitrogen hetero-atom(s) only, containing an unfused pyrazole ring, a pyrimidine ring, a piperazine ring, an unfused triazine ring or a phenothiazine ring system not further fused; hydantoin and its derivatives; sulphonamides	352c	
24.41.31		Lactones n.e.c., heterocyclic compounds with nitrogen hetero-atom(s) only, containing an unfused pyrazole ring, a pyrimidine ring, a piperazine ring, an unfused triazine ring or a phenothiazine ring system not further fused; hydantoin and its derivatives	35230.1	2932.29 + 2933[.1 + .21 + .5 + .69] + 2934.3
24.41.32		Sulphonamides	35230.2	2935
24.41.4		Sugars, chemically pure, n.e.c.; sugar ethers and esters and their salts, n.e.c.	352d	
24.41.40		Sugars, chemically pure, n.e.c.; sugar ethers and esters and their salts, n.e.c.	35240	2940
24.41.5		Provitamins, vitamins and hormones; glycosides and vegetable alkaloids and their derivatives; antibiotics	352e	
24.41.51		Provitamins, vitamins and their derivatives	35250.1	2936
24.41.52		Hormones, derivatives thereof; other steroids, used primarily as hormones	35250.2	2937
24.41.53		Glycosides, vegetable alkaloids, their salts, ethers, esters and other derivatives	35250.3	2938 + 2939
24.41.54		Antibiotics	35250.4	2941

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
24.41.6		Glands and other organs; extracts thereof and other human or animal substances n.e.c.	352f	
	24.41.60	Glands and other organs; extracts thereof and other human or animal substances n.e.c.	35290.1	3001 + 3002.9
		Class 24.42 Pharmaceutical preparations		
24.42.1		Medicaments	352g	
	24.42.11	Medicaments, containing penicillins or other antibiotics	35260.1	3003[.1 + .2] + 3004[.1 + .2]
	24.42.12	Medicaments, containing hormones, but not antibiotics	35260.2	3003.3 + 3004.3
	24.42.13	Medicaments, containing alkaloids or derivatives thereof, but not hormones or antibiotics	35260.3	3003[.4 + .9] + 3004[.4 - .9]
24.42.2		Other pharmaceutical products	352h	
	24.42.21	Antisera and vaccines	35290.2	3002[.1 - .3]
	24.42.22	Chemical contraceptive preparations based on hormones or spermicides	35290.3	3006.6
	24.42.23	Diagnostic reagents and other pharmaceutical products	35290.4	3006[.2 - .4]
	24.42.24	Adhesive dressings, catgut and similar materials; first-aid boxes	35290.5	3005 + 3006[.1 + .5]
		Group 24.5 Glycerol; soap and detergents, cleaning and polishing preparations; perfumes and toilet preparations		
		Class 24.51 Glycerol; soap and detergents, cleaning and polishing preparations		
24.51.1		Glycerol	345a	
	24.51.10	Glycerol	34570	1520 + 2905.45
24.51.2		Organic surface-active agents, except soap	353a	
	24.51.20	Organic surface-active agents, except soap	35310	3402.1
24.51.3		Soap, washing and cleaning preparations	353b	
	24.51.31	Soap and organic surface-active products and preparations for use as soap	35321	3401
	24.51.32	Detergents and washing preparations	35322	3402[.2 + .9]
24.51.4		Odiferous preparations and waxes	353c	
	24.51.41	Preparations for perfuming or deodorizing rooms	35331	3307.4
	24.51.42	Artificial waxes and prepared waxes	35332	3404
	24.51.43	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal	35333	3405[.1 - .3 + .9]
	24.51.44	Scouring pastes and powders and other scouring preparations	35334	3405.4
		Class 24.52 Perfumes and toilet preparations		
24.52.1		Perfumes and toilet preparations	353d	
	24.52.11	Perfumes and toilet waters	35323.1	3303
	24.52.12	Lip and eye make-up preparations	35323.2	3304[.1 + .2]
	24.52.13	Manicure or pedicure preparations	35323.3	3304.3
	24.52.14	Powders for cosmetic or toilet use	35323.4	3304.91
	24.52.15	Beauty, make-up or skin-care preparations (including sun tan preparations), n.e.c.	35323.5	3304.99
	24.52.16	Shampoos, hair lacquers, preparations for permanent waving or straightening	35323.6	3305[.1 - .3]
	24.52.17	Lotions and other preparations for use on the hair n.e.c.	35323.7	3305.9

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	24.52.18	Preparations for oral or dental hygiene (including denture fixative pastes and powders), dental floss	35323.8	3306
	24.52.19	Shaving preparations; personal deodorants and antiperspirants; bath preparations; other perfumery, cosmetic or toilet preparations n.e.c.	35323.9	3307[.1 - .3 + .9]
		Group 24.6 Other chemical products		
		Class 24.61 Explosives		
24.61.1		Explosives	354a	
	24.61.11	Propellant powders and prepared explosives	35450.1	3601 + 3602
	24.61.12	Safety fuses; detonating fuses; caps; igniters; electric detonators	35450.2	3603
	24.61.13	Fireworks	35460.1	3604.1
	24.61.14	Signalling flares, rain rockets, fog signals and other pyrotechnic articles, excluding fireworks	35460.2	3604.9
		Class 24.62 Glues and gelatines		
24.62.1		Glues and gelatines	354b	
	24.62.10	Glues and gelatines	35420.1	3501.9 + 3502[.2 + .9] + 3503 + 3505.2 + 3506
		Class 24.63 Essential oils		
24.63.1		Essential oils; mixtures of odoriferous substances	354c	
	24.63.10	Essential oils; mixtures of odoriferous substances	35410	3301 + 3302
		Class 24.64 Photographic chemical material		
24.64.1		Photographic plates and film, instant print film; chemical preparations and unmixed products for photographic uses	483a	
	24.64.11	Photographic plates and film and instant print film, sensitized, unexposed; photographic paper	48341	3701 - 3703
	24.64.12	Sensitizing emulsions for photographic uses; chemical preparations for photographic uses n.e.c.	48342	3707
		Class 24.65 Prepared unrecorded media		
24.65.1		Prepared unrecorded media for sound recording or similar recording of other phenomena, excluding cinematographic film	475b	
	24.65.10	Prepared unrecorded media for sound recording or similar recording of other phenomena, excluding cinematographic film	47510	8523
		Class 24.66 Other chemical products n.e.c.		
24.66.1		Chemically modified animal or vegetable fats and oils; inedible mixtures of animal or vegetable fats or oils	345b	
	24.66.10	Chemically modified animal or vegetable fats and oils; inedible mixtures of animal or vegetable fats or oils	34550	1518
24.66.2		Writing or drawing ink and other inks	351c	
	24.66.20	Writing or drawing ink and other inks	35140	3215.9
24.66.3		Lubricating preparations; additives; anti-freezing preparations	354d	
	24.66.31	Lubricating preparations	35430.1	3403
	24.66.32	Anti-knock preparations; additives for mineral oils and similar products	35430.2	3811
	24.66.33	Hydraulic brake fluids; anti-freezing preparations and prepared de-icing fluids	35430.3	3819 + 3820
24.66.4		Miscellaneous other chemical products	354e	
	24.66.41	Peptones, other protein substances and their derivatives, n.e.c.; hide powder	35420.2	3504

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	24.66.42	Modelling pastes; dental wax and other preparations for use in dentistry with a basis of plaster; preparations and charges for fire-extinguishers; prepared culture media for development of micro-organisms; composite diagnostic or laboratory reagents n.e.c.	35440	3407 + 3813 + 3821 + 3822
	24.66.43	Chemical elements in disk form and compounds doped for use in electronics	35470	3818
	24.66.44	Activated carbon	35490.1	3802.1
	24.66.45	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and similar products	35490.2	3809
	24.66.46	Pickling preparations; fluxes; prepared rubber accelerators; compound plasticizers and stabilizers for rubber or plastics; catalytic preparations n.e.c.; mixed alkylbenzenes and mixed alkylnaphthalenes n.e.c.	35490.3	3810 + 3812 + 3815 + 3817
	24.66.47	Prepared binders for foundry moulds or cores; chemical products and residual products of the chemical or allied industries, n.e.c.	35490.4	3824[.1 - .4 + .6]
	24.66.48	Miscellaneous other chemical products n.e.c.	35490.5	3824[.7 + .9]
		Group 24.7 Man-made fibres		
		Class 24.70 Man-made fibres		
24.70.1		Synthetic fibres	355a	
	24.70.11	Synthetic filament tow and staple fibres, not carded or combed	35510	5501 + 5503
	24.70.12	High tenacity yarn of nylon or other polyamides and of polyesters	35520.1	5402[.1 + .2]
	24.70.13	Textured yarn and other yarn, single	35520.2	5402[.3 - .5]
	24.70.14	Synthetic monofilament; strip and the like, of synthetic textile materials	35530	5404
24.70.2		Artificial fibres	355b	
	24.70.21	Artificial filament tow and artificial staple fibres, not carded or combed	35540	5502 + 5504
	24.70.22	High tenacity yarn of viscose rayon	35550.1	5403.1
	24.70.23	Artificial textured yarn and single yarn	35550.2	5403[.2 + .3]
	24.70.24	Artificial monofilament; strip and the like, of artificial textile materials	35560	5405
24.70.3		Waste of man-made fibres	392i	
	24.70.30	Waste of man-made fibres	39216	5505
		SUBSECTION DH RUBBER AND PLASTIC PRODUCTS		
		DIVISION 25 RUBBER AND PLASTIC PRODUCTS		
		Group 25.1 Rubber products		
		Class 25.11 New and used rubber tyres and tubes		
25.11.1		New rubber tyres and tubes	361a	
	25.11.11	New pneumatic tyres, of rubber, of a kind used on motor cars	36111	4011.1
	25.11.12	New pneumatic tyres, of rubber, of a kind used on motorcycles or bicycles	36112	4011[.4 + .5]
	25.11.13	New pneumatic tyres, of rubber, of a kind used on buses, lorries or aircraft	36113.1	4011[.2 + .3]
	25.11.14	Agrarian tyres; other new pneumatic tyres, of rubber	36113.2	4011.9
	25.11.15	Inner tubes, solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber	36114	4012.9 + 4013
	25.11.16	Camel-back strips for retreading rubber tyres	36115	4006.1
25.11.2		Used pneumatic tyres, of rubber	392j	
	25.11.20	Used pneumatic tyres, of rubber	39260	4012.2

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	Class 25.12	Retreaded pneumatic tyres, of rubber		
25.12.1		Retreaded pneumatic tyres, of rubber	361b	
	25.12.10	Retreaded pneumatic tyres, of rubber	36120	4012.1
	Class 25.13	Other rubber products		
25.13.1		Reclaimed rubber in primary forms or in plates, sheets or strip	362a	
	25.13.10	Reclaimed rubber in primary forms or in plates, sheets or strip	36210	4003
25.13.2		Unvulcanized rubber and articles thereof; vulcanized rubber, other than hard rubber, in thread, cord, plates, sheets, strip, rods and profile shapes	362b	
	25.13.20	Unvulcanized rubber and articles thereof; vulcanized rubber, other than hard rubber, in thread, cord, plates, sheets, strip, rods and profile shapes	36220	4005 + 4006.9 + 4007 + 4008
25.13.3		Tubes, pipes and hoses, of vulcanized rubber other than hard rubber	362c	
	25.13.30	Tubes, pipes and hoses, of vulcanized rubber other than hard rubber	36230	4009
25.13.4		Conveyor or transmission belts or belting, of vulcanized rubber	362d	
	25.13.40	Conveyor or transmission belts or belting, of vulcanized rubber	36240	4010
25.13.5		Rubberized textile fabrics, except tyre cord fabric	362e	
	25.13.50	Rubberized textile fabrics, except tyre cord fabric	36250	5906
25.13.6		Articles of apparel and clothing accessories, of vulcanized rubber other than hard rubber	362f	
	25.13.60	Articles of apparel and clothing accessories, of vulcanized rubber other than hard rubber	36260	4015
25.13.7		Articles of vulcanized rubber n.e.c.; hard rubber; articles of hard rubber	362g	
	25.13.71	Hygienic or pharmaceutical articles (including teats), of vulcanized rubber other than hard rubber	36270.1	4014
	25.13.72	Floor coverings and mats, of vulcanized rubber other than cellular	36270.2	4016.91
	25.13.73	Other articles of vulcanized rubber n.e.c.; hard rubber in all forms and articles thereof	36270.3	4016[.1 + .92 - .99] + 4017
25.13.8		Waste, parings and scrap of rubber (except hard rubber) and powders and granules	392k	
	25.13.80	Waste, parings and scrap of rubber (except hard rubber) and powders and granules	39250	4004
	Group 25.2	Plastic products		
	Class 25.21	Plastic plates, sheets, tubes and profiles		
25.21.1		Monofilament > 1 mm, rods, sticks and profile shapes, of plastics	363a	
	25.21.10	Monofilament > 1 mm, rods, sticks and profile shapes, of plastics	36310	3916
25.21.2		Tubes, pipes and hoses and fittings thereof, of plastics	363b	
	25.21.21	Artificial guts, of hardened proteins or of cellulosic materials; tubes, pipes and hoses, rigid, of plastics	36320.1	3917[.1 + .2]
	25.21.22	Other tubes, pipes, hoses and fittings, of plastics	36320.2	3917[.3 + .4]
25.21.3		Plates, sheets, film, foil and strip, of plastics, not supported or similarly combined with other materials	363c	
	25.21.30	Plates, sheets, film, foil and strip, of plastics, not supported or similarly combined with other materials	36330	3920
25.21.4		Other plates, sheets, film, foil and strip, of plastics	363d	
	25.21.41	Other plates, sheets, film, foil and strip, of plastics, cellular	36390.1	3921.1
	25.21.42	Other plates, sheets, film, foil and strip, of plastics, non-cellular	36390.2	3921.9

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
		Class 25.22 Packaging products of plastics		
25.22.1		Packaging products of plastics	364	
	25.22.11	Sacks and bags (including cones), of polymers of ethylene	36410.1	3923.21
	25.22.12	Sacks and bags (including cones), of other plastics than polymers of ethylene	36410.2	3923.29
	25.22.13	Boxes, cases, crates and similar articles of plastics	36490.1	3923.1
	25.22.14	Carboys, bottles, flasks and similar articles of plastics	36490.2	3923.3
	25.22.15	Other packaging products of plastics	36490.3	3923[.4 - .9]
		Class 25.23 Builders' ware of plastics		
25.23.1		Builders' ware (except prefabricated buildings), of plastics	369a	
	25.23.11	Floor, wall or ceiling coverings of plastics, in rolls or in the form of tiles	36910	3918
	25.23.12	Baths, wash-basins, lavatory pans and covers, flushing cisterns and similar sanitary ware, of plastics	36930	3922
	25.23.13	Reservoirs, tanks, vats and similar containers, capacity > 300 l, of plastics	36950.1	3925.1
	25.23.14	Doors, windows and frames and thresholds for doors; shutters, blinds and similar articles and parts thereof, of plastics	36950.2	3925[.2 + .3]
	25.23.15	Other builders' ware of plastics n.e.c.	36950.3	3925.9
25.23.2		Prefabricated buildings of plastics	387b	
	25.23.20	Prefabricated buildings of plastics	38700.2	9406.00.9ex
		Class 25.24 Other plastic products		
25.24.1		Apparel and clothing accessories (including gloves), of plastics	282q	
	25.24.10	Apparel and clothing accessories (including gloves), of plastics	28243	3926.2
25.24.2		Other plastic products n.e.c.	369b	
	25.24.21	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, in rolls of a width ≤ 20 cm	36920.1	3919.1
	25.24.22	Self-adhesive plates, sheets, film, foil, tape and other flat shapes, of plastics, in rolls of a width > 20 cm	36920.2	3919.9
	25.24.23	Tableware, kitchenware, other household articles and toilet articles, of plastics	36940	3924
	25.24.24	Parts n.e.c. for lamps and lighting fitting, illuminated name-plates and the like, of plastics	36960	9405.92
	25.24.25	Safety headgear; hats and other headgear, of rubber or plastics	36970	6506[.1 + .91]
	25.24.26	Electrical insulating fittings of plastics	36980	8547.2
	25.24.27	Office or school supplies of plastics	36990.1	3926.1
	25.24.28	Fittings for furniture, coachwork or the like, of plastics; statuettes and other ornamental articles, of plastics; other articles, of plastics	36990.2	3926[.3 - .9]
25.24.9		Manufacturing services of plastic parts	884q	
	25.24.90	Manufacturing services of plastic parts	88470	

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
		SUBSECTION DI OTHER NON METALLIC MINERAL PRODUCTS		
		DIVISION 26 OTHER NON METALLIC MINERAL PRODUCTS		
		Group 26.1 Glass and glass products		
		Class 26.11 Flat glass		
26.11.1		Flat glass	371a	
	26.11.11	Glass cast, rolled, drawn or blown, in sheets, but not otherwise worked	37112	7003 + 7004
	26.11.12	Float glass and surface ground or polished glass, in sheets, but not otherwise worked	37113	7005
		Class 26.12 Shaped and processed flat glass		
26.12.1		Shaped and processed flat glass	371b	
	26.12.11	Glass in sheets, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or mounted	37114	7006
	26.12.12	Safety glass	37115	7007
	26.12.13	Glass mirrors; multiple walled insulating units of glass	37116	7008 + 7009
		Class 26.13 Hollow glass		
26.13.1		Hollow glass	371c	
	26.13.11	Bottles, jars, phials and other containers, of glass, except ampoules; stoppers, lids and other closures, of glass	37191	7010[.2 + .9]
	26.13.12	Drinking glasses other than of glass-ceramics	37193.1	7013.2
	26.13.13	Glassware of a kind used for table or kitchen purposes, for toilet, office, indoor decorations and the like	37193.2	7013[.1 + .3 + .9]
	26.13.14	Glass inners for vacuum flasks or for other vacuum vessels	37199.1	7012
		Class 26.14 Glass fibres		
26.14.1		Glass fibres	371d	
	26.14.11	Slivers, rovings, yarn and chopped strands, of glass fibre	37121	7019.1
	26.14.12	Voiles, webs, mats, mattresses, boards and other articles of glass fibres, except woven fabrics	37129	7019[.3 + .9]
		Class 26.15 Other glass, processed, including technical glassware		
26.15.1		Other glass, semi-finished	371e	
	26.15.11	Glass in the mass, in balls (except microspheres), rods or tubes, unworked; waste and scrap of glass	37111	7001 + 7002
	26.15.12	Paving blocks, bricks, tiles and other articles of pressed or moulded glass; leaded lights and the like; multicellular or foam glass in blocks, plates or similar forms	37117	7016.9
26.15.2		Technical and other glass	371f	
	26.15.21	Glass envelopes, open, and glass parts thereof, for electric lamps, cathode-ray tubes or the like	37192	7011
	26.15.22	Glasses for clocks, watches or spectacles, not optically worked; hollow spheres and their segments, for the manufacture of such glasses	37194	7015
	26.15.23	Laboratory, hygienic or pharmaceutical glassware; ampoules of glass	37195	7010.1 + 7017
	26.15.24	Glass parts for lamps and lighting fittings, illuminated signs, name-plates and the like	37196	9405.91
	26.15.25	Electrical insulators of glass	37197	8546.1
	26.15.26	Articles of glass n.e.c.	37199.2	7014 + 7016.1 + 7018 + 7020

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	Group 26.2	Non-refractory ceramic goods other than for construction purposes; refractory ceramic products		
	Class 26.21	Ceramic household and ornamental articles		
26.21.1		Ceramic household and ornamental articles	372a	
26.21.11		Tableware, kitchenware, other household articles and toilet articles, of porcelain or china	37221.1	6911
26.21.12		Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	37221.2	6912
26.21.13		Statuettes and other ornamental ceramic articles	37222	6913
	Class 26.22	Sanitary ceramic fixtures		
26.22.1		Sanitary ceramic fixtures	372b	
26.22.10		Sanitary ceramic fixtures	37210	6910
	Class 26.23	Ceramic insulators and insulating fittings		
26.23.1		Ceramic insulators and insulating fittings	372c	
26.23.10		Ceramic insulators and insulating fittings	37292	8546.2 + 8547.1
	Class 26.24	Technical ceramic wares		
26.24.1		Ceramic wares for laboratory, chemical or other technical uses	372d	
26.24.11		Ceramic wares for laboratory, chemical or other technical uses, of porcelain or china	37291.1	6909.11
26.24.12		Ceramic wares for laboratory, chemical or other technical uses, other than of porcelain or china	37291.2	6909[.12 + .19]
	Class 26.25	Ceramic articles n.e.c.		
26.25.1		Ceramic articles n.e.c.	372e	
26.25.11		Ceramic articles for use in agriculture and for the conveyance or packing of goods	37291.3	6909.9
26.25.12		Other non-structural ceramic articles n.e.c.	37299	6914
	Class 26.26	Refractory ceramic goods		
26.26.1		Refractory ceramic goods	373a	
26.26.11		Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals or earths	37310	6901
26.26.12		Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than of siliceous fossil meals or earths	37320	6902
26.26.13		Refractory cements, mortars, concretes and similar compositions n.e.c.	37330	3816
26.26.14		Unfired refractory products and other refractory ceramic goods	37340	6815.91 + 6903
	Group 26.3	Ceramic tiles and flags		
	Class 26.30	Ceramic tiles and flags		
26.30.1		Ceramic tiles and flags	373b	
26.30.10		Ceramic tiles and flags	37370	6907 + 6908
	Group 26.4	Bricks, tiles and construction products, in baked clay		
	Class 26.40	Bricks, tiles and construction products, in baked clay		
26.40.1		Bricks, tiles and construction products, in baked clay	373c	
26.40.11		Non-refractory ceramic building bricks, flooring blocks, support or filler tiles and the like	37350.1	6904

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	26.40.12	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods	37350.2	6905
	26.40.13	Ceramic pipes, conduits, guttering and pipe fittings	37360	6906
		Group 26.5 Cement, lime and plaster		
		Class 26.51 Cement		
26.51.1		Cement	374a	
	26.51.11	Cement clinkers	37430	2523.1
	26.51.12	Portland cement, aluminous cement, slag cement and similar hydraulic cements	37440	2523[.2 - .9]
		Class 26.52 Lime		
26.52.1		Lime	374b	
	26.52.10	Lime	37420	2522
		Class 26.53 Plaster		
26.53.1		Plaster	374c	
	26.53.10	Plaster	37410	2520.2
		Group 26.6 Articles of concrete, plaster and cement		
		Class 26.61 Concrete products for construction purposes		
26.61.1		Concrete products for construction	375a	
	26.61.11	Tiles, flagstones, bricks and similar articles, of cement, concrete or artificial stone	37540	6810.1
	26.61.12	Prefabricated structural components for building or civil engineering, of cement, concrete or artificial stone	37550	6810.91
	26.61.13	Pipes of cement, concrete or artificial stone	37560.1	6810.99ex
26.61.2		Prefabricated buildings of concrete	387c	
	26.61.20	Prefabricated buildings of concrete	38700.3	9406.00.9ex
		Class 26.62 Plaster products for construction purposes		
26.62.1		Plaster products for construction purposes	375b	
	26.62.10	Plaster products for construction purposes	37530.1	6809.1
		Class 26.63 Ready-mixed concrete		
26.63.1		Ready-mixed concrete	375c	
	26.63.10	Ready-mixed concrete	37510.1	3824.50.1
		Class 26.64 Mortars		
26.64.1		Mortars	375d	
	26.64.10	Mortars	37510.2	3824.50.9
		Class 26.65 Articles of fibre cement		
26.65.1		Articles of fibre cement	375e	
	26.65.11	Boards, blocks and similar articles of vegetable fibre, straw or wood waste, agglomerated with mineral binders	37520	6808
	26.65.12	Articles of asbestos-cement, cellulose fibre-cement or the like	37570	6811
		Class 26.66 Other articles of plaster, concrete or cement		
26.66.1		Other articles of plaster, concrete or cement	375f	
	26.66.11	Other articles of plaster or compositions based on plaster n.e.c.	37530.2	6809.9
	26.66.12	Articles of cement, concrete or artificial stone n.e.c.	37560.2	6810.99ex

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	Group 26.7	Monumental or building stone and articles thereof		
	Class 26.70	Monumental or building stone and articles thereof		
26.70.1		Monumental or building stone and articles thereof	376	
26.70.11		Marble, travertine, alabaster, worked; artificially coloured granules and powder of marble, travertine, alabaster	37610	6802[.21 + .91]
26.70.12		Other worked monumental or building stone and articles thereof; other artificially coloured granules and powder of natural stone; articles of agglomerated slate	37690	6801 + 6802[.1 + .22 - .29 + .92 - .99] + 6803
	Group 26.8	Other non-metallic mineral products		
	Class 26.81	Abrasive products		
26.81.1		Abrasive products	379a	
26.81.11		Millstones, grindstones, grinding wheels and the like	37910.1	6804
26.81.12		Abrasive powder or grain, on a base of textile fabric, paper or paperboard	37910.2	6805
	Class 26.82	Other non-metallic mineral products n.e.c.		
26.82.1		Other non-metallic mineral products n.e.c.	379b	
26.82.11		Fabricated asbestos fibres; mixtures with a basis of asbestos; articles of such mixtures; friction material for brakes, clutches and the like, not mounted	37920	6812 + 6813
26.82.12		Articles of asphalt or of similar material	37930	6807
26.82.13		Bituminous mixtures based on natural asphalt or bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch	37940	2715
26.82.14		Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of semi-manufactures	37950	3801
26.82.15		Artificial corundum	37960	2818.1
26.82.16		Non-metallic mineral products n.e.c.	37990	6806 + 6814 + 6815[.1 + .2 + .99]
	SUBSECTION DJ	BASIC METALS AND FABRICATED METAL PRODUCTS		
	DIVISION 27	BASIC METALS		
	Group 27.1	Basic iron and steel and ferro-alloys (ECSC)⁴⁾		
	Class 27.10	Basic iron and steel and ferro-alloys (ECSC)⁴⁾		
27.10.1		Basic iron and steel	411a	
27.10.11		Pig iron and spiegeleisen in pigs, blocks or other primary forms	41111	7201
27.10.12		Ferro-manganese, containing by weight > 2 % carbon	41112.1	7202.11
27.10.13		Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products; iron having a minimum purity by weight of 99.94 %, in lumps, pellets or similar forms	41116.1	7203
27.10.2		Ingots, other primary forms and semi-finished products of iron or non-alloy steel	411b	
27.10.20		Ingots, other primary forms and semi-finished products of iron or non-alloy steel	41121.1	7206 + 7207[.11.1 + .12.1 + .19(.11 - .16 + .31) + .20(.11 - .17 + .32 + .51 - .57 + .71)]

⁴⁾ ECSC = European Coal and Steel Community

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
27.10.3		Ingots, other primary forms and semi-finished products of stainless steel or other alloy steel	411c	
	27.10.30	Ingots, other primary forms and semi-finished products of stainless steel or other alloy steel	41122.1	7218[.1 + .91.1 + .99(.11 + .2)] + 7224[.1 + .90(.0 + .15 + .3)]
27.10.4		Flat-rolled products of iron or steel	412a	
	27.10.40	Flat-rolled products of iron or steel	41211-41222.1 41223, 41224.1, 41231.1, 41232.1, 41233.1, 41234.1, 41235.1	7208 - 7210 + 7211[.1 + .23(.1 + .5) + .29.2 + .90.1] + 7212[.10(.1 + .91 + .93) + .20.1 + .30.1 + .40(.1 + .91 + .93 + .95) + .50(.1 - .5) + .60(.1 + .91)] + 7219 + 7220[.1 + .20.1 + .90(.1 + .31)] + 7225 + 7226[.11.1 + .19(.1 + .3) + .20.2 + .91 + .92.1 + .93.2 + .94.2 + .99.2]
27.10.5		Bars and rods, hot-rolled, in irregularly wound coils	412b	
	27.10.50	Bars and rods, hot-rolled, in irregularly wound coils	41241, 41243	7213 + 7221 + 7227
27.10.6		Other bars and rods	412c	
	27.10.60	Other bars and rods	41242.1, 41244, 41261.1, 41264.1	7214[.2 - .9] + 7215.90.1 + 7222[.1 + .30.1] + 7228[.10(.1 + .3) + .20(.1 + .3) + .3 + .60.1 + .8]
27.10.7		Angles, shapes, sections, of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded	412d	
	27.10.70	Angles, shapes, sections, of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded	41251, 41262.1, 41265.1	7216[.1 - .5 + .99.1] + 7222.40[.1 + .3] + 7228.70[.1 + .3]
27.10.8		Sheet piling of iron or steel; railway track construction materials of iron or steel	412e	
	27.10.81	Sheet piling of iron or steel	41252.1	7301.1
	27.10.82	Railway track construction materials of iron or steel	41253.1	7302[.10(.3 + .9) + .2 + .40.1 + .90.1]
27.10.9		Slag and dross, ferrous waste and scrap, remelted scrap ingots	393a	
	27.10.91	Slag, dross, scalings and other waste from the manufacture of iron or steel	39310	2618 + 2619
	27.10.92	Ferrous waste and scrap	39340	7204[.1 - .4]
	27.10.93	Remelted scrap ingots	39350	7204.5
		Group 27.2 Tubes		
		Class 27.21 Tubes and tube fittings, of cast iron		
27.21.1		Tubes, pipes and hollow profiles, of cast iron	412f	
	27.21.10	Tubes, pipes and hollow profiles, of cast iron	41273	7303
27.21.2		Cast fittings, of iron or steel	412g	
	27.21.20	Cast fittings, of iron or steel	41278.1	7307.1
		Class 27.22 Steel tubes and steel tube fittings		
27.22.1		Tubes, pipes and hollow profiles, of iron or steel	412h	
	27.22.10	Tubes, pipes and hollow profiles, of iron or steel	41271, 41272, 41274- 41277	7304 - 7306

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
27.22.2		Tubes or pipe fittings, of iron or steel, n.e.c.	412i	
	27.22.20	Tubes or pipe fittings, of iron or steel, n.e.c.	41278.2	7307[.2 + .9]
		Group 27.3 Other iron and steel and non-ECSC ferro-alloys		
		Class 27.31 Cold drawn products		
27.31.1		Other bars and rods of iron or non-alloy steel	412j	
	27.31.10	Other bars and rods of iron or non-alloy steel	41261.2	7215[.1 + .5 + .90.9]
27.31.2		Angles, shapes and sections of iron or non-alloy steel; other bars and rods of other alloy steel	412k	
	27.31.20	Angles, shapes and sections of iron or non-alloy steel; other bars and rods of other alloy steel	41262.2, 41264.2	7216.69 + 7228[.10.9 + .20.6 + .5 + .60.8]
27.31.3		Bars, rods, angles, shapes and sections, of stainless steel; angles, shapes and sections of alloy steel	412l	
	27.31.30	Bars, rods, angles, shapes and sections, of stainless steel; angles, shapes and sections of alloy steel	41264.3, 41265.2	7222[.2 + .30.98 + .40(.93 + .99)] + 7228.70.9
		Class 27.32 Cold-rolled narrow strip		
27.32.1		Flat-rolled products of iron or non-alloy steel, ≤ 500 mm wide, not clad, plated or coated	412m	
	27.32.10	Flat-rolled products of iron or non-alloy steel, ≤ 500 mm wide, not clad, plated or coated	41222.2, 41231.2	7211[.23.9 + .29(.5 + .9) + .90.9]
27.32.2		Flat-rolled products of iron or non-alloy steel, ≤ 500 mm wide, clad, plated or coated	412n	
	27.32.20	Flat-rolled products of iron or non-alloy steel, ≤ 500 mm wide, clad, plated or coated	41232.2	7212[.10.99 + .20.9 + .30.9 + .40.98 + .50(.7 + .9) + .60(.93 + .99)]
27.32.3		Flat-rolled products of stainless steel or other alloy steel, ≤ 500 mm wide	412o	
	27.32.30	Flat-rolled products of stainless steel or other alloy steel, ≤ 500 mm wide	41224.2, 41233.2, 41234.2, 41235.2	7220[.20(.3 - .9) + .90(.39 + .9)] + 7226[.11.9 + .19.9 + .20.8 + .92.9 + .93.8 + .94.8 + .99.8]
		Class 27.33 Cold formed or folded products of iron, non-alloy steel or stainless steel		
27.33.1		Cold formed or folded products of iron, non-alloy steel or stainless steel	412p	
	27.33.11	Angles, shapes and sections of iron or non-alloy steel	41262.3	7216[.61 + .91]
	27.33.12	Angles, shapes and sections of stainless steel	41265.3	7222.40.91
		Class 27.34 Wire		
27.34.1		Wire	412q	
	27.34.11	Wire of iron or non-alloy steel	41263	7217
	27.34.12	Wire of stainless steel or other alloy steel	41266	7223 + 7229
		Class 27.35 Ferro-alloys (non-ECSC) and other iron and steel n.e.c.		
27.35.1		Non-ECSC ferro-manganese; ferro-chromium; ferro-nickel	411d	
	27.35.11	Ferro-manganese, containing by weight ≤ 2 % carbon	41112.2	7202.19
	27.35.12	Ferro-chromium	41113	7202.4
	27.35.13	Ferro-nickel	41114	7202.6
27.35.2		Other ferro-alloys	411e	
	27.35.20	Other ferro-alloys	41115	7202[.2 + .3 + .5 + .7 - .9]

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
27.35.3		Granules and powders, of pig iron, spiegeleisen, iron or steel	411f	
	27.35.30	Granules and powders, of pig iron, spiegeleisen, iron or steel	41116.2	7205
27.35.4		Semi-finished products of iron or non-alloy steel, of stainless steel or of other alloy steel	411g	
	27.35.41	Semi-finished products of iron or non-alloy steel	41121.2	7207[.11.9 + .12.9 + .19(.19 + .39 + .9) + .20(.19 + .39 + .59 + .79 + .9)]
	27.35.42	Semi-finished products of stainless steel or of alloy steel	41122.2	7218[.91.9 + .99(.19 + .9)] + 7224.90[.19 + .9]
27.35.5		Iron or steel bars and rods, forged	412r	
	27.35.50	Iron or steel bars and rods, forged	41242.2	7214.1
27.35.6		Angles, shapes and sections of iron or steel; railway track construction material of iron or steel	412s	
	27.35.61	Angles, shapes and sections of iron or steel, welded	41252.2	7301.2
	27.35.62	Railway track construction material of iron or steel, welded	41253.2	7302[.10.1 + .3 + .40.9 + .90(.3 + .9)]
27.35.7		Angles, shapes and sections of iron or steel; bars and rods, of stainless steel or other alloy steel	412t	
	27.35.71	Angles, shapes and sections of iron or non-alloy steel n.e.c.	41262.4	7216.99.9
	27.35.72	Bars and rods, of stainless steel or other alloy steel	41264.4	7222.30[.5 + .91] + 7228[.10.5 + .4]
	Group 27.4	Basic precious metals and metals clad with precious metals		
	Class 27.41	Precious metals		
27.41.1		Silver, unwrought or in semi-manufactured forms, or in powder form	413a	
	27.41.10	Silver, unwrought or in semi-manufactured forms, or in powder form	41310	7106
27.41.2		Gold, unwrought or in semi-manufactured forms, or in powder form	413b	
	27.41.20	Gold, unwrought or in semi-manufactured forms, or in powder form	41320	7108
27.41.3		Platinum, unwrought or in semi-manufactured forms, or in powder form	413c	
	27.41.30	Platinum, unwrought or in semi-manufactured forms, or in powder form	41330	7110
27.41.4		Base metals or silver, clad with gold, not further worked than semi-manufactured	413d	
	27.41.40	Base metals or silver, clad with gold, not further worked than semi-manufactured	41340	7109
27.41.5		Base metals clad with silver and base metals, silver or gold clad with platinum, not further worked than semi-manufactured	413e	
	27.41.50	Base metals clad with silver and base metals, silver or gold clad with platinum, not further worked than semi-manufactured	41350	7107 + 7111
27.41.6		Waste and scrap of precious metal	393b	
	27.41.61	Waste and scrap of gold or of metal clad with gold	39331	7112.1
	27.41.62	Waste and scrap of platinum and of other precious metals	39332	7112[.2 + .9]
	Class 27.42	Aluminium and aluminium products		
27.42.1		Aluminium, unwrought; alumina	414a	
	27.42.11	Aluminium, unwrought	41431	7601
	27.42.12	Aluminium oxide, excluding artificial corundum	41432	2818.2

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
27.42.2		Semi-finished products of aluminium or aluminium alloys	415a	
	27.42.21	Aluminium powders and flakes	41531	7603
	27.42.22	Aluminium bars, rods and profiles	41532	7604
	27.42.23	Aluminium wire	41533	7605
	27.42.24	Aluminium plates, sheets and strip, > 0.2 mm thick	41534	7606
	27.42.25	Aluminium foil, ≤ 0.2 mm thick	41535	7607
	27.42.26	Aluminium tubes, pipes and tube or pipe fittings	41536	7608 + 7609
27.42.3		Waste and scrap of aluminium; ash and residues containing mainly aluminium	393c	
	27.42.31	Ash and residues containing mainly aluminium	39320.1	2620.4
	27.42.32	Aluminium waste and scrap	39360.1	7602
		Class 27.43 Lead, zinc and tin and products thereof		
27.43.1		Lead, zinc and tin, unwrought	414b	
	27.43.11	Lead, unwrought	41441	7801
	27.43.12	Zinc, unwrought	41442	7901
	27.43.13	Tin, unwrought	41443	8001
27.43.2		Semi-finished products of lead, zinc and tin or their alloys	415b	
	27.43.21	Lead bars, rods, profiles and wire	41541	7803
	27.43.22	Lead plates, sheets, strip and foil; lead powders and flakes	41542	7804
	27.43.23	Lead tubes, pipes and tube or pipe fittings	41543	7805
	27.43.24	Zinc dust, powders and flakes	41544	7903
	27.43.25	Zinc bars, rods, profiles and wire; zinc plates, sheets, strip and foil	41545	7904 + 7905
	27.43.26	Zinc tubes, pipes and tube or pipe fittings	41546	7906
	27.43.27	Tin bars, rods, profiles and wire	41547	8003
	27.43.28	Tin plates, sheets, strip and foil; tin powders and flakes	41548	8004 + 8005
	27.43.29	Tin tubes, pipes and tube or pipe fittings	41549	8006
27.43.3		Waste and scrap of lead, zinc and tin; ash and residues containing mainly zinc or lead	393d	
	27.43.31	Ash and residues containing mainly zinc or lead	39320.2	2620[.1 + .2]
	27.43.32	Waste and scrap of lead, zinc and tin	39360.2	7802 + 7902 + 8002
		Class 27.44 Copper products		
27.44.1		Copper, unwrought; copper mattes; cement copper	414c	
	27.44.11	Copper mattes; cement copper	41411	7401
	27.44.12	Copper, unrefined; copper anodes for electrolytic refining	41412	7402
	27.44.13	Refined copper and copper alloys, unwrought; master alloys of copper	41413	7403 + 7405
27.44.2		Semi-finished products of copper or copper alloys	415c	
	27.44.21	Copper powders and flakes	41511	7406
	27.44.22	Copper bars, rods and profiles	41512	7407
	27.44.23	Copper wire	41513	7408
	27.44.24	Copper plates, sheets and strip, > 0.15 mm thick	41514	7409
	27.44.25	Copper foil, ≤ 0.15 mm thick	41515	7410
	27.44.26	Copper tubes, pipes and tube or pipe fittings	41516	7411 + 7412

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
27.44.3		Waste and scrap of copper; ash and residues containing mainly copper	393e	
	27.44.31	Ash and residues containing mainly copper	39320.3	2620.3
	27.44.32	Copper waste and scrap	39360.3	7404
		Class 27.45 Other non-ferrous metal products		
27.45.1		Nickel, unwrought; intermediate products of nickel metallurgy	414d	
	27.45.11	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy	41421	7501
	27.45.12	Nickel, unwrought	41422	7502
27.45.2		Semi-finished products of nickel or nickel alloys	415d	
	27.45.21	Nickel powders and flakes	41521	7504
	27.45.22	Nickel bars, rods, profiles and wire	41522	7505
	27.45.23	Nickel plates, sheets, strip and foil	41523	7506
	27.45.24	Nickel tubes, pipes and tube or pipe fittings	41524	7507
27.45.3		Other non-ferrous metals and articles thereof; cermets; ash and residues, containing metals or metallic compounds	416	
	27.45.30	Other non-ferrous metals and articles thereof; cermets; ash and residues, containing metals or metallic compounds	416	81
27.45.4		Waste and scrap of nickel; ash and residues containing other metals and metal compounds	393f	
	27.45.41	Ash and residues containing mainly vanadium or other metals or metal compounds	39320.4	2620[.5 + .9]
	27.45.42	Nickel waste and scrap	39360.4	7503
		Group 27.5 Foundry work services		
		Class 27.51 Casting services of iron		
27.51.1		Casting services of iron	885a	
	27.51.11	Casting services of malleable cast iron	88510.1	
	27.51.12	Casting services of spheroidal cast iron	88510.2	
	27.51.13	Casting services of grey cast iron	88510.3	
		Class 27.52 Casting services of steel		
27.52.1		Casting services of steel	885b	
	27.52.10	Casting services of steel	88510.4	
		Class 27.53 Casting services of light metals		
27.53.1		Casting services of light metals	885c	
	27.53.10	Casting services of light metals	88510.5	
		Class 27.54 Casting services of other non-ferrous metals		
27.54.1		Casting services of other non-ferrous metals	885d	
	27.54.10	Casting services of other non-ferrous metals	88510.6	
		DIVISION 28 FABRICATED METAL PRODUCTS, EXCEPT MACHINERY AND EQUIPMENT		
		Group 28.1 Structural metal products		
		Class 28.11 Metal structures and parts of structures		
28.11.1		Prefabricated buildings of metal	387d	
	28.11.10	Prefabricated buildings of metal	38700.4	9406.00[.3 + .9ex]
28.11.2		Structural metal products and parts thereof	421a	
	28.11.21	Bridges and bridge-sections of iron or steel	42110.1	7308.1

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	28.11.22	Towers and lattice masts of iron or steel	42110.2	7308.2
	28.11.23	Other structures and parts of structures, plates, rods, angles, shapes and the like, of iron, steel or aluminium	42190	7308[.4 + .9] + 7610.9
28.11.9		Installation in situ of self-produced metal structures	885e	
	28.11.90	Installation in situ of self-produced metal structures	88520.1	
		Class 28.12 Builders' carpentry and joinery of metal		
28.12.1		Doors, windows and their frames and thresholds for doors, of iron, steel or aluminium	421b	
	28.12.10	Doors, windows and their frames and thresholds for doors, of iron, steel or aluminium	42120	7308.3 + 7610.1
		Group 28.2 Tanks, reservoirs and containers of metal; central heating radiators and boilers		
		Class 28.21 Tanks, reservoirs and containers of metal		
28.21.1		Tanks, reservoirs and containers of iron, steel or aluminium	422	
	28.21.11	Reservoirs, tanks, vats and similar containers, of iron, steel or aluminium, > 300 l	42210	7309 + 7611
	28.21.12	Containers for compressed or liquefied gas, of iron, steel or aluminium	42220	7311 + 7613
28.21.9		Maintenance and repair services of tanks, reservoirs and containers of metal	886c	
	28.21.90	Maintenance and repair services of tanks, reservoirs and containers of metal	88610.1	
		Class 28.22 Central heating radiators and boilers		
28.22.1		Radiators and boilers	448a	
	28.22.11	Radiators for central heating, not electrically heated, of iron or steel	44823	7322.1
	28.22.12	Boilers for central heating	44825	8403.1
	28.22.13	Parts of boilers for central heating	44833	8403.9
28.22.9		Installation, maintenance and repair services of central heating boilers	886d	
	28.22.90	Installation, maintenance and repair services of central heating boilers	88610.2	
		Group 28.3 Steam generators, except central heating hot water boilers		
		Class 28.30 Steam generators, except central heating hot water boilers		
28.30.1		Steam generators and parts thereof	423a	
	28.30.11	Steam or other vapour generating boilers; super-heated water boilers	42320	8402[.1 + .2]
	28.30.12	Auxiliary plant for use with boilers; condensers for steam or other vapour power units	42330	8404[.1 + .2]
	28.30.13	Parts of steam generators	42342	8402.9 + 8404.9
28.30.2		Nuclear reactors and parts thereof	423b	
	28.30.21	Nuclear reactors	42310	8401.1
	28.30.22	Parts of nuclear reactors	42341	8401.4
28.30.9		Installation, maintenance and repair services of steam generators, except central heating hot water boilers	886e	
	28.30.91	Installation services of steam generators (except central heating hot water boilers), including related pipe system	88610.3	
	28.30.92	Maintenance and repair services of steam generators, except central heating hot water boilers	88610.4	

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	Group 28.4	Forging, pressing, stamping and roll forming services of metal; powder metallurgy		
	Class 28.40	Forging, pressing, stamping and roll forming services of metal; powder metallurgy		
28.40.1		Forging, pressing, stamping and roll forming services of metal	885f	
	28.40.11	Forging services of metal	88520.2	
	28.40.12	Stamping services of metal	88520.3	
	28.40.13	Other forming services of metal	88520.4	
28.40.2		Powder metallurgy	885g	
	28.40.20	Powder metallurgy	88520.5	
	Group 28.5	Treatment and coating services of metal; general mechanical engineering services		
	Class 28.51	Treatment and coating services of metal		
28.51.1		Coating services of metal	885h	
	28.51.11	Metallic coating services	88520.6	
	28.51.12	Non-metallic coating services	88520.7	
28.51.2		Other treatment services of metal	885i	
	28.51.21	Heat treatment services of metal, other than metallic coating	88520.8	
	28.51.22	Other surface treatment services of metal	88520.9a	
	Class 28.52	General mechanical engineering services		
28.52.1		General mechanical engineering services	885j	
	28.52.10	General mechanical engineering services	88520.9b	
	Group 28.6	Cutlery, tools and general hardware		
	Class 28.61	Cutlery		
28.61.1		Cutlery	429a	
	28.61.11	Knives (except for machines) and scissors and blades thereof	42913	8211 + 8213
	28.61.12	Razors and razor blades, including razor blade blanks in strips	42914	8212
	28.61.13	Other articles of cutlery; manicure or pedicure sets and instruments	42915	8214
	28.61.14	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	42916	8215
	Class 28.62	Tools		
28.62.1		Hand tools of a kind used in agriculture, horticulture or forestry	429b	
	28.62.10	Hand tools of a kind used in agriculture, horticulture or forestry	42921.1	8201
28.62.2		Hand saws; blades for saws of all kinds	429c	
	28.62.20	Hand saws; blades for saws of all kinds	42921.2	8202
28.62.3		Other hand tools	429d	
	28.62.30	Other hand tools	42921.3	8203 - 8206
28.62.4		Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools	429e	
	28.62.40	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools	42922.1	8207[.4 - .9]
28.62.5		Other tools	429f	
	28.62.50	Other tools	42922.2	8207[.1 - .3] + 8208 + 8209

Category	Subcategory	Description	References		
			CPC(1991)	HS(1996)/CN(1996)	
		Class 28.63	Locks and hinges		
28.63.1		Padlocks and locks, clasps and frames with clasps; keys and parts thereof; hinges of base metal	429g		
	28.63.11	Padlocks, locks used for motor vehicles and locks used for furniture, of base metal	42992.1	8301[.1 - .3]	
	28.63.12	Other locks, of base metal	42992.2	8301.4	
	28.63.13	Clasps and frames with clasps, incorporating locks; parts; keys presented separately	42992.3	8301[.5 - .7]	
	28.63.14	Hinges, mountings, fittings and similar articles, suitable for motor vehicles, doors, windows, furniture and the like, of base metal	42999.1	8302[.1 - .4 + .6]	
		Group 28.7	Other fabricated metal products		
		Class 28.71	Steel drums and similar containers		
28.71.1		Tanks, casks, drums, cans, boxes and similar containers, for any material (excluding gas), of iron or steel	429h		
	28.71.11	Tanks, casks, drums, cans, boxes and similar containers, for any material (excluding gas), of iron or steel, of a capacity ≥ 50 l but ≤ 300 l	42931.1	7310.1	
	28.71.12	Tanks, casks, drums, cans (except those to be closed by soldering or crimping), boxes and similar containers, for any material (excluding gas), of iron or steel, of a capacity < 50 l	42931.2	7310.29	
		Class 28.72	Light containers, of metal		
28.72.1		Light containers, of metal	429i		
	28.72.11	Cans, of iron or steel, to be closed by soldering or crimping, of a capacity < 50 l	42931.3	7310.21	
	28.72.12	Aluminium casks, drums, cans, boxes and similar containers, for any material (excluding gas), of a capacity ≤ 300 l	42931.4	7612	
	28.72.13	Crown corks and stoppers, caps and lids, of base metal	42932	8309	
		Class 28.73	Wire products		
28.73.1		Wire products	429j		
	28.73.11	Stranded wire, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated	42941	7312	
	28.73.12	Barbed wire, of iron or steel; stranded wire, cables, plaited bands and the like, of copper or aluminium, not electrically insulated	42942	7313 + 7413 + 7614	
	28.73.13	Cloth, grills, netting and fencing, of iron, steel or copper wire; expanded metal, of iron, steel or copper	42943	7314 + 7414	
	28.73.14	Nails, tacks, drawing pins, staples and similar articles	42944.1	7317 + 7415.1 + 7616.1	
	28.73.15	Wire, rods, tubes, plates, electrodes, coated or cored with flux material	42950	8311	
	28.73.16	Sewing needles, knitting needles and similar articles for use in the hand	42997.1	7319	
		Class 28.74	Fasteners, screw machine products, chain and springs		
28.74.1		Fasteners, screw machine products	429k		
	28.74.11	Threaded fasteners, of iron or steel, n.e.c.	42944.2	7318.1	
	28.74.12	Non-threaded fasteners, of iron or steel, n.e.c.	42944.3	7318.2	
	28.74.13	Non-threaded and threaded fasteners, of copper	42944.4	7415[.2 + .3]	
	28.74.14	Springs and leaves for springs, of iron or steel; copper springs	42945	7320 + 7416	
28.74.2		Chain (except articulated link chain) and parts thereof	429l		
	28.74.20	Chain (except articulated link chain) and parts thereof	42991	7315[.2 - .9] + 7419.1	

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	Class 28.75	Other fabricated metal products n.e.c.		
28.75.1		Metal articles for bathroom and kitchen	429m	
	28.75.11	Sinks, wash-basins, baths and other sanitary ware and parts thereof, of iron, steel, copper or aluminium	42911	7324 + 7418.2 + 7615.2
	28.75.12	Table, kitchen or household articles and parts thereof, of iron, steel, copper or aluminium	42912	7323 + 7418.1 + 7615.1 + 8210
28.75.2		Other metal goods, except swords, cutlasses, bayonets and similar arms	429n	
	28.75.21	Armoured or reinforced safes, strong-boxes and doors, of base metal	42993	8303
	28.75.22	Small office or desk equipment, of base metal	42994	8304
	28.75.23	Fittings for loose-leaf binders or files, letter clips and similar office articles, and staples in strips, of base metal	42995	8305
	28.75.24	Statuettes and other ornaments and photograph, picture or similar frames and mirrors, of base metal	42996	8306[.2 + .3]
	28.75.25	Hooks, eyes, clasps and the like, of base metal	42997.2	8308
	28.75.26	Ships' or boats' propellers and blades thereof	42998	8485.1
	28.75.27	Other articles of base metal n.e.c.	42999.2	7316 + 7325 + 7326 + 7419.9 + 7508 + 7616.9 + 7806 + 7907 + 8007 + 8302.5 + 8306.1 + 8307 + 8310
28.75.3		Swords, cutlasses, bayonets, lances and similar arms and parts thereof	447a	
	28.75.30	Swords, cutlasses, bayonets, lances and similar arms and parts thereof	44750	9307
	SUBSECTION DK	MACHINERY AND EQUIPMENT N.E.C.		
	DIVISION 29	MACHINERY AND EQUIPMENT N.E.C.		
	Group 29.1	Machinery for the production and use of mechanical power, except aircraft, vehicle and cycle engines		
	Class 29.11	Engines and turbines except aircraft, vehicle and cycle engines		
29.11.1		Engines	431a	
	29.11.11	Outboard motors for marine propulsion	43110.1	8407.21
	29.11.12	Marine propulsion spark-ignition engines; other engines	43110.2	8407[.29 + .9]
	29.11.13	Other compression-ignition internal combustion piston engines	43110.3	8408[.1 + .9]
29.11.2		Turbines	431b	
	29.11.21	Steam turbines and other vapour turbines	43141	8406[.1 + .8]
	29.11.22	Hydraulic turbines and water wheels	43142	8410.1
	29.11.23	Gas turbines, other than turbo-jets and turbo-propellers	43143	8411.8
29.11.3		Parts of turbines	431c	
	29.11.31	Parts of steam and other vapour turbines	43153	8406.9
	29.11.32	Parts of hydraulic turbines, water wheels including regulators	43154	8410.9
	29.11.33	Parts of gas turbines, excluding turbo-jets and turbo-propellers	43156	8411.99
29.11.9		Installation, maintenance and repair services of engines and turbines, except aircraft, vehicle and cycle engines	886f	
	29.11.91	Installation services of engines and turbines, except aircraft, vehicle and cycle engines	88620.1	
	29.11.92	Maintenance and repair services of engines and turbines, except aircraft, vehicle and cycle engines	88620.2	

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	Class 29.12	Pumps and compressors		
29.12.1		Hydraulic and pneumatic power engines and motors	432a	
	29.12.11	Linear acting (cylinders) hydraulic and pneumatic power engines and motors	43211	8412[.21 + .31]
	29.12.12	Other hydraulic and pneumatic power engines and motors	43212	8412[.29 + .39 + .8]
29.12.2		Pumps for liquids; liquid elevators	432b	
	29.12.21	Pumps for fuel, lubricants, cooling-medium and concrete	43220.1	8413[.1 - .4]
	29.12.22	Other reciprocating positive displacement pumps for liquids	43220.2	8413.5
	29.12.23	Other rotary positive displacement pumps for liquids	43220.3	8413.6
	29.12.24	Other centrifugal pumps for liquids; other pumps; liquid elevators	43220.4	8413[.7 + .8]
29.12.3		Air or vacuum pumps; air or other gas compressors	432c	
	29.12.31	Vacuum pumps	43230.1	8414.1
	29.12.32	Hand or foot-operated air pumps	43230.2	8414.2
	29.12.33	Compressors for refrigerating equipment	43230.3	8414.3
	29.12.34	Air compressors mounted on a wheeled chassis for towing	43230.4	8414.4
	29.12.35	Turbo-compressors	43230.5	8414.80.2
	29.12.36	Reciprocating displacement compressors	43230.6	8414.80[.3 + .4]
	29.12.37	Rotary displacement compressors, single-shaft or multi-shaft	43230.7	8414.80[.6 + .7]
	29.12.38	Compressors for use in civil aircraft and other compressors	43230.8	8414.80[.1 + .9]
29.12.4		Parts of pumps, compressors and hydraulic and pneumatic power engines and motors	432d	
	29.12.41	Parts of hydraulic and pneumatic power engines and motors	43251	8412.9
	29.12.42	Parts of pumps; parts of liquid elevators	43252	8413.9
	29.12.43	Parts of air or vacuum pumps, of air or gas compressors, of fans, of hoods	43253	8414.9
29.12.9		Installation, maintenance and repair services of pumps and compressors	886g	
	29.12.91	Installation services of pumps and compressors	88620.3	
	29.12.92	Maintenance and repair services of pumps and compressors	88620.4	
	Class 29.13	Taps and valves		
29.13.1		Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like	432e	
	29.13.11	Pressure-reducing, control, check and safety valves	43240.1	8481[.1 - .4]
	29.13.12	Taps, cocks, valves for sinks, wash basins, bidets, water cisterns bath and similar fixtures; central heating radiator valves	43240.2	8481.80[.1 + .3]
	29.13.13	Process control valves, gate valves, globe valves and other valves	43240.3	8481.80[.5 - .9]
29.13.2		Parts of taps and valves and similar articles	432f	
	29.13.20	Parts of taps and valves and similar articles	43254	8481.9
29.13.9		Maintenance and repair services of taps and valves	886h	
	29.13.90	Maintenance and repair services of taps and valves	88620.5	
	Class 29.14	Bearings, gears, gearing and driving elements		
29.14.1		Ball or roller bearings	433a	
	29.14.10	Ball or roller bearings	43310	8482[.1 - .8]
29.14.2		Other bearings, gears, gearing and driving elements	433b	
	29.14.21	Articulated link chain, of iron or steel	43320.1	7315[.11 + .12]
	29.14.22	Transmission shafts (including cam and crank shafts) and cranks	43320.2	8483.1

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	29.14.23	Bearing housings and plain shaft bearings	43320.3	8483[.2 + .3]
	29.14.24	Gears and gearing; ball or roller screws; gear boxes and other speed changers	43320.4	8483.4
	29.14.25	Flywheels and pulleys including pulley blocks	43320.5	8483.5
	29.14.26	Clutches and shaft couplings including universal joints	43320.6	8483.6
29.14.3		Parts of bearings, gearings and driving elements	433c	
	29.14.31	Balls, needles and rollers; parts of ball or roller bearings	43331	8482.9
	29.14.32	Parts of articulated link chain of iron or steel	43332.1	7315.19
	29.14.33	Parts of bearing and driving elements n.e.c.	43332.2	8483.9
		Group 29.2 Other general purpose machinery		
		Class 29.21 Furnaces and furnace burners		
29.21.1		Ovens and furnace burners and parts thereof	434	
	29.21.11	Furnace burners; mechanical stokers and grates; mechanical ash dischargers and the like	43410	8416[.1 - .3]
	29.21.12	Industrial or laboratory furnaces and ovens, non-electric, including incinerators, but excluding bakery ovens	43420.1	8417[.1 + .8]
	29.21.13	Industrial or laboratory electric furnaces and ovens; induction or dielectric heating equipment	43420.2	8514[.1 - .4]
	29.21.14	Parts of furnace burners, furnaces and ovens	43430	8416.9 + 8417.9 + 8514.9
29.21.9		Installation, maintenance and repair services of furnaces and furnace burners	886i	
	29.21.91	Installation services of furnaces and furnace burners	88620.6	
	29.21.92	Maintenance and repair services of furnaces and furnace burners	88620.7	
		Class 29.22 Lifting and handling equipment		
29.22.1		Lifting and handling equipment and parts thereof	435	
	29.22.11	Pulley tackle and hoists n.e.c.	43510.1	8425.1
	29.22.12	Pit-head winding gear; winches specially designed for underground use; other winches; capstans	43510.2	8425[.2 + .3]
	29.22.13	Jacks; hoists of a kind used for raising vehicles	43510.3	8425.4
	29.22.14	Derricks; cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane	43520	8426
	29.22.15	Fork-lift trucks, other works trucks; tractors of the type used on railway station platforms	43530	8427 + 8709.1
	29.22.16	Lifts, skip hoists, escalators and moving walkways	43540	8428[.1 + .4]
	29.22.17	Pneumatic and other continuous action elevators and conveyors, for goods or materials	43550	8428[.2 + .32 - .39]
	29.22.18	Other lifting, handling, loading or unloading machinery	43560	8428[.5 - .9]
	29.22.19	Parts of lifting and handling equipment	43570	8431[.1 - .3] + 8709.9
29.22.2		Buckets, shovels, grabs and grips for cranes, excavators and the like	444a	
	29.22.20	Buckets, shovels, grabs and grips for cranes, excavators and the like	44428	8431.41
29.22.9		Installation, maintenance and repair services of lifting and handling equipment	886j	
	29.22.91	Installation services of lifting and handling equipment, except of lifts and escalators	88620.8	
	29.22.92	Maintenance and repair services of lifting and handling equipment	88620.9a	

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	Class 29.23	Non-domestic cooling and ventilation equipment		
29.23.1		Heat exchange units; air conditioning and refrigerating equipment; filtering machinery	439a	
	29.23.11	Heat exchange units and machinery for liquefying air or other gases	43911.1	8419[.5 + .6]
	29.23.12	Air conditioning machines	43912	8415[.1 - .8]
	29.23.13	Refrigerating and freezing equipment and heat pumps, except household type equipment	43913	8418[.5 + .6]
	29.23.14	Machinery and apparatus for filtering or purifying gases n.e.c.	43914.1	8421.39
29.23.2		Fans, other than table, floor, wall, window, ceiling or roof fans	439b	
	29.23.20	Fans, other than table, floor, wall, window, ceiling or roof fans	43931.1	8414.59
29.23.3		Parts of refrigerating and freezing equipment and heat pumps	439c	
	29.23.30	Parts of refrigerating and freezing equipment and heat pumps	43941.1	8415.9 + 8418.9 + 8419.9
29.23.9		Installation, maintenance and repair services of non-domestic cooling and ventilation equipment	886k	
	29.23.91	Installation services of non-domestic cooling and ventilation equipment	88620.9b	
	29.23.92	Maintenance and repair services of non-domestic cooling and ventilation equipment	88620.9c	
	Class 29.24	Other general purpose machinery n.e.c.		
29.24.1		Gas generators, distilling, filtering or rectifying apparatus	439d	
	29.24.11	Producer gas or water gas generators; acetylene gas generators and the like; distilling or rectifying plant	43911.2	8405.1 + 8419.4
	29.24.12	Filtering or purifying machinery and apparatus, for liquid	43914.2	8421[.21 + .22 + .29]
	29.24.13	Oil filters, petrol filters and intake air filters for internal combustion engines	43915	8421[.23 + .31]
29.24.2		Machinery for cleaning bottles, packing and weighing; spraying machinery; gaskets of metal sheeting	439e	
	29.24.21	Machinery for cleaning, filling, packing or wrapping bottles or other containers	43921	8422[.2 - .4]
	29.24.22	Personal and household weighing machines and scales; scales for continuous weighing of goods on conveyors; constant weight scales and scales for discharging a predetermined weight	43922.1	8423[.1 - .3]
	29.24.23	Weighing machinery n.e.c.	43922.2	8423.8
	29.24.24	Fire extinguishers, spray guns, steam or sand blasting machines and similar mechanical appliances except for use in agriculture	43923	8424[.1 - .3 + .89]
	29.24.25	Gaskets of metal sheeting; mechanical seals	43924	8484
29.24.3		Centrifuges, calendering and vending machines	439f	
	29.24.31	Centrifuges n.e.c.	43931.2	8421.19
	29.24.32	Calendering or other rolling machines, excluding metal or glass	43933	8420.1
	29.24.33	Automatic goods-vending machines	43934	8476[.2 + .8]
29.24.4		Machinery n.e.c. for the treatment of materials by a process involving a change of temperature	439g	
	29.24.40	Machinery n.e.c. for the treatment of materials by a process involving a change of temperature	43932	8419.89
29.24.5		Parts of other general purpose machinery	439h	
	29.24.51	Parts of gas or water gas generators	43941.2	8405.9
	29.24.52	Parts of centrifuges; parts of filtering or purifying machinery and apparatus for liquids or gases	43942	8421.9

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	29.24.53	Parts of calendering or other rolling machines; parts of spraying machinery, weights for weighing machines	43943	8420.9 + 8423.9 + 8424.9 + 8476.9
	29.24.54	Machinery parts, not containing electrical connectors n.e.c.	43949	8485.9
29.24.6		Dish washing machines, of the industrial type	469a	
	29.24.60	Dish washing machines, of the industrial type	46930	8422.19
29.24.7		Parts of dish washing machines and machines for cleaning, filling, packing or wrapping	449a	
	29.24.70	Parts of dish washing machines and machines for cleaning, filling, packing or wrapping	44923	8422.9
29.24.9		Installation, maintenance and repair services of other general purpose machinery n.e.c.	886l	
	29.24.91	Installation services of other general purpose machinery n.e.c.	88620.9d	
	29.24.92	Maintenance and repair services of other general purpose machinery n.e.c.	88620.9e	
		Group 29.3 Agricultural and forestry machinery		
		Class 29.31 Agricultural tractors		
29.31.1		Pedestrian-controlled tractors	441a	
	29.31.10	Pedestrian-controlled tractors	44140	8701.1
29.31.2		Other agricultural tractors	441b	
	29.31.21	Tractors, with an engine power ≤ 37 kW	44150.1	8701.90[.1 + .21]
	29.31.22	Tractors, with an engine power > 37 kW but ≤ 59 kW	44150.2	8701.90.25
	29.31.23	Tractors, with an engine power > 59 kW	44150.3	8701.90.3
	29.31.24	Tractors, used and others	44150.4	8701.90[.5 + .9]
29.31.9		Maintenance and repair services of agricultural tractors	886m	
	29.31.90	Maintenance and repair services of agricultural tractors	88620.9f	
		Class 29.32 Other agricultural and forestry machinery		
29.32.1		Agricultural and forestry machinery for soil preparation or cultivation	441c	
	29.32.11	Ploughs and disc harrows	44110.1	8432[.1 + .21]
	29.32.12	Harrows (excluding disc harrows), scarifiers, cultivators, weeders and hoes	44110.2	8432.29
	29.32.13	Seeders, planters and transplanters	44110.3	8432.3
	29.32.14	Manure spreaders and fertilizer distributors	44110.4	8432.4
	29.32.15	Agricultural and forestry machinery n.e.c.; lawn or sports-ground rollers	44110.5	8432.8
29.32.2		Mowers for lawns, parks or sports grounds	441d	
	29.32.20	Mowers for lawns, parks or sports grounds	44120	8433.1
29.32.3		Harvesting machinery	441e	
	29.32.31	Mowers (including cutter bars for tractor mounting), n.e.c.	44130.1	8433.2
	29.32.32	Hay-making machinery	44130.2	8433.3
	29.32.33	Straw or fodder balers, including pick-up balers	44130.3	8433.4
	29.32.34	Harvesting and threshing machinery n.e.c.	44130.4	8433.5
29.32.4		Machinery for projecting, dispersing or spraying liquids or powders for agriculture or horticulture	441f	
	29.32.40	Machinery for projecting, dispersing or spraying liquids or powders for agriculture or horticulture	44160	8424.81
29.32.5		Self-loading or unloading trailers and semi-trailers for agriculture	441g	
	29.32.50	Self-loading or unloading trailers and semi-trailers for agriculture	44170	8716.2

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
29.32.6		Other agricultural or forestry machinery n.e.c.	441h	
	29.32.61	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, except seed, grain or dried leguminous vegetables	44180.1	8433.6
	29.32.62	Milking machines	44180.2	8434.1
	29.32.63	Machinery for preparing animal feeding stuffs; poultry-keeping machinery; poultry incubators and brooders	44180.3	8436[.1 + .2]
	29.32.64	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	44180.4	8437.1
	29.32.65	Agricultural, horticultural, forestry, poultry- or bee-keeping machinery n.e.c.	44180.5	8436.8
29.32.7		Parts of agricultural and forestry machinery	441i	
	29.32.70	Parts of agricultural and forestry machinery	44190	8432.9 + 8433.9 + 8436.9
29.32.9		Installation, maintenance and repair services of agricultural and forestry machinery	886n	
	29.32.91	Installation services of agricultural and forestry machinery	88620.9g	
	29.32.92	Maintenance and repair services of agricultural and forestry machinery	88620.9h	
		Group 29.4 Machine-tools		
		Class 29.40 Machine-tools		
29.40.1		Machine-tools for working metals, operated by laser and the like; machining centres and the like	442a	
	29.40.11	Machine-tools for working any material by removal of material by laser, ultrasonic and the like	44211	8456
	29.40.12	Machining centres, unit construction machines and multi-station transfer machines, for working metal	44212	8457
29.40.2		Lathes, boring and milling machine-tools	442b	
	29.40.21	Lathes for removing metal	44213	8458
	29.40.22	Machine-tools for drilling, boring or milling metal	44214	8459[.1 - .6]
	29.40.23	Machine-tools for threading or tapping metal, n.e.c.	44215	8459.7
29.40.3		Other machine-tools for working metals	442c	
	29.40.31	Machine-tools for deburring, sharpening, grinding, planing, sawing, cutting-off or otherwise finishing metals	44216	8460 + 8461
	29.40.32	Machines for bending, folding, straightening, shearing, punching and notching metal, numerically controlled	44217.1	8462[.21 + .31 + .41]
	29.40.33	Machines for bending, folding, straightening, shearing, punching and notching metal, not numerically controlled	44217.2	8462[.29 + .39 + .49]
	29.40.34	Forging or die-stamping machines and hammers; hydraulic presses and presses for working metals	44217.3	8462[.1 + .9]
	29.40.35	Machine-tools n.e.c. for working metal, sintered metal carbides or cermets, without removing material	44218	8463
29.40.4		Machine-tools for working stone, wood and similar hard materials; presses for the manufacture of particle board and the like	442d	
	29.40.41	Machine-tools for working stone, ceramics, concrete or similar mineral materials or for cold working glass	44221	8464
	29.40.42	Machine-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	44222	8465 + 8479.3

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
29.40.5		Pneumatic or motorized handtools	442e	
	29.40.51	Tools for working in the hand, pneumatic, hydraulic or with self-contained not electric motor	44231	8467[.1 + .8]
	29.40.52	Electro-mechanical tools for working in the hand, with self-contained electric motor	44232	8508[.1 - .8]
29.40.6		Soldering, brazing and welding tools, surface tempering and hot spraying machines and apparatus	442f	
	29.40.60	Soldering, brazing and welding tools, surface tempering and hot spraying machines and apparatus	44240	8468[.1 - .8] + 8515[.1 - .8]
29.40.7		Parts and accessories of machine-tools	442g	
	29.40.71	Tool holders and self-opening dieheads, for machine-tools	44251.1	8466.1
	29.40.72	Work holders for machine-tools	44251.2	8466.2
	29.40.73	Dividing heads and other special attachments for machine-tools	44251.3	8466.3
	29.40.74	Parts and accessories for metal working machine-tools	44251.4	8466[.93 + .94]
	29.40.75	Parts and accessories of machine-tools for working wood, cork, stone, hard rubber and similar hard materials	44252	8466[.91 + .92]
	29.40.76	Parts of chain saws; parts of pneumatic tools; parts of hand-tools, with a non-electric motor	44253	8467.9
	29.40.77	Parts of tools for working in the hand, with electric motor	44254	8508.9
	29.40.78	Parts of other machine-tools	44255	8468.9 + 8515.9
29.40.9		Installation, maintenance and repair services of machine-tools	886o	
	29.40.91	Installation services of machine-tools	88620.9i	
	29.40.92	Maintenance and repair services of machine-tools	88620.9j	
		Group 29.5 Other special purpose machinery		
		Class 29.51 Machinery for metallurgy		
29.51.1		Machinery for metallurgy and parts thereof	443	
	29.51.11	Converters, ladles, ingot moulds and casting machines; metal-rolling mills	44310	8454[.1 - .3] + 8455[.1 + .2]
	29.51.12	Parts of machines for metallurgy; parts of metal-rolling mills	44320	8454.9 + 8455[.3 + .9]
29.51.9		Installation, maintenance and repair services of machinery for metallurgy	886p	
	29.51.91	Installation services of machinery for metallurgy	88620.9k	
	29.51.92	Maintenance and repair services of machinery for metallurgy	88620.9l	
		Class 29.52 Machinery for mining, quarrying and construction		
29.52.1		Machinery for mining	444b	
	29.52.11	Continuous-action elevators and conveyors, for underground use	44411	8428.31
	29.52.12	Coal or rock cutters and tunnelling machinery; other boring and sinking machinery	44412	8430[.3 + .4]
29.52.2		Earthmoving and excavating machinery, self-propelled, and parts thereof	444c	
	29.52.21	Self propelled bulldozers and angledozers	44421	8429.1
	29.52.22	Self-propelled graders and levellers	44422	8429.2
	29.52.23	Self-propelled scrapers	44423	8429.3
	29.52.24	Self-propelled tamping machines and road-rollers	44424	8429.4
	29.52.25	Self-propelled front-end shovel loaders	44425	8429.51
	29.52.26	Self-propelled mechanical shovels, excavators and shovel loaders, with a 360 degree revolving superstructure, except front-end shovel loaders	44426	8429.52

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	29.52.27	Other self-propelled mechanical shovels, excavators and shovel loaders; other self-propelled machinery for mining	44427	8429.59 + 8430.5
	29.52.28	Bulldozer or angledozer blades	44429	8431.42
29.52.3		Other excavating machinery	444d	
	29.52.30	Other excavating machinery	44430	8430[.1 + .2 + .6] + 8479.1
29.52.4		Machinery for sorting, grinding, mixing and similar treatment of earth, stone, ores and other mineral substances; foundry moulds forming machinery	444e	
	29.52.40	Machinery for sorting, grinding, mixing and similar treatment of earth, stone, ores and other mineral substances; foundry moulds forming machinery	44440	8474[.1 - .8]
29.52.5		Track-laying tractors	444f	
	29.52.50	Track-laying tractors	44450	8701.3
29.52.6		Parts of machinery for mining, quarrying and construction	444g	
	29.52.61	Parts for boring or sinking or excavating machinery; parts of cranes	44461	8431[.43 + .49]
	29.52.62	Parts of machinery for sorting, grinding or other treatment of earth, stone and the like	44462	8474.9
29.52.9		Installation, maintenance and repair services of machinery for mining, quarrying and construction	886q	
	29.52.91	Installation services of machinery for mining, quarrying and construction	88620.9m	
	29.52.92	Maintenance and repair services of machinery for mining, quarrying and construction	88620.9n	
		Class 29.53 Machinery for food, beverage and tobacco processing		
29.53.1		Machinery for food, beverage and tobacco processing, except parts thereof	445a	
	29.53.11	Centrifugal cream separators	44511	8421.11
	29.53.12	Dairy machinery	44512	8434.2
	29.53.13	Machinery for milling or working of cereals or dried vegetables n.e.c.	44513	8437.8
	29.53.14	Machinery used in the manufacture of wine, cider, fruit juices and similar beverages	44514	8435.1
	29.53.15	Non-electric bakery ovens; dryers for agricultural products; non-domestic equipment for cooking or heating	44515	8417.2 + 8419[.31 + .81]
	29.53.16	Machinery n.e.c. for the industrial preparation or manufacture of food or drink, including fats or oils	44516	8438[.1 - .8] + 8479.2
	29.53.17	Machinery for preparing or making up tobacco n.e.c.	44517	8478.1
29.53.2		Parts of machinery for food, beverage and tobacco processing	445b	
	29.53.21	Parts of milking machines and dairy machinery; parts of machinery for beverage processing	44521	8434.9 + 8435.9
	29.53.22	Parts of machinery for food processing	44522	8437.9 + 8438.9
	29.53.23	Parts of machinery for tobacco processing	44523	8478.9
29.53.9		Installation, maintenance and repair services of machinery for food, beverage and tobacco processing	886r	
	29.53.91	Installation services of machinery for food, beverage and tobacco processing	88620.9o	
	29.53.92	Maintenance and repair services of machinery for food, beverage and tobacco processing	88620.9p	

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	Class 29.54	Machinery for textile, apparel and leather production		
29.54.1		Machinery for preparing, spinning, weaving and knitting textiles	446a	
	29.54.11	Machines for extruding, drawing, texturing or cutting man-made textile materials; machines for preparing textile fibres	44611.1	8444 + 8445.1
	29.54.12	Textile spinning machines; textile doubling, twisting, winding or reeling machines	44611.2	8445[.2 - .9]
	29.54.13	Weaving machines	44612	8446
	29.54.14	Knitting machines; stitch-bonding machines and similar machines; machines for tufting	44613	8447
	29.54.15	Auxiliary machinery for use with machines for working textiles	44614	8448.1
29.54.2		Other machinery for textile and apparel production, including sewing machines	446b	
	29.54.21	Machinery for washing, cleaning, wringing, ironing, pressing, dyeing, reeling and the like of textile yarn and fabrics; machinery for finishing of felt	44621	8449 + 8451[.3 - .8]
	29.54.22	Laundry-type washing machines; dry-cleaning machines; drying machines, with a capacity > 10 kg	44622	8450.2 + 8451[.1 + .29]
	29.54.23	Sewing machines, except book sewing machines and household sewing machines	44623	8452.2
29.54.3		Machinery for working hides, skins or leather or for making or repairing footwear and other articles	446c	
	29.54.30	Machinery for working hides, skins or leather or for making or repairing footwear and other articles	44630	8453[.1 - .8]
29.54.4		Parts and accessories of machinery for textile, apparel and leather production	446d	
	29.54.41	Parts and accessories of machines for weaving and spinning	44640.1	8448[.2 - .5]
	29.54.42	Parts of machinery for other production of textiles and apparel and for the working of leather	44640.2	8450.9 + 8451.9 + 8452[.3 - .9] + 8453.9
29.54.5		Sewing machines of the household type	448b	
	29.54.50	Sewing machines of the household type	44814	8452.1
29.54.9		Installation, maintenance and repair services of machinery for textile, apparel and leather production	886s	
	29.54.91	Installation services of machinery for textile, apparel and leather production	88620.9q	
	29.54.92	Maintenance and repair services of machinery for textile, apparel and leather production	88620.9r	
	Class 29.55	Machinery for paper and paperboard production		
29.55.1		Machinery for paper and paperboard production and parts thereof	449b	
	29.55.11	Machinery for paper and paperboard production, except parts thereof	44913	8439[.1 - .3] + 8441[.1 - .8]
	29.55.12	Parts of machinery for paper and paperboard production	44921	8439.9 + 8441.9
29.55.9		Installation, maintenance and repair services of machinery for paper and paperboard production	886t	
	29.55.91	Installation services of machinery for paper and paperboard production	88620.9s	
	29.55.92	Maintenance and repair services of machinery for paper and paperboard production	88620.9t	
	Class 29.56	Other special purpose machinery n.e.c.		
29.56.1		Printing and book-binding machinery and parts thereof	449c	
	29.56.11	Book-binding machinery, including book-sewing machines	44914.1	8440.1

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	29.56.12	Machinery, apparatus and equipment, for type-setting, for preparing or making printing blocks, plates	44914.2	8442[.1 - .3]
	29.56.13	Offset printing machinery, excluding those of the office type	44914.3	8443[.11 + .19]
	29.56.14	Other printing machinery, excluding those of the office type	44914.4	8443[.2 - .6]
	29.56.15	Parts of printing and book-binding machinery	44922	8440.9 + 8442.4 + 8443.9
29.56.2		Miscellaneous special purpose machinery and parts thereof	449d	
	29.56.21	Centrifugal clothes-dryers	44911	8421.12
	29.56.22	Dryers for wood, paper pulp, paper or paperboard; non-domestic dryers n.e.c.	44912	8419[.32 + .39]
	29.56.23	Machinery n.e.c. for working rubber or plastics or for the manufacture of products from these materials	44915	8477[.1 - .8]
	29.56.24	Moulds; moulding boxes for metal foundry; mould bases; moulding patterns	44916	8480
	29.56.25	Special purpose machinery n.e.c.	44917	8401.2 + 8475[.1 + .2] + 8479[.4 - .8]
	29.56.26	Parts of other special purpose machinery	44929	8475.9 + 8477.9 + 8479.9
29.56.9		Installation, maintenance and repair services of other special purpose machinery n.e.c.	886u	
	29.56.91	Installation services of other special purpose machinery n.e.c.	88620.9u	
	29.56.92	Maintenance and repair services of other special purpose machinery n.e.c.	88620.9v	
		Group 29.6 Weapons and ammunition		
		Class 29.60 Weapons and ammunition		
29.60.1		Weapons and ammunition and parts thereof	447b	
	29.60.11	Motorized tanks and other armoured fighting vehicles and parts thereof	44710	8710
	29.60.12	Military weapons, other than revolvers, pistols, swords and the like	44720	9301
	29.60.13	Revolvers, pistols, other firearms and similar devices; other arms	44730	9302 - 9304
	29.60.14	Bombs, missiles and similar munitions of war; cartridges, other ammunition and projectiles and parts thereof	44740	9306
	29.60.15	Parts of military weapons and other arms	44760	9305
29.60.9		Installation, maintenance and repair services of weapons and weapons systems	886v	
	29.60.91	Installation services of weapons and weapons systems	88620.9w	
	29.60.92	Maintenance and repair services of weapons and weapons systems	88620.9x	
		Group 29.7 Domestic appliances n.e.c.		
		Class 29.71 Electric domestic appliances		
29.71.1		Refrigerators and freezers; washing machines; electric blankets; fans	448c	
	29.71.11	Refrigerators and freezers, of the household type	44811	8418[.1 - .4]
	29.71.12	Dish washing machines, of the household type	44812.1	8422.11
	29.71.13	Cloth washing and drying machines, of the household type	44812.2	8450.1 + 8451.21
	29.71.14	Electric blankets	44813	6301.1
	29.71.15	Fans and ventilating or recycling hoods of the domestic type	44815	8414[.51 + .6]
29.71.2		Other electrical domestic appliances n.e.c.	448d	
	29.71.21	Electro-mechanical domestic appliances, with self-contained electric motor	44816.1	8509[.1 - .8]

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	29.71.22	Shavers, hair-removing appliances and hair clippers, with self-contained electric motor	44816.2	8510[.1 - .3]
	29.71.23	Electro-thermic hair-dressing or hand-drying apparatus; electric smoothing Irons	44816.3	8516[.3 + .4]
	29.71.24	Other electro-thermic appliances	44816.4	8516.7
	29.71.25	Electrical instantaneous or storage water heaters and immersion heaters	44817.1	8516.1
	29.71.26	Electric space heating apparatus and electric soil heating apparatus	44817.2	8516.2
	29.71.27	Microwave ovens	44817.3	8516.5
	29.71.28	Other ovens; cookers, cooking plates, boiling rings; grillers, roasters	44817.4	8516.6
	29.71.29	Electric heating resistors	44818	8516.8
29.71.3		Parts of electric domestic appliances	448e	
	29.71.30	Parts of electric domestic appliances	44831	8509.9 + 8510.9 + 8516.9
		Class 29.72 Non-electric domestic appliances		
29.72.1		Domestic cooking and heating equipment, non-electric	448f	
	29.72.11	Domestic cooking appliances and plate warmers, of iron or steel or of copper, non electric	44821	7321.1 + 7417
	29.72.12	Other domestic appliances, for gas fuel or for both gas and other fuels, for liquid fuel or for solid fuel	44822	7321.8
	29.72.13	Air heaters or hot air distributors n.e.c., of iron or steel, non-electric	44824	7322.9
	29.72.14	Water heaters, instantaneous or storage, non-electric	44826	8419.1
29.72.2		Parts of stoves, cookers, plate warmers and similar non-electric domestic appliances	448g	
	29.72.20	Parts of stoves, cookers, plate warmers and similar non-electric domestic appliances	44832	7321.9
		SUBSECTION DL ELECTRICAL AND OPTICAL EQUIPMENT		
		DIVISION 30 OFFICE MACHINERY AND COMPUTERS		
		Group 30.0 Office machinery and computers		
		Class 30.01 Office machinery and parts thereof		
30.01.1		Typewriters, word-processing and calculating machines and parts thereof	451a	
	30.01.11	Automatic typewriters and word-processing machines	45110	8469.1
	30.01.12	Other typewriters	45120	8469[.2 + .3]
	30.01.13	Calculating and accounting machines, cash registers and similar machines incorporating a calculating device	45130	8470
	30.01.14	Parts and accessories of typewriters and calculating machines	45170.1	8473[.1 + .2]
30.01.2		Photo-copying apparatus, offset printing and other office machinery and parts thereof	451b	
	30.01.21	Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus	45140	9009[.1 - .3]
	30.01.22	Offset printing machinery, sheet fed, office type	45150	8443.12
	30.01.23	Other office machines	45160	8472
	30.01.24	Parts and accessories of other office machines	45170.2	8473.4
	30.01.25	Parts and accessories of photocopying apparatus	45180	9009.9
30.01.9		Installation services of office machinery	886w	
	30.01.90	Installation services of office machinery	88630.1	

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	Class 30.02	Computers and other information processing equipment		
30.02.1		Computing machinery and parts and accessories thereof	452	
	30.02.11	Analogue or hybrid automatic data processing machines	45210	8471.1
	30.02.12	Portable digital automatic data processing machines, weighing ≤ 10 kg, such as laptops, notebooks and sub-notebooks	45220.1	8471.3
	30.02.13	Digital automatic data processing machines, comprising in the same housing at least a central processing unit and an input and an output unit, whether or not combined	45220.2	8471.41
	30.02.14	Digital automatic data processing machines presented in the form of systems	45220.3	8471.49
	30.02.15	Other digital automatic data processing machines, whether or not containing in the same housing one or two of the following types of units: storage units, input units, output units	45230	8471.5
	30.02.16	Input or output units, whether or not containing storage units in the same housing	45240	8471.6
	30.02.17	Storage units	45250	8471.7
	30.02.18	Other units of automatic data processing machines n.e.c.	45260	8471[.8 + .9]
	30.02.19	Parts and accessories of computing machines	45270	8473[.3 + .5]
30.02.9		Installation services of computers and other data processing equipment	886x	
	30.02.90	Installation services of computers and other data processing equipment	88630.2	
	DIVISION 31	ELECTRICAL MACHINERY AND APPARATUS N.E.C.		
	Group 31.1	Electric motors, generators and transformers		
	Class 31.10	Electric motors, generators and transformers		
31.10.1		Motors of an output ≤ 37.5 W; other DC motors; DC generators	461a	
	31.10.10	Motors of an output ≤ 37.5 W; other DC motors; DC generators	46111	8501[.1 + .3]
31.10.2		Universal AC/DC motors of an output > 37.5 W; other AC motors; AC generators (alternators)	461b	
	31.10.21	Universal AC/DC motors of an output > 37.5 W	46112.1	8501.2
	31.10.22	AC motors, single-phase	46112.2	8501.4
	31.10.23	AC motors, multi-phase, of an output ≤ 750 W	46112.3	8501.51
	31.10.24	AC motors, multi-phase, of an output > 750 W but ≤ 75 kW	46112.4	8501.52
	31.10.25	AC motors, multi-phase, of an output > 75 kW	46112.5	8501.53
	31.10.26	AC generators (alternators)	46112.6	8501.6
31.10.3		Electric generating sets and rotary converters	461c	
	31.10.31	Generating sets with compression-ignition internal combustion piston engines	46113.1	8502.1
	31.10.32	Generating sets with spark-ignition engines; other generating sets; electric rotary converters	46113.2	8502[.2 - .4]
31.10.4		Electrical transformers	461d	
	31.10.41	Liquid dielectric transformers	46121.1	8504.2
	31.10.42	Other transformers, having a power handling capacity ≤ 16 kVA	46121.2	8504[.31 + .32]
	31.10.43	Other transformers, having a power handling capacity > 16 kVA	46121.3	8504[.33 + .34]
31.10.5		Ballasts for discharge lamps or tubes; static converters; other inductors	461e	
	31.10.50	Ballasts for discharge lamps or tubes; static converters; other inductors	46122	8504[.1 + .4 + .5]

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
31.10.6		Parts of electrical motors, generators and transformers	461f	
	31.10.61	Parts suitable for electrical motors and generators	46131	8503
	31.10.62	Parts of transformers, inductors and static converters	46132	8504.9
31.10.9		Installation, maintenance, repair and rewinding services of electrical motors, generators and transformers	886y	
	31.10.91	Installation services of electrical motors, generators and transformers	88640.1	
	31.10.92	Maintenance, repair and rewinding services of electrical motors, generators and transformers	88640.2	
		Group 31.2 Electricity distribution and control apparatus		
		Class 31.20 Electricity distribution and control apparatus		
31.20.1		Electrical apparatus for switching or protecting electrical circuits, for a voltage > 1 000 V	462a	
	31.20.10	Electrical apparatus for switching or protecting electrical circuits, for a voltage > 1 000 V	46211	8535
31.20.2		Electrical apparatus for switching or protecting electrical circuits, for a voltage ≤ 1 000 V	462b	
	31.20.21	Fuses, for a voltage ≤ 1 000 V	46212.1	8536.1
	31.20.22	Automatic circuit breakers, for a voltage ≤ 1 000 V	46212.2	8536.2
	31.20.23	Apparatus for protecting electrical circuits n.e.c., for a voltage ≤ 1 000 V	46212.3	8536.3
	31.20.24	Relays, for a voltage ≤ 1 000 V	46212.4	8536.4
	31.20.25	Switches n.e.c., for a voltage ≤ 1 000 V	46212.5	8536.5
	31.20.26	Lamp-holders, for a voltage ≤ 1 000 V	46212.6	8536.61
	31.20.27	Plugs, sockets and other apparatus for switching or protecting electrical circuits n.e.c.	46212.7	8536[.69 + .9]
31.20.3		Boards	462c	
	31.20.31	Boards and other bases, equipped with electrical switching or protecting apparatus, for a voltage ≤ 1 000 V	46213	8537.1
	31.20.32	Boards and other bases, equipped with electrical switching or protecting apparatus, for a voltage > 1 000 V	46214	8537.2
31.20.4		Parts of electricity distribution or control apparatus	462d	
	31.20.40	Parts of electricity distribution or control apparatus	46220	8538
31.20.9		Installation, maintenance and repair services of electricity distribution and control apparatus	886z	
	31.20.91	Installation services of electricity distribution and control apparatus	88640.3	
	31.20.92	Maintenance and repair services of electricity distribution and control apparatus	88640.4	
		Group 31.3 Insulated wire and cable		
		Class 31.30 Insulated wire and cable		
31.30.1		Insulated wire and cable; optical fibre cables	463a	
	31.30.11	Insulated winding wire	46310	8544.1
	31.30.12	Coaxial cable and other coaxial electric conductors	46320	8544.2
	31.30.13	Other electric conductors, for a voltage ≤ 1 000 V	46340	8544[.4 + .5]
	31.30.14	Electric conductors, for a voltage > 1 000 V	46350	8544.6
	31.30.15	Optical fibre cables made up of individually sheathed fibres	46360	8544.7

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	Group 31.4	Accumulators, primary cells and primary batteries		
	Class 31.40	Accumulators, primary cells and primary batteries		
31.40.1		Primary cells and primary batteries and parts thereof	464a	
31.40.11		Primary cells and primary batteries	46410.1	8506[.1 - .8]
31.40.12		Parts of primary cells and primary batteries	46430.1	8506.9
31.40.2		Electric accumulators and parts thereof	464b	
31.40.21		Lead-acid accumulators for starting piston engines	46420.1	8507.1
31.40.22		Lead-acid accumulators, excluding for starting piston engines	46420.2	8507.2
31.40.23		Nickel-cadium and nickel-iron and other electric accumulators	46420.3	8507[.3 - .8]
31.40.24		Parts of electric accumulators including separators	46430.2	8507.9
31.40.3		Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, primary batteries and electric accumulators		
31.40.30		Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, primary batteries and electric accumulators	46410.2, 46420.4	8548.1
	Group 31.5	Lighting equipment and electric lamps		
	Class 31.50	Lighting equipment and electric lamps		
31.50.1		Electric filament or discharge lamps; arc lamps	465a	
31.50.11		Sealed beam lamp units	46510.1	8539.1
31.50.12		Tungsten halogen filament lamps, excluding ultraviolet or infra-red lamps	46510.2	8539.21
31.50.13		Filament lamps of a power ≤ 200 W and for a voltage > 100 V n.e.c.	46510.3	8539.22
31.50.14		Filament lamps n.e.c.	46510.4	8539.29
31.50.15		Discharge lamps; ultra-violet or infra-red lamps; arc lamps	46510.5	8539[.3 + .4]
31.50.2		Lamps and lighting fittings	465b	
31.50.21		Portable electric lamps worked by dry batteries, accumulators, magnetos	46531.1	8513.1
31.50.22		Electric table, desk, bedside or floor-standing lamps	46531.2	9405.2
31.50.23		Non-electrical lamps and lighting fittings	46531.3	9405.5
31.50.24		Illuminated signs, illuminated name-plates and the like	46531.4	9405.6
31.50.25		Chandeliers and other electric ceiling or wall lighting fittings	46531.5	9405.1
31.50.3		Other lamps and lighting fittings	465c	
31.50.31		Photographic flashbulbs, flashcubes and the like	46520	9006.62
31.50.32		Lighting sets of a kind used for Christmas trees	46532	9405.3
31.50.33		Searchlights and spotlights	46539.1	9405.40.1
31.50.34		Other lamps and lighting fittings n.e.c.	46539.2	9405.40[.3 + .9]
31.50.4		Parts for lamps and lighting equipment	465d	
31.50.41		Parts for filament or discharge lamps	46541	8539.9
31.50.42		Parts of lamps and lighting fittings	46542	8513.9 + 9405.99

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	Group 31.6	Electrical equipment n.e.c.		
	Class 31.61	Electrical equipment for engines and vehicles n.e.c.		
31.61.1		Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	463b	
	31.61.10	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	46330	8544.3
31.61.2		Other electrical equipment n.e.c., for engines and vehicles, and parts thereof	469b	
	31.61.21	Sparking plugs; ignition magnetos; magneto-dynamos; magnetic flywheels; distributors; ignition coils	46910.1	8511[.1 - .3]
	31.61.22	Starter motors and dual purpose starter-generators; other generators and other equipment	46910.2	8511[.4 - .8]
	31.61.23	Electrical lighting or signalling equipment, windscreen wipers, defrosters and demisters for vehicles	46910.3	8512[.1 - .4]
	31.61.24	Parts of other electrical equipment n.e.c. for engines and vehicles	46970.1	8511.9 + 8512.9
	Class 31.62	Other electrical equipment n.e.c.		
31.62.1		Other electrical equipment n.e.c. and parts thereof	469c	
	31.62.11	Electric sound or visual signalling apparatus except for cycles and motor vehicles	46920	8530[.1 + .8] + 8531[.1 - .8]
	31.62.12	Permanent magnets; electromagnetic couplings, clutches and brakes; magnetic lifting heads; parts thereof	46940.1	8505
	31.62.13	Electrical machines and apparatus having individual functions	46940.2	8543[.1 - .8]
	31.62.14	Electrical insulators; insulating fittings for electrical machines or equipment; electrical conduit tubing	46950	8546.9 + 8547.9
	31.62.15	Carbon electrodes and other articles of graphite or other carbon for electrical purposes	46960	8545
	31.62.16	Parts of other electrical equipment; electrical parts of machinery or apparatus n.e.c.	46970.2	8530.9 + 8531.9 + 8543.9 + 8548.9
31.62.9		Installation, maintenance and repair services of other electrical equipment n.e.c.	886aa	
	31.62.91	Installation services of other electrical equipment n.e.c., except electrical signalling equipment for motorways, roads and airports	88640.5	
	31.62.92	Maintenance and repair services of other electrical equipment n.e.c.	88640.6	
	DIVISION 32	RADIO, TELEVISION AND COMMUNICATION EQUIPMENT AND APPARATUS		
	Group 32.1	Electronic valves and tubes and other electronic components		
	Class 32.10	Electronic valves and tubes and other electronic components		
32.10.1		Electrical capacitors	471a	
	32.10.11	Fixed capacitors for 50/60 Hz circuits having a reactive power handling capacity ≥ 0.5 kvar	47110.1	8532.1
	32.10.12	Other fixed capacitors	47110.2	8532.2
	32.10.13	Variable or adjustable (pre-set) capacitors	47110.3	8532.3
32.10.2		Electrical resistors, except heating resistors	471b	
	32.10.20	Electrical resistors, except heating resistors	47120	8533[.1 - .4]
32.10.3		Printed circuits	471c	
	32.10.30	Printed circuits	47130	8534

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
32.10.4		Thermionic, cold cathode or photo-cathode valves and tubes, including cathode ray tubes	471d	
	32.10.41	Cathode-ray television picture tubes; television camera tubes; other cathode-ray tubes	47140.1	8540[.1 - .6]
	32.10.42	Magnetrons, klystrons, microwave tubes and other valve tubes	47140.2	8540[.7 + .8]
32.10.5		Diodes and transistors	471e	
	32.10.51	Diodes; transistors; thyristors, diacs and triacs	47150.1	8541[.1 - .3]
	32.10.52	Semiconductor devices; light-emitting diodes; mounted piezo-electric crystals; parts thereof	47150.2	8541[.4 - .6]
32.10.6		Electronic integrated circuits and microassemblies	471f	
	32.10.60	Electronic integrated circuits and microassemblies	47160	8542[.1 - .5]
32.10.7		Parts of electronic valves and tubes and of other electronic components	471g	
	32.10.71	Parts of electrical capacitors	47171	8532.9
	32.10.72	Parts of electrical resistors, rheostats and potentiometers	47172	8533.9
	32.10.73	Parts of electronic valves and tubes and of other electronic components n.e.c.	47173	8540.9 + 8541.9 + 8542.9
	Group 32.2	Television and radio transmitters; apparatus for line telephony and telegraphy		
	Class 32.20	Television and radio transmitters; apparatus for line telephony and telegraphy		
32.20.1		Radio or television transmission apparatus; television cameras	472a	
	32.20.11	Transmission apparatus for radio-telephony, radio-telegraphy, radio broadcasting or television	47211	8525[.1 + .2]
	32.20.12	Television cameras	47212	8525.3
32.20.2		Electrical apparatus for line telephony or line telegraphy; videophones	472b	
	32.20.20	Electrical apparatus for line telephony or line telegraphy; videophones	47220	8517[.1 - .8]
32.20.3		Parts of electrical telephonic or telegraphic apparatus	474a	
	32.20.30	Parts of electrical telephonic or telegraphic apparatus	47401	8517.9
32.20.9		Installation, maintenance and repair services of television and radio transmitters and of apparatus for line telephony and telegraphy	886bb	
	32.20.91	Installation services of television and radio transmitters and of apparatus for line telephony and telegraphy	88650.1	
	32.20.92	Maintenance and repair services of television and radio transmitters and of apparatus for line telephony and telegraphy	88650.2	
	Group 32.3	Television and radio receivers; sound or video recording or reproducing apparatus and associated goods		
	Class 32.30	Television and radio receivers; sound or video recording or reproducing apparatus and associated goods		
32.30.1		Radio broadcast receivers	473a	
	32.30.11	Radio broadcast receivers (except for cars), capable of operating without an external source of power	47311	8527[.1 + .3]
	32.30.12	Radio broadcast receivers not capable of operating without an external source of power	47312	8527.2
32.30.2		Television receivers	473b	
	32.30.20	Television receivers	47313	8528
32.30.3		Apparatus for sound and video recording and reproducing	473c	
	32.30.31	Turntables, record-players, cassette-players and other sound reproducing apparatus	47321	8519

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	32.30.32	Magnetic tape recorders and other sound recording apparatus	47322	8520
	32.30.33	Video recording or reproducing apparatus; camcorders and still image video cameras	47323	8521 + 8525.4
	32.30.4	Microphones, loudspeakers, reception apparatus for radio-telephony or telegraphy	473d	
	32.30.41	Microphones and stands thereof	47331.1	8518.1
	32.30.42	Loudspeakers; headphones, earphones and combined microphone/speaker sets	47331.2	8518[.2 + .3]
	32.30.43	Audio-frequency electric amplifiers; electric sound amplifier sets	47331.3	8518[.4 + .5]
	32.30.44	Reception apparatus for radio-telephony or radio-telegraphy n.e.c.	47332	8527.9
	32.30.5	Parts of sound and video equipment; aerials	474b	
	32.30.51	Parts and accessories of sound and video equipment	47402	8518.9 + 8522
	32.30.52	Aerials and reflectors of all kind and parts thereof; parts of radio receivers and transmitters; parts of radar equipment	47403	8529
	32.30.9	Installation, maintenance and repair services of professional radio, television, sound and video equipment	886cc	
	32.30.91	Installation services of professional radio, television, sound and video equipment	88650.3	
	32.30.92	Maintenance and repair services of professional radio, television, sound and video equipment	88650.4	
		DIVISION 33 MEDICAL, PRECISION AND OPTICAL INSTRUMENTS; WATCHES AND CLOCKS		
		Group 33.1 Medical and surgical equipment and orthopaedic appliances		
		Class 33.10 Medical and surgical equipment and orthopaedic appliances		
	33.10.1	Medical and surgical equipment and orthopaedic appliances and parts thereof	481a	
	33.10.11	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations	48110	9022
	33.10.12	Electro-diagnostic apparatus and ultraviolet or infra-red ray apparatus used in medical science	48120	9018[.1 + .2]
	33.10.13	Other instruments and appliances used in dental sciences	48130	9018.4
	33.10.14	Medical, surgical or laboratory sterilizers	48140	8419.2
	33.10.15	Syringes, needles, catheters, cannulae and the like; ophthalmic and other instruments and appliances n.e.c.	48150	9018[.3 + .5 + .9]
	33.10.16	Therapeutic instruments and appliances; breathing appliances	48160	9019 + 9020
	33.10.17	Artificial joints; orthopaedic appliances; artificial teeth; dental fittings; artificial parts of the body n.e.c.	48170.1	9021[.1 - .3]
	33.10.18	Hearing aids; pacemakers; parts thereof; parts and accessories of prostheses and orthopaedic appliances	48170.2	9021[.4 - .9]
	33.10.2	Medical, surgical, dental or veterinary furniture; barbers' chairs and similar chairs and parts thereof	481b	
	33.10.20	Medical, surgical, dental or veterinary furniture; barbers' chairs and similar chairs and parts thereof	48180	9402
	33.10.9	Installation, maintenance and repair services of medical and surgical equipment and apparatus	886dd	
	33.10.91	Installation services of medical and surgical equipment and apparatus	88660.1	
	33.10.92	Maintenance and repair services of medical and surgical equipment and apparatus	88660.2	

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	Group 33.2	Instruments and appliances for measuring, checking, testing, navigating and other purposes		
	Class 33.20	Instruments and appliances for measuring, checking, testing, navigating and other purposes		
33.20.1		Navigational, meteorological, geophysical and similar instruments and appliances	482a	
	33.20.11	Direction-finding compasses; other navigational instruments and appliances	48211	9014[.1 - .8]
	33.20.12	Surveying, hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances	48212	9015[.1 - .8]
33.20.2		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	482b	
	33.20.20	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	48220	8526
33.20.3		Precision balances; instruments for drawing, calculating, measuring length and the like	482c	
	33.20.31	Balances of a sensitivity of 5 cg or better	48231	9016
	33.20.32	Drafting tables and machines and other drawing, marking-out or mathematical calculating instruments	48232	9017[.1 + .2]
	33.20.33	Instruments for measuring length, for use in the hand	48233	9017[.3 + .8]
33.20.4		Instruments for measuring electrical quantities or ionizing radiations	482d	
	33.20.41	Instruments and apparatus for measuring or detecting ionizing radiations	48241	9030.1
	33.20.42	Cathode-ray oscilloscopes and cathode-ray oscillographs	48242	9030.2
	33.20.43	Instruments for measuring electrical quantities without a recording device	48243	9030.3
	33.20.44	Instruments and apparatus for telecommunications	48244	9030.4
	33.20.45	Instruments and apparatus for measuring or checking electrical quantities n.e.c.	48245	9030.8
33.20.5		Instrument for checking other physical characteristics	482e	
	33.20.51	Hydrometers, thermometers, pyrometers, barometers, hygrometers and psychrometers	48251	9025[.1 + .8]
	33.20.52	Instruments for measuring or checking the flow, level, pressure or other variables of liquids and gases	48252	9026[.1 - .8]
	33.20.53	Instruments and apparatus for physical or chemical analysis n.e.c.	48253	9027[.1 - .8]
33.20.6		Other measuring, checking and testing instruments and appliances	482f	
	33.20.61	Microscopes (except optical microscopes) and diffraction apparatus	48261	9012.1
	33.20.62	Machines and appliances for testing the mechanical properties of materials	48262	9024[.1 + .8]
	33.20.63	Gas, liquid or electricity supply or production meters	48263	9028[.1 - .3]
	33.20.64	Revolution and production counters, taximeters; speed indicators and tachometers; stroboscopes	48264	9029[.1 + .2]
	33.20.65	Measuring or checking instruments, appliances and machines n.e.c.	48265	9031[.1 - .8]
33.20.7		Thermostats, manostats and other automatic regulating or controlling instruments and apparatus	482g	
	33.20.70	Thermostats, manostats and other automatic regulating or controlling instruments and apparatus	48270	9032[.1 - .8]

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
33.20.8		Parts of instruments and appliances for measuring, checking, testing, navigating and other purposes	482h	
33.20.81		Parts and accessories for the goods of 33.20.1, 33.20.32, 33.20.33, 33.20.4, 33.20.5, 33.20.62 and 33.20.65; parts n.e.c.	48281	9014.9 + 9015.9 + 9017.9 + 9024.9 + 9025.9 + 9026.9 + 9027.9 + 9030.9 + 9031.9 + 9033
33.20.82		Parts and accessories of microscopes (other than optical) and of diffraction apparatus	48282	9012.9
33.20.83		Parts and accessories for the goods of 33.20.63 and 33.20.64	48283	9028.9 + 9029.9
33.20.84		Parts and accessories of instruments and apparatus of 33.20.7	48284	9032.9
33.20.9		Installation, maintenance and repair services of instruments and apparatus for measuring, checking, testing, navigating and other purposes	886ee	
33.20.91		Installation services of instruments and apparatus for measuring, checking, testing, navigating and other purposes	88660.3	
33.20.92		Maintenance and repair services of instruments and apparatus for measuring, checking, testing, navigating and other purposes	88660.4	
		Group 33.3 Industrial process control equipment		
		Class 33.30 Industrial process control equipment		
33.30.1		Design and assembly services of industrial process control equipment, also for automated production plants	885k	
33.30.10		Design and assembly services of industrial process control equipment, also for automated production plants	88570	
		Group 33.4 Optical instruments and photographic equipment		
		Class 33.40 Optical instruments and photographic equipment		
33.40.1		Spectacles, lenses and parts thereof	483b	
33.40.11		Contact lenses; spectacle lenses of any material	48311.1	9001[.3 - .5]
33.40.12		Spectacles, goggles and the like, corrective, protective or other	48312	9004
33.40.13		Frames and mountings for spectacles, goggles or the like	48313	9003.1
33.40.14		Parts of frames and mountings for spectacles, goggles or the like	48352	9003.9
33.40.2		Other optical instruments and parts thereof	483c	
33.40.21		Optical fibres, sheets, plates of polarizing material; lenses, filters and the like	48311.2	9001[.1 + .2 + .9] + 9002[.19 + .2 + .9]
33.40.22		Binoculars, monoculars and other optical telescopes; other astronomical instruments; optical microscopes	48314	9005[.1 + .8] + 9011[.1 - .8]
33.40.23		Liquid crystal devices; lasers, except laser diodes; other optical appliances and instruments n.e.c.	48315	9013[.1 - .8]
33.40.24		Parts and accessories of other optical instruments	48351	9005.9 + 9011.9 + 9013.9
33.40.3		Photographic equipment and parts thereof	483d	
33.40.31		Objective lenses for cameras, projectors or photographic enlargers or reducers	48321	9002.11
33.40.32		Cameras for preparing printing plates or cylinders; cameras for recording documents on microfilm, microfiche and the like	48322.1	9006[.1 - .3]
33.40.33		Instant print cameras and other cameras	48322.2	9006[.4 + .5]
33.40.34		Cinematographic cameras	48322.3	9007.1
33.40.35		Cinematographic projectors; slide projectors; other image projectors	48323	9007.2 + 9008[.1 + .3]

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	33.40.36	Flashlights; photographic enlargers; apparatus for photographic laboratories; negatoscopes, projection screens	48324	9006[.61 + .69] + 9008.4 + 9010[.1 - .6]
	33.40.37	Microfilm, microfiche or other microform readers	48330	9008.2
	33.40.38	Parts and accessories of photographic equipment	48353	9006.9 + 9007.9 + 9008.9 + 9010.9
33.40.9		Maintenance and repair services of professional photographic, cinematographic and optical instruments	886ff	
	33.40.90	Maintenance and repair services of professional photographic, cinematographic and optical instruments	88660.5	
		Group 33.5		Watches and clocks
		Class 33.50		Watches and clocks
33.50.1		Watches and clocks, except movements and parts	484a	
	33.50.11	Wrist-watches, pocket-watches, with case of precious metal or of metal clad with precious metal	48410.1	9101
	33.50.12	Other wrist-watches, pocket-watches and other watches, including stop-watches	48410.2	9102
	33.50.13	Instrument panel clocks and clocks of a similar type for vehicles	48420.1	9104
	33.50.14	Clocks with watch movements; alarm clocks and wall clocks; other clocks	48420.2	9103 + 9105
	33.50.15	Time-registers, time-recorders, parking meters; time switches with clock or watch movement	48430	9106 + 9107
33.50.2		Watch and clock movements and parts	484b	
	33.50.21	Watch movements, complete and assembled	48440.1	9108
	33.50.22	Clock movements, complete and assembled	48440.2	9109
	33.50.23	Complete watch movements, unassembled or partly assembled; incomplete watch movements, assembled	48440.3	9110[.11 + .12]
	33.50.24	Rough watch movements	48440.4	9110.19
	33.50.25	Complete, incomplete and rough clock movements, unassembled	48440.5	9110.9
	33.50.26	Watch and clock cases and parts thereof	48490.1	9111 + 9112
	33.50.27	Watch straps, watch bands and watch bracelets and parts thereof of metal	48490.2	9113[.1 + .2]
	33.50.28	Other clock and watch parts	48490.3	9114
33.50.9		Installation, maintenance and repair services of industrial time measure instruments and apparatus	886gg	
	33.50.91	Installation services of industrial time measure instruments and apparatus	88660.6	
	33.50.92	Maintenance and repair services of industrial time measure instruments and apparatus	88660.7	
		SUBSECTION DM		TRANSPORT EQUIPMENT
		DIVISION 34		MOTOR VEHICLES, TRAILERS AND SEMI-TRAILERS
		Group 34.1		Motor vehicles
		Class 34.10		Motor vehicles
34.10.1		Internal combustion engines of a kind used for motor vehicles and motorcycles	431d	
	34.10.11	Spark-ignition reciprocating internal combustion piston engines for vehicles, of a cylinder capacity $\leq 1\ 000\ \text{cm}^3$	43121	8407[.31 - .33]

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	34.10.12	Spark-ignition reciprocating internal combustion piston engines for vehicles, of a cylinder capacity > 1 000 cm ³	43122	8407.34
	34.10.13	Compression-ignition internal combustion piston engines for vehicles	43123	8408.2
34.10.2		Passenger cars	491a	
	34.10.21	Vehicles with spark-ignition engine of a cylinder capacity ≤ 1 500 cm ³ , new	49113.1	8703[.21.1 + .22.1]
	34.10.22	Vehicles with spark-ignition engine of a cylinder capacity > 1 500 cm ³ , new	49113.2	8703[.23.1 + .24.1]
	34.10.23	Vehicles with compression-ignition internal combustion piston engine (diesel or semi-diesel), new	49113.3	8703[.31.1 + .32.1 + .33.1]
	34.10.24	Other motor vehicles for the transport of persons n.e.c.	49113.4	8703.9
	34.10.25	Motor cars for the transport of persons, used	49113.5	8703[.21.9 + .22.9 + .23.9 + .24.9 + .31.9 + .32.9 + .33.9]
34.10.3		Motor vehicles for the transport of 10 or more persons	491b	
	34.10.30	Motor vehicles for the transport of 10 or more persons	49112	8702
34.10.4		Motor vehicles for the transport of goods	491c	
	34.10.41	Goods vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel), new	49115.1	8704[.21(.1 + .31 + .91) + .22(.1 + .91) + .23(.1 + .91)]
	34.10.42	Goods vehicles, with spark-ignition internal combustion piston engine; other goods vehicles, new	49115.2	8704[.31(.1 + .31 + .91) + .32(.1 + .91) + .9]
	34.10.43	Motor vehicles for the transport of goods, used	49115.3	8704[.21(.39 + .99) + .22.99 + .23.99 + .31(.39 + .99) + .32.99]
	34.10.44	Road tractors for semi-trailers	49111	8701.2
	34.10.45	Chassis fitted with engines, for motor vehicles	49121	8706
34.10.5		Special purpose motor vehicles	491d	
	34.10.51	Dumpers for off-highway use	49114	8704.1
	34.10.52	Crane lorries	49116	8705.1
	34.10.53	Vehicles for travelling on snow; golf cars and the like, with engines	49117	8703.1
	34.10.54	Special purpose motor vehicles n.e.c.	49119	8705[.2 - .9]
	Group 34.2	Bodies (coachwork) for motor vehicles; trailers and semi-trailers		
	Class 34.20	Bodies (coachwork) for motor vehicles; trailers and semi-trailers		
34.20.1		Bodies for motor vehicles	492a	
	34.20.10	Bodies for motor vehicles	49210	8707
34.20.2		Trailers and semi-trailers; containers	492b	
	34.20.21	Containers specially designed for carriage by one or more modes of transport	49221	8609
	34.20.22	Trailers and semi-trailers of the caravan type, for housing or camping	49222	8716.1
	34.20.23	Other trailers and semi-trailers	49229	8716[.3 + .4]
34.20.3		Parts of trailers, semi-trailers and other vehicles, not mechanically propelled	492c	
	34.20.30	Parts of trailers, semi-trailers and other vehicles, not mechanically propelled	49232	8716.9

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	Group 34.3	Parts and accessories for motor vehicles and their engines		
	Class 34.30	Parts and accessories for motor vehicles and their engines		
34.30.1		Parts for engines	431e	
34.30.11		Parts for spark-ignition internal combustion engines, excluding parts for aircraft engines	43151.1	8409.91
34.30.12		Parts for other engines n.e.c.	43151.2	8409.99
34.30.2		Other parts and accessories n.e.c., for motor vehicles	491e	
34.30.20		Other parts and accessories n.e.c., for motor vehicles	49129	8708[.1 + .3 - .9]
34.30.3		Safety seat belts and parts and accessories of bodies	492d	
34.30.30		Safety seat belts and parts and accessories of bodies	49231	8708.2
	DIVISION 35	OTHER TRANSPORT EQUIPMENT		
	Group 35.1	Ships and boats		
	Class 35.11	Ships		
35.11.1		Warships	493a	
35.11.10		Warships	49319.1	8906.00.1
35.11.2		Ships and similar vessels for the transports of persons or goods	493b	
35.11.21		Cruise ships, ferry boats and the like, specially designed for the transport of persons	49311	8901.1
35.11.22		Tankers	49312	8901.2
35.11.23		Refrigerated vessels	49313	8901.3
35.11.24		Vessels for the transport of goods and both persons and goods	49314	8901.9
35.11.3		Fishing vessels and other special vessels	493c	
35.11.31		Fishing vessels; factory ships and other vessels for processing or preserving fishery products	49315	8902
35.11.32		Tugs and pusher craft	49316	8904
35.11.33		Dredgers; light-vessels, fire-floats, floating cranes; other vessels	49319.2	8905[.1 + .9] + 8906.00.9
35.11.4		Floating or submersible drilling or production platforms	493d	
35.11.40		Floating or submersible drilling or production platforms	49320	8905.2
35.11.5		Other floating structures	493e	
35.11.50		Other floating structures	49390	8907
35.11.6		Vessels and other floating structures for breaking up	393g	
35.11.60		Vessels and other floating structures for breaking up	39370	8908
35.11.9		Maintenance, repair, reconstruction and demolition services of ships and floating platforms and structures	886hh	
35.11.91		Maintenance and repair services of ships and floating platforms and structures	88680.1	
35.11.92		Reconstruction of ships	88680.2	
35.11.93		Demolition of ships	88680.3	
	Class 35.12	Pleasure and sporting boats		
35.12.1		Pleasure and sporting boats	494	
35.12.11		Sailboats for pleasure or sports	49410	8903.91
35.12.12		Inflatable vessels for pleasure or sports	49490.1	8903.1
35.12.13		Other vessels for pleasure or sports; rowing boats and canoes	49490.2	8903[.92 + .99]

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
35.12.9		Maintenance and repair services of pleasure and sporting boats	886ii	
	35.12.90	Maintenance and repair services of pleasure and sporting boats	88680.4	
		Group 35.2 Railway and tramway locomotives and rolling-stock		
		Class 35.20 Railway and tramway locomotives and rolling-stock		
35.20.1		Rail locomotives and locomotive tenders	495a	
	35.20.11	Rail locomotives powered from an external source of electricity	49511	8601.1
	35.20.12	Diesel-electric locomotives	49512	8602.1
	35.20.13	Other rail locomotives; locomotive tenders	49519	8601.2 + 8602.9
35.20.2		Self-propelled railway or tramway coaches, vans and trucks, except maintenance or service vehicles	495b	
	35.20.20	Self-propelled railway or tramway coaches, vans and trucks, except maintenance or service vehicles	49520	8603
35.20.3		Other rolling-stock	495c	
	35.20.31	Railway or tramway maintenance or service vehicles	49531	8604
	35.20.32	Railway or tramway passenger coaches, not self-propelled; luggage vans and other specialized vans	49532	8605
	35.20.33	Railway or tramway goods vans and wagons, not self-propelled	49533	8606
35.20.4		Parts of railway or tramway locomotives or rolling-stock; fixtures and fittings and parts thereof; mechanical traffic control equipment	495d	
	35.20.40	Parts of railway or tramway locomotives or rolling-stock; fixtures and fittings and parts thereof; mechanical traffic control equipment	49540	8607 + 8608
35.20.9		Maintenance and repair services, reconditioning of railway and tramway locomotives and rolling-stock	886jj	
	35.20.91	Maintenance and repair services of railway and tramway locomotives and rolling-stock	88680.5	
	35.20.92	Reconditioning of railway and tramway locomotives and rolling-stock	88680.6	
		Group 35.3 Aircraft and spacecraft		
		Class 35.30 Aircraft and spacecraft		
35.30.1		Motors and engines for aircraft or spacecraft; aircraft launching gear, deck-arresters, ground flying trainers, and parts thereof	431f	
	35.30.11	Aircraft spark-ignition engines	43131	8407.1
	35.30.12	Turbo-jets and turbo-propellers	43132	8411[.1 + .2]
	35.30.13	Reaction engines, excluding turbo-jets	43133	8412.1
	35.30.14	Aircraft launching gear; deck-arrestors or similar gear; ground flying trainers and parts thereof	43134	8805
	35.30.15	Parts for aircraft spark-ignition engines	43152	8409.1
	35.30.16	Parts of turbo-jets or turbo-propellers	43155	8411.91
35.30.2		Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft	496a	
	35.30.21	Gliders and hang gliders	49611	8801.1
	35.30.22	Balloons, dirigibles and other non-powered aircraft	49612	8801.9
35.30.3		Helicopters and aeroplanes	496b	
	35.30.31	Helicopters	49621	8802.1
	35.30.32	Aeroplanes and other aircraft n.e.c., of an unladen weight ≤ 2 000 kg	49622	8802.2

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	35.30.33	Aeroplanes and other aircraft n.e.c., of an unladen weight > 2 000 kg but ≤ 15 000 kg	49623.1	8802.3
	35.30.34	Aeroplanes and other aircraft n.e.c., of an unladen weight > 15 000 kg	49623.2	8802.4
35.30.4		Spacecraft (including satellites) and spacecraft launch vehicles	496c	
	35.30.40	Spacecraft (including satellites) and spacecraft launch vehicles	49630	8802.6
35.30.5		Other parts of aircraft and spacecraft	496d	
	35.30.50	Other parts of aircraft and spacecraft	49640	8803
35.30.9		Maintenance, repair and reconditioning services of aircraft and aircraft engines	886kk	
	35.30.91	Maintenance and repair services of aircraft and aircraft engines	88680.7	
	35.30.92	Reconditioning of aircraft	88680.8	
		Group 35.4 Motorcycles and bicycles		
		Class 35.41 Motorcycles		
35.41.1		Motorcycles and side-cars	499a	
	35.41.11	Motorcycles and cycles with an auxiliary motor with reciprocating internal combustion piston engine ≤ 50 cm ³	49911	8711.1
	35.41.12	Motorcycles with reciprocating internal combustion piston engine > 50 cm ³	49912	8711[.2 - .5]
	35.41.13	Motorcycles n.e.c.; side-cars	49913	8711.9
35.41.2		Parts and accessories of motorcycles and side-cars	499b	
	35.41.20	Parts and accessories of motorcycles and side-cars	49941	8714.1
		Class 35.42 Bicycles		
35.42.1		Bicycles and other cycles, not motorized	499c	
	35.42.10	Bicycles and other cycles, not motorized	49921	8712
35.42.2		Parts and accessories of bicycles and other cycles, not motorised	499d	
	35.42.20	Parts and accessories of bicycles and other cycles, not motorised	49942.1	8714.9
		Class 35.43 Invalid carriages		
35.43.1		Invalid carriages	499e	
	35.43.11	Invalid carriages, excluding parts and accessories	49922	8713
	35.43.12	Parts and accessories of invalid carriages	49942.2	8714.2
		Group 35.5 Other transport equipment n.e.c.		
		Class 35.50 Other transport equipment n.e.c.		
35.50.1		Other transport equipment n.e.c.	499f	
	35.50.10	Other transport equipment n.e.c.	49930	8716.8
		SUBSECTION DN OTHER MANUFACTURED GOODS N.E.C.		
		DIVISION 36 FURNITURE; OTHER MANUFACTURED GOODS N.E.C.		
		Group 36.1 Furniture		
		Class 36.11 Chairs and seats		
36.11.1		Seats and parts thereof	381a	
	36.11.11	Seats, primarily with metal frames	38111	9401[.1 - .3 + .7]
	36.11.12	Seats, primarily with wooden frames	38112	9401[.4 - .6]
	36.11.13	Other seats n.e.c.	38119	9401.8
	36.11.14	Parts of seats	38160.1	9401.9

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	Class 36.12	Other office and shop furniture		
36.12.1		Other office and shop furniture	381b	
	36.12.11	Metal furniture of a kind used in offices	38121	9403.1
	36.12.12	Wooden furniture of a kind used in offices	38122	9403.3
	36.12.13	Wooden furniture for shops	38140.1	9403.60.3
	Class 36.13	Kitchen furniture		
36.13.1		Kitchen furniture	381c	
	36.13.10	Kitchen furniture	38130	9403.4
	Class 36.14	Other furniture		
36.14.1		Other furniture	381d	
	36.14.11	Metal furniture n.e.c.	38140.2	9403.2
	36.14.12	Wooden furniture of a kind used in the bedroom, in the dining room and in the living room	38140.3	9403[.5 + .60.1]
	36.14.13	Wooden furniture n.e.c.	38140.4	9403.60.9
	36.14.14	Furniture of plastics or other materials (for example, cane, osier or bamboo)	38140.5	9403[.7 + .8]
	36.14.15	Parts of furniture (except seats) of a kind used in offices and shops or in the house	38160.2	9403.9
36.14.2		Finishing services of furniture (except upholstering of chairs and seats)	884r	
	36.14.20	Finishing services of furniture (except upholstering of chairs and seats)	88491	
	Class 36.15	Mattresses		
36.15.1		Mattress supports; mattresses	381e	
	36.15.11	Mattress supports	38150.1	9404.1
	36.15.12	Mattresses, excluding mattress supports	38150.2	9404.2
	Group 36.2	Jewellery and related articles		
	Class 36.21	Coins		
36.21.1		Coins	382b	
	36.21.10	Coins	38250	7118
	Class 36.22	Jewellery and related articles n.e.c.		
36.22.1		Jewellery and related articles n.e.c.	382c	
	36.22.11	Cultured pearls, precious or semi-precious stones, including synthetic or reconstructed, worked but not set	38220	7101.22 + 7102.39 + 7103.9 + 7104.9
	36.22.12	Industrial diamonds, worked; dust and powder of natural or synthetic precious or semi-precious stones	38230	7102.29 + 7105
	36.22.13	Articles of jewellery and parts thereof; articles of goldsmiths' or silversmiths' wares and parts thereof	38240.1	7113 + 7114
	36.22.14	Other articles of precious metal; articles of natural or cultured pearls, precious or semi-precious stones	38240.2	7115 + 7116
	Group 36.3	Musical instruments		
	Class 36.30	Musical instruments		
36.30.1		Musical instruments and parts thereof	383	
	36.30.11	Pianos and other keyboard stringed musical instruments	38310	9201
	36.30.12	Other string musical instruments	38320	9202
	36.30.13	Keyboard pipe organs, harmoniums and similar instruments; accordions and similar instruments; mouth organs	38330.1	9203 + 9204
	36.30.14	Wind instruments	38330.2	9205

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	36.30.15	Musical or keyboard instruments, the sound of which is produced, or must be amplified, electrically	38340	9207
	36.30.16	Other musical instruments	38350	9206 + 9208
	36.30.17	Metronomes, tuning forks and pitch pipes; mechanisms for musical boxes; musical instrument strings	38360.1	9209[.1 - .3]
	36.30.18	Parts and accessories of musical instruments	38360.2	9209.9
36.30.9		Maintenance and repair services of musical instruments	886ll	
	36.30.90	Maintenance and repair services of musical instruments	88690.3	
		Group 36.4 Sports goods		
		Class 36.40 Sports goods		
36.40.1		Sports goods	384	
	36.40.11	Snow-skis and other snow-ski equipment; ice skates and roller skates; parts thereof	38410	9506[.1 + .7]
	36.40.12	Water-skis, surfboards, sailboards and other water-sport equipment	38420	9506.2
	36.40.13	Gymnasium or athletics articles and equipment	38430	9506.91
	36.40.14	Other articles and equipment for sports or outdoor games; swimming pools and paddling pools	38440	4203.21 + 9506[.3 - .6 + .99]
	36.40.15	Fishing rods, other line fishing tackle; articles for hunting or fishing n.e.c.	38450	9507
		Group 36.5 Games and toys		
		Class 36.50 Games and toys		
36.50.1		Dolls representing only human beings; toys representing animals or non-human creatures; parts thereof	385a	
	36.50.11	Dolls representing only human beings	38520.1	9502.1
	36.50.12	Toys representing animals or non-human creatures	38520.2	9503.4
	36.50.13	Parts and accessories of dolls representing human beings	38530	9502.9
36.50.2		Toy trains and accessories therefor; other reduced-size models or construction sets and constructional toys	385b	
	36.50.20	Toy trains and accessories therefor; other reduced-size models or construction sets and constructional toys	38540	9503[.1 - .3]
36.50.3		Other toys, including toy musical instruments	385c	
	36.50.31	Wheeled toys designed to be ridden by children; dolls' carriages	38510	9501
	36.50.32	Puzzles	38550	9503.6
	36.50.33	Other toys n.e.c.	38560	9503[.5 + .7 - .9]
36.50.4		Articles for funfair, table or parlour games	385d	
	36.50.41	Playing cards	38570	9504.4
	36.50.42	Video games of a kind used with a television receiver	38580	9504.1
	36.50.43	Articles for billiards, articles for funfair, table or parlour games; other games, coin- or disc-operated	38590	9504[.2 + .3 + .9]
		Group 36.6 Miscellaneous manufactured goods n.e.c.		
		Class 36.61 Imitation jewellery		
36.61.1		Imitation jewellery	389a	
	36.61.10	Imitation jewellery	38997	7117
		Class 36.62 Brooms and brushes		
36.62.1		Brooms and brushes	389b	
	36.62.11	Brooms and brushes for household cleaning	38993.1	9603[.1 + .9]

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	36.62.12	Tooth brushes, hair brushes and other toilet brushes for use on the person; artists' brushes, writing brushes and brushes for cosmetics	38993.2	9603[.2 + .3]
	36.62.13	Other brushes n.e.c.	38993.3	9603[.4 + .5]
		Class 36.63 Other manufactured goods n.e.c.		
36.63.1		Roundabouts, swings, shooting galleries and other fairground amusements	386	
	36.63.10	Roundabouts, swings, shooting galleries and other fairground amusements	38600	9508
36.63.2		Writing implements	389c	
	36.63.21	Ball point pens; felt-tipped and other porous-tipped pens and markers; propelling or sliding pencils	38911.1	9608[.1 + .2 + .4]
	36.63.22	Indian ink drawing pens; fountain pens, stylograph pens and other pens	38911.2	9608.3
	36.63.23	Sets of writing implements, pen- and pencil-holders and similar holders; parts thereof	38911.3	9608[.5 - .9]
	36.63.24	Pencils, crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks	38911.4	9609
	36.63.25	Slates and boards; date, sealing or numbering stamps and the like; typewriter or similar ribbons; ink-pads	38912	9610 - 9612
36.63.3		Umbrellas; walking-sticks; buttons; button-moulds; fasteners; parts thereof	389d	
	36.63.31	Umbrellas and sun umbrellas; walking-sticks, seat-sticks, whips, riding-crops and the like	38921	6601 + 6602
	36.63.32	Parts, trimmings and accessories of umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and the like	38922	6603
	36.63.33	Press-fasteners, snap-fasteners, press-studs and parts thereof; buttons; slide fasteners	38923	9606[.1 + .2] + 9607.1
	36.63.34	Button moulds and other parts of buttons; button blanks; parts of slide fasteners	38924	9606.3 + 9607.2
36.63.4		Linoleum	389e	
	36.63.40	Linoleum	38930	5904
36.63.5		Products of human or animal hair; similar products of textile materials	389f	
	36.63.50	Products of human or animal hair; similar products of textile materials	38972	6703 + 6704
36.63.6		Lighters, pipes and parts thereof; articles of combustible material; matches; liquid or liquefied gas fuels	389g	
	36.63.61	Cigarette lighters and other lighters; smoking pipes and cigar or cigarette holders and parts thereof; blocks for the manufacture of pipes	38994.1	9613[.1 - .8] + 9614
	36.63.62	Parts of lighters; pyrophoric alloys; articles of combustible materials	38995	3606.9 + 9613.9
	36.63.63	Matches	38998	3605
	36.63.64	Liquid or liquefied-gas fuels for lighters, in containers of a capacity $\leq 300 \text{ cm}^3$	38999.1	3606.1
36.63.7		Other articles n.e.c.	389h	
	36.63.71	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes	38991	9505
	36.63.72	Baby carriages and parts thereof	38992	8715
	36.63.73	Combs, hair-slides and the like; hairpins; curling pins; scent sprays and mounts and heads therefor; powder-puffs and pads	38994.2	9615 + 9616
	36.63.74	Instruments, apparatus and models designed for demonstrational purposes	38996	9023
	36.63.75	Candles, tapers and the like	38999.2	3406

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	36.63.76	Artificial flowers, foliage and fruit and parts thereof;	38999.3	6702
	36.63.77	Other miscellaneous articles n.e.c.	38999.4	4206 + 6701 + 9601 + 9602 + 9604 + 9617 + 9618
		DIVISION 37 SECONDARY RAW MATERIALS		
		Group 37.1 Metal secondary raw materials		
		Class 37.10 Metal secondary raw materials		
37.10.1		Metal secondary raw materials	884s	
	37.10.10	Metal secondary raw materials	88493.1	
		Group 37.2 Non-metal secondary raw materials		
		Class 37.20 Non-metal secondary raw materials		
37.20.1		Non-metal secondary raw materials	884t	
	37.20.10	Non-metal secondary raw materials	88493.2	

Category	Subcategory	Description	References		
			CPC(1991)	HS(1996)/CN(1996)	
		SECTION E	ELECTRICAL ENERGY, GAS, STEAM AND HOT WATER		
		DIVISION 40	ELECTRICAL ENERGY, GAS, STEAM AND HOT WATER		
		Group 40.1	Production and distribution services of electricity		
		Class 40.10	Production and distribution services of electricity		
40.10.1		Electrical energy	171		
	40.10.10	Electrical energy	17100	2716	
40.10.2		Spent (irradiated) fuel elements (cartridges) of nuclear reactors	337b		
	40.10.20	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	33720	2844.5	
40.10.3		Electrical energy supply services	887a		
	40.10.30	Electrical energy supply services	88700.1		
		Group 40.2	Manufactured gas and distribution services of gaseous fuels through mains		
		Class 40.20	Manufactured gas and distribution services of gaseous fuels through mains		
40.20.1		Coal gas, water gas, producer gas and similar gases, other than petroleum gases	172		
	40.20.10	Coal gas, water gas, producer gas and similar gases, other than petroleum gases	17200	2705	
40.20.2		Distribution services of gaseous fuels through mains	887b		
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		Class 40.30	Steam and hot water supply services		
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	40.30.10	Steam and hot water supply services	17300		
		DIVISION 41	COLLECTED AND PURIFIED WATER; DISTRIBUTION SERVICES OF WATER		
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		Class 41.00	Collected and purified water; distribution services of water		
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	41.00.11	Drinking water	18000.1		
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41.00.2		Distribution services of water	887c		
	41.00.20	Distribution services of water	88700.3		

Category	Subcategory	Description	References CPC(1991) HS(1996)/CN(1996)
	SECTION F	CONSTRUCTION WORK	
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45.11.1		Demolition, site formation and clearance work	511a
45.11.11		Demolition work	51120
45.11.12		Site formation and clearance work	51130.1
45.11.2		Excavating and earthmoving work	511b
45.11.21		Trench digging work	51140.1
45.11.22		Stripping work of contaminated top soil	51140.2
45.11.23		Land re-creation work	51140.3
45.11.24		Other excavating and earthmoving work	51140.4
45.11.3		Site preparation work for mining	511c
45.11.30		Site preparation work for mining	51150
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45.21.11		General construction work for one- and two-dwelling buildings	51210
45.21.12		General construction work for multi-dwelling buildings	51220
45.21.13		General construction work for warehouses and industrial buildings	51230
45.21.14		General construction work for commercial buildings	51240
45.21.15		General construction work for other buildings	51250- 51290
45.21.2		General construction work for bridges, elevated highways, tunnels and subways	513a
45.21.21		General construction work for bridges and elevated highways	51320.1
45.21.22		General construction work for tunnels and subways	51320.2
45.21.3		General construction work for long-distance pipelines, communication and power lines (cables)	513b
45.21.31		General construction work for long-distance pipelines for oil and gas	51340.1
45.21.32		General construction work for other long-distance pipelines, including for water	51340.2
45.21.33		General construction work for electricity power lines for railways	51340.3

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	45.21.34	General construction work for other electricity power lines, above ground	51340.4	
	45.21.35	General construction work for other electricity power lines, underground	51340.5	
	45.21.36	General construction work for communication lines, above ground	51340.6	
	45.21.37	General construction work for communication lines, underground	51340.7	
45.21.4		General construction work for local pipelines and cables; ancillary works	513c	
	45.21.41	General construction work for local water and sewage pipelines, including ancillary works	51350.1	
	45.21.42	General construction work for local power pipelines other than electricity, including ancillary works	51350.2	
	45.21.43	General construction work for local electricity power lines (including ancillary works), above ground	51350.3	
	45.21.44	General construction work for local electricity power lines (including ancillary works), underground	51350.4	
	45.21.45	General construction work for local telephone and other communication lines (including ancillary works), above ground	51350.5	
	45.21.46	General construction work for local telephone and other communication lines (including ancillary works), underground	51350.6	
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	45.21.52	General construction work for mining and manufacturing	51360.2	
45.21.6		General construction work of other structures and for engineering works n.e.c.	513e	
	45.21.61	General construction work of structures for stadia and sport grounds	51371.1	
	45.21.62	General construction work of structures for swimming pools	51372.1	
	45.21.63	General construction work of structures for other sport and recreation installations	51372.2	
	45.21.64	General construction work for engineering works n.e.c.	51390	
45.21.7		Assembly and erection of prefabricated constructions	514	
	45.21.71	Assembly and erection of prefabricated residential buildings	51400.1	
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	45.21.73	Assembly and erection of other prefabricated structures	51400.3	
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45.22.1		Roofing work	515a	
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	45.22.12	Roof covering work	51530.2	
	45.22.13	Flashing and guttering work	51530.3	
45.22.2		Waterproofing work	515b	
	45.22.20	Waterproofing work	51530.4	
		Class 45.23 General construction work for highways, roads, airfields and sport facilities		
45.23.1		General construction work for highways, roads, railways and airfield runways	513f	
	45.23.11	General foundation work for highways, roads, streets and other vehicular or pedestrian ways	51310.1	
	45.23.12	General surface work for highways, roads, streets and other vehicular or pedestrian ways	51310.2	
	45.23.13	General construction work for railways	51310.3	
	45.23.14	General construction work for airfield runways	51310.4	
	45.23.15	Painting work of markings on roads surfaces, parking lots and similar surfaces	51730.1	

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
45.23.2		Flatwork for sport and recreation installations	513g	
	45.23.21	Flatwork for stadia and sport grounds	51371.2	
	45.23.22	Flatwork for other sport and recreation installations	51372.3	
		Class 45.24 General construction work for water projects		
45.24.1		General construction work for waterways, harbours, dams and other waterworks	513h	
	45.24.11	General coastal and port construction work	51330.1	
	45.24.12	General construction work of dams, canals, irrigation channels and aqueducts	51330.2	
	45.24.13	General construction work of locks, floodgates and other hydro-mechanical structures	51330.3	
	45.24.14	Dredging work; other water-associated work	51330.4	
		Class 45.25 Other construction work involving special trades		
45.25.1		Scaffolding work	511e	
	45.25.10	Scaffolding work	51160	
45.25.2		Foundation work; water well drilling	515c	
	45.25.21	Foundation work, including pile driving	51510	
	45.25.22	Water well drilling	51520	
45.25.3		Concrete work	515d	
	45.25.31	Reinforced concrete work	51540.1	
	45.25.32	Other concrete work	51540.2	
45.25.4		Structural steel components erection work	515e	
	45.25.41	Structural steel components erection work for buildings	51550.1	
	45.25.42	Structural steel components erection work for other structures	51550.2	
45.25.5		Masonry and bricklaying work	515f	
	45.25.50	Masonry and bricklaying work	51560	
45.25.6		Other special trade construction work	515g	
	45.25.61	Erection work of industrial chimneys	51590.1	
	45.25.62	Other special trade construction work n.e.c.	51590.2	
		Group 45.3 Building installation work		
		Class 45.31 Installation work of electrical wiring and fittings		
45.31.1		Electrical wiring and fitting work	516a	
	45.31.11	Electrical wiring and fitting work in residential buildings	51641.1	
	45.31.12	Electrical wiring and fitting work in non-residential buildings	51641.2	
	45.31.13	Electrical wiring and fitting work for other construction projects	51641.3	
45.31.2		Fire and burglar alarm system and residential antenna installation work	516b	
	45.31.21	Fire alarm system installation work	51642	
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	45.31.23	Residential antenna installation work	51644	
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	45.31.30	Lift and escalator installation work	51691	
45.31.4		Other electrical building installation work	516d	
	45.31.41	Electrical installation work of telecommunications cables	51649.1	
	45.31.42	Electrical installation work of heating and other electrical equipment of buildings	51649.2	

Category	Subcategory	Description	References CPC(1991) HS(1996)/CN(1996)
	Class 45.32	Insulation work	
45.32.1		Insulation work	516e
	45.32.11	Thermal insulation work	51650.1
	45.32.12	Other insulation work	51650.2
	Class 45.33	Plumbing work	
45.33.1		Heating, ventilation and air conditioning installation work	516f
	45.33.11	Central heating installation work	51610.1
	45.33.12	Ventilation and air conditioning installation work	51610.2
45.33.2		Water plumbing and drain laying work	516g
	45.33.20	Water plumbing and drain laying work	51620
45.33.3		Gas fitting installation work	516h
	45.33.30	Gas fitting installation work	51630
	Class 45.34	Other building installation work	
45.34.1		Fencing and railing installation work	516i
	45.34.10	Fencing and railing installation work	51660
45.34.2		Other electrical installation work	516j
	45.34.21	Installation work of illumination and signalling systems for roads, airports and harbours	51649.3
	45.34.22	Other electrical installation work n.e.c.	51649.4
45.34.3		Other installation work	516k
	45.34.31	Installation work of blinds and awnings	51699.1
	45.34.32	Other installation work n.e.c.	51699.2
	Group 45.4	Building completion work	
	Class 45.41	Plastering work	
45.41.1		Plastering work	517a
	45.41.10	Plastering work	51720
	Class 45.42	Joinery installation work	
45.42.1		Joinery installation work	517b
	45.42.11	Installation of door and window frames	51760.1
	45.42.12	Other metal joinery installation work	51760.2
	45.42.13	Other non-metal joinery installation work	51760.3
	Class 45.43	Floor and wall covering work	
45.43.1		Floor and tiling work	517c
	45.43.11	Exterior floor and wall tiling work	51740.1
	45.43.12	Interior floor and wall tiling work	51740.2
45.43.2		Other floor laying and covering, wall covering and wall papering work	517d
	45.43.21	Laying work of flexible floor coverings	51750.1
	45.43.22	Other floor laying and covering work	51750.2
	45.43.23	Wall covering and wall papering work	51750.3
45.43.3		Interior fitting decoration work	517e
	45.43.30	Interior fitting decoration work	51770
	Class 45.44	Painting and glazing work	
45.44.1		Glazing work	517f
	45.44.10	Glazing work	51710

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
45.44.2		Painting work	517g	
	45.44.21	Painting work on building interiors	51730.2	
	45.44.22	Painting work on building exteriors	51730.3	
	45.44.23	Painting work on other engineering structures	51730.4	
		Class 45.45 Other building completion work		
45.45.1		Other building completion work	517h	
	45.45.11	Ornamentation fitting work	51780	
	45.45.12	Exterior cleaning work of buildings	51790.1	
	45.45.13	Other building completion and finishing work n.e.c.	51790.2	
		Group 45.5 Renting services of construction or demolition equipment with operator		
		Class 45.50 Renting services of construction or demolition equipment with operator		
45.50.1		Renting services of construction or demolition equipment with operator	518	
	45.50.10	Renting services of construction or demolition equipment with operator	51800	

Category	Subcategory	Description	References CPC(1991) HS(1996)/CN(1996)
	SECTION G	WHOLESALE AND RETAIL TRADE SERVICES; REPAIR SERVICES OF MOTOR VEHICLES, MOTORCYCLES AND PERSONAL AND HOUSEHOLD GOODS	
	DIVISION 50	TRADE, MAINTENANCE AND REPAIR SERVICES OF MOTOR VEHICLES AND MOTORCYCLES; RETAIL TRADE SERVICES OF AUTOMOTIVE FUEL	
	Group 50.1	Trade services of motor vehicles	
	Class 50.10	Trade services of motor vehicles	
50.10.1		Wholesale trade services of motor vehicles	611a
	50.10.11	Wholesale trade services of lorries, trucks, trailers, semi-trailers and buses	61111.1
	50.10.12	Wholesale trade services of other passenger motor vehicles	61111.2
	50.10.13	Wholesale trade services of caravans and other camping vehicles	61111.3
	50.10.14	Wholesale trade services of special purpose and of other motor vehicles	61111.4
50.10.2		Retail trade services of motor vehicles	611b
	50.10.21	Retail trade services of new passenger motor vehicles	61112.1
	50.10.22	Retail trade services of used passenger motor vehicles	61112.2
	50.10.23	Retail trade services of caravans and other camping vehicles	61112.3
50.10.3		Sales on a fee or contract basis of motor vehicles	611c
	50.10.30	Sales on a fee or contract basis of motor vehicles	61111.5
	Group 50.2	Maintenance and repair services of motor vehicles	
	Class 50.20	Maintenance and repair services of motor vehicles	
50.20.1		Maintenance and repair services of passenger motor cars	611d
	50.20.11	Ordinary maintenance and repair services (except electrical system, tyre and body repair services), for passenger motor cars	61120.1
	50.20.12	Electrical system repair services, for passenger motor cars	61120.2
	50.20.13	Tyre repair services, including wheel adjustment and balancing, for passenger motor cars	61120.3
	50.20.14	Body repair and similar services (door, lock, window, repainting, collision repair), for passenger motor cars	61120.4
50.20.2		Maintenance and repair services of other motor vehicles	611e
	50.20.21	Ordinary maintenance and repair services (except electrical system and body repair services), for other motor vehicles	61120.5
	50.20.22	Electrical system repair services, for other motor vehicles	61120.6
	50.20.23	Body repair and similar services (door, lock, window, repainting, collision repair), for other motor vehicles	61120.7
50.20.3		Other services related to motor vehicles	611f
	50.20.31	Car-washing and similar services	61120.8
	50.20.32	Automobile emergency road services	61120.9
	Group 50.3	Trade services of motor vehicle parts and accessories	
	Class 50.30	Trade services of motor vehicle parts and accessories	
50.30.1		Wholesale trade services of parts and accessories of motor vehicles	611g
	50.30.11	Wholesale trade services of tyres	61130.1
	50.30.12	Wholesale trade services of other parts and accessories of motor vehicles	61130.2

Category			References
Subcategory	Description		CPC(1991) HS(1996)/CN(1996)
50.30.2	Retail trade services of parts and accessories of motor vehicles		611h
50.30.21	Retail trade services of tyres		61130.3
50.30.22	Retail trade services of other parts and accessories of motor vehicles		61130.4
50.30.3	Sales on a fee or contract basis of parts and accessories of motor vehicles		611i
50.30.30	Sales on a fee or contract basis of parts and accessories of motor vehicles		61130.5
	Group 50.4	Trade, maintenance and repair services of motorcycles and related parts and accessories	
	Class 50.40	Trade, maintenance and repair services of motorcycles and related parts and accessories	
50.40.1	Wholesale trade services of motorcycles and related parts and accessories		612a
50.40.10	Wholesale trade services of motorcycles and related parts and accessories		61210.1
50.40.2	Retail trade services of motorcycles and related parts and accessories		612b
50.40.20	Retail trade services of motorcycles and related parts and accessories		61210.2
50.40.3	Sales on a fee or contract basis of motorcycles and related parts and accessories		612c
50.40.30	Sales on a fee or contract basis of motorcycles and related parts and accessories		61210.3
50.40.4	Maintenance and repair services of motorcycles		612d
50.40.40	Maintenance and repair services of motorcycles		61220
	Group 50.5	Retail trade services of motor fuel	
	Class 50.50	Retail trade services of motor fuel	
50.50.1	Retail trade services of motor fuel		613
50.50.10	Retail trade services of motor fuel		61300
	DIVISION 51	WHOLESALE TRADE AND COMMISSION TRADE SERVICES, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES	
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	Class 51.11	Sales on a fee or contract basis of live animals, agricultural raw materials, textile raw materials and semi-finished goods	
51.11.1	Sales on a fee or contract basis of live animals, agricultural raw materials, textile raw materials and semi-finished goods		621a
51.11.11	Sales on a fee or contract basis of live animals		62111.1
51.11.12	Sales on a fee or contract basis of agricultural raw materials, textile raw materials and semi-finished goods		62111.2
	Class 51.12	Sales on a fee or contract basis of fuels, ores, metals and industrial chemicals	
51.12.1	Sales on a fee or contract basis of fuels, ores, metals and industrial and technical chemicals		621b
51.12.11	Sales on a fee or contract basis of fuels		62113.1
51.12.12	Sales on a fee or contract basis of ores and metals		62113.2
51.12.13	Sales on a fee or contract basis of industrial and technical chemicals		62113.3
	Class 51.13	Sales on a fee or contract basis of timber and building materials	
51.13.1	Sales on a fee or contract basis of timber and building materials		621c
51.13.11	Sales on a fee or contract basis of timber and products of timber		62113.4
51.13.12	Sales on a fee or contract basis of other building materials		62113.5

Category	Subcategory	Description	References
			CPC(1991) HS(1996)/CN(1996)
		Class 51.14 Sales on a fee or contract basis of machinery, industrial equipment, ships and aircraft	
51.14.1		Sales on a fee or contract basis of machinery, industrial equipment, ships and aircraft	621d
	51.14.11	Sales on a fee or contract basis of office machinery and computer equipment	62114.1
	51.14.12	Sales on a fee or contract basis of other machinery and industrial equipment	62114.2
	51.14.13	Sales on a fee or contract basis of ships and aircraft	62114.3
		Class 51.15 Sales on a fee or contract basis of furniture, household goods, hardware and ironmongery	
51.15.1		Sales on a fee or contract basis of furniture, household goods, hardware and ironmongery	621e
	51.15.10	Sales on a fee or contract basis of furniture, household goods, hardware and ironmongery	62115
		Class 51.16 Sales on a fee or contract basis of textiles, clothing, footwear and leather goods	
51.16.1		Sales on a fee or contract basis of textiles, clothing, footwear and leather goods	621f
	51.16.11	Sales on a fee or contract basis of textiles	62116.1
	51.16.12	Sales on a fee or contract basis of clothing and footwear	62116.2
	51.16.13	Sales on a fee or contract basis of leather goods	62118.1
		Class 51.17 Sales on a fee or contract basis of food, beverages and tobacco	
51.17.1		Sales on a fee or contract basis of food, beverages and tobacco	621g
	51.17.11	Sales on a fee or contract basis of food products and beverages	62112.1
	51.17.12	Sales on a fee or contract basis of tobacco	62112.2
		Class 51.18 Sales on a fee or contract basis by agents specializing in particular products or ranges of products n.e.c.	
51.18.1		Sales on a fee or contract basis by agents specializing in particular products or ranges of products n.e.c.	621h
	51.18.11	Sales on a fee or contract basis by agents specializing in pharmaceutical and medical goods and cosmetics	62117
	51.18.12	Sales on a fee or contract basis by agents specializing in goods n.e.c.	62118.2
		Class 51.19 Sales on a fee or contract basis by agents specializing in a variety of goods	
51.19.1		Sales on a fee or contract basis by agents specializing in a variety of goods	
	51.19.10	Sales on a fee or contract basis by agents specializing in a variety of goods	
		Group 51.2 Wholesale trade services of agricultural raw materials and live animals	
		Class 51.21 Wholesale trade services of grain, seeds and animal feeds	
51.21.1		Wholesale trade services of grain, seeds and animal feeds	622a
	51.21.11	Wholesale trade services of grain	62211.1
	51.21.12	Wholesale trade services of seeds (other than oil seeds)	62211.2
	51.21.13	Wholesale trade services of oil seeds and oleaginous fruits	62211.3
	51.21.14	Wholesale trade services of animal feeds	62211.4
	51.21.15	Wholesale trade services of agricultural raw materials n.e.c.	62219
		Class 51.22 Wholesale trade services of flowers and plants	
51.22.1		Wholesale trade services of flowers and plants	622b
	51.22.10	Wholesale trade services of flowers and plants	62212

Category	Subcategory	Description	References CPC(1991) HS(1996)/CN(1996)
	Class 51.23	Wholesale trade services of live animals	
51.23.1		Wholesale trade services of live animals	622c
	51.23.10	Wholesale trade services of live animals	62214
	Class 51.24	Wholesale trade services of hides, skins and leather	
51.24.1		Wholesale trade services of hides, skins and leather	622d
	51.24.10	Wholesale trade services of hides, skins and leather	62215
	Class 51.25	Wholesale trade services of unmanufactured tobacco	
51.25.1		Wholesale trade services of unmanufactured tobacco	622e
	51.25.10	Wholesale trade services of unmanufactured tobacco	62213
	Group 51.3	Wholesale trade services of food, beverages and tobacco	
	Class 51.31	Wholesale trade services of fruit and vegetables	
51.31.1		Wholesale trade services of fruits and vegetables	622f
	51.31.11	Wholesale trade services of potatoes	62221.1
	51.31.12	Wholesale trade services of other unprocessed vegetables, fruits and nuts	62221.2
	Class 51.32	Wholesale trade services of meat and meat products	
51.32.1		Wholesale trade services of meat and meat products	622g
	51.32.11	Wholesale trade services of meat, poultry and game	62223.1
	51.32.12	Wholesale trade services of meat products	62223.2
	Class 51.33	Wholesale trade services of dairy products, eggs and edible oils and fats	
51.33.1		Wholesale trade services of dairy products, eggs and edible oils and fats	622h
	51.33.11	Wholesale trade services of dairy products	62222.1
	51.33.12	Wholesale trade services of eggs	62222.2
	51.33.13	Wholesale trade services of edible oils and fats	62222.3
	Class 51.34	Wholesale trade services of alcoholic and other beverages	
51.34.1		Wholesale trade services of alcoholic and other beverages	622i
	51.34.11	Wholesale trade services of fruit and vegetable juices, mineral waters and soft drinks	62226.1
	51.34.12	Wholesale trade services of beers, wines, liqueurs and other alcoholic beverages	62226.2
	Class 51.35	Wholesale trade services of tobacco products	
51.35.1		Wholesale trade services of tobacco products	622j
	51.35.10	Wholesale trade services of tobacco products	62228
	Class 51.36	Wholesale trade services of sugar, chocolate and sugar confectionery	
51.36.1		Wholesale trade services of sugar, chocolate and sugar confectionery	622k
	51.36.11	Wholesale trade services of sugar	62225.1
	51.36.12	Wholesale trade services of chocolate and sugar confectionery	62225.2
	Class 51.37	Wholesale trade services of coffee, tea, cocoa and spices	
51.37.1		Wholesale trade services of coffee, tea, cocoa and spices	622l
	51.37.10	Wholesale trade services of coffee, tea, cocoa and spices	62227

Category	Subcategory	Description	References CPC(1991) HS(1996)/CN(1996)
	Class 51.38	Wholesale trade services of other food including fish, crustaceans and molluscs	
51.38.1		Wholesale trade services of fish, crustaceans and molluscs	622m
	51.38.10	Wholesale trade services of fish, crustaceans and molluscs	62224
51.38.2		Wholesale trade services of other food products	622n
	51.38.21	Wholesale trade of processed vegetables, fruits and nuts	62221.3
	51.38.22	Wholesale trade services of food preparations, including baby and dietetic food and other homogenized food preparations	62229.1
	51.38.23	Wholesale trade services of pet feeds	62229.2
	51.38.24	Wholesale trade services of other food products n.e.c.	62229.3
	Class 51.39	Wholesale trade services of food, beverages and tobacco, non-specialized	
51.39.1		Wholesale trade services of food, beverages and tobacco, non-specialized	
	51.39.11	Wholesale trade services of frozen food, non-specialized	
	51.39.12	Wholesale trade services of food, not frozen, beverages and tobacco, non-specialized	
	Group 51.4	Wholesale trade services of household goods	
	Class 51.41	Wholesale trade services of textiles	
51.41.1		Wholesale trade services of textiles	622o
	51.41.11	Wholesale trade services of clothing textiles	62231.1
	51.41.12	Wholesale trade services of other textiles	62231.2
	51.41.13	Wholesale trade services of haberdashery	62231.3
	51.41.14	Wholesale trade services of household linens	62232
	Class 51.42	Wholesale trade services of clothing and footwear	
51.42.1		Wholesale trade services of clothing and footwear	622p
	51.42.11	Wholesale trade services of outerwear	62233.1
	51.42.12	Wholesale trade services of underwear	62233.2
	51.42.13	Wholesale trade services of fur articles	62234
	51.42.14	Wholesale trade services of footwear	62235
	51.42.15	Wholesale trade services of clothing accessories	62236
	Class 51.43	Wholesale trade services of electrical household appliances and radio and television goods	
51.43.1		Wholesale trade services of electrical household appliances, lighting equipment and other electrical installation equipment	622q
	51.43.11	Wholesale trade services of electrical household appliances	62242.1
	51.43.12	Wholesale trade services of lighting equipment	62243.1
	51.43.13	Wholesale trade services of wire, switches and other electrical installation equipment for domestic use	62289.1
51.43.2		Wholesale trade services of radio and television equipment and records	622r
	51.43.21	Wholesale trade services of radio, television and video equipment	62244.1
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	51.44.11	Wholesale trade services of cutlery and domestic metal ware	62243.2
	51.44.12	Wholesale trade services of glassware, china and pottery	62245.1

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	51.44.13	Wholesale trade services of wallpaper	62247.1	
	51.44.14	Wholesale trade services of cleaning materials	62268	
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	51.45.1	Wholesale trade services of perfume and cosmetics	622t	
	51.45.10	Wholesale trade services of perfume and cosmetics	62253	
		Class 51.46 Wholesale trade services of pharmaceutical goods		
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	51.47.12	Wholesale trade services of non-electrical household appliances	62242.2	
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	51.47.15	Wholesale trade services of household articles and equipment n.e.c.	62249.1	
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	51.47.21	Wholesale trade services of books, magazines and newspapers	62262.1	
	51.47.22	Wholesale trade services of stationery	62262.2	
	51.47.3	Wholesale trade services of other consumer goods	622x	
	51.47.31	Wholesale trade services of musical instruments and music scores	62244.3	
	51.47.32	Wholesale trade services of photographic and optical goods	62263	
	51.47.33	Wholesale trade services of games and toys	62264	
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	51.51.1	Wholesale trade services of solid, liquid and gaseous fuels and related products	622y	
	51.51.11	Wholesale trade services of solid fuels	62271.1	
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	51.51.13	Wholesale trade services of other liquid and gaseous fuels and related products	62271.3	
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	51.52.11	Wholesale trade services of iron ores	62272.1	
	51.52.12	Wholesale trade services of non-iron ores	62272.2	
	51.52.2	Wholesale trade services of metals in primary forms	622aa	
	51.52.21	Wholesale trade services of iron and steel in primary forms	62272.3	
	51.52.22	Wholesale trade services of non-iron metals in primary forms	62272.4	

Category	Subcategory	Description	References CPC(1991) HS(1996)/CN(1996)
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51.53.1		Wholesale trade services of wood and products of primary processing of wood	622bb
51.53.11		Wholesale trade services of wood in the rough	62273.1
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51.53.2		Wholesale trade services of paints, flat glass, sanitary equipment and other construction materials	622cc
51.53.21		Wholesale trade services of sanitary equipment	62245.2
51.53.22		Wholesale trade services of paints, varnishes and lacquers	62274
51.53.23		Wholesale trade services of flat glass	62275.1
51.53.24		Wholesale trade services of other construction materials	62275.2
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51.54.1		Wholesale trade services of hardware, plumbing and heating equipment and supplies	622dd
51.54.11		Wholesale trade services of hardware	62275.3
51.54.12		Wholesale trade services of plumbing and heating equipment and supplies	62275.4
51.54.13		Wholesale trade services of hand tools	62249.2
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51.55.1		Wholesale trade services of basic industrial chemicals, fertilizers, synthetic resins and plastic materials in primary forms	622ee
51.55.11		Wholesale trade services of fertilizers and agro-chemical products	62276.1
51.55.12		Wholesale trade services of synthetic resins and plastics in primary forms	62276.2
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51.56.11		Wholesale trade services of paper and paperboard	62261
51.56.12		Wholesale trade services of textile fibres	62277
51.56.13		Wholesale trade services of intermediate products, other than agricultural, n.e.c.	62279
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51.57.1		Wholesale trade services of waste and scrap	622gg
51.57.10		Wholesale trade services of waste and scrap	62278
	Group 51.6	Wholesale trade services of machinery, equipment and supplies	
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51.61.11		Wholesale trade services of machine-tools for working wood	62286.1
51.61.12		Wholesale trade services of machine-tools for working metal	62286.2
51.61.13		Wholesale trade services of machine-tools for working other materials	62286.3
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51.62.1		Wholesale trade services of mining, construction and civil engineering machinery and equipment	622ii
51.62.10		Wholesale trade services of mining, construction and civil engineering machinery and equipment	62283

Category	Subcategory	Description	References CPC(1991) HS(1996)/CN(1996)
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51.63.1		Wholesale trade services of machinery for the textile industry and of sewing and knitting machines	622jj
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51.64.1		Wholesale trade services of office machinery and equipment	622kk
	51.64.11	Wholesale trade services of office machinery	62284.1
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51.65.1		Wholesale trade services of other machinery and equipment for use in industry, trade and navigation	622ll
	51.65.11	Wholesale trade services of transport equipment other than motor vehicles, motorcycles and bicycles	62282
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	51.65.14	Wholesale trade services of machinery for the food, beverages and tobacco industry	62289.3
	51.65.15	Wholesale trade services of professional electrical and electronic machinery, apparatus and materials, including telecommunication equipment	62289.4
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51.66.1		Wholesale trade services of agricultural machinery, accessories and implements, including tractors	622mm
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	51.66.12	Wholesale trade services of agricultural and forestry machinery (excluding tractors) and of accessories and implements	62281.2
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51.70.1		Other wholesale trade services	
	51.70.10	Other wholesale trade services	
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52.11.1		Retail trade services in non-specialized stores with food, beverages or tobacco predominating	
	52.11.11	Retail trade services in non-specialized stores with frozen food predominating	
	52.11.12	Retail trade services in non-specialized stores with food, not frozen, beverages or tobacco predominating	

Category	Subcategory	Description	References CPC(1991) HS(1996)/CN(1996)
	Class 52.12	Other retail trade services in non-specialized stores	
52.12.1		Other retail trade services in non-specialized stores	
	52.12.10	Other retail trade services in non-specialized stores	
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52.22.1		Retail trade services of meat (including poultry) and meat products	631b
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52.23.1		Retail trade services of fish, crustaceans and molluscs	631c
	52.23.10	Retail trade services of fish, crustaceans and molluscs	63104
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52.24.1		Retail trade services of bread, cakes, flour confectionery and sugar confectionery	631d
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	52.26.10	Retail trade services of tobacco products	63108
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52.27.1		Other retail trade services of food, in specialized stores	631g
	52.27.11	Retail trade services of dairy products and eggs	63102
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	52.31.10	Retail trade services of pharmaceutical goods	63211.1
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52.32.1		Retail trade services of medical and orthopaedic goods	632b
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52.33.1		Retail trade services of cosmetic and toilet articles	632c
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Category	Subcategory	Description	References CPC(1991) HS(1996)/CN(1996)
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	52.41.12	Retail trade services of haberdashery	63221.2
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52.42.1		Retail trade services of clothing	632e
	52.42.10	Retail trade services of clothing	63222
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52.43.1		Retail trade services of footwear and leather goods	632f
	52.43.11	Retail trade services of footwear	63223
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52.44.1		Retail trade services of household furniture, lighting equipment and household articles n.e.c.	632g
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	52.44.12	Retail trade services of miscellaneous household utensils, cutlery, crockery, glassware, china and pottery	63233
	52.44.13	Retail trade services of articles for lighting	63235
	52.44.14	Retail trade services of curtains, net curtains and diverse household articles of textile materials	63236
	52.44.15	Retail trade services of wooden ware, cork goods and wickerwork goods	63237
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	52.46.12	Retail trade services of paints, varnishes and lacquers	63242
	52.46.13	Retail trade services of glass	63243
	52.46.14	Retail trade services of do-it-yourself materials and equipment	63244
	52.46.15	Retail trade services of sanitary equipment	63245.1
	52.46.16	Retail trade services of construction materials n.e.c.	63245.2

Category	Subcategory	Description	References CPC(1991) HS(1996)/CN(1996)
	Class 52.47	Retail trade services of books, newspapers and stationery	
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	52.47.11	Retail trade services of books	63253.1
	52.47.12	Retail trade services of newspapers and magazines	63253.2
	52.47.13	Retail trade services of stationery	63253.3
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	52.48.12	Retail trade services of office supplies, machinery and equipment	63251.2
	52.48.13	Retail trade services of computers and non-customized software	63252
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52.48.2		Specialized retail trade services of watches, clocks and jewellery and of sports goods, games and toys	632m
	52.48.21	Retail trade services of watches, clocks and jewellery	63292
	52.48.22	Retail trade services of sports goods, including bicycles	63293
	52.48.23	Retail trade services of games and toys	63294
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	52.48.32	Retail trade services of flowers, plants, seeds and fertilizers	63295.1
	52.48.33	Retail trade services of pet animals	63295.2
	52.48.34	Retail trade services of souvenirs	63296
	52.48.35	Retail trade services of household fuel oil, bottled gas, coal and wood	63297
	52.48.36	Retail trade services of stamps and coins	63299.1
	52.48.37	Retail trade services of commercial art galleries	63299.2
	52.48.38	Specialized retail trade services of other non-food products n.e.c.	63299.3
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52.50.1		Retail trade services of second-hand goods in stores	
	52.50.11	Retail trade services of antiques	
	52.50.12	Retail trade services of second-hand books in stores	
	52.50.13	Retail trade services of other second-hand goods in stores	
	Group 52.6	Retail trade services not in stores	
	Class 52.61	Retail trade services via mail order houses	
52.61.1		Retail trade services via mail order houses	
	52.61.11	Retail trade services via mail order houses, specialized in textiles and clothing	
	52.61.12	Retail trade services via mail order houses, specialized in other goods	
	52.61.13	Retail trade services via non-specialized mail order houses	
	Class 52.62	Retail trade services in stalls and markets	
52.62.1		Retail trade services in stalls and markets	
	52.62.11	Retail trade services in stalls and markets of food and food products	
	52.62.12	Other retail trade services in stalls and markets	

Category	Subcategory	Description	References
			CPC(1991) HS(1996)/CN(1996)
	Class 52.63	Other non-store retail trade services	
52.63.1		Other non-store retail trade services	
	52.63.10	Other non-store retail trade services	
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52.71.1		Repair services of boots, shoes and other articles of leather	633a
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52.73.1		Repair services of watches, clocks and jewellery	633c
	52.73.10	Repair services of watches, clocks and jewellery	63303
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	52.74.13	Repair services of other personal and household goods n.e.c.	63309.3

Category	Subcategory	Description	References CPC(1991) HS(1996)/CN(1996)
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		Class 55.10	
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55.21.1		Youth hostel and mountain refuge services	641b
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		Class 55.52	
		Catering services	
55.52.1		Catering services	642c
	55.52.11	Catering services for private households	64230.1
	55.52.12	Catering services for transport enterprises	64230.2
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Category	Subcategory	Description	References CPC(1991) HS(1996)/CN(1996)
	SECTION I	TRANSPORT, STORAGE AND COMMUNICATION SERVICES	
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	Class 60.10	Railway transportation services	
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60.10.12		Interurban passenger and vehicle transportation by railway	71111.2
60.10.2		Freight transportation by railway	711b
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60.21.2		Urban and suburban regular passenger transportation, other than by railway	712a
60.21.21		Urban and suburban regular transportation, other than by railway	71211
60.21.22		Urban and suburban special transportation, other than by railway	71212
60.21.3		Interurban passenger transportation, other than by railway	712b
60.21.31		Interurban regular transportation, other than by railway	71213
60.21.32		Interurban special transportation, other than by railway	71214
60.21.4		Passenger transportation by funiculars, teleferics, ski-lifts and other scheduled passenger land transportation	712c
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	Class 60.22	Taxi services and rental services of passenger cars with driver	
60.22.1		Taxi services and rental services of passenger cars with driver	712d
60.22.11		Taxi services	71221
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60.23.12		Sightseeing-bus services	71223.2
60.23.13		Passenger transportation by animal-drawn vehicles	71224
60.23.14		Other non-scheduled passenger land transportation services n.e.c.	71229

Category			References
Subcategory	Description		CPC(1991) HS(1996)/CN(1996)
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60.24.11	Transportation by vehicles for frozen or refrigerated goods		71231
60.24.12	Transportation by vehicles for petroleum products		71232.1
60.24.13	Transportation by vehicles for other bulk liquids or gases		71232.2
60.24.14	Transportation by vehicles for containerized freight		71233
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60.24.16	Transportation by vehicles for dry bulk goods		71239.1
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61.10.11	Sea and coastal water passenger transportation by ferries		72111
61.10.12	Other sea and coastal water passenger transportation		72119
61.10.2	Sea and coastal water freight transportation services		721b
61.10.21	Sea and coastal water transportation of frozen or refrigerated goods		72121
61.10.22	Sea and coastal water transportation of crude oil		72122.1
61.10.23	Sea and coastal water transportation of other bulk liquids or gases		72122.2
61.10.24	Sea and coastal water transportation of containerized freight		72123
61.10.25	Sea and coastal water transportation of mail		72129.1
61.10.26	Sea and coastal water transportation of dry bulk goods		72129.2
61.10.27	Sea and coastal water transportation of other freight		72129.3
61.10.3	Rental services of sea-going vessels with crew; towing and pushing services		721c
61.10.31	Rental services of sea-going vessels with crew		72130
61.10.32	Sea and coastal water towing and pushing services		72140
	Group 61.2	Inland water transportation services	
	Class 61.20	Inland water transportation services	
61.20.1	Passenger transportation services by vessels on inland waterways		722a
61.20.11	Passenger transportation by ferries on inland waterways		72211
61.20.12	Other passenger transportation on inland waterways		72219

Category			References
Subcategory	Description		CPC(1991) HS(1996)/CN(1996)
61.20.2	Freight transportation services by vessels on inland waterways		722b
61.20.21	Transportation of frozen or refrigerated goods on inland waterways		72221
61.20.22	Transportation of crude oil on inland waterways		72222.1
61.20.23	Transportation of other bulk liquids or gases on inland waterways		72222.2
61.20.24	Transportation of containerized freight on inland waterways		72229.1
61.20.25	Transportation of other freight on inland waterways		72229.2
61.20.3	Rental services of non-sea-going vessels with crew; towing and pushing services		722c
61.20.31	Rental services of non-sea-going vessels with crew		72230
61.20.32	Towing and pushing services on inland waterways		72240
	DIVISION 62 AIR TRANSPORT SERVICES		
	Group 62.1 Scheduled air transportation services		
	Class 62.10 Scheduled air transportation services		
62.10.1	Scheduled passenger transportation services by air		731a
62.10.10	Scheduled passenger transportation services by air		73110
62.10.2	Scheduled freight transportation services by air		732a
62.10.21	Scheduled transportation services of mail by air		73210.1
62.10.22	Scheduled transportation services of containerized freight by air		73220.1
62.10.23	Scheduled transportation services of other freight by air		73290.1
	Group 62.2 Non-scheduled air transportation services		
	Class 62.20 Non-scheduled air transportation services		
62.20.1	Non-scheduled passenger transportation services by air		731b
62.20.10	Non-scheduled passenger transportation services by air		73120
62.20.2	Non-scheduled freight transportation services by air		732b
62.20.20	Non-scheduled freight transportation services by air		73210.2, 73220.2, 73290.2
62.20.3	Rental services of aircraft with crew		734
62.20.30	Rental services of aircraft with crew		73400
	Group 62.3 Space transportation services		
	Class 62.30 Space transportation services		
62.30.1	Space transportation services		733
62.30.10	Space transportation services		73300
	DIVISION 63 SUPPORTING AND AUXILIARY TRANSPORT SERVICES; TRAVEL AGENCY SERVICES		
	Group 63.1 Cargo handling and storage services		
	Class 63.11 Cargo handling services		
63.11.1	Cargo handling services		741
63.11.11	Container handling services		74110
63.11.12	Other cargo handling services		74190
	Class 63.12 Storage and warehousing services		
63.12.1	Storage and warehousing services		742
63.12.11	Storage services of frozen or refrigerated goods		74210
63.12.12	Storage services of liquids or gases		74220

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	63.12.13	Storage services of grains	74290.1	
	63.12.14	Other storage or warehousing services	74290.2	
		Group 63.2 Other transport supporting services		
		Class 63.21 Other supporting services for land transport		
	63.21.1	Supporting services for railway transport	743	
	63.21.10	Supporting services for railway transport	74300	
	63.21.2	Other supporting services for road transport	744	
	63.21.21	Bus station services	74410	
	63.21.22	Highway operation services	74420.1	
	63.21.23	Bridges and tunnel operation services	74420.2	
	63.21.24	Parking services	74430	
	63.21.25	Other supporting services for road transport n.e.c.	74490	
		Class 63.22 Other supporting services for water transport		
	63.22.1	Other supporting services for water transport	745	
	63.22.11	Port and waterway operation services, excluding cargo handling	74510	
	63.22.12	Pilotage services	74520.1	
	63.22.13	Berthing services	74520.2	
	63.22.14	Navigation aid services	74530	
	63.22.15	Vessel salvage and refloating services	74540	
	63.22.16	Other supporting services for water transport n.e.c.	74590	
		Class 63.23 Other supporting services for air transport		
	63.23.1	Other supporting services for air transport	746	
	63.23.11	Airport operation services, excluding cargo handling	74610	
	63.23.12	Air traffic control services	74620	
	63.23.13	Other supporting services for air transport n.e.c.	74690	
		Group 63.3 Travel agency and tour operator services; tourist assistance services n.e.c.		
		Class 63.30 Travel agency and tour operator services; tourist assistance services n.e.c.		
	63.30.1	Travel agency and tour operator services; tourist assistance services n.e.c.	747	
	63.30.11	Organization of package tour services	74710.1	
	63.30.12	Sales of travel tickets, lodging and package tours on a fee or contract basis	74710.2	
	63.30.13	Tourist information services	74710.3	
	63.30.14	Tourist guide services	74720	
		Group 63.4 Other transport agency services		
		Class 63.40 Other transport agency services		
	63.40.1	Freight transport agency services	748	
	63.40.11	Ship-broker services	74800.1	
	63.40.12	Other forwarding agents services	74800.2	
	63.40.2	Other supporting and auxiliary transport services	749	
	63.40.20	Other supporting and auxiliary transport services	74900	

Category	Subcategory	Description	References CPC(1991) HS(1996)/CN(1996)
	DIVISION 64	POST AND TELECOMMUNICATION SERVICES	
	Group 64.1	Post and courier services	
	Class 64.11	National post services	
64.11.1		Postal services	751a
64.11.11		Postal services related to newspapers and periodicals	75111.1
64.11.12		Postal services related to letters	75111.2
64.11.13		Postal services related to parcels	75112
64.11.14		Post office counter services	75113
64.11.15		Other postal services	75119
	Class 64.12	Courier services other than national post services	
64.12.1		Courier services other than national post services	751b
64.12.11		Multi-modal courier services	75121
64.12.12		Other courier services	75129
	Group 64.2	Telecommunications services	
	Class 64.20	Telecommunications services	
64.20.1		Data and message transmitting services	752a
64.20.11		Public local telephone services	75211
64.20.12		Public long distance telephone services	75212
64.20.13		Mobile telephone services	75213
64.20.14		Shared business network services	75221
64.20.15		Dedicated business network services	75222
64.20.16		Data network services	75231
64.20.17		Electronic message and information services	75232
64.20.2		Other telecommunications services	752b
64.20.21		Television broadcast transmission services	75241
64.20.22		Radio broadcast transmission services	75242
64.20.23		Interconnection services	75250
64.20.24		Integrated telecommunications services	75260
64.20.25		Paging services	75291
64.20.26		Teleconferencing services	75292
64.20.27		Other telecommunications services	75299
64.20.3		Radio and television cable services	753
64.20.30		Radio and television cable services	75300

Category	Subcategory	Description	References CPC(1991) HS(1996)/CN(1996)
	SECTION J	FINANCIAL INTERMEDIATION SERVICES	
	DIVISION 65	FINANCIAL INTERMEDIATION SERVICES, EXCEPT INSURANCE AND PENSION FUNDING SERVICES	
	Group 65.1	Monetary intermediation services	
	Class 65.11	Central banking services	
65.11.1		Central banking services	811a
65.11.10		Central banking services	81111-81114
	Class 65.12	Other monetary intermediation services	
65.12.1		Other monetary intermediation services	811b
65.12.10		Other monetary intermediation services	81115-81119
	Group 65.2	Other financial intermediation services	
	Class 65.21	Financial leasing services	
65.21.1		Financial leasing services	811c
65.21.10		Financial leasing services	81120
	Class 65.22	Other credit granting services	
65.22.1		Other credit granting services	811d
65.22.10		Other credit granting services	81131-81139
	Class 65.23	Other financial intermediation services n.e.c., other than insurance and pension funding services	
65.23.1		Other financial intermediation services n.e.c., other than insurance and pension funding services	811e
65.23.10		Other financial intermediation services n.e.c., other than insurance and pension funding services	81191-81199
	DIVISION 66	INSURANCE AND PENSION FUNDING SERVICES, EXCEPT COMPULSORY SOCIAL SECURITY SERVICES	
	Group 66.0	Insurance and pension funding services, except compulsory social security services	
	Class 66.01	Life insurance services	
66.01.1		Life insurance services	812a
66.01.10		Life insurance services	81211
	Class 66.02	Pension funding services	
66.02.1		Pension funding services	812b
66.02.10		Pension funding services	81212
	Class 66.03	Non-life insurance services	
66.03.1		Non-life insurance services	812c
66.03.10		Non-life insurance services	81291-81299

Category	Subcategory	Description	References CPC(1991) HS(1996)/CN(1996)
	DIVISION 67	SERVICES AUXILIARY TO FINANCIAL INTERMEDIATION	
	Group 67.1	Services auxiliary to financial intermediation, except to insurance and pension funding	
	Class 67.11	Financial markets administration services	
67.11.1		Financial markets administration services	813a
67.11.10		Financial markets administration services	81311-81319
	Class 67.12	Security broking and fund management services	
67.12.1		Security broking and fund management services	813b
67.12.10		Security broking and fund management services	81321-81329
	Class 67.13	Other services auxiliary to financial intermediation n.e.c.	
67.13.1		Other services auxiliary to financial intermediation n.e.c.	813c
67.13.10		Other services auxiliary to financial intermediation n.e.c.	81331-81339
	Group 67.2	Services auxiliary to insurance and pension funding	
	Class 67.20	Services auxiliary to insurance and pension funding	
67.20.1		Services auxiliary to insurance and pension funding	814
67.20.10		Services auxiliary to insurance and pension funding	81401-81409

Category	Subcategory	Description	References CPC(1991) HS(1996)/CN(1996)
	SECTION K	REAL ESTATE, RENTING AND BUSINESS SERVICES	
	DIVISION 70	REAL ESTATE SERVICES	
	Group 70.1	Real estate services with own property	
	Class 70.11	Development and selling services of real estate	
70.11.1		Development and selling services of real estate	821a
70.11.11		Development and sale of residential real estate	82103.1
70.11.12		Development and sale of non-residential real estate	82105.1
	Class 70.12	Buying and selling of own real estate	
70.12.1		Buying and selling of own real estate	821b
70.12.11		Residential buildings and land sales or purchases	82103.2
70.12.12		Residential vacant land sales or purchases	82104
70.12.13		Non-residential buildings and land sales or purchases	82105.2
70.12.14		Non-residential vacant land sales or purchases	82106
	Group 70.2	Letting services of own property	
	Class 70.20	Letting services of own property	
70.20.1		Letting services of own property	821c
70.20.11		Renting or leasing services involving own residential property	82101
70.20.12		Renting or leasing services involving own non-residential property	82102
	Group 70.3	Real estate services on a fee or contract basis	
	Class 70.31	Real estate agency services on a fee or contract basis	
70.31.1		Real estate agency services on a fee or contract basis	822a
70.31.11		Residential buildings and land sale services on a fee or contract basis	82203
70.31.12		Residential vacant land sale services on a fee or contract basis	82204
70.31.13		Non-residential buildings and land sale services on a fee or contract basis	82205
70.31.14		Non-residential vacant land sale services on a fee or contract basis	82206
	Class 70.32	Management services of real estate on a fee or contract basis	
70.32.1		Management services of real estate on a fee or contract basis	822b
70.32.11		Residential property management services on a fee or contract basis	82201
70.32.12		Non-residential property management services on a fee or contract basis	82202
	DIVISION 71	RENTING SERVICES OF MACHINERY AND EQUIPMENT WITHOUT OPERATOR AND OF PERSONAL AND HOUSEHOLD GOODS	
	Group 71.1	Renting services of automobiles	
	Class 71.10	Renting services of automobiles	
71.10.1		Leasing or rental services of private cars and light vans, up to 3 500 kg, without driver	831a
71.10.10		Leasing or rental services of private cars and light vans, up to 3 500 kg, without driver	83101
	Group 71.2	Renting services of other transport equipment	
	Class 71.21	Renting services of other land transport equipment	
71.21.1		Leasing or rental services of other land transport equipment without operator	831b
71.21.11		Leasing or rental services of goods transport vehicles without driver	83102
71.21.12		Leasing or rental services of railroad vehicles	83105.1

Category			References
Subcategory	Description		CPC(1991) HS(1996)/CN(1996)
71.21.13	Leasing or rental services of containers		83105.2
71.21.14	Leasing or rental services of motorcycles, caravans and campers		83105.3
71.21.15	Leasing or rental services of other land transport equipment without driver		83105.4
	Class 71.22 Renting services of water transport equipment		
71.22.1	Leasing or rental services of vessels without crew		831c
71.22.10	Leasing or rental services of vessels without crew		83103
	Class 71.23 Renting services of air transport equipment		
71.23.1	Leasing or rental services of aircraft without crew		831d
71.23.10	Leasing or rental services of aircraft without crew		83104
	Group 71.3 Renting services of other machinery and equipment		
	Class 71.31 Renting services of agricultural machinery and equipment		
71.31.1	Leasing or rental services of agricultural machinery and equipment without operator		831e
71.31.10	Leasing or rental services of agricultural machinery and equipment without operator		83106
	Class 71.32 Renting services of construction and civil engineering machinery and equipment		
71.32.1	Leasing or rental services of construction and civil engineering machinery and equipment without operator		831f
71.32.10	Leasing or rental services of construction and civil engineering machinery and equipment without operator		83107
	Class 71.33 Renting services of office machinery and equipment including computers		
71.33.1	Leasing or rental services of office machinery and equipment, without operator		831g
71.33.11	Leasing or rental services of office machinery and equipment (excluding computing machinery), without operator		83108.1
71.33.12	Leasing or rental services of computing machinery, without operator		83108.2
	Class 71.34 Renting services of other machinery and equipment n.e.c.		
71.34.1	Leasing or rental services of other machinery and equipment without operator		831h
71.34.10	Leasing or rental services of other machinery and equipment without operator		83109
	Group 71.4 Renting services of personal and household goods n.e.c.		
	Class 71.40 Renting services of personal and household goods n.e.c.		
71.40.1	Leasing or rental services of personal and household goods n.e.c.		832
71.40.11	Leasing or rental services of televisions, radios, video cassette recorders and related equipment and accessories		83201
71.40.12	Leasing or rental services of video tapes		83202
71.40.13	Leasing or rental services of furniture and other household appliances		83203
71.40.14	Leasing or rental services of pleasure and leisure equipment		83204
71.40.15	Leasing or rental services of musical instruments		83209.1
71.40.16	Leasing or rental services of other personal and household goods n.e.c.		83209.2

Category	Subcategory	Description	References	CPC(1991)	HS(1996)/CN(1996)
	DIVISION 72	COMPUTER AND RELATED SERVICES			
	Note:	The structure as well as the explanatory notes of CPA Division 72 do not follow the provisional CPC, but are based on "A Model Survey of Computer Services", United Nations, Statistical Papers, Series M, No 81, New York 1991.			
	Group 72.1	Hardware consultancy services			
	Class 72.10	Hardware consultancy services			
72.10.1		Hardware consultancy services	842a		
	72.10.10	Hardware consultancy services	8421		
	Group 72.2	Software consultancy and supply services			
	Class 72.20	Software consultancy and supply services			
72.20.1		Recorded data bearing media of a kind used in automatic data processing machines	475c		
	72.20.10	Recorded data bearing media of a kind used in automatic data processing machines	47520.3	8524[.31 + .4 + .6 + .91]	
72.20.2		Programming services of packaged software products	841		
	72.20.21	Programming services of systems and user tools software	8411		
	72.20.22	Programming services of application software	8412		
72.20.3		Software consultancy and other supply services	842b		
	72.20.31	Systems and technical consulting services	8422		
	72.20.32	Custom software development services	8423		
	72.20.33	Systems analysis and programming services	8424		
	72.20.34	Systems maintenance services	8426		
	72.20.35	Other professional computer-related services	8429		
	Group 72.3	Data processing services			
	Class 72.30	Data processing services			
72.30.1		Computer facilities management services	842c		
	72.30.10	Computer facilities management services	8425		
72.30.2		Computer processing services	843		
	72.30.21	Data processing and tabulation services	8431		
	72.30.22	Data entry services	8432		
	72.30.23	Other computer processing services	8439		
	Group 72.4	Database services			
	Class 72.40	Database services			
72.40.1		Database services	844		
	72.40.10	Database services	84400		
	Group 72.5	Maintenance and repair services of office, accounting and computing machinery			
	Class 72.50	Maintenance and repair services of office, accounting and computing machinery			
72.50.1		Maintenance and repair services of office, accounting and computing machinery	845		
	72.50.11	Maintenance and repair services of office and accounting machinery	84500.1		
	72.50.12	Maintenance and repair services of computing machinery	84500.2		

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	Group 72.6	Other computer-related services		
	Class 72.60	Other computer-related services		
72.60.1		Other computer-related services	849	
	72.60.10	Other computer-related services	84990	
	DIVISION 73	RESEARCH AND DEVELOPMENT SERVICES		
	Group 73.1	Research and experimental development services on natural sciences and engineering		
	Class 73.10	Research and experimental development services on natural sciences and engineering		
73.10.1		Research and experimental development services on natural sciences and engineering	851, 853	
	73.10.11	Research and experimental development services on physical sciences	85101	
	73.10.12	Research and experimental development services on chemistry and biology	85102	
	73.10.13	Research and experimental development services on engineering and technology	85103	
	73.10.14	Research and experimental development services on agricultural sciences	85104	
	73.10.15	Research and experimental development services on medical sciences and pharmacy	85105	
	73.10.16	Research and experimental development services on other natural sciences	85109, 85300	
	Group 73.2	Research and experimental development services on social sciences and humanities		
	Class 73.20	Research and experimental development services on social sciences and humanities		
73.20.1		Research and experimental development services on social sciences and humanities	852	
	73.20.11	Research and experimental development services on cultural sciences, sociology and psychology	85201	
	73.20.12	Research and experimental development services on economics	85202	
	73.20.13	Research and experimental development services on law	85203	
	73.20.14	Research and experimental development services on linguistics and languages	85204	
	73.20.15	Research and experimental development services on other social sciences and humanities	85209	
	DIVISION 74	OTHER BUSINESS SERVICES		
	Group 74.1	Legal, accounting, book-keeping and auditing services; tax consultancy services; market research and public opinion polling services; business and management consultancy services; holdings services		
	Class 74.11	Legal services		
74.11.1		Legal services	861	
	74.11.11	Legal advisory and representation services concerning criminal law	86111	
	74.11.12	Legal advisory and representation services in judicial procedures concerning other fields of law	86119	
	74.11.13	Legal advisory and representation services in statutory procedures of quasi-judicial tribunals, boards, etc.	86120	
	74.11.14	Patent and copyright consultancy services	86130.1	
	74.11.15	Other legal documentation and certification services	86130.2	
	74.11.16	Auctioning services	86190.1	
	74.11.17	Other legal advisory and information services	86190.2	

Category	Subcategory	Description	References CPC(1991) HS(1996)/CN(1996)	
		Class 74.12 Accounting, book-keeping and auditing services; tax consultancy services		
74.12.1		Accounting and auditing services	862a	
	74.12.11	Financial auditing services	86211	
	74.12.12	Accounting review services	86212	
	74.12.13	Compilation services of financial statements	86213	
	74.12.14	Other accounting services	86219	
74.12.2		Book-keeping services, except tax returns	862b	
	74.12.20	Book-keeping services, except tax returns	86220	
74.12.3		Tax consultancy services	863	
	74.12.30	Tax consultancy services	86301-86309	
		Class 74.13 Market research and public opinion polling services		
74.13.1		Market research and public opinion polling services	864	
	74.13.11	Market research and similar services	86401	
	74.13.12	Public opinion polling services	86402	
		Class 74.14 Business and management consultancy services		
74.14.1		Business and management consultancy services	865	
	74.14.11	General management consulting services	86501	
	74.14.12	Financial management consulting services (except corporate tax)	86502	
	74.14.13	Marketing management consulting services	86503	
	74.14.14	Human resources management consulting services	86504	
	74.14.15	Production management consulting services	86505	
	74.14.16	Public relations services	86506	
	74.14.17	Other management consulting services	86509	
74.14.2		Other management-related services	866a	
	74.14.21	Project management services other than for construction	86601	
	74.14.22	Arbitration and conciliation services	86602	
	74.14.23	Other management-related services n.e.c.	86609.1	
		Class 74.15 Management holdings services		
74.15.1		Management holdings services	866b	
	74.15.10	Management holdings services	86609.2	
		Group 74.2 Architectural, engineering and related technical consultancy services		
		Class 74.20 Architectural, engineering and related technical consultancy services		
74.20.1		Plans and drawings for architectural, engineering, etc. purposes	325c	
	74.20.10	Plans and drawings for architectural, engineering, etc. purposes	32550	4906
74.20.2		Architectural services	867a	
	74.20.21	Advisory and pre-design architectural services	86711	
	74.20.22	Architectural design services	86712	
	74.20.23	Other architectural services	86719	

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
74.20.3		Engineering services	867b	
	74.20.31	Technical advisory and consultative services	86721	
	74.20.32	Engineering design services for the construction of foundations and building structures	86722	
	74.20.33	Engineering design services for mechanical and electrical installations for buildings	86723	
	74.20.34	Engineering design services for the construction of civil engineering works	86724	
	74.20.35	Engineering design services for industrial process and production	86725	
	74.20.36	Engineering design services n.e.c.	86726	
	74.20.37	Other engineering services	86729	
74.20.4		Integrated engineering services for turnkey projects	867c	
	74.20.40	Integrated engineering services for turnkey projects	86731-86739	
74.20.5		Urban planning and landscape architectural services	867d	
	74.20.51	Urban planning services	86741	
	74.20.52	Landscape architectural services	86742	
74.20.6		Project management services related to constructions and civil engineering works	867e	
	74.20.60	Project management services related to constructions and civil engineering works	86713, 86714, 86727	
74.20.7		Engineering-related scientific and technical consulting services	867f	
	74.20.71	Geological, geophysical and other scientific prospecting services	86751	
	74.20.72	Subsurface surveying services	86752	
	74.20.73	Surface surveying services	86753	
	74.20.74	Map making services	86754	
		Group 74.3 Technical testing and analysis services		
		Class 74.30 Technical testing and analysis services		
74.30.1		Technical testing and analysis services	867g	
	74.30.11	Composition and purity testing and analysis services	86761	
	74.30.12	Testing and analysis services of physical properties	86762	
	74.30.13	Testing and analysis services of integrated mechanical and electrical systems	86763	
	74.30.14	Technical automobile inspection services	86764.1	
	74.30.15	Other technical inspection services	86764.2	
	74.30.16	Other technical testing and analysis services	86769	
		Group 74.4 Advertising services		
		Class 74.40 Advertising services		
74.40.1		Advertising services	871	
	74.40.11	Sale or leasing services of advertising space or time	87110	
	74.40.12	Planning, creating and placement services of advertising	87120	
	74.40.13	Other advertising services	87190	

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	Group 74.5	Labour recruitment and provision of personnel services		
	Class 74.50	Labour recruitment and provision of personnel services		
74.50.1		Placement services of personnel	872a	
	74.50.11	Executive search services	87201	
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74.50.2		Supply services of personnel	872b	
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Category	Subcategory	Description	References	
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Category	Subcategory	Description	References CPC(1991) HS(1996)/CN(1996)
	SECTION L	PUBLIC ADMINISTRATION AND DEFENCE SERVICES; COMPULSORY SOCIAL SECURITY SERVICES	
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	75.11.15	Other administrative services of the government n.e.c.	91119
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75.13.1		Administrative services for more efficient operation of business	911c
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	75.13.13	Administrative mining- and mineral resources-, manufacturing- and construction-related services	91133
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	Class 75.21	Foreign affairs services	
75.21.1		Foreign affairs services	912a
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Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
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		Class 75.22 Defence services		
75.22.1		Defence services	912b	
	75.22.11	Military defence services	91240	
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75.24.1		Public security, law and order services	912d	
	75.24.11	Police services	91260.1	
	75.24.12	Other public order and safety affairs-related services	91290	
		Class 75.25 Fire brigade services		
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		Class 75.30 Compulsory social security services		
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	75.30.11	Compulsory social security services concerning sickness, maternity or temporary disablement benefits	91310	
	75.30.12	Compulsory social security services concerning government employee pension schemes; old-age, disability or survivors' benefits other than for government employees	91320	
	75.30.13	Compulsory social security services concerning unemployment compensation benefits	91330	
	75.30.14	Compulsory social security services concerning family and child allowances	91340	

Category	Subcategory	Description	References		
			CPC(1991)	HS(1996)/CN(1996)	
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		DIVISION 80	EDUCATION SERVICES		
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		Class 80.10	Primary education services		
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	80.10.11	Pre-school education services		92110	
	80.10.12	Other primary education services		92190	
		Group 80.2	Secondary education services		
		Class 80.21	General secondary education services		
80.21.1		General secondary education services		922a	
	80.21.11	First stage general secondary education services		92210	
	80.21.12	Second stage general secondary education services		92220	
		Class 80.22	Technical and vocational secondary education services		
80.22.1		Technical and vocational secondary education services		922b	
	80.22.11	Technical and vocational secondary education services, excluding for handicapped students		92230	
	80.22.12	Technical and vocational secondary school-type education services for handicapped students		92240	
		Group 80.3	Higher education services		
		Class 80.30	Higher education services		
80.30.1		Higher education services		923	
	80.30.11	Post-secondary technical and vocational education services		92310	
	80.30.12	Other higher education services		92390	
		Group 80.4	Adult and other education services		
		Class 80.41	Driving school services		
80.41.1		Driving school services		924a	
	80.41.11	Car driving school services		92400.1	
	80.41.12	Flying and sailing school services		92400.2	
		Class 80.42	Adult and other education services n.e.c.		
80.42.1		Adult education services n.e.c.		924b	
	80.42.10	Adult education services n.e.c.		92400.3	
80.42.2		Other education services		929	
	80.42.20	Other education services		92900	

Category	Subcategory	Description	References CPC(1991) HS(1996)/CN(1996)
	SECTION N	HEALTH AND SOCIAL WORK SERVICES	
	DIVISION 85	HEALTH AND SOCIAL WORK SERVICES	
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	Class 85.11	Hospital services	
85.11.1		Hospital services	931a
85.11.11		Hospital surgical services	93110.1
85.11.12		Hospital medical services	93110.2
85.11.13		Hospital gynaecological and obstetrical services	93110.3
85.11.14		Hospital rehabilitation services	93110.4
85.11.15		Hospital psychiatric services	93110.5
85.11.16		Other hospital services	93110.6
	Class 85.12	Medical practice services	
85.12.1		Medical practice services	931b
85.12.11		Consultations and treatment by general practitioners	93121
85.12.12		Consultations and treatment by medical and surgical specialists	93122
	Class 85.13	Dental practice services	
85.13.1		Dental practice services	931c
85.13.11		Orthodontic services	93123.1
85.13.12		Other dental practice services	93123.2
	Class 85.14	Other human health services	
85.14.1		Other human health services	931d
85.14.11		Services provided by midwives	93191.1
85.14.12		Services provided by nurses	93191.2
85.14.13		Services provided by physiotherapists and other para-medical persons, including homeopathological and similar services	93191.3
85.14.14		Ambulance services	93192
85.14.15		Residential health facilities services other than hospital services	93193
85.14.16		Services provided by medical laboratories	93199.1
85.14.17		Services provided by blood, sperm and transplant organ banks	93199.2
85.14.18		Other human health services n.e.c.	93199.3
	Group 85.2	Veterinary services	
	Class 85.20	Veterinary services	
85.20.1		Veterinary services	932
85.20.11		Veterinary services for pet animals	93201
85.20.12		Other veterinary services	93209
	Group 85.3	Social work services	
	Class 85.31	Social work services with accommodation	
85.31.1		Social work services with accommodation	933a
85.31.11		Welfare services delivered through residential institutions to old persons	93311.1
85.31.12		Welfare services delivered through residential institutions to the physically or mentally handicapped	93311.2
85.31.13		Welfare services delivered through residential institutions to children and young people	93312.1

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	85.31.14	Welfare services delivered through residential institutions to other clients	93312.2	
	85.31.15	Other social work services with accommodation n.e.c.	93319	
		Class 85.32 Social work services without accommodation		
85.32.1		Social work services without accommodation	933b	
	85.32.11	Child day-care services excluding day-care services for the handicapped	93321.1	
	85.32.12	Day-care services for handicapped children and young people	93321.2	
	85.32.13	Guidance and counselling services n.e.c. related to children	93322	
	85.32.14	Welfare services not delivered through residential institutions	93323	
	85.32.15	Vocational rehabilitation services	93324	
	85.32.16	Other social work services without accommodation n.e.c.	93329	

Category	Subcategory	Description	References CPC(1991) HS(1996)/CN(1996)
	SECTION O	OTHER COMMUNITY, SOCIAL AND PERSONAL SERVICES	
	DIVISION 90	SEWAGE AND REFUSE DISPOSAL SERVICES, SANITATION AND SIMILAR SERVICES	
	Group 90.0	Sewage and refuse disposal services, sanitation and similar services	
	Class 90.00	Sewage and refuse disposal services, sanitation and similar services	
90.00.1		Sewage services	940a
	90.00.11	Sewage removal and treatment services	94010.1
	90.00.12	Treatment services of cesspools and septic tanks	94010.2
90.00.2		Refuse disposal services	940b
	90.00.21	Refuse collecting services	94020.1
	90.00.22	Refuse incineration services	94020.2
	90.00.23	Other disposal services of refuse	94020.3
	90.00.24	Special refuse treatment services	94020.4
90.00.3		Sanitation and similar services	940c
	90.00.30	Sanitation and similar services	94030
	DIVISION 91	MEMBERSHIP ORGANIZATION SERVICES N.E.C.	
	Group 91.1	Services furnished by business, employers' and professional organizations	
	Class 91.11	Services furnished by business and employers' organizations	
91.11.1		Services furnished by business and employers' organizations	951a
	91.11.10	Services furnished by business and employers' organizations	95110
	Class 91.12	Services furnished by professional organizations	
91.12.1		Services furnished by professional organizations	951b
	91.12.10	Services furnished by professional organisations	95120
	Group 91.2	Services furnished by trade unions	
	Class 91.20	Services furnished by trade unions	
91.20.1		Services furnished by trade unions	952
	91.20.10	Services furnished by trade unions	95200
	Group 91.3	Other membership organization services	
	Class 91.31	Religious services	
91.31.1		Religious services	959a
	91.31.10	Religious services	95910
	Class 91.32	Services furnished by political organizations	
91.32.1		Services furnished by political organizations	959b
	91.32.10	Services furnished by political organizations	95920
	Class 91.33	Services furnished by other membership organizations n.e.c.	
91.33.1		Services furnished by other membership organizations n.e.c.	959c
	91.33.11	Civic betterment and community facility support services	95991
	91.33.12	Special group protection services	95992

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	91.33.13	Services provided by youth associations	95993	
	91.33.14	Other services provided by membership organizations n.e.c.	95999	
		DIVISION 92 RECREATIONAL, CULTURAL AND SPORTING SERVICES		
		Group 92.1 Motion picture and video services		
		Class 92.11 Motion picture and video production services		
	92.11.1	Cinematographic film, exposed and developed	389j	
	92.11.11	Cinematographic film, exposed and developed, of a width ≥ 35 mm	38950.1	3706.1
	92.11.12	Cinematographic film, exposed and developed, of a width < 35 mm	38950.2	3706.9
	92.11.2	Magnetic tapes with sound and vision recordings	475d	
	92.11.20	Magnetic tapes with sound and vision recordings	47520.4	8524[.39 + .53]
	92.11.3	Motion picture and video tape production and related services	961a	
	92.11.31	Motion picture and video tape production services	96112	
	92.11.32	Other services in connection with motion picture and video tape production, n.e.c.	96114	
		Class 92.12 Motion picture or video tape distribution services		
	92.12.1	Motion picture or video tape distribution services	961b	
	92.12.10	Motion picture or video tape distribution services	96113	
		Class 92.13 Motion picture projection services		
	92.13.1	Motion picture projection services	961c	
	92.13.11	Motion picture projection services in cinemas	96121	
	92.13.12	Video tape projection services	96122	
		Group 92.2 Radio and television services		
		Class 92.20 Radio and television services		
	92.20.1	Radio and television services	961d	
	92.20.11	Radio services	96131	
	92.20.12	Television services	96132	
		Group 92.3 Other entertainment services		
		Class 92.31 Artistic and literary creation and interpretation services		
	92.31.1	Works of art	389k	
	92.31.10	Works of art	38960	97
	92.31.2	Artistic and literary creation and interpretation services	961e	
	92.31.21	Theatrical producers', singer groups', bands' and orchestras' entertainment services	96191	
	92.31.22	Services provided by authors, composers, sculptors, entertainers and other individual artists	96192	
		Class 92.32 Arts facilities operation services		
	92.32.1	Arts facilities operation services	961f	
	92.32.10	Arts facilities operation services	96193	
		Class 92.33 Fair and amusement park services		
	92.33.1	Fair and amusement park services	961g	
	92.33.10	Fair and amusement park services	96194.1	

Category	Subcategory	Description	References CPC(1991) HS(1996)/CN(1996)
		Class 92.34 Other entertainment services n.e.c.	
92.34.1		Other entertainment services n.e.c.	961h
	92.34.11	Circus services	96194.2
	92.34.12	Ballrooms and dance instructors' services	96195
	92.34.13	Miscellaneous entertainment services n.e.c.	96199
		Group 92.4 News agency services	
		Class 92.40 News agency services	
92.40.1		News agency services	962
	92.40.10	News agency services	96211- 96290
		Group 92.5 Library, archives, museums and other cultural services	
		Class 92.51 Library and archive services	
92.51.1		Library and archive services	963a
	92.51.11	Library services	96311
	92.51.12	Archive services	96312
		Class 92.52 Museums' services and preservation services of historical sites and buildings	
92.52.1		Museums' services and preservation services of historical sites and buildings	963b
	92.52.11	Museums' services	96321
	92.52.12	Preservation services of historical sites and buildings	96322
		Class 92.53 Botanical and zoological garden services and nature reserves services	
92.53.1		Botanical and zoological garden services and nature reserves services	963c
	92.53.11	Botanical and zoological garden services	96331
	92.53.12	Nature reserves services, including wildlife preservation services	96332
		Group 92.6 Sporting services	
		Class 92.61 Sports facilities operation services	
92.61.1		Sports facilities operation services	964a
	92.61.10	Sports facilities operation services	96413
		Class 92.62 Other sporting services	
92.62.1		Other sporting services	964b
	92.62.11	Sports event promotion services	96411
	92.62.12	Sports event organization services	96412
	92.62.13	Other services related to sports events n.e.c.	96419
		Group 92.7 Other recreational services	
		Class 92.71 Gambling and betting services	
92.71.1		Gambling and betting services	964c
	92.71.10	Gambling and betting services	96492
		Class 92.72 Other recreational services n.e.c.	
92.72.1		Other recreational services n.e.c.	964d
	92.72.11	Recreation parks and beach services	96491
	92.72.12	Miscellaneous recreational services n.e.c.	96499

Category	Subcategory	Description	References CPC(1991) HS(1996)/CN(1996)	
	DIVISION 93	OTHER SERVICES		
	Group 93.0	Other services		
	Class 93.01	Washing and dry cleaning services		
93.01.1		Washing and dry cleaning services	970a	
	93.01.11	Laundry collection services	97011	
	93.01.12	Textile cleaning services by coin-operated self-service machines	97012.1	
	93.01.13	Other textile and fur products cleaning services	97012.2	
	93.01.14	Dry cleaning services	97013	
	93.01.15	Pressing services	97014	
	93.01.16	Dyeing and colouring services	97015	
	Class 93.02	Hairdressing and other beauty treatment services		
93.02.1		Human hair, unworked; waste of human hair	3891	
	93.02.10	Human hair, unworked; waste of human hair	38971	0501
93.02.2		Hairdressing and other beauty treatment services	970b	
	93.02.21	Hairdressing services for women and girls	97021.1	
	93.02.22	Hairdressing and barbers' services for men and boys	97021.2	
	93.02.23	Cosmetic treatment, manicuring and pedicuring services	97022	
	Class 93.03	Funeral and related services		
93.03.1		Funeral and related services	970c	
	93.03.11	Cemeteries and cremation services	97030.1	
	93.03.12	Undertaking services	97030.2	
	Class 93.04	Physical well-being services		
93.04.1		Physical well-being services	970d	
	93.04.10	Physical well-being services	97029, 97090.1	
	Class 93.05	Other services n.e.c.		
93.05.1		Other services n.e.c.	970e	
	93.05.10	Other services n.e.c.	97090.2	

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
		SECTION P		
		PRIVATE HOUSEHOLDS WITH EMPLOYED PERSONS		
		DIVISION 95		
		PRIVATE HOUSEHOLDS WITH EMPLOYED PERSONS		
		Group 95.0		
		Private households with employed persons		
		Class 95.00		
		Private households with employed persons		
95.00.1		Private households with employed persons	980	
	95.00.10	Private households with employed persons	98000	

Category	Subcategory	Description	References	
			CPC(1991)	HS(1996)/CN(1996)
	SECTION Q	SERVICES PROVIDED BY EXTRA-TERRITORIAL ORGANIZATIONS AND BODIES		
	DIVISION 99	SERVICES PROVIDED BY EXTRA-TERRITORIAL ORGANIZATIONS AND BODIES		
	Group 99.0	Services provided by extra-territorial organizations and bodies		
	Class 99.00	Services provided by extra-territorial organizations and bodies		
99.00.1		Services provided by extra-territorial organizations and bodies	990	
	99.00.10	Services provided by extra-territorial organizations and bodies	99000	

PART FOUR

EXPLANATORY NOTES

IMPORTANT NOTE

The explanatory notes concerning goods are those of the Harmonised System (HS). Readers should therefore refer to this publication for any further information on the content of these headings.

The references to the Harmonised System appear in the right-hand column of the "CPA 1996 structure" part of this publication, along with the references to the Central Product Classification (CPC) of the United Nations, which is the worldwide equivalent of the CPA.

The explanatory notes in the following pages therefore concern services exclusively. As these rarely feature in divisions 1 to 37, the only headings mentioned are those to which explanatory notes do refer. On the other hand, from division 40 on, the whole structure of the 1996 CPA is set out irrespective of whether explanatory notes refer to the headings concerned.

SECTION A PRODUCTS OF AGRICULTURE, HUNTING AND FORESTRY
DIVISION 01 PRODUCTS OF AGRICULTURE, HUNTING AND RELATED SERVICES

01.41.11 Services incidental to agricultural production

This subcategory includes:

- preparation of fields
- establishing, planting and treatment of crops
- spraying including from the air
- trimming of fruit trees and vines
- transplanting of rice and thinning of beets
- cotton ginning services
- harvesting and preparation for primary markets
- other services necessary for agricultural production

This subcategory also includes:

- pest control
- operation of irrigation systems
- provision of agricultural machinery with crew and operators

This subcategory does not include:

- *services provided by agronomists and agricultural economists, classified in 74.14.15*

01.41.12 Planting and maintenance services of gardens, parks and cemeteries

This subcategory includes:

- planting and maintenance services of sports fields, ornamental or pleasure gardens, cemeteries and other green areas
- tree pruning and hedge trimming services

This subcategory does not include:

- *construction work, classified in 45*
- *landscape architectural services, classified in 74.20.52*
- *cemeteries and cremation services, classified in 93.03.11*

01.42.10 Animal husbandry services (except veterinary services)

This subcategory includes:

- services necessary for animal husbandry production such as artificial insemination, sheep shearing, care and management of herds
- grading of eggs, coop cleaning, boarding for animals (including pets), etc.

This subcategory does not include:

- *services provided by agronomists and agricultural economists, classified in 74.14.15*
- *veterinary services, classified in 85.20.12*
- *services of racing stables and kennels, classified in 92.62.13*
- *recreational riding services, classified in 92.72.12*

DIVISION 02 PRODUCTS OF FORESTRY, LOGGING AND RELATED SERVICES

02.02.10 Services incidental to forestry and logging

This subcategory includes:

- services related to forestry production such as transplanting, replanting, thinning, forestry inventories, timber evaluation, fire protection
- services related to logging such as felling, cutting, debarking, transport of logs within the forest

SECTION B FISH AND OTHER FISHING PRODUCTS; SERVICES INCIDENTAL TO FISHING

DIVISION 05 FISH AND OTHER FISHING PRODUCTS; SERVICES INCIDENTAL TO FISHING

05.00.50 Services incidental to fishing

This subcategory includes:

- services related to fishery and operational services to fish hatcheries and fish farms

SECTION C PRODUCTS FROM MINING AND QUARRYING**DIVISION 11 CRUDE PETROLEUM AND NATURAL GAS; SERVICES INCIDENTAL TO OIL AND GAS EXTRACTION, EXCLUDING SURVEYING**

11.20.12 Derrick erection, repair and dismantling services and related services incidental to oil and gas extraction

This subcategory includes:

- services necessary for oil or gas extraction such as erection and dismantling of derricks, well casing cementing, pumping, plugging and abandoning of wells
- specialised fire extinguishing services

This subcategory does not include:

- *oil and gas exploration services, classified in 74.20.71 and 74.20.72*

SECTION D MANUFACTURED PRODUCTS
DIVISION 15 FOOD PRODUCTS AND BEVERAGES

15.13.90 Cooking and other preparation services for the production of meat products

This subcategory includes:

- cooking and other treatment services of meat and meat products

This subcategory does not include:

- extraction services of animal oils and fats, classified in 15.41.11

15.33.90 Cooking and other preparation services for the preservation of fruit and vegetables

This subcategory includes:

- cooking, concentration and other treatment services of fruit and vegetables, and products thereof

DIVISION 17 TEXTILES

17.10.20 Natural textile fibres prepared for spinning

This subcategory also includes:

- preparation services of fibres on a fee or contract basis, such as washing, degreasing, carbonizing, carding or combing of wool or cotton, reeling of silk, scutching of flax, etc.

17.30.21 Bleaching services of fabrics

This subcategory also includes:

- bleaching services of yarns

17.30.30 Printing services of fabrics

This subcategory includes:

- printing services of yarns, fabrics, materials and ready-made articles

17.30.40 Other textile finishing services

This subcategory includes:

- dressing, drying, steaming, shrinking, sanforizing, mercerising services of textiles and textile articles, including wearing apparel

DIVISION 20 WOOD AND PRODUCTS OF WOOD AND CORK (EXCEPT FURNITURE); ARTICLES OF STRAW AND PLAITING MATERIALS

20.10.90 Impregnation of timber services

This subcategory includes:

- impregnation or chemical treatment services of wood with preservatives or other material

This subcategory also includes:

- drying of timber

This subcategory does not include:

- waterproofing work, classified in 45.22.20
- disinfection and extermination services in buildings and the like, classified in 74.70.11

DIVISION 22 PRINTED MATTER AND RECORDED MEDIA

22.22.32 Other printing services n.e.c.

This subcategory does not include:

- printing services of textiles, classified in 17.30.30

22.23.10 Bookbinding and finishing services

This subcategory includes:

- bookbinding, folding, assembling, stitching, gluing, collating, basting, adhesive binding, trimming, gold stamping services
- other finishing services such as cutting, stamping, drilling, punching, perforating, embossing, sticking and laminating

This subcategory also includes:

- rebinding services

22.24.10 Composition and plate-making services

This subcategory includes:

- processing services of matrices, films, bromide prints or electronic data in order to generate original texts to be reproduced (composition, photo composition, plate-making)
- services combining text and image techniques for making a reproducible original

22.25.10 Other services related to printing

This subcategory includes:

- production services of other reprographic products such as overhead projection foils, sketches, lay-outs, dummies
- preparation services of digital data, e.g. enhancement, selection, linkage of digital data stored on EDP data carriers
- other graphic services

22.31.10 Reproduction services of sound recording

This subcategory includes:

- reproduction services from master copies of gramophone records, compact discs and tapes with music or other sound recordings

22.32.10 Reproduction services of video recording

This subcategory includes:

- reproduction services from master copies of videotapes or laser discs with motion pictures and other video recordings

22.33.10 Reproduction services of software

This subcategory includes:

- reproduction services from master copies of software and data on all kind of discs and tapes

DIVISION 23 COKE, REFINED PETROLEUM PRODUCTS AND NUCLEAR FUEL

23.30.90 Treatment services of radioactive waste

This subcategory includes:

- reprocessing services of nuclear fuels or radioactive waste

DIVISION 25 RUBBER AND PLASTIC PRODUCTS

25.24.90 Manufacturing services of plastic parts

This subcategory includes:

- manufacturing services of plastic parts by plastification processes for third parties in accordance with their specifications. These parts may include reinforcing elements of glass fibre, carbon fibre, etc.
- manufacturing services of moulded or heat-moulded parts of thermoplastic or thermosetting materials, parts of cellular, stratified or reinforced plastic materials, moulded parts with fibre core; plastic parts, rolled, calendered, extruded, etc.
- plastic coating, vacuum plating with metal of plastic objects, plastic coating of tanks, swimming pools, etc.

This subcategory also includes:

- services of cutting, threading, coating or processing of plastic surfaces

This subcategory does not include:

- *plastic coating services of metal surfaces, classified in 28.51.12*

DIVISION 27 BASIC METALS

Group 27.5 Foundry work services

This group includes:

- casting services of metals or alloys from drawings or models

This group does not include:

- *finished cast products (as per catalogue), classified according to type in 27-36*

DIVISION 28 FABRICATED METAL PRODUCTS, EXCEPT MACHINERY AND EQUIPMENT

- 28.21.90 Maintenance and repair services of tanks, reservoirs and containers of metal
- This subcategory also includes:
- installation services on location of self produced tanks, reservoirs and containers
- This subcategory does not include:*
- installation services of tanks and containers of metal on vehicles, classified in 34.20.10
 - installation services of tanks and containers of metal on railway cars, classified in 35.20.33
- 28.22.90 Installation, maintenance and repair services of central heating boilers
- This subcategory includes:
- installation, maintenance and repair services of boilers for hot-water industrial capacity central heating such as for large residential blocks and for district heating
- This subcategory does not include:*
- installation, maintenance and repair services of domestic boilers and burners, classified in 45.33.11
 - chimney cleaning services, classified in 74.70.15
- 28.30.91 Installation services of steam generators (except central heating hot water boilers), including related pipe system
- This subcategory includes:
- installation services of boiler equipment for nuclear reactors within the reactor
 - installation services of non-nuclear steam generators
 - installation services of various boiler equipment for non-nuclear industries
 - related pipework on industrial sites (chemicals, petroleum, etc.), including installation of valves and reservoirs
- This subcategory does not include:*
- installation services of boilers for hot-water industrial capacity central heating such as for large residential blocks and for district heating, classified in 28.22.90
- 28.30.92 Maintenance and repair services of steam generators, except central heating hot water boilers
- This subcategory includes:
- maintenance and repair services of nuclear reactors (boiler equipment only), steam generators, boiler equipment or various industrial systems of pipework
- This subcategory does not include:*
- maintenance and repair services of boilers for hot-water industrial capacity central heating such as for large residential blocks and for district heating, classified in 28.22.90
 - maintenance and repair services of domestic boilers and burners, classified in 45.33.11
- 28.40.11 Forging services of metal
- This subcategory also includes:
- cold extrusion services
- 28.40.12 Stamping services of metal
- This subcategory includes:
- stamping services of non-ferrous metals, from drawings
- 28.40.13 Other forming services of metal
- This subcategory includes:
- cutting and stamping, from drawings
- 28.40.20 Powder metallurgy
- This subcategory includes:
- production services of metal objects directly from metal powders by heat treatment (sintering) or under pressure
 - production services of grinding or cutting parts made of hard metallic carbides
- 28.51.11 Metallic coating services
- This subcategory includes:
- metallic coating services by immersion in molten metals
 - metallic coating services by thermal spraying
 - metallic coating services in zinc, by electrolysis and chemical treatment
 - coating services in other metals (nickel, copper, chromium, etc.), by electrolysis and chemical treatment

- 28.51.12 Non-metallic coating services
 This subcategory includes:
 - plastic coating processes services
 - other coatings services (phosphating, enamelling, etc.)
- 28.51.22 Other surface treatment services of metal
 This subcategory includes:
 - painting, varnishing services
 - anodising services
 - vapour deposition services
 - other metallic surface treatment services
This subcategory does not include:
 - vacuum coating services of plastic parts with metal, classified in 25.24.90
- 28.52.10 General mechanical engineering services
 This subcategory includes:
 - general mechanical engineering services such as boring, turning, milling, eroding, planing, lapping, broaching, levelling, sawing, grinding, sharpening, welding, splicing, etc., of metal work pieces
 - general mechanical maintenance and repair services of machinery
- DIVISION 29 MACHINERY AND EQUIPMENT N.E.C.**
- 29.12.91 Installation services of pumps and compressors
 This subcategory also includes:
 - services of connecting related piping systems for hydraulic or pneumatic systems
- 29.13.90 Maintenance and repair services of taps and valves
This subcategory does not include:
 - maintenance, repair and installation services in connection with installation of pipe systems for steam generators, classified in 28.30.9
 - plumbing work in buildings, classified in 45.33
- 29.21.91 Installation services of furnaces and furnace burners
This subcategory does not include:
 - installation services of domestic boilers and burners for central heating, classified in 45.33.11
- 29.21.92 Maintenance and repair services of furnaces and furnace burners
This subcategory does not include:
 - maintenance and repair services of domestic boilers and burners for central heating, classified in 45.33.11
 - chimney cleaning services, classified in 74.70.15
- 29.22.91 Installation services of lifting and handling equipment, except of lifts and escalators
This subcategory does not include:
 - installation services of lifts, goods lifts, escalators and moving pavements, classified in 45.31.30
- 29.22.92 Maintenance and repair services of lifting and handling equipment
 This subcategory also includes:
 - maintenance and repair services of lifts, goods lifts, escalators and moving pavements
- 29.23.91 Installation services of non-domestic cooling and ventilation equipment
This subcategory does not include:
 - installation services of air conditioning equipment in dwellings or office buildings, classified in 45.33.12
- 29.31.90 Maintenance and repair services of agricultural tractors
 This subcategory includes:
 - maintenance and repair services of agricultural, forestry and garden tractors and lawn mowers
- DIVISION 30 OFFICE MACHINERY AND COMPUTERS**
- 30.01.90 Installation services of office machinery
This subcategory does not include:
 - maintenance and repair services of office machinery, classified in 72.50.11

30.02.90 Installation services of computers and other data processing equipment

This subcategory does not include:

- work involving wiring, classified in 45.31.41

DIVISION 31 ELECTRICAL MACHINERY AND APPARATUS N.E.C.

31.10.91 Installation services of electrical motors, generators and transformers

This subcategory also includes:

- installation services of electric generators and transformers in power stations

31.20.91 Installation services of electricity distribution and control apparatus

This subcategory does not include:

- installation work of electrical wiring and fittings related to construction, classified in 45.31

31.62.91 Installation services of other electrical equipment n.e.c., except electrical signalling equipment for motorways, roads and airports

This subcategory does not include:

- installation services of lighting or signalling equipment on roads, railways, etc., classified in 45.34.21

31.62.92 Maintenance and repair services of other electrical equipment n.e.c.

This subcategory does not include:

- maintenance, repair and rewinding services of electric motors, generators and transformers, classified in 31.10.92

DIVISION 32 RADIO, TELEVISION AND COMMUNICATION EQUIPMENT AND APPARATUS

32.20.91 Installation services of television and radio transmitters and of apparatus for line telephony and telegraphy

This subcategory only covers:

- installation services of professional equipment

This subcategory does not include:

- installation work of electrical wiring and fittings related to construction, classified in 45.31

32.20.92 Maintenance and repair services of television and radio transmitters and of apparatus for line telephony and telegraphy

This subcategory only covers:

- maintenance and repair services of professional equipment

32.30.91 Installation services of professional radio, television, sound and video equipment

This subcategory includes:

- installation in recording studios, teleconference halls, auditoria, etc., of television and radio receivers, sound or video recording or reproducing apparatus

32.30.92 Maintenance and repair services of professional radio, television, sound and video equipment

This subcategory does not include:

- repair services of residential antennae and aerials, classified in 45.31.23

- repair services of domestic radio, television and other equipment, classified in 52.72.11

DIVISION 33 MEDICAL, PRECISION AND OPTICAL INSTRUMENTS; WATCHES AND CLOCKS

33.10.92 Maintenance and repair services of medical and surgical equipment and apparatus

This subcategory also includes:

- maintenance and repair services of orthopaedic appliances

33.20.91 Installation services of instruments and apparatus for measuring, checking, testing, navigating and other purposes

This subcategory does not include:

- connection and installation services of domestic water, gas and electricity meters, classified in 45.3

33.20.92 Maintenance and repair services of instruments and apparatus for measuring, checking, testing, navigating and other purposes

This subcategory does not include:

- maintenance services of domestic electricity meters, classified in 40.10.30
- maintenance services of domestic gas meters, classified in 40.20.20
- maintenance services of domestic water meters, classified in 41.00.20

33.30.10 Design and assembly services of industrial process control equipment, also for automated production plants

This subcategory includes:

- design and assembly services of industrial continuous process control systems with or without supply of instruments
- design and assembly services of process control equipment for automated production plants consisting of various machines, handling devices and centralised controlling apparatus

33.50.92 Maintenance and repair services of industrial time measure instruments and apparatus

This subcategory does not include:

- repair services of watches and clocks, classified in 52.73.10

DIVISION 34 MOTOR VEHICLES, TRAILERS AND SEMI-TRAILERS

34.20.10 Bodies for motor vehicles

This subcategory also includes:

- bodywork, assembly and fitting out services

34.20.22 Trailers and semi-trailers of the caravan type, for housing or camping

This subcategory also includes:

- fitting out services concerning caravans and mobile homes

DIVISION 35 OTHER TRANSPORT EQUIPMENT

35.11.91 Maintenance and repair services of ships and floating platforms and structures

This subcategory does not include:

- maintenance and repair services of pleasure and sporting boats, classified in 35.12.90

35.11.92 Reconstruction of ships

This subcategory includes:

- major reconstruction services by lengthening of ships or significant alterations to their structure

35.12.90 Maintenance and repair services of pleasure and sporting boats

This subcategory also includes:

- internal fitting out services of pleasure boats and related services

35.30.91 Maintenance and repair services of aircraft and aircraft engines

This subcategory does not include:

- minor maintenance and repair services at airports, classified in 63.23.13

DIVISION 36 FURNITURE; OTHER MANUFACTURED GOODS N.E.C.

36.14.20 Finishing services of furniture (except upholstering of chairs and seats)

This subcategory includes:

- lacquering, varnishing, gilding and painting services of furniture
- restoration and renovation services of furniture

36.30.90 Maintenance and repair services of musical instruments

This subcategory also includes:

- restoration (or installation) services of organs and similar instruments

This subcategory does not include:

- piano tuning services, classified in 52.74.13

SECTION E ELECTRICAL ENERGY, GAS, STEAM AND HOT WATER
DIVISION 40 ELECTRICAL ENERGY, GAS, STEAM AND HOT WATER
Group 40.1 Production and distribution services of electricity
Class 40.10 Production and distribution services of electricity

40.10.1 Electrical energy

40.10.10 Electrical energy

40.10.2 Spent (irradiated) fuel elements (cartridges) of nuclear reactors

40.10.20 Spent (irradiated) fuel elements (cartridges) of nuclear reactors

40.10.3 Electrical energy supply services

40.10.30 Electrical energy supply services

This subcategory includes:

- transmission, distribution and supply services of electricity

This subcategory also includes:

- reading and maintenance of meters

This subcategory does not include:

- installation services of meters, classified in 45.31.1

Group 40.2 Manufactured gas and distribution services of gaseous fuels through mains
Class 40.20 Manufactured gas and distribution services of gaseous fuels through mains

40.20.1 Coal gas, water gas, producer gas and similar gases, other than petroleum gases

40.20.10 Coal gas, water gas, producer gas and similar gases, other than petroleum gases

40.20.2 Distribution services of gaseous fuels through mains

40.20.20 Distribution services of gaseous fuels through mains

This subcategory also includes:

- reading and maintenance of meters

This subcategory does not include:

- installation services of meters, classified in 45.33.30
- transportation services of gases by pipelines, classified in 60.30.12

Group 40.3 Steam and hot water supply services
Class 40.30 Steam and hot water supply services

40.30.1 Steam and hot water supply services

40.30.10 Steam and hot water supply services

This subcategory includes:

- steam and hot water, urban heating services
- chilled water and ice; ice cubes or crushed ice for general use
- pneumatic power, compressed air distributed by pipe

This subcategory also includes:

- reading and maintenance of meters

This subcategory does not include:

- installation services of meters, classified in 45.33.20
- reading of household heating meters, classified in 74.84.16

DIVISION 41 COLLECTED AND PURIFIED WATER; DISTRIBUTION SERVICES OF WATER
Group 41.0 Collected and purified water; distribution services of water
Class 41.00 Collected and purified water; distribution services of water

41.00.1 Natural water

41.00.11 Drinking water

41.00.12 Non-drinking water

41.00.2 Distribution services of water

41.00.20 Distribution services of water

This subcategory also includes:

- reading and maintenance of meters

This subcategory does not include:

- *operation services of irrigation systems for agricultural purposes, classified in 01.41.11*

- *installation services of meters, classified in 45.33.20*

SECTION F CONSTRUCTION WORK
DIVISION 45 CONSTRUCTION WORK

This division includes:

- pre-erection work
- new constructions and repair, alteration, restoration and maintenance work on residential buildings, non-residential buildings or civil engineering works. The products classified here are services which are essential in the production process of the different types of construction, the final output of construction activities

Group 45.1 Site preparation work
Class 45.11 Demolition and wrecking of buildings work; earthmoving work

- 45.11.1 Demolition, site formation and clearance work
- 45.11.11 Demolition work
- This subcategory includes:
- wrecking and demolition of buildings, streets, highways and other structures
- 45.11.12 Site formation and clearance work
- This subcategory includes:
- preparation work for making sites ready for subsequent construction work, including blasting and rock removal work
 - site clearance, clearance of undergrowth
 - soil stabilisation
 - clearing of mines and the like (including detonation) from construction sites
- 45.11.2 Excavating and earthmoving work
- 45.11.21 Trench digging work
- This subcategory includes:
- digging of trenches for utilities, urban drainage, various roadworks, etc.
 - carrying out of horizontal drillings for the passage of cables or drainpipes
 - digging of conventional ditches for various constructions
 - drainage work on construction sites
- This subcategory does not include:*
- *special foundation work, classified in 45.25.21*
- 45.11.22 Stripping work of contaminated top soil
- This subcategory does not include:*
- *removal work of uncontaminated top soil, classified in 45.11.24*
- 45.11.23 Land re-creation work
- This subcategory also includes:
- draining work except on construction sites
- 45.11.24 Other excavating and earthmoving work
- This subcategory includes:
- planing, filling and levelling of construction sites
 - removal work of uncontaminated top soil
 - large-scale earthworks, excavations, sloping, earthmoving work in making embankments or cuttings, prior to highway construction (roads, motorways, railways, etc.)
 - other excavating and earthmoving work n.e.c.
- This subcategory does not include:*
- *tunnel digging work, classified in 45.21.22*
 - *special foundation work, classified in 45.25.21*
- 45.11.3 Site preparation work for mining
- 45.11.30 Site preparation work for mining
- This subcategory includes:
- overburden removal and other development and preparation work of mineral properties and sites
- This subcategory does not include:*
- *services incidental to oil and gas extraction, classified in 11.20.1*

	Class 45.12	Test drilling and boring work
45.12.1		Test drilling and boring work
	45.12.10	Test drilling and boring work
		This subcategory includes:
		- test drilling and boring and core extraction work for construction, geophysical, geological or similar purposes
		<i>This subcategory does not include:</i>
		- drilling services incidental to oil and gas extraction, classified in 11.20.11
		- water well drilling, classified in 45.25.22
	Group 45.2	Works for complete construction or parts thereof; civil engineering work
	Class 45.21	General construction work for buildings and civil engineering work
		Note:
		General construction work refers to construction of the fabric of a building and excludes work related to installations or finishing (interior work).
45.21.1		General construction work for buildings (new work, additions, alterations and renovation work)
	45.21.11	General construction work for one- and two-dwelling buildings
		<i>This subcategory does not include:</i>
		- assembly and erection of prefabricated residential buildings, classified in 45.21.71
	45.21.12	General construction work for multi-dwelling buildings
		<i>This subcategory does not include:</i>
		- general construction of special concrete frameworks for very high buildings, classified in 45.25.31
		- assembly and erection of prefabricated residential buildings, classified in 45.21.71
	45.21.13	General construction work for warehouses and industrial buildings
		<i>This subcategory does not include:</i>
		- general construction work for mining and manufacturing other than buildings, classified in 45.21.52
		- assembly and erection of prefabricated non-residential buildings, classified in 45.21.72
	45.21.14	General construction work for commercial buildings
		This subcategory includes:
		- general construction work of commercial or administrative buildings such as office buildings, bank buildings, parking garages, petrol and service stations, shopping centres and air, rail or road transport terminals
		<i>This subcategory does not include:</i>
		- assembly and erection of prefabricated non-residential buildings, classified in 45.21.72
	45.21.15	General construction work for other buildings
		This subcategory includes:
		- general construction work of:
		· public entertainment buildings such as cinemas, theatres, concert halls
		· dance halls and night-clubs
		· hotels, motels, inns, hostels
		· restaurants and similar buildings
		· educational buildings such as schools, colleges, universities, libraries
		· archives and museums
		· health buildings such as hospitals and sanatoria
		· non-residential buildings not elsewhere classified, such as religious buildings and prison buildings
		<i>This subcategory does not include:</i>
		- specialised construction work of sport and recreation facilities, classified in 45.21.61,.62,.63 (general construction work) and in 45.23.2 (flatwork)
		- assembly and erection of other prefabricated structures, classified in 45.21.73
45.21.2		General construction work for bridges, elevated highways, tunnels and subways
	45.21.21	General construction work for bridges and elevated highways
		This subcategory also includes:
		- renovation of concrete on bridges

This subcategory does not include:

- general construction work of highways, roads, railways and airfield runways, classified in 45.23.1
- water-associated work, classified in 45.24.14
- erection work of structural steel components, classified in 45.25.42

45.21.22 General construction work for tunnels and subways

This subcategory does not include:

- general construction work of highways, roads, railways and airfield runways, classified in 45.23.1

45.21.3 General construction work for long-distance pipelines, communication and power lines (cables)

45.21.31 General construction work for long-distance pipelines for oil and gas

This subcategory includes:

- general construction work of long-distance overland or submarine pipelines for oil and gas transportation

This subcategory does not include:

- general construction work of local gas pipelines, classified in 45.21.42

45.21.32 General construction work for other long-distance pipelines, including for water

This subcategory includes:

- general construction work of long-distance overland or submarine pipelines other than for transportation of oil or gas
- general construction work for long-distance pipelines for water supplies, sewage or rainwater

This subcategory does not include:

- general construction work for local water and sewage pipelines, classified in 45.21.41
- general construction work for installations involving water catchment or water purification, classified in 45.21.64
- general construction work for aqueducts, classified in 45.24.12

45.21.33 General construction work for electricity power lines for railways

This subcategory includes:

- general construction work for electricity supply lines for railways (overhead lines, electrified rails)

This subcategory does not include:

- general construction work of long distance overland electricity power lines other than for railways, classified in 45.21.34

45.21.34 General construction work for other electricity power lines, above ground

This subcategory includes:

- general construction work of long-distance electricity power lines other than for railways including ancillary work such as construction work of transformer stations

This subcategory does not include:

- general construction work of local electricity power lines overland, classified in 45.21.43

45.21.35 General construction work for other electricity power lines, underground

This subcategory includes:

- general construction work of long-distance submarine or underground electricity power lines

This subcategory does not include:

- general construction work of local underground electricity power lines, classified in 45.21.44

45.21.36 General construction work for communication lines, above ground

This subcategory includes:

- general construction work of long-distance overland telecommunication transmission lines

This subcategory does not include:

- general construction work of local overland telephone and other communication lines, classified in 45.21.45

45.21.37 General construction work for communication lines, underground

This subcategory includes:

- general construction work of long-distance submarine or underground telecommunication transmission lines

This subcategory does not include:

- general construction work of local underground telephone and other communication lines, classified in 45.21.46

- 45.21.4 General construction work for local pipelines and cables; ancillary works
- 45.21.41 General construction work for local water and sewage pipelines, including ancillary works
- This subcategory includes:
- general construction work of local water or sewage pipelines including ancillary work such as construction of pumping stations
 - general construction work for local hot-water pipelines
- This subcategory does not include:*
- general construction work of long-distance water pipelines, classified in 45.21.32
- 45.21.42 General construction work for local power pipelines other than electricity, including ancillary works
- This subcategory includes:
- general construction work of local gas and steam pipelines including ancillary work
- This subcategory does not include:*
- general construction work of long-distance gas pipelines, classified in 45.21.31
- 45.21.43 General construction work for local electricity power lines (including ancillary works), above ground
- This subcategory includes:
- general construction work of local electricity power lines above ground including ancillary work such as construction work of transformer substations for distribution within local boundaries
- This subcategory does not include:*
- general construction work of long-distance electricity power lines above ground for railways, classified in 45.21.33
 - general construction work of long-distance electricity power lines above ground other than for railways, classified in 45.21.34
- 45.21.44 General construction work for local electricity power lines (including ancillary works), underground
- This subcategory does not include:*
- general construction work of long-distance submarine or underground electricity power lines, classified in 45.21.35
- 45.21.45 General construction work for local telephone and other communication lines (including ancillary works), above ground
- This subcategory does not include:*
- general construction work of long-distance communication lines above ground, classified in 45.21.36
- 45.21.46 General construction work for local telephone and other communication lines (including ancillary works), underground
- This subcategory includes:
- general construction work of local communication lines underground including ancillary work
- This subcategory also includes:
- general construction work for underground lines for cable television
- This subcategory does not include:*
- general construction work of long-distance submarine or underground communication lines, classified in 45.21.37
- 45.21.5 General construction work for power plants, mining and manufacturing
- 45.21.51 General construction work for power plants
- This subcategory includes:
- general construction work for all kind of power plants
- 45.21.52 General construction work for mining and manufacturing
- This subcategory includes:
- general construction work for mining and manufacturing, e.g. loading and discharging stations, winding-shafts, chemical plants, iron foundries, blast furnaces and coke ovens
- This subcategory does not include:*
- general construction work of warehouses and industrial buildings, classified in 45.21.13

- 45.21.6 General construction work of other structures and for engineering works n.e.c.
- 45.21.61 General construction work of structures for stadia and sport grounds
- This subcategory includes:
- general construction work of structures for stadia and other grounds for sports generally played in the open air such as football, baseball, rugby, track and field sports, motor racing and horse racing
- This subcategory does not include:*
- *flatwork for stadia and sports grounds, classified in 45.23.21*
- 45.21.62 General construction work of structures for swimming pools
- This subcategory does not include:*
- *installation work of domestic swimming pools, classified in 45.45.13*
- 45.21.63 General construction work of structures for other sport and recreation installations
- This subcategory includes:
- general construction work of installations for indoor sports or recreation (ice rinks, gymnasias, indoor tennis courts, general-purpose sports halls, boat sheds, etc.)
- This subcategory does not include:*
- *general construction work of structures for swimming pools, classified in 45.21.62*
 - *flatwork for sports and recreation installations other than stadia and sports grounds, classified in 45.23.22*
- 45.21.64 General construction work for engineering works n.e.c.
- This subcategory also includes:
- general construction work for water treatment and purification plants
- 45.21.7 Assembly and erection of prefabricated constructions
- 45.21.71 Assembly and erection of prefabricated residential buildings
- This subcategory includes:
- installation work on site of complete prefabricated residential buildings, or assembly and erection of prefabricated residential buildings
- This subcategory does not include:*
- *erection work of prefabricated steel parts for residential buildings, classified in 45.25.41*
- 45.21.72 Assembly and erection of prefabricated non-residential buildings
- This subcategory does not include:*
- *erection work of prefabricated steel parts for non-residential buildings, classified in 45.25.41*
- 45.21.73 Assembly and erection of other prefabricated structures
- This subcategory also includes:
- installation work of street furniture such as telephone booths, public toilets, bus shelters, etc.
- This subcategory does not include:*
- *erection work of prefabricated steel parts for other structures, classified in 45.25.42*
- Class 45.22 Erection work of roof covering and frames**
- 45.22.1 Roofing work
- 45.22.11 Roof framing work
- This subcategory includes:
- construction work involving the installation of any kind of roof frames
- 45.22.12 Roof covering work
- This subcategory includes:
- construction work involving the installation of any kind of roof coverings
- This subcategory does not include:*
- *roof painting work, classified in 45.44.22*
- 45.22.13 Flashing and guttering work
- This subcategory includes:
- installation work of guttering and spouting, roof shingling and metal roof work

- 45.22.2 Waterproofing work
- 45.22.20 Waterproofing work
- This subcategory includes:
- waterproofing work on flat roofs and roof terraces
 - waterproofing work on the outside of constructions and other subterranean structures
- This subcategory does not include:*
- insulation work, classified in 45.32.1
- Class 45.23 General construction work for highways, roads, airfields and sport facilities**
- This class does not include:*
- preliminary earth moving, classified in 45.11
- 45.23.1 General construction work for highways, roads, railways and airfield runways
- 45.23.11 General foundation work for highways, roads, streets and other vehicular or pedestrian ways
- This subcategory includes:
- general construction work of foundations for highways (except elevated highways), roads, streets, other vehicular and pedestrian ways and open car parks
- This subcategory does not include:*
- general construction work for elevated highways, bridges and tunnels, classified in 45.21.2
 - installation services of crash barriers and low separating walls, classified in 45.23.12
 - general construction or restoration of the road surface, classified in 45.23.12
- 45.23.12 General surface work for highways, roads, streets and other vehicular or pedestrian ways
- This subcategory includes:
- general construction or restoration work of the road surface with asphalt, concrete, etc.
 - general construction work of footpaths, traffic-calming structures, cycle tracks, etc.
 - installation work of crash barriers, low separating walls, prefabricated noise barriers, traffic signs, etc.
- This subcategory also includes:
- creation, maintenance and signposting of tracks and paths
 - work involving surfacing of parking lots
- This subcategory does not include:*
- roadworks relating to pipelines and cables (water, drainage, gas, electricity, telephone, etc.), classified in 45.21.4
 - marking of road surfaces and parking lots, classified in 45.23.15
- 45.23.13 General construction work for railways
- This subcategory includes:
- laying work of ballast and rails
 - installation work of switch gear, points and crossings
 - construction work for control and safety systems for railway tracks
 - renovation or repair services of railway track
 - general construction work for funicular railways and cable car systems
- This subcategory does not include:*
- general construction work for civil engineering works (bridges, tunnels), classified in 45.21.2
 - general construction work for electricity power lines for railways, classified in 45.21.33
- 45.23.14 General construction work for airfield runways
- This subcategory also includes:
- general construction work for taxiways and aprons for aircraft
- 45.23.15 Painting work of markings on roads surfaces, parking lots and similar surfaces
- 45.23.2 Flatwork for sport and recreation installations
- 45.23.21 Flatwork for stadia and sport grounds
- This subcategory includes:
- construction work other than buildings (= flatwork) for stadia and other grounds for sports generally played in the open air such as football, baseball, rugby, track and field sports, motor racing and horse racing
- This subcategory does not include:*
- general construction work of structures and installations for stadia and sports grounds, classified in 45.21.61
 - preliminary earthmoving works, classified in 45.11

45.23.22 Flatwork for other sport and recreation installations

This subcategory includes:

- work involved in the construction of flatwork for indoor sport or recreation (ice rinks, gymnasias, indoor tennis and the like)

This subcategory does not include:

- general construction work of structures for sport and recreation installations other than stadia and sports grounds, classified in 45.21.63

Class 45.24 General construction work for water projects

45.24.1 General construction work for waterways, harbours, dams and other waterworks

45.24.11 General coastal and port construction work

This subcategory includes:

- general construction work of harbours, marinas, quays, piers, jetties, docks and similar harbour installations

This subcategory does not include:

- general construction work of locks, floodgates and other hydro-mechanical structures, classified in 45.24.13

45.24.12 General construction work of dams, canals, irrigation channels and aqueducts

This subcategory does not include:

- general construction work for pipelines and for water and sewer mains, classified in 45.21.32 (long-distance) and 45.21.41 (local), respectively
- general construction work of locks, floodgates and other hydro-mechanical structures, classified in 45.24.13

45.24.13 General construction work of locks, floodgates and other hydro-mechanical structures

This subcategory includes:

- general construction work of locks, floodgates, sluices, lifts, dry docks, slipways, barrages and similar hydro-mechanical structures

45.24.14 Dredging work; other water-associated work

This subcategory includes:

- dredging work, rock and silt removal and other water-associated general construction work

This subcategory also includes:

- underwater work (by divers, frogmen or other techniques) and various hydraulic engineering work

This subcategory does not include:

- laying of submarine cables, classified in 45.21.3

Class 45.25 Other construction work involving special trades

45.25.1 Scaffolding work

45.25.10 Scaffolding work

This subcategory includes:

- scaffold and work-platform erecting and dismantling work, with or without renting of scaffolding and work platforms

This subcategory does not include:

- renting services of scaffolding without erection and dismantling, classified in 71.32.10

45.25.2 Foundation work; water well drilling

45.25.21 Foundation work, including pile driving

This subcategory includes:

- special trade foundation work and pile driving and related work

45.25.22 Water well drilling

This subcategory includes:

- special trade construction work involving drilling or digging water wells
- shaft sinking

- 45.25.3 Concrete work
- 45.25.31 Reinforced concrete work
- This subcategory includes:
- erection of reinforced concrete framework requiring specialised skills or equipment because of its size or the method used
 - construction of domes and thin shells in concrete
 - special trade construction work involving steel bending and welding for reinforced concreting on construction projects
- This subcategory does not include:*
- general construction work for bridges, elevated highways, tunnels and subways, classified in 45.21.2
- 45.25.32 Other concrete work
- This subcategory includes:
- casting of concrete in formwork and other work generally making use of concrete (general foundations, base courses, raft foundations, stanchions, floors, etc.)
- This subcategory also includes:
- work involving the construction of formwork
 - consolidation of foundations
- This subcategory does not include:*
- concrete components for construction, classified in 26.61.12
 - ready-mixed concrete, classified in 26.63.10
 - construction work involving the paving of streets, highways and public sidewalks, classified in 45.23.1
- 45.25.4 Structural steel components erection work
- 45.25.41 Structural steel components erection work for buildings
- This subcategory includes:
- special trade construction work on steel frameworks
 - erection work from prefabricated (but not self-manufactured) structural steel components for buildings
 - erection of curtain walls
 - associated welding work
- 45.25.42 Structural steel components erection work for other structures
- This subcategory includes:
- special trade construction work on steel frameworks
 - erection work from prefabricated (but not self-manufactured) structural steel components for other structures such as bridges, overhead cranes or electricity transmission towers
 - associated welding work
- This subcategory does not include:*
- leasing of scaffolding or lifting equipment without operator, classified in 71.32.10
- 45.25.5 Masonry and bricklaying work
- 45.25.50 Masonry and bricklaying work
- This subcategory includes:
- bricklaying
 - block laying
 - stone setting and other masonry work
- This subcategory does not include:*
- concrete work, classified in 45.25.3
- 45.25.6 Other special trade construction work
- 45.25.61 Erection work of industrial chimneys
- This subcategory includes:
- general construction work of factory chimneys
 - general construction work of refractory linings for furnaces, etc.
- 45.25.62 Other special trade construction work n.e.c.
- This subcategory includes:
- general construction work or erection of ornamental fire places
 - other special trade construction work not elsewhere classified, e.g. moving of buildings, asbestos removal work, building drying services

Group 45.3 Building installation work
Class 45.31 Installation work of electrical wiring and fittings

- 45.31.1 Electrical wiring and fitting work
- 45.31.11 Electrical wiring and fitting work in residential buildings
- This subcategory includes:
- special trade construction work involving the installation of basic electrical wiring circuits or fittings in residential buildings
- This subcategory does not include:*
- installation work for fire alarm systems, classified in 45.31.21
 - installation work for burglar alarm systems, classified in 45.31.22
- 45.31.12 Electrical wiring and fitting work in non-residential buildings
- This subcategory includes:
- special trade construction work involving the installation of basic electrical wiring circuits or fittings in non-residential buildings
- This subcategory also includes:
- electrical wiring and fitting work for emergency power supply systems
- This subcategory does not include:*
- installation work for electric motors, generators and transformers in power stations, classified in 31.10.91
 - installation work for test equipment, classified in 33.20.91
- 45.31.13 Electrical wiring and fitting work for other construction projects
- 45.31.2 Fire and burglar alarm system and residential antenna installation work
- 45.31.21 Fire alarm system installation work
- This subcategory does not include:*
- fireproofing work, classified in 45.32.12
 - sprinkler installation work, classified in 45.33.20
- 45.31.22 Burglar alarm system installation work
- 45.31.23 Residential antenna installation work
- This subcategory also includes:
- installation work of lightning conductors
- 45.31.3 Lift and escalator installation work
- 45.31.30 Lift and escalator installation work
- This subcategory includes:
- installation work of lifts, escalators and travelators
- This subcategory does not include:*
- maintenance and repair services of lifts and escalators, classified in 29.22.92
- 45.31.4 Other electrical building installation work
- 45.31.41 Electrical installation work of telecommunications cables
- 45.31.42 Electrical installation work of heating and other electrical equipment of buildings

Class 45.32 Insulation work

- 45.32.1 Insulation work
- 45.32.11 Thermal insulation work
- This subcategory includes:
- thermal insulation work involving weather-proofing insulating materials for exterior wall cavities
 - thermal insulation work to hot and chilled water pipes, boilers and duct runs
- 45.32.12 Other insulation work
- This subcategory includes:
- insulation work including sound insulation and fireproofing work
- This subcategory does not include:*
- waterproofing work, classified in 45.22.20

Class 45.33 Plumbing work

- 45.33.1 Heating, ventilation and air conditioning installation work
- 45.33.11 Central heating installation work
- This subcategory includes:
- construction work involving non-electric heating equipment. Pipework, ductwork and related sheet metal work performed as an integral part of such work is included
 - installation and maintenance of central heating control systems
 - connection to the district heating system
 - maintenance and repair services of domestic boilers and burners
- This subcategory does not include:*
- maintenance and repair services of boilers for hot-water industrial capacity central heating such as for large residential blocks and for district heating, classified in 28.22.90
 - chimney cleaning, classified in 74.70.15
- 45.33.12 Ventilation and air conditioning installation work
- This subcategory includes:
- construction work involving ventilation, refrigeration or air conditioning equipment for dwellings, computer centres, offices and shops. Pipework, ductwork and related sheet metal work performed as an integral part of such work is included
 - maintenance and repair of domestic ventilation, refrigeration or air conditioning equipment
- This subcategory does not include:*
- installation, maintenance and repair services of industrial air conditioning and refrigeration equipment, classified in 29.23.91
- 45.33.2 Water plumbing and drain laying work
- 45.33.20 Water plumbing and drain laying work
- This subcategory includes:
- construction work involving primary hot and cold water piping systems
 - installation work for disposal of sewage, including drains and septic tanks
 - installation work for sanitary ware
 - sprinkler installation work
 - installation work for dry standing pipes, i.e. pressurised water supplies for fire fighting (including fire plugs with hose and spout)
- This subcategory does not include:*
- construction of sewage pipelines, classified in 45.21.41
 - installation work of space heating apparatus, including associated pipework, classified in 45.33.11
- 45.33.3 Gas fitting installation work
- 45.33.30 Gas fitting installation work
- This subcategory also includes:
- installation work for the supply of various gases (oxygen in hospitals, for example) and connection of other gas-operated equipment
- This subcategory does not include:*
- space heating installation work, classified in 45.33.11, whether or not for use with gas
 - ventilating and air conditioning work, classified in 45.33.12

Class 45.34 Other building installation work

- 45.34.1 Fencing and railing installation work
- 45.34.10 Fencing and railing installation work
- This subcategory includes:
- construction work of fences, railings and similar enclosures. The fences may be of different materials (wire, wood, steel, fibreglass) and may be used at various sites (courts, playgrounds, residential properties or industrial premises)
- 45.34.2 Other electrical installation work
- 45.34.21 Installation work of illumination and signalling systems for roads, airports and harbours
- This subcategory includes:
- electrical installation work of illumination and signalling systems for roads, railways, airports, harbours and similar premises

This subcategory does not include:

- construction work for control and safety systems for railway tracks, classified in 45.23.13

45.34.22 Other electrical installation work n.e.c.

45.34.3 Other installation work

45.34.31 Installation work of blinds and awnings

45.34.32 Other installation work n.e.c.

This subcategory includes:

- installation work, not elsewhere classified, involving goods not regarded as part of the basic building structure
- installation work of signs (luminous or not)
- general technical maintenance and repair services of building installations

Group 45.4 Building completion work

Class 45.41 Plastering work

45.41.1 Plastering work

45.41.10 Plastering work

This subcategory includes:

- construction work of interior and exterior plaster or stucco and of lathing materials
- dry walling work involving the installation of wallboard generally of gypsum

Class 45.42 Joinery installation work

45.42.1 Joinery installation work

45.42.11 Installation of door and window frames

This subcategory includes:

- installation work of door and window frames and of doors, windows, shutters, slatted shutters, garage doors, etc., made of any kind of material
- armouring of outside doors and installation work of armoured doors
- installation work of fire doors

45.42.12 Other metal joinery installation work

This subcategory includes:

- installation work of movable partitions and false ceilings on metallic structures
- installation work of verandas and conservatories for private houses

This subcategory does not include:

- installation work of metal fencing and railings, classified in 45.34.10
- installation work of metal door and window frames, classified in 45.42.11
- ornamental ironwork, classified in 45.45.11

45.42.13 Other non-metal joinery installation work

This subcategory includes:

- construction work involving carpentry and joinery work with materials other than metals
- installation work of interior staircases, construction of wall cupboards, installation work of fitted kitchen units
- installation work of clapboard, panelling, etc.

This subcategory does not include:

- installation work of other fencing and railings, classified in 45.34.10
- installation work of door and window frames, classified in 45.42.11

Class 45.43 Floor and wall covering work

45.43.1 Floor and tiling work

45.43.11 Exterior floor and wall tiling work

This subcategory includes:

- laying or setting work of ceramic, concrete or stone wall tiles, floor tiles and flagstones on the outside of buildings and other structures
- decorative covering of exterior walls of buildings with ceramic materials, stone, brick, etc.

- 45.43.12 Interior floor and wall tiling work
 This subcategory includes:
 - laying or setting work of ceramic, concrete or cut stone wall or floor tiles inside buildings and other structures
- 45.43.2 Other floor laying and covering, wall covering and wall papering work
- 45.43.21 Laying work of flexible floor coverings
 This subcategory includes:
 - laying of carpeting, linoleum and other flexible flooring
- 45.43.22 Other floor laying and covering work
 This subcategory includes:
 - laying work of other floors and floor coverings, including parquet and other hardwood flooring and asphalt tiles. Related finishing work such as sanding, wax polishing, sealing, etc., is included
This subcategory does not include:
 - installation work of concrete floors (except concrete tiles), classified in 45.25.32
 - installation work of stone, concrete and ceramic floor tiles, classified in 45.43.1
- 45.43.23 Wall covering and wall papering work
 This subcategory includes:
 - hanging of paper and other flexible wall coverings
- 45.43.3 Interior fitting decoration work
- 45.43.30 Interior fitting decoration work
 This subcategory includes:
 - construction work of poured-in-place terrazzo works and interior marble, granite or slate works
This subcategory does not include:
 - exterior decoration work, classified in 45.25.50
 - installation work of tiles, classified in 45.43.12
- Class 45.44 Painting and glazing work**
- 45.44.1 Glazing work
- 45.44.10 Glazing work
 This subcategory includes:
 - construction work of glass, glass cladding, mirror walls and other glass products
 - closed-in work such as window glass installation work
- 45.44.2 Painting work
- 45.44.21 Painting work on building interiors
 This subcategory includes:
 - painting work (principally decorative) on building interiors and similar work (application of coatings, lacquer, etc.)
- 45.44.22 Painting work on building exteriors
 This subcategory includes:
 - painting work on building exteriors (principally for protection)
 - painting work on railings, gratings, doors and window frames of buildings, etc.
 - roof painting work
This subcategory does not include:
 - waterproofing work, classified in 45.22.20
 - painting work of markings on roads surfaces, parking lots and similar surfaces, classified in 45.23.15
- 45.44.23 Painting work on other engineering structures
This subcategory does not include:
 - painting work of markings on road surfaces, parking lots and similar surfaces, classified in 45.23.15

Class 45.45 Other building completion work

45.45.1 Other building completion work

45.45.11 Ornamentation fitting work

This subcategory includes:

- installation work of standard or custom-fabricated sheet metal
- decorative iron or steel work and ornamental metal work
- installation work of grilles covering radiators

This subcategory does not include:

- installation work of sheet metal roofing, classified in 45.22.12

45.45.12 Exterior cleaning work of buildings

This subcategory includes:

- cleaning of outer walls by steam cleaning or sandblasting

45.45.13 Other building completion and finishing work n.e.c.

This subcategory includes:

- building completion and finishing work not elsewhere classified, e.g. acoustic work involving the application of acoustic panels, tiles and other materials to interior walls and ceilings
- installation of private swimming pools

This subcategory does not include:

- sound insulation work, classified in 45.32.12

Group 45.5 Renting services of construction or demolition equipment with operator
Class 45.50 Renting services of construction or demolition equipment with operator

45.50.1 Renting services of construction or demolition equipment with operator

45.50.10 Renting services of construction or demolition equipment with operator

This subcategory does not include:

- leasing or rental services concerning construction machinery and equipment without operator, classified in 71.32.10

	SECTION G	WHOLESALE AND RETAIL TRADE SERVICES; REPAIR SERVICES OF MOTOR VEHICLES, MOTORCYCLES AND PERSONAL AND HOUSEHOLD GOODS
	DIVISION 50	TRADE, MAINTENANCE AND REPAIR SERVICES OF MOTOR VEHICLES AND MOTORCYCLES; RETAIL TRADE SERVICES OF AUTOMOTIVE FUEL
	Group 50.1	Trade services of motor vehicles
	Class 50.10	Trade services of motor vehicles
50.10.1	Wholesale trade services of motor vehicles	
	This category includes:	
	- wholesale trade services of both new and second-hand vehicles	
50.10.11	Wholesale trade services of lorries, trucks, trailers, semi-trailers and buses	
	This subcategory includes:	
	- wholesale trade services of motor lorries and trucks, over-the-road truck tractors, semi-trailers and trailers, passenger motor buses and coaches	
50.10.12	Wholesale trade services of other passenger motor vehicles	
50.10.13	Wholesale trade services of caravans and other camping vehicles	
	This subcategory includes:	
	- wholesale trade services of motorised caravans, camping trailers and other camping vehicles	
50.10.14	Wholesale trade services of special purpose and of other motor vehicles	
50.10.2	Retail trade services of motor vehicles	
50.10.21	Retail trade services of new passenger motor vehicles	
	This subcategory includes:	
	- retail trade services of new passenger motor vehicles including specialised passenger motor vehicles, motor vehicles to negotiate unusual terrain and other new passenger motor vehicles with motor-car type steering mechanisms	
50.10.22	Retail trade services of used passenger motor vehicles	
	This subcategory includes:	
	- retail trade services of used passenger motor vehicles including specialised passenger motor vehicles, motor vehicles to negotiate unusual terrain and other used passenger motor vehicles with motor-car type steering mechanisms	
50.10.23	Retail trade services of caravans and other camping vehicles	
	This subcategory includes:	
	- retail trade services of motorised caravans, camping trailers and other camping vehicles	
50.10.3	Sales on a fee or contract basis of motor vehicles	
50.10.30	Sales on a fee or contract basis of motor vehicles	
	Group 50.2	Maintenance and repair services of motor vehicles
	Class 50.20	Maintenance and repair services of motor vehicles
	<i>This class does not include:</i>	
	- trade services with simple installation of equipment for vehicles, classified in 50.30.22	
50.20.1	Maintenance and repair services of passenger motor cars	
50.20.11	Ordinary maintenance and repair services (except electrical system, tyre and body repair services), for passenger motor cars	
	This subcategory includes:	
	- mechanical maintenance and repair services of passenger motor cars. Such services may involve engine overhaul, motor tune-up, carburettor repair and adjustment, steering gear repair and adjustment, suspension repair, brake repair and adjustment, transmission repair and adjustment, exhaust system repair, cooling system repair	
	- operations involving periodic inspections or service station types of inspection	
	<i>This subcategory does not include:</i>	
	- technical automobile inspection services, classified in 74.30.14	

- 50.20.12 Electrical system repair services, for passenger motor cars
 This subcategory includes:
 - electrical system repair and battery charging services for passenger motor cars
- 50.20.13 Tyre repair services, including wheel adjustment and balancing, for passenger motor cars
 This subcategory includes:
 - puncture repair services, wheel adjustment, tracking and balancing for passenger motor cars
 - mounting services of tyres
 - repair services of inner tubes
This subcategory does not include:
 - rebuilt and retreaded tyres, classified in 25.12.10
 - retail sale services of tyres, classified in 50.30.21
- 50.20.14 Body repair and similar services (door, lock, window, repainting, collision repair), for passenger motor cars
 This subcategory includes:
 - body repair and similar services for passenger motor cars. Such services may involve door and lock repair, bumper straightening and repair, repainting, collision repair, window screen and window replacement and other automobile body repair
- 50.20.2 Maintenance and repair services of other motor vehicles
- 50.20.21 Ordinary maintenance and repair services (except electrical system and body repair services), for other motor vehicles
 This subcategory includes:
 - mechanical maintenance and repair services for other motor cars. Such services may involve engine overhaul, motor tune-up, carburettor repair and adjustment, steering gear repair and adjustment, wheel adjustment, tracking and balancing, suspension repair, brake repair and adjustment, transmission repair and adjustment, exhaust system repair, cooling system repair and other maintenance and repair services
 This subcategory also includes:
 - repair and exchange services of tyres for other motor vehicles
This subcategory does not include:
 - technical automobile inspection services, classified in 74.30.14
- 50.20.22 Electrical system repair services, for other motor vehicles
 This subcategory includes:
 - electrical system repair and battery charging services for motor vehicles other than passenger motor cars
- 50.20.23 Body repair and similar services (door, lock, window, repainting, collision repair), for other motor vehicles
 This subcategory includes:
 - body repair and similar services for other motor cars. Such services may involve door and lock repair, bumper straightening and repair, repainting, collision repair, window screen and window replacement and other automobile body repair
- 50.20.3 Other services related to motor vehicles
- 50.20.31 Car-washing and similar services
 This subcategory includes:
 - cleaning and routine maintenance services, such as vehicle laundry and car-wash services, undersealing, polishing and waxing services, car valeting, etc.
- 50.20.32 Automobile emergency road services
- Group 50.3 Trade services of motor vehicle parts and accessories**
Class 50.30 Trade services of motor vehicle parts and accessories
 This class includes:
 - trade services of motor vehicle parts and accessories including both new and used goods
- 50.30.1 Wholesale trade services of parts and accessories of motor vehicles
- 50.30.11 Wholesale trade services of tyres
 This subcategory also includes:
 - wholesale trade services of inner tubes

50.30.12	Wholesale trade services of other parts and accessories of motor vehicles
	<i>This subcategory does not include:</i>
	- wholesale trade services of car radios, classified in 51.43.21
50.30.2	Retail trade services of parts and accessories of motor vehicles
50.30.21	Retail trade services of tyres
50.30.22	Retail trade services of other parts and accessories of motor vehicles
	This subcategory also includes:
	- sale services by mail order from catalogues specialising in equipment for motor vehicles
	<i>This subcategory does not include:</i>
	- retail trade services of car radios, classified in 52.45.21
50.30.3	Sales on a fee or contract basis of parts and accessories of motor vehicles
50.30.30	Sales on a fee or contract basis of parts and accessories of motor vehicles
	Group 50.4 Trade, maintenance and repair services of motorcycles and related parts and accessories
	<i>This group does not include:</i>
	- trade services of bicycles, classified in 51.18.12, 51.47.35 and 52.48.22
	- maintenance and repair services of bicycles, classified in 52.74.12
	Class 50.40 Trade, maintenance and repair services of motorcycles and related parts and accessories
50.40.1	Wholesale trade services of motorcycles and related parts and accessories
50.40.10	Wholesale trade services of motorcycles and related parts and accessories
50.40.2	Retail trade services of motorcycles and related parts and accessories
50.40.20	Retail trade services of motorcycles and related parts and accessories
50.40.3	Sales on a fee or contract basis of motorcycles and related parts and accessories
50.40.30	Sales on a fee or contract basis of motorcycles and related parts and accessories
50.40.4	Maintenance and repair services of motorcycles
50.40.40	Maintenance and repair services of motorcycles
	This subcategory includes:
	- motorcycle maintenance and repair and motorcycle body repair services
	This subcategory also includes:
	- specialised breakdown services for motorcycles
	Group 50.5 Retail trade services of motor fuel
	Class 50.50 Retail trade services of motor fuel
50.50.1	Retail trade services of motor fuel
50.50.10	Retail trade services of motor fuel
	This subcategory includes:
	- retail trade services, by retailers or agents, of motor fuel (diesel oil, super grades, unleaded, liquid petroleum gas, etc.) to all kinds of customers
	This subcategory also includes:
	- retail trade services of lubricating oils, antifreeze, etc.
	<i>This subcategory does not include:</i>
	- car-washing services, classified in 50.20.31
	- retail trade services of accessories for motor vehicles, classified in 50.30.2
	- retail trade services of fuel oil or gas for heating, cooking and other purposes, classified in 52.48.35

DIVISION 51 WHOLESALE TRADE AND COMMISSION TRADE SERVICES, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES
Group 51.1 Sales on a fee or contract basis

This group includes:

- wholesale trade services by wholesalers who trade on behalf of others such as commission agents and commodity brokers

Class 51.11 Sales on a fee or contract basis of live animals, agricultural raw materials, textile raw materials and semi-finished goods

51.11.1 Sales on a fee or contract basis of live animals, agricultural raw materials, textile raw materials and semi-finished goods

51.11.11 Sales on a fee or contract basis of live animals

51.11.12 Sales on a fee or contract basis of agricultural raw materials, textile raw materials and semi-finished goods

Class 51.12 Sales on a fee or contract basis of fuels, ores, metals and industrial chemicals

51.12.1 Sales on a fee or contract basis of fuels, ores, metals and industrial and technical chemicals

51.12.11 Sales on a fee or contract basis of fuels

51.12.12 Sales on a fee or contract basis of ores and metals

This subcategory includes:

- sales on a fee or contract basis of ores and metals, including metal waste and scrap

51.12.13 Sales on a fee or contract basis of industrial and technical chemicals

This subcategory includes:

- sales on a fee or contract basis of industrial and technical chemicals (basic industrial chemicals, plastic materials, man-made fibres other than glass, fertilisers, etc.)

Class 51.13 Sales on a fee or contract basis of timber and building materials

51.13.1 Sales on a fee or contract basis of timber and building materials

51.13.11 Sales on a fee or contract basis of timber and products of timber

51.13.12 Sales on a fee or contract basis of other building materials

This subcategory includes:

- sales on a fee or contract basis of building materials (e.g. paints and varnishes, bituminous construction materials, ceramic articles used in construction, construction materials of glass)

Class 51.14 Sales on a fee or contract basis of machinery, industrial equipment, ships and aircraft

51.14.1 Sales on a fee or contract basis of machinery, industrial equipment, ships and aircraft

51.14.11 Sales on a fee or contract basis of office machinery and computer equipment

51.14.12 Sales on a fee or contract basis of other machinery and industrial equipment

51.14.13 Sales on a fee or contract basis of ships and aircraft

Class 51.15 Sales on a fee or contract basis of furniture, household goods, hardware and ironmongery

51.15.1 Sales on a fee or contract basis of furniture, household goods, hardware and ironmongery

51.15.10 Sales on a fee or contract basis of furniture, household goods, hardware and ironmongery

This subcategory includes:

- sales on a fee or contract basis of furniture, household goods (household home furnishings and housewares), hardware (cutlery and general hardware) and ironmongery and domestic electric appliances

Class 51.16 Sales on a fee or contract basis of textiles, clothing, footwear and leather goods

51.16.1 Sales on a fee or contract basis of textiles, clothing, footwear and leather goods

51.16.11 Sales on a fee or contract basis of textiles

51.16.12 Sales on a fee or contract basis of clothing and footwear

51.16.13 Sales on a fee or contract basis of leather goods

	Class 51.17	Sales on a fee or contract basis of food, beverages and tobacco
51.17.1		Sales on a fee or contract basis of food, beverages and tobacco
51.17.11		Sales on a fee or contract basis of food products and beverages
51.17.12		Sales on a fee or contract basis of tobacco
	Class 51.18	Sales on a fee or contract basis by agents specializing in particular products or ranges of products n.e.c.
51.18.1		Sales on a fee or contract basis by agents specializing in particular products or ranges of products n.e.c.
51.18.11		Sales on a fee or contract basis by agents specializing in pharmaceutical and medical goods and cosmetics
51.18.12		Sales on a fee or contract basis by agents specializing in goods n.e.c.
		This subcategory includes:
		- sales on a fee or contract basis of goods not elsewhere classified (e.g. waste materials, paper and paper products, amusement and sporting goods, photographic equipment, musical instruments, jewellery and watches)
	Class 51.19	Sales on a fee or contract basis by agents specializing in a variety of goods
51.19.1		Sales on a fee or contract basis by agents specializing in a variety of goods
51.19.10		Sales on a fee or contract basis by agents specializing in a variety of goods
	Group 51.2	Wholesale trade services of agricultural raw materials and live animals
	Class 51.21	Wholesale trade services of grain, seeds and animal feeds
51.21.1		Wholesale trade services of grain, seeds and animal feeds
51.21.11		Wholesale trade services of grain
		<i>This subcategory does not include:</i>
		- <i>wholesale trade services of animal feeds, classified in 51.21.14</i>
51.21.12		Wholesale trade services of seeds (other than oil seeds)
51.21.13		Wholesale trade services of oil seeds and oleaginous fruits
51.21.14		Wholesale trade services of animal feeds
51.21.15		Wholesale trade services of agricultural raw materials n.e.c.
		This subcategory includes:
		- wholesale trade services of agricultural raw materials not elsewhere classified, e.g. raw vegetable or animal material used in textiles and edible products of animal origin, not elsewhere classified
	Class 51.22	Wholesale trade services of flowers and plants
51.22.1		Wholesale trade services of flowers and plants
51.22.10		Wholesale trade services of flowers and plants
	Class 51.23	Wholesale trade services of live animals
51.23.1		Wholesale trade services of live animals
51.23.10		Wholesale trade services of live animals
	Class 51.24	Wholesale trade services of hides, skins and leather
51.24.1		Wholesale trade services of hides, skins and leather
51.24.10		Wholesale trade services of hides, skins and leather
		This subcategory includes:
		- wholesale trade services of hides and skins and of tanned or dressed leather
	Class 51.25	Wholesale trade services of unmanufactured tobacco
51.25.1		Wholesale trade services of unmanufactured tobacco
51.25.10		Wholesale trade services of unmanufactured tobacco

	Group 51.3	Wholesale trade services of food, beverages and tobacco
	Class 51.31	Wholesale trade services of fruit and vegetables
51.31.1		Wholesale trade services of fruits and vegetables
51.31.11		Wholesale trade services of potatoes
51.31.12		Wholesale trade services of other unprocessed vegetables, fruits and nuts
	Class 51.32	Wholesale trade services of meat and meat products
51.32.1		Wholesale trade services of meat and meat products
51.32.11		Wholesale trade services of meat, poultry and game
51.32.12		Wholesale trade services of meat products
		This subcategory includes:
		- wholesale trade services of meat products, edible offal, meat preserves and preparations
	Class 51.33	Wholesale trade services of dairy products, eggs and edible oils and fats
51.33.1		Wholesale trade services of dairy products, eggs and edible oils and fats
51.33.11		Wholesale trade services of dairy products
		This subcategory includes:
		- wholesale trade services of liquid or powdered milk, cream, butter, yoghurts, cheeses and other dairy products
51.33.12		Wholesale trade services of eggs
51.33.13		Wholesale trade services of edible oils and fats
	Class 51.34	Wholesale trade services of alcoholic and other beverages
51.34.1		Wholesale trade services of alcoholic and other beverages
		This category also includes:
		- blending, purification and bottling customary to wholesale trade
51.34.11		Wholesale trade services of fruit and vegetable juices, mineral waters and soft drinks
		<i>This subcategory does not include:</i>
		- <i>wholesale trade services of coffee, tea, cocoa, classified in 51.37.10</i>
51.34.12		Wholesale trade services of beers, wines, liqueurs and other alcoholic beverages
	Class 51.35	Wholesale trade services of tobacco products
51.35.1		Wholesale trade services of tobacco products
51.35.10		Wholesale trade services of tobacco products
	Class 51.36	Wholesale trade services of sugar, chocolate and sugar confectionery
51.36.1		Wholesale trade services of sugar, chocolate and sugar confectionery
51.36.11		Wholesale trade services of sugar
51.36.12		Wholesale trade services of chocolate and sugar confectionery
		This subcategory also includes:
		- wholesale trade services of ice-cream and sorbets
		- wholesale trade services of bakery products
		<i>This subcategory does not include:</i>
		- <i>wholesale trade services of cocoa, classified in 51.37.10</i>
	Class 51.37	Wholesale trade services of coffee, tea, cocoa and spices
51.37.1		Wholesale trade services of coffee, tea, cocoa and spices
51.37.10		Wholesale trade services of coffee, tea, cocoa and spices
	Class 51.38	Wholesale trade services of other food including fish, crustaceans and molluscs
51.38.1		Wholesale trade services of fish, crustaceans and molluscs
51.38.10		Wholesale trade services of fish, crustaceans and molluscs

51.38.2	Wholesale trade services of other food products
51.38.21	Wholesale trade of processed vegetables, fruits and nuts
51.38.22	Wholesale trade services of food preparations, including baby and dietetic food and other homogenized food preparations
51.38.23	Wholesale trade services of pet feeds
51.38.24	Wholesale trade services of other food products n.e.c.
	This subcategory includes:
	- wholesale trade services of food products not elsewhere classified, e.g. salt, grain mill products, noodles and similar farinaceous products
	<i>This subcategory does not include:</i>
	- <i>wholesale trade services of frozen products, classified according to kind</i>
	Class 51.39 Wholesale trade services of food, beverages and tobacco, non-specialized
51.39.1	Wholesale trade services of food, beverages and tobacco, non-specialized
51.39.11	Wholesale trade services of frozen food, non-specialized
51.39.12	Wholesale trade services of food, not frozen, beverages and tobacco, non-specialized
	Group 51.4 Wholesale trade services of household goods
	Class 51.41 Wholesale trade services of textiles
51.41.1	Wholesale trade services of textiles
51.41.11	Wholesale trade services of clothing textiles
	This subcategory includes:
	- wholesale trade services of clothing textiles (e.g. woven or tufted textile fabrics, knitted or crocheted fabrics specially designed for making clothing)
51.41.12	Wholesale trade services of other textiles
51.41.13	Wholesale trade services of haberdashery
	This subcategory includes:
	- wholesale trade services of haberdashery (e.g. yarn and thread of natural or man-made textile fibres)
	- wholesale trade services of sewing needles, knitting needles and similar articles
51.41.14	Wholesale trade services of household linens
	Class 51.42 Wholesale trade services of clothing and footwear
51.42.1	Wholesale trade services of clothing and footwear
51.42.11	Wholesale trade services of outerwear
	<i>This subcategory does not include:</i>
	- <i>wholesale trade services of fur and fur apparel, classified in 51.42.13</i>
51.42.12	Wholesale trade services of underwear
51.42.13	Wholesale trade services of fur articles
	This subcategory also includes:
	- wholesale trade services of fur apparel
51.42.14	Wholesale trade services of footwear
51.42.15	Wholesale trade services of clothing accessories
	This subcategory includes:
	- wholesale trade services of clothing accessories, e.g. hats and other headgear, umbrellas, walking-sticks, belts and the like

Class 51.43 Wholesale trade services of electrical household appliances and radio and television goods

- 51.43.1 Wholesale trade services of electrical household appliances, lighting equipment and other electrical installation equipment
- 51.43.11 Wholesale trade services of electrical household appliances
- This subcategory includes:
- wholesale trade services of domestic appliances, e.g. refrigerators and freezers, dish washing machines, washing and drying machines of the household type, domestic cooking and heating equipment, vacuum cleaners, sewing machines and other small electrical domestic appliances
- 51.43.12 Wholesale trade services of lighting equipment
- 51.43.13 Wholesale trade services of wire, switches and other electrical installation equipment for domestic use
- 51.43.2 Wholesale trade services of radio and television equipment and records
- 51.43.21 Wholesale trade services of radio, television and video equipment
- This subcategory also includes:
- wholesale trade services of car radios
 - wholesale trade of phones, fax, etc.
- 51.43.22 Wholesale trade services of records, tapes and compact discs
- This subcategory includes:
- wholesale trade services of records, tapes (including videotapes) and compact discs

Class 51.44 Wholesale trade services of china and glassware, wallpaper and cleaning materials

- 51.44.1 Wholesale trade services of china and glassware, wallpaper and cleaning materials
- 51.44.11 Wholesale trade services of cutlery and domestic metal ware
- 51.44.12 Wholesale trade services of glassware, china and pottery
- This subcategory includes:
- wholesale trade services of glassware of a kind used for table, kitchen, indoor decoration or similar purposes, and ceramic household and ornamental wares
- This subcategory does not include:*
- *wholesale trade services of sanitary equipment, classified in 51.53.21*
- 51.44.13 Wholesale trade services of wallpaper
- 51.44.14 Wholesale trade services of cleaning materials
- This subcategory includes:
- wholesale trade services of cleaning and polishing preparations

Class 51.45 Wholesale trade services of perfume and cosmetics

- 51.45.1 Wholesale trade services of perfume and cosmetics
- 51.45.10 Wholesale trade services of perfume and cosmetics
- This subcategory includes:
- wholesale trade services of perfume, cosmetics and toilet preparations

Class 51.46 Wholesale trade services of pharmaceutical goods

- 51.46.1 Wholesale trade services of pharmaceutical goods and of surgical and orthopaedic instruments and devices
- 51.46.11 Wholesale trade services of pharmaceutical goods
- This subcategory also includes:
- wholesale trade services of adhesive dressings, first aid kits, etc.
- 51.46.12 Wholesale trade services of surgical and orthopaedic instruments and devices

Class 51.47 Wholesale trade services of other household goods

- 51.47.1 Wholesale trade services of household furniture, floor coverings and other non-electrical household appliances
- 51.47.11 Wholesale trade services of household furniture
This subcategory does not include:
 - wholesale trade services of office furniture, classified in 51.64.13
- 51.47.12 Wholesale trade services of non-electrical household appliances
- 51.47.13 Wholesale trade services of wickerwork, cork goods, cooper's ware and other wooden ware
This subcategory includes:
 - wholesale trade services of cooper's ware, other products of wood and articles of cork, straw or other plaiting materials, basket ware and wickerwork
- 51.47.14 Wholesale trade services of floor coverings
This subcategory includes:
 - wholesale trade services of carpets and other flexible materials used for floor coverings
- 51.47.15 Wholesale trade services of household articles and equipment n.e.c.
This subcategory includes:
 - wholesale trade services of household articles and equipment other than hand tools, not elsewhere classified, e.g. fabricated domestic metal products
- 51.47.2 Wholesale trade services of paper and paperboard, books, magazines and stationery
- 51.47.21 Wholesale trade services of books, magazines and newspapers
This subcategory includes:
 - wholesale trade services of books, magazines, newspapers, journals and periodicals and other printed matter
- 51.47.22 Wholesale trade services of stationery
This subcategory also includes:
 - wholesale trade services of pencils and inks
- 51.47.3 Wholesale trade services of other consumer goods
- 51.47.31 Wholesale trade services of musical instruments and music scores
- 51.47.32 Wholesale trade services of photographic and optical goods
This subcategory includes:
 - wholesale trade services of photographic goods, e.g. photographic equipment, plates and film
 - wholesale trade services of optical goods, e.g., spectacles, microscopes and binoculars
- 51.47.33 Wholesale trade services of games and toys
This subcategory also includes:
 - wholesale trade services of video games
- 51.47.34 Wholesale trade services of watches, clocks and jewellery
- 51.47.35 Wholesale trade services of sports goods, including bicycles
This subcategory includes:
 - wholesale trade services of sports goods, e.g. snow-skiing equipment, water-sport equipment, equipment for sports fishing, athletics articles and equipment, other articles and equipment for sports or outdoor games including bicycles, pleasure boats, etc.
This subcategory does not include:
 - wholesale trade services of sports clothing and footwear, classified in 51.42.1
- 51.47.36 Wholesale trade services of leather goods and travel accessories
This subcategory includes:
 - wholesale trade services of luggage, handbags and the like, saddlery and harnesses and other articles of leather
This subcategory does not include:
 - wholesale trade services of leather clothing, classified in 51.42.11
- 51.47.37 Wholesale trade services of miscellaneous consumer goods n.e.c.

	Group 51.5	Wholesale trade services of non-agricultural intermediate products and of waste and scrap
	Class 51.51	Wholesale trade services of solid, liquid and gaseous fuels and related products
51.51.1		Wholesale trade services of solid, liquid and gaseous fuels and related products
51.51.11		Wholesale trade services of solid fuels
		This subcategory includes:
		- wholesale trade services of solid fuels, e.g. fuel wood, coal and lignite
51.51.12		Wholesale trade services of motor spirit, including aviation spirit
51.51.13		Wholesale trade services of other liquid and gaseous fuels and related products
	Class 51.52	Wholesale trade services of metal ores and metals
51.52.1		Wholesale trade services of metal ores
51.52.11		Wholesale trade services of iron ores
51.52.12		Wholesale trade services of non-iron ores
51.52.2		Wholesale trade services of metals in primary forms
51.52.21		Wholesale trade services of iron and steel in primary forms
51.52.22		Wholesale trade services of non-iron metals in primary forms
	Class 51.53	Wholesale trade services of wood, construction materials and sanitary equipment
51.53.1		Wholesale trade services of wood and products of primary processing of wood
51.53.11		Wholesale trade services of wood in the rough
51.53.12		Wholesale trade services of products of primary processing of wood
51.53.2		Wholesale trade services of paints, flat glass, sanitary equipment and other construction materials
51.53.21		Wholesale trade services of sanitary equipment
51.53.22		Wholesale trade services of paints, varnishes and lacquers
51.53.23		Wholesale trade services of flat glass
51.53.24		Wholesale trade services of other construction materials
		This subcategory includes:
		- wholesale trade services of other construction materials such as parts and sections of iron and steel, doors and windows and other builders' joinery, bricks, blocks and tiles, clay and cements etc.
		<i>This subcategory does not include:</i>
		- wholesale trade services of plumbing and heating equipment and supplies, classified in 51.54.12
	Class 51.54	Wholesale trade services of hardware, plumbing and heating equipment and supplies
51.54.1		Wholesale trade services of hardware, plumbing and heating equipment and supplies
51.54.11		Wholesale trade services of hardware
51.54.12		Wholesale trade services of plumbing and heating equipment and supplies
		This subcategory includes:
		- wholesale trade services of sanitary installation equipment such as boilers, radiators, tubes, pipes, fittings, taps, T-pieces, connections
51.54.13		Wholesale trade services of hand tools
		This subcategory includes:
		- wholesale trade services of hand tools, such as hammers, saws, screwdrivers and other hand tools not elsewhere classified
	Class 51.55	Wholesale trade services of chemical products
51.55.1		Wholesale trade services of basic industrial chemicals, fertilizers, synthetic resins and plastic materials in primary forms
51.55.11		Wholesale trade services of fertilizers and agro-chemical products

51.55.12	Wholesale trade services of synthetic resins and plastics in primary forms
51.55.13	Wholesale trade services of other industrial chemicals
	Class 51.56 Wholesale trade services of other intermediate products
51.56.1	Wholesale trade services of other intermediate products
51.56.11	Wholesale trade services of paper and paperboard
	This subcategory includes:
	- wholesale trade services of paper and paperboard in bulk
51.56.12	Wholesale trade services of textile fibres
	This subcategory includes:
	- wholesale trade services of natural fibres, man-made textile staple fibres prepared for spinning and other man-made fibres
51.56.13	Wholesale trade services of intermediate products, other than agricultural, n.e.c.
	This subcategory includes:
	- wholesale trade services of intermediate products, other than agricultural, not elsewhere classified, e.g. chemical products not elsewhere classified, semi-manufactured products of rubber and plastics and non-metallic mineral products, not elsewhere classified
	<i>This subcategory does not include:</i>
	- wholesale trade services of tyres for vehicles, classified in 50.30.11
	Class 51.57 Wholesale trade services of waste and scrap
51.57.1	Wholesale trade services of waste and scrap
51.57.10	Wholesale trade services of waste and scrap
	Group 51.6 Wholesale trade services of machinery, equipment and supplies
	Class 51.61 Wholesale trade services of machine-tools
51.61.1	Wholesale trade services of machine-tools
51.61.11	Wholesale trade services of machine-tools for working wood
	<i>This subcategory does not include:</i>
	- wholesale trade services of forestry machinery, classified in 51.66.12
51.61.12	Wholesale trade services of machine-tools for working metal
51.61.13	Wholesale trade services of machine-tools for working other materials
	Class 51.62 Wholesale trade services of mining, construction and civil engineering machinery and equipment
51.62.1	Wholesale trade services of mining, construction and civil engineering machinery and equipment
51.62.10	Wholesale trade services of mining, construction and civil engineering machinery and equipment
	Class 51.63 Wholesale trade services of machinery for the textile industry and of sewing and knitting machines
51.63.1	Wholesale trade services of machinery for the textile industry and of sewing and knitting machines
51.63.10	Wholesale trade services of machinery for the textile industry and of sewing and knitting machines
	This subcategory includes:
	- wholesale trade services of machinery and equipment for textiles, apparel and leather production, e.g. machinery for preparing, spinning, weaving and knitting textiles, sewing machines and machinery for working hides, skins or leather
	<i>This subcategory does not include:</i>
	- wholesale trade services of sewing machines for domestic use, classified in 51.43.11
	Class 51.64 Wholesale trade services of office machinery and equipment
51.64.1	Wholesale trade services of office machinery and equipment
51.64.11	Wholesale trade services of office machinery
	This subcategory includes:
	- wholesale trade services of office machinery, e.g. typewriters, photo-copying apparatus and calculating machines

51.64.12	Wholesale trade services of computers and peripheral equipment
51.64.13	Wholesale trade services of office furniture
	Class 51.65 Wholesale trade services of other machinery and equipment for use in industry, trade and navigation
51.65.1	Wholesale trade services of other machinery and equipment for use in industry, trade and navigation
51.65.11	Wholesale trade services of transport equipment other than motor vehicles, motorcycles and bicycles
	This subcategory includes:
	- wholesale trade services of transport equipment other than motor vehicles, motorcycles and bicycles, e.g. commercial ships and boats, railway and tramway locomotives and rolling stock, aircraft, spacecraft and aeronautical equipment and supplies and other transport equipment
	<i>This subcategory does not include:</i>
	- wholesale trade services of motor vehicles, classified in 50.10.1
	- wholesale trade services of motorcycles, classified in 50.40.10
	- wholesale trade services of bicycles and pleasure and sporting boats, classified in 51.47.35
51.65.12	Wholesale trade services of machinery and equipment related supplies
	This subcategory includes:
	- wholesale trade services of supplies related to the machinery and equipment classified in the other subcategories of group 51.6, e.g. parts of machinery and industrial supplies, not elsewhere classified
51.65.13	Wholesale trade services of lifting and handling equipment
51.65.14	Wholesale trade services of machinery for the food, beverages and tobacco industry
51.65.15	Wholesale trade services of professional electrical and electronic machinery, apparatus and materials, including telecommunication equipment
51.65.16	Wholesale trade services of other general and special purpose machinery, apparatus and equipment
	Class 51.66 Wholesale trade services of agricultural machinery, accessories and implements, including tractors
51.66.1	Wholesale trade services of agricultural machinery, accessories and implements, including tractors
51.66.11	Wholesale trade services of agricultural tractors
51.66.12	Wholesale trade services of agricultural and forestry machinery (excluding tractors) and of accessories and implements
	Group 51.7 Other wholesale trade services
	Class 51.70 Other wholesale trade services
51.70.1	Other wholesale trade services
51.70.10	Other wholesale trade services
	This subcategory includes:
	- non specialised wholesale trade services of a variety of goods without any particular specialisation
	DIVISION 52 RETAIL TRADE SERVICES, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES; REPAIR SERVICES OF PERSONAL AND HOUSEHOLD GOODS
	Group 52.1 Retail trade services in non-specialized stores
	Class 52.11 Retail trade services in non-specialized stores with food, beverages or tobacco predominating
52.11.1	Retail trade services in non-specialized stores with food, beverages or tobacco predominating
52.11.11	Retail trade services in non-specialized stores with frozen food predominating
52.11.12	Retail trade services in non-specialized stores with food, not frozen, beverages or tobacco predominating
	This subcategory includes:
	- retail trade services of a large variety of goods among which, however, food products, beverages or tobacco should be predominant
	- retail trade services of general stores which have, apart from their main sales of food products, beverages or tobacco, several other lines of merchandise such as wearing apparel, furniture, appliances, hardware or cosmetics

	Class 52.12	Other retail trade services in non-specialized stores
52.12.1		Other retail trade services in non-specialized stores
52.12.10		Other retail trade services in non-specialized stores
		This subcategory includes:
		- retail trade services of a large variety of goods among which food products, beverages or tobacco should not be predominant
		- retail trade services of department stores carrying a general line of merchandise including wearing apparel, furniture, appliances, hardware, cosmetics, jewellery, toys and sporting goods
	Group 52.2	Retail trade services of food, beverages and tobacco in specialized stores
	Class 52.21	Retail trade services of fruit and vegetables
52.21.1		Retail trade services of fruit and vegetables
52.21.10		Retail trade services of fruit and vegetables
		This subcategory includes:
		- retail trade services of fresh fruit and vegetables
		<i>This subcategory does not include:</i>
		- retail trade services of dried, frozen or canned fruit, vegetables and nuts, classified in 52.27.12
	Class 52.22	Retail trade services of meat (including poultry) and meat products
52.22.1		Retail trade services of meat (including poultry) and meat products
52.22.10		Retail trade services of meat (including poultry) and meat products
		This subcategory includes:
		- retail trade services of fresh, frozen or canned meat, poultry and game and meat products
		<i>This subcategory does not include:</i>
		- delicatessen meats, classified in 15.13.1
	Class 52.23	Retail trade services of fish, crustaceans and molluscs
52.23.1		Retail trade services of fish, crustaceans and molluscs
52.23.10		Retail trade services of fish, crustaceans and molluscs
	Class 52.24	Retail trade services of bread, cakes, flour confectionery and sugar confectionery
52.24.1		Retail trade services of bread, cakes, flour confectionery and sugar confectionery
52.24.11		Retail trade services of bread and flour confectionery
52.24.12		Retail trade services of sugar confectionery
		This subcategory includes:
		- retail trade services of chocolates and sugar confectionery, e.g. fruit or nuts preserved in sugar
		This subcategory also includes:
		- retail trade services of ice-cream and sorbets
	Class 52.25	Retail trade services of alcoholic and other beverages
52.25.1		Retail trade services of alcoholic and other beverages
52.25.10		Retail trade services of alcoholic and other beverages
		<i>This subcategory does not include:</i>
		- retail trade services of milk, classified in 52.27.11
		- retail trade services of coffee and tea, classified in 52.27.12
		- retail trade services of beverages consumed on the spot, classified in 55.40.1
	Class 52.26	Retail trade services of tobacco products
52.26.1		Retail trade services of tobacco products
52.26.10		Retail trade services of tobacco products
	Class 52.27	Other retail trade services of food, in specialized stores
52.27.1		Other retail trade services of food, in specialized stores
52.27.11		Retail trade services of dairy products and eggs

52.27.12 Specialized retail trade services of food products n.e.c.

This subcategory includes:

- retail trade services of food products not elsewhere classified, e.g. dried or preserved nuts, fruit and vegetables, rice, edible oils and fats, salt, coffee, tea, sugar, cocoa and spices, noodles and similar farinaceous products

Group 52.3 Retail trade services of pharmaceutical and medical goods, cosmetic and toilet articles

Class 52.31 Retail trade services of pharmaceutical goods

52.31.1 Retail trade services of pharmaceutical goods

52.31.10 Retail trade services of pharmaceutical goods

Class 52.32 Retail trade services of medical and orthopaedic goods

52.32.1 Retail trade services of medical and orthopaedic goods

52.32.10 Retail trade services of medical and orthopaedic goods

Class 52.33 Retail trade services of cosmetic and toilet articles

52.33.1 Retail trade services of cosmetic and toilet articles

52.33.10 Retail trade services of cosmetic and toilet articles

This subcategory includes:

- retail trade services of perfumes, cosmetic articles and toilet soaps and preparations

Group 52.4 Other retail trade services of new goods in specialized stores

Class 52.41 Retail trade services of textiles

52.41.1 Retail trade services of textiles and haberdashery

52.41.11 Retail trade services of textiles, excluding haberdashery

This subcategory includes:

- retail trade services of fabrics and household textiles such as sheets, tablecloths and towels

This subcategory does not include:

- retail trade services of curtains and net curtains, classified in 52.44.14

52.41.12 Retail trade services of haberdashery

This subcategory includes:

- retail trade services of haberdashery (e.g. yarn and thread of natural or man-made textile fibres)
- retail trade services of sewing needles, knitting needles and similar articles

Class 52.42 Retail trade services of clothing

52.42.1 Retail trade services of clothing

52.42.10 Retail trade services of clothing

This subcategory includes:

- retail trade services of outer garments, underwear and articles of hosiery, for men, women or children
- retail trade services of leather wear or garments of fur and skins
- retail trade services of headgear and other clothing accessories

This subcategory also includes:

- retail trade services of sports clothing

This subcategory does not include:

- retail trade services of haberdashery, classified in 52.41.12

Class 52.43 Retail trade services of footwear and leather goods

52.43.1 Retail trade services of footwear and leather goods

52.43.11 Retail trade services of footwear

This subcategory includes:

- retail trade services of footwear of any material and for any purpose

52.43.12	Retail trade services of leather goods and travel accessories
	This subcategory includes:
	- retail trade services of luggage, handbags, saddlery and other articles of leather, and travel accessories
	<i>This subcategory does not include:</i>
	- retail trade services of leather footwear, classified in 52.43.11
	Class 52.44 Retail trade services of furniture, lighting equipment and household articles n.e.c.
52.44.1	Retail trade services of household furniture, lighting equipment and household articles n.e.c.
52.44.11	Retail trade services of household furniture
	<i>This subcategory does not include:</i>
	- installation of fitted kitchen cupboards, classified in 45.42.13
	- retail trade services of office furniture, classified in 52.48.11
52.44.12	Retail trade services of miscellaneous household utensils, cutlery, crockery, glassware, china and pottery
	This subcategory includes:
	- retail trade services of domestic fabricated metal products, cutlery, crockery, glassware of a kind used for table, kitchen, toilet, indoor decoration or similar purposes, and ceramic household and ornamental wares
52.44.13	Retail trade services of articles for lighting
52.44.14	Retail trade services of curtains, net curtains and diverse household articles of textile materials
	This subcategory includes:
	- retail trade services of made-up household textile articles, e.g. curtains and other household articles of textile materials
52.44.15	Retail trade services of wooden ware, cork goods and wickerwork goods
52.44.16	Retail trade services of non-electrical household appliances, articles and equipment n.e.c.
	<i>This subcategory does not include:</i>
	- retail trade services of hand tools, classified in 52.46.11
	Class 52.45 Retail trade services of electrical household appliances and radio and television goods
52.45.1	Retail trade services of electrical household appliances
52.45.10	Retail trade services of electrical household appliances
	This subcategory includes:
	- retail trade services of domestic appliances, e.g. refrigerators and freezers, dishwashing machines, washing and drying machines of the household type, domestic cooking and heating equipment, sewing machines, vacuum cleaners and other small domestic electric appliances
52.45.2	Retail trade services of radio and television equipment, musical instruments and records
52.45.21	Retail trade services of audio and video equipment
	This subcategory includes:
	- retail trade services of audio and video equipment
	- retail trade services of television and radio sets
	- retail trade services of tape recorders, video recorders, camcorders, car radios, hi-fi systems, etc.
	This subcategory also includes:
	- installation services of car radios
52.45.22	Retail trade services of audio and video tapes (recorded and unrecorded), records and compact discs
	<i>This subcategory does not include:</i>
	- leasing or rental services concerning records, discs or cassettes, classified in 71.40.1
52.45.23	Retail trade services of musical instruments and music scores
	Class 52.46 Retail trade services of hardware, paints and glass
52.46.1	Retail trade services of hardware, paints and glass
52.46.11	Retail trade services of hardware
	This subcategory includes:
	- retail trade services of basic hardware lines not elsewhere classified, e.g. hand tools and builders' hardware such as door locks and lock sets, screws and nails

This subcategory does not include:

- retail trade services of other construction materials, classified in 52.46.14

52.46.12 Retail trade services of paints, varnishes and lacquers

This subcategory does not include:

- retail trade services of colours and drawing inks, classified in 52.46.14

52.46.13 Retail trade services of glass

This subcategory includes:

- retail trade services of flat glass for construction

52.46.14 Retail trade services of do-it-yourself materials and equipment

This subcategory includes:

- retail trade services of a variety of goods of wood, paper, plastics, rubber or glass and chemical products, machines and tools used for hobbies or do-it-yourself repair

52.46.15 Retail trade services of sanitary equipment

52.46.16 Retail trade services of construction materials n.e.c.

This subcategory includes:

- retail trade services of construction materials not elsewhere classified, e.g. lumber, structural metal products, and other non-metallic structural products

Class 52.47 Retail trade services of books, newspapers and stationery

52.47.1 Retail trade services of books, newspapers and stationery

52.47.11 Retail trade services of books

This subcategory does not include:

- retail trade services of second-hand books, classified in 52.50.12

52.47.12 Retail trade services of newspapers and magazines

52.47.13 Retail trade services of stationery

This subcategory also includes:

- retail trade services of pencils and inks

Class 52.48 Other retail trade services in specialized stores

52.48.1 Specialized retail trade services of office furniture, office supplies and equipment, computers and optical and photographic equipment

52.48.11 Retail trade services of office furniture

52.48.12 Retail trade services of office supplies, machinery and equipment

This subcategory includes:

- retail trade services of office supplies and equipment and of accounting machinery and equipment

52.48.13 Retail trade services of computers and non-customized software

This subcategory includes:

- retail trade services of computing equipment and related accessories and of non-customised software

52.48.14 Retail trade services of photographic, optical and precision equipment

This subcategory includes:

- retail trade services of photographic goods (e.g. photographic equipment, plates and film), optical goods (e.g. spectacles, contact lenses, microscopes, binoculars) and precision equipment

52.48.15 Retail trade services of telecommunication equipment

52.48.2 Specialized retail trade services of watches, clocks and jewellery and of sports goods, games and toys

52.48.21 Retail trade services of watches, clocks and jewellery

52.48.22 Retail trade services of sports goods, including bicycles

This subcategory includes:

- retail trade services of sports goods, e.g. snow-skiing equipment, water-sport equipment, equipment for sports fishing, hunting, athletics articles and equipment, other articles and equipment for sports or outdoor games, including bicycles
- retail trade services of specialized sports footwear such as ski boots, football boots, skating boots, etc.

This subcategory does not include:

- retail trade services of shoes, classified in 52.43.11

- 52.48.23 Retail trade services of games and toys
This subcategory also includes:
- retail trade services of video games
- 52.48.3 Specialized retail trade services of non-food products n.e.c.
- 52.48.31 Retail trade services of cleaning materials, wallpaper and floor coverings
This subcategory includes:
- retail trade services of cleaning and polishing preparations, wallpaper and floor coverings
- 52.48.32 Retail trade services of flowers, plants, seeds and fertilizers
This subcategory includes:
- retail trade services of flowers, plants and seeds
- retail trade services of saplings and shrubs
- retail trade services of fertilisers and plant protection products
- preparation of flower arrangements and wreaths
- 52.48.33 Retail trade services of pet animals
This subcategory includes:
- retail trade services of live pet animals, accessories and preparations of a kind used in animal feeding
- 52.48.34 Retail trade services of souvenirs
- 52.48.35 Retail trade services of household fuel oil, bottled gas, coal and wood
This subcategory includes:
- retail trade services of various fuels, such as fuel oils, bottled gas, coal and lignite, wood charcoal and fuel wood, for heating, cooking and other purposes
- This subcategory does not include:*
- retail trade services of motor fuel, classified in 50.50.10
- 52.48.36 Retail trade services of stamps and coins
- 52.48.37 Retail trade services of commercial art galleries
- 52.48.38 Specialized retail trade services of other non-food products n.e.c.
- Group 52.5 Retail trade services of second-hand goods in stores**
- Class 52.50 Retail trade services of second-hand goods in stores**
- 52.50.1 Retail trade services of second-hand goods in stores
- 52.50.11 Retail trade services of antiques
- 52.50.12 Retail trade services of second-hand books in stores
- 52.50.13 Retail trade services of other second-hand goods in stores
- Group 52.6 Retail trade services not in stores**
- Class 52.61 Retail trade services via mail order houses**
- 52.61.1 Retail trade services via mail order houses
- 52.61.11 Retail trade services via mail order houses, specialized in textiles and clothing
- 52.61.12 Retail trade services via mail order houses, specialized in other goods
- 52.61.13 Retail trade services via non-specialized mail order houses
- Class 52.62 Retail trade services in stalls and markets**
- 52.62.1 Retail trade services in stalls and markets
- 52.62.11 Retail trade services in stalls and markets of food and food products
- 52.62.12 Other retail trade services in stalls and markets

Class 52.63 Other non-store retail trade services

52.63.1 Other non-store retail trade services

52.63.10 Other non-store retail trade services

This subcategory includes:

- retail trade services of any kind of product not included in previous classes, such as retail trade services provided by door-to-door salesmen, vending machines, etc.

Group 52.7 Repair services of personal and household goods
Class 52.71 Repair services of boots, shoes and other articles of leather

52.71.1 Repair services of boots, shoes and other articles of leather

52.71.10 Repair services of boots, shoes and other articles of leather

This subcategory also includes:

- specialised repair services of footwear, luggage and handbags of any material

Class 52.72 Repair services of electrical household goods

52.72.1 Repair services of electrical household goods

52.72.11 Repair services of radio, television and other audio and video equipment

52.72.12 Repair services of other electrical household goods

This subcategory includes:

- repair services of electrical household appliances, e.g. refrigerators and freezers, dish washing machines, washing and drying machines of the household type, domestic electrical cooking and heating equipment, vacuum cleaners, sewing machines and other small domestic appliances

Class 52.73 Repair services of watches, clocks and jewellery

52.73.1 Repair services of watches, clocks and jewellery

52.73.10 Repair services of watches, clocks and jewellery

Class 52.74 Repair services of other personal and household goods

52.74.1 Repair services of other personal and household goods

52.74.11 Repair services of garment and household textile articles

This subcategory also includes:

- invisible mending, repair or renovation of used textile garments

52.74.12 Repair services of bicycles

52.74.13 Repair services of other personal and household goods n.e.c.

This subcategory includes:

- piano tuning services and tuning services of other musical instruments
- repair services of articles for sport and camping
- repair services of photographic equipment and cameras
- "While-you-wait" services such as cutting of keys, fitting of heels, plastic coating of identity cards etc.
- repair services of household articles and equipment not elsewhere classified

This subcategory does not include:

- maintenance and repair services of lawn mowers, classified in 29.31.90
- repair and restoration services of chairs and furniture, classified in 36.1
- repair and restoration services of musical instruments, classified in 36.30.90
- maintenance and repair services of domestic boilers, classified in 45.33.11
- repair and restoration services of works of art, classified in 92.31.22

SECTION H HOTEL AND RESTAURANT SERVICES**DIVISION 55 HOTEL AND RESTAURANT SERVICES****Group 55.1 Hotel services**

This group includes:

- lodging and related services provided by hotels, motels, inns and similar lodging places. Related services comprise services normally provided with, and included in, the lodging price, such as breakfast, room service, desk service, mail service and bellboy service. Hotels also generally make available other services such as parking, food, beverages, entertainment, swimming pools and banquet, convention, meeting and conference facilities. Resort hotels may provide extensive recreational facilities. These various services are included here if provided as a part of the price of lodging. If they are priced separately, they are classified according to the service provided. The services rendered by hotels are generally more complete than those offered by motels, inns and other lodging places

This group does not include:

- *food preparation and serving services, classified in 55.30.1*
- *beverage serving services, classified in 55.40.10*
- *renting or leasing services involving residential properties, classified in 70.20.11*

Class 55.10 Hotel services

55.10.1 Hotel services

55.10.10 Hotel services

Group 55.2 Camping sites and other short-stay accommodation services**Class 55.21 Youth hostel and mountain refuge services**

55.21.1 Youth hostel and mountain refuge services

55.21.10 Youth hostel and mountain refuge services

This subcategory includes:

- lodging and related services provided by youth hostels, mountain shelters and similar facilities. These services are distinguished from full hotel services by the more limited service provided

Class 55.22 Camping site services, including caravan site services

55.22.1 Camping site services, including caravan site services

55.22.10 Camping site services, including caravan site services

This subcategory includes:

- lodging and related services provided by trailer and recreational vehicle parks, campsites and similar facilities. Such services may include provision of the site only or of the site and the tent or trailer situated thereon

This subcategory does not include:

- *long time rental services of residential mobile home sites, classified in 70.20.11*
- *rental services of caravans and trailers for use off-site, classified in 71.21.14*

Class 55.23 Other short-stay accommodation services

55.23.1 Other short-stay accommodation services

55.23.11 Children's holiday camp services

This subcategory includes:

- lodging and related services provided by children's holiday camps. Included are all other services provided by such camps in connection with the provision of lodging

55.23.12 Holiday centre and holiday home services

This subcategory includes:

- lodging and related services provided by adult or family holiday camps, vacation bungalows and similar holiday homes. Included are all other services provided by such establishments in connection with the provision of lodging

55.23.13 Letting services of short-stay furnished accommodation

This subcategory includes:

- lodging and related services provided by rooming houses, boarding houses, cabins, private apartments and homes, farmhouses and similar lodging facilities. Most of these units provide only lodging, although some may include food serving services

This subcategory does not include:

- hotel lodging services, classified in 55.10.10
- letting services of long-stay furnished accommodation services, classified in 70.20.11

55.23.14 Sleeping car and similar services in other transport media

55.23.15 Other short-stay accommodation services n.e.c.

This subcategory also includes:

- accommodation services in students dormitories and workers hostels

Group 55.3 Food serving services

Class 55.30 Food serving services

55.30.1 Food serving services

55.30.11 Meals serving services with full restaurant service

This subcategory includes:

- preparation and serving of food and beverages furnished by restaurants, cafes and similar eating facilities providing full service consisting of waiter service to individual customers seated at tables (including counters or booths), with or without entertainment

This subcategory does not include:

- serving services of beverages without prepared food, classified in 55.40.10

55.30.12 Meals serving services in railway dining cars and on ships

This subcategory includes:

- preparation and serving of food and beverages furnished in transport facilities, e.g. in trains or aboard ships. Normally a full service consisting of waiter service to individual customers seated at tables (including counters or booths) is provided

This subcategory does not include:

- serving services of beverages without prepared foods, classified in 55.40.10

55.30.13 Meals serving services in self-service establishments

This subcategory includes:

- preparation and making available food and beverages without waiter service furnished by eating facilities providing seating

This subcategory does not include:

- provision of food by facilities without waiter service and not normally offering seating, classified in 55.30.14
- serving services of beverages without prepared food, classified in 55.40.10

55.30.14 Other food serving services

This subcategory includes:

- other food preparation and related beverage supply services provided by refreshment stands, fish-and-chips stands, fast-food outlets without seating, and take-away facilities. These facilities normally do not offer seating

This subcategory also includes:

- services of ice-cream parlours and cake serving places

This subcategory does not include:

- food services provided by vending machines, classified in 52.63.10

Group 55.4 Beverage serving services

Class 55.40 Beverage serving services

55.40.1 Beverage serving services

55.40.10 Beverage serving services

This subcategory includes:

- beverage-serving services, mostly alcoholic beverages, delivered by bars, beer halls, night-clubs, discotheques and similar facilities, with or without entertainment. Included are such services provided by bars operated in hotels or other lodging places or in transport facilities, e.g. in trains or aboard ships

This subcategory does not include:

- beverage services provided by vending machines, classified in 52.63.10
- preparation and serving services of food and related beverages, classified in 55.30.1

Group 55.5 Canteen and catering services**Class 55.51 Canteen services**

55.51.1 Canteen services

55.51.10 Canteen services

This subcategory includes:

- provision services of meals and drinks, usually at reduced prices to groups of clearly defined persons who are mostly linked by ties of a professional nature such as:
 - services of sport, factory or office canteens
 - services of schools canteens and kitchens
 - services of university dining halls
 - services of messes and canteens for members of the armed forces, etc.

Class 55.52 Catering services

55.52.1 Catering services

55.52.11 Catering services for private households

This subcategory includes:

- food preparation and supply services provided by caterers to private households, on the premises or elsewhere. Included may also be food serving and related beverage supply services

This subcategory also includes:

- "meals on wheels" services

55.52.12 Catering services for transport enterprises

This subcategory includes:

- food preparation and supply services provided by caterers to transport enterprises (e.g. airlines)

55.52.13 Catering services for other enterprises and other institutions

This subcategory includes:

- food preparation and supply services provided by caterers to other enterprises and other institutions, such as canteens and restaurants

SECTION I TRANSPORT, STORAGE AND COMMUNICATION SERVICES
DIVISION 60 LAND TRANSPORT AND TRANSPORT VIA PIPELINE SERVICES
Group 60.1 Railway transportation services
Class 60.10 Railway transportation services

- 60.10.1 Interurban passenger transportation services by railway
- 60.10.11 Interurban passenger transportation by railway
- This subcategory includes:
- interurban passenger transportation provided by railway, regardless of the distance covered and the class used
- This subcategory also includes:
- transport of accompanying luggage, animals and the like
- This subcategory does not include:*
- *sleeping car services, classified in 55.23.14*
 - *dining car services, classified in 55.30.12*
- 60.10.12 Interurban passenger and vehicle transportation by railway
- This subcategory includes:
- interurban passenger and related vehicle transportation provided by railway, regardless of the distance covered and the class used
- This subcategory also includes:
- transport of accompanying luggage, animals and the like
- This subcategory does not include:*
- *sleeping car services, classified in 55.23.14*
 - *dining car services, classified in 55.30.12*
- 60.10.2 Freight transportation by railway
- 60.10.21 Transportation of frozen or refrigerated goods by railway
- This subcategory includes:
- transportation by railway of frozen or refrigerated goods, in specially refrigerated cars
- 60.10.22 Transportation of petroleum products by railway
- This subcategory includes:
- transportation by railway of petroleum products (crude oil, natural gas and refined petroleum products) in special tank cars
- 60.10.23 Transportation of other bulk liquids or gases by railway
- This subcategory includes:
- transportation by railway of other bulk liquids or gases in special tank cars
- 60.10.24 Transportation of containerized freight by railway
- This subcategory includes:
- transportation by railway of individual articles and packages assembled and shipped in specially constructed shipping containers designed for ease of handling in transport
- 60.10.25 Transportation of mail by railway
- This subcategory includes:
- transportation of mail by railway on behalf of national and foreign postal authorities
- 60.10.26 Transportation of dry bulk goods by railway
- This subcategory includes:
- transportation by railway of dry bulk goods such as cereals, flours, cement, sand, coal, etc.
- 60.10.27 Transportation of other freight by railway
- 60.10.3 Railway pushing or towing services
- 60.10.30 Railway pushing or towing services
- This subcategory includes:
- railway pushing or towing services, e.g. the movement of wagons between terminal yards, industrial sidings and the like

	Group 60.2	Other land transportation services
	Class 60.21	Other scheduled passenger land transportation services
60.21.1		Urban and suburban passenger railway transportation
60.21.10		Urban and suburban passenger railway transportation
		This subcategory includes:
		- services provided by urban transit railways (underground or elevated railway)
		This subcategory also includes:
		- transport of accompanying luggage, animals and the like
		<i>This subcategory does not include:</i>
		- tramway transportation, classified in 60.21.21
60.21.2		Urban and suburban regular passenger transportation, other than by railway
60.21.21		Urban and suburban regular transportation, other than by railway
		This subcategory includes:
		- urban and suburban regularly scheduled multi-stop passenger transportation via highways and other modes of land transport
		- motor-bus, tramway, trolley bus and similar services generally rendered on a franchise basis within the confines of a single city or group of contiguous cities
		This subcategory also includes:
		- transport of accompanying luggage, animals and the like
		<i>This subcategory does not include:</i>
		- urban and suburban passenger transportation by railway, classified in 60.21.10
60.21.22		Urban and suburban special transportation, other than by railway
		This subcategory includes:
		- special passenger road transport services often organised for a restricted clientele and operating on predetermined routes on predetermined schedules
		- school buses to carry pupils between their homes and schools, between schools, etc.
		<i>This subcategory does not include:</i>
		- taxi services, classified in 60.22.11 and other non-scheduled chauffeur-driven hire car services, classified in 60.22.12
60.21.3		Interurban passenger transportation, other than by railway
60.21.31		Interurban regular transportation, other than by railway
		This subcategory includes:
		- interurban regularly scheduled highway passenger transportation by motor-bus
		This subcategory also includes:
		- transport of accompanying luggage, animals and the like
60.21.32		Interurban special transportation, other than by railway
		This subcategory includes:
		- scheduled transportation between an urban centre and airports or stations in another urban centre by motor-bus and multi-passenger airport limousine, with driver
60.21.4		Passenger transportation by funiculars, teleferics, ski-lifts and other scheduled passenger land transportation
60.21.41		Passenger transportation services by funiculars, teleferics and ski-lifts
60.21.42		Other scheduled passenger land transportation services n.e.c.
		This subcategory includes:
		- other scheduled passenger land transportation by mechanised land vehicle, not elsewhere classified
		This subcategory also includes:
		- transport of accompanying luggage, animals and the like

Class 60.22 Taxi services and rental services of passenger cars with driver

- 60.22.1 Taxi services and rental services of passenger cars with driver
- 60.22.11 Taxi services
- This subcategory includes:
- motorised taxi-cab services, including urban, suburban and interurban. These services are generally rendered on a distance-travelled basis, for a limited duration of time and to a specific destination. Connected reservation services are also included
- This subcategory does not include:*
- animal-drawn taxi services, classified in 60.23.13
 - water and air taxi services, classified in 61.20.12 and 62.20.10, respectively
 - ambulance services, classified in 85.14.14
- 60.22.12 Rental services of passenger cars with driver
- This subcategory includes:
- chauffeur-driven hire car services, wherever delivered, except taxi services. These services are generally supplied on a time basis to a limited number of passengers and frequently involve transportation to more than one destination

Class 60.23 Other land passenger transportation services

- 60.23.1 Other land passenger transportation services
- 60.23.11 Rental services of buses and coaches with driver
- This subcategory includes:
- chauffeur-driven hired bus and motor coach services, generally rendered on a time and distance basis, except sightseeing-bus services. They frequently involve transportation to more than one destination
- 60.23.12 Sightseeing-bus services
- This subcategory includes:
- sightseeing-bus services, including city tours. Incidental services not charged for separately (guides, provision of food, etc.) are included here
- 60.23.13 Passenger transportation by animal-drawn vehicles
- This subcategory includes:
- passenger transportation animal-drawn vehicles or conveyances and by pack animals, provided that the services of a driver are provided with the vehicle or animals
- This subcategory does not include:*
- animal-drawn passenger vehicle rental services without the services of a driver, classified in 71.21.15
- 60.23.14 Other non-scheduled passenger land transportation services n.e.c.

Class 60.24 Freight transportation services by road

- 60.24.1 Freight transportation services by specialized road vehicles
- 60.24.11 Transportation by vehicles for frozen or refrigerated goods
- This subcategory includes:
- transportation by road of frozen or refrigerated goods in specially refrigerated trucks and cars
- 60.24.12 Transportation by vehicles for petroleum products
- This subcategory includes:
- transportation by road of petroleum products (crude oil, natural gas and refined petroleum products) in special tank trucks
- 60.24.13 Transportation by vehicles for other bulk liquids or gases
- This subcategory includes:
- transportation by road of other bulk liquids or gases in special tank trucks
- 60.24.14 Transportation by vehicles for containerized freight
- This subcategory includes:
- transportation by road of individual articles and packages assembled and shipped in specially constructed shipping containers designed for ease of handling in transport

- 60.24.15 Transportation by vehicles for furniture removals
 This subcategory includes:
 - transportation of furniture by road over any distance
 This subcategory also includes:
 - furniture removal services
- 60.24.16 Transportation by vehicles for dry bulk goods
 This subcategory includes:
 - transportation by road of dry bulk goods such as cereals, flours, cement, sand, coal, etc.
- 60.24.17 Transportation services by specialized vehicles, n.e.c.
 This subcategory includes:
 - transportation by road by other specialised vehicles n.e.c. Included here are transport of concrete and tarred macadam, farm animals, cars, etc. by specialised vehicles
This subcategory does not include:
 - armoured car services, classified in 74.60.14
- 60.24.2 Freight transportation services by non-specialized road vehicles
- 60.24.21 Transportation of mail by road
- 60.24.22 Transportation of other freight by road
 This subcategory includes:
 - transportation by road of freight not elsewhere classified by non-specialised vehicles
- 60.24.3 Rental services of commercial freight vehicles with driver
- 60.24.30 Rental services of commercial freight vehicles with driver
This subcategory does not include:
 - rental of trucks without driver, classified in 71.21.11
- Group 60.3 Transportation services via pipelines**
- Class 60.30 Transportation services via pipelines**
- 60.30.1 Transportation services via pipelines
- 60.30.11 Transportation of crude or refined petroleum and petroleum products via pipelines
- 60.30.12 Transportation of natural gas via pipelines
This subcategory does not include:
 - liquefaction and regasification services of natural gas, classified in 11.10.30
 - distribution services of natural gas to end-users, classified in 40.20.20
- 60.30.13 Transportation of other goods via pipelines
 This subcategory includes:
 - transportation via pipeline of other chemical products, coal slurry and other products not elsewhere classified
This subcategory does not include:
 - distribution services of natural gas, steam and water to end-users, classified in 40.20.20, 40.30.10 and 41.00.20, respectively
- DIVISION 61 WATER TRANSPORT SERVICES**
- Group 61.1 Sea and coastal water transportation services**
- Class 61.10 Sea and coastal water transportation services**
- 61.10.1 Sea and coastal water passenger transportation services
- 61.10.11 Sea and coastal water passenger transportation by ferries
 This subcategory includes:
 - passenger transportation by ferries, including hydrofoils and hovercraft, on a scheduled or non-scheduled basis
 This subcategory also includes:
 - transport of accompanying luggage, animals and the like

61.10.12 Other sea and coastal water passenger transportation

This subcategory includes:

- passenger transportation by seagoing vessels, on a scheduled or non-scheduled basis
- sea cruises (transportation, accommodation, provision of food and incidental services not separately charged for)
- transportation of passengers from port to port

This subcategory also includes:

- transport of accompanying luggage, animals and the like

61.10.2 Sea and coastal water freight transportation services

61.10.21 Sea and coastal water transportation of frozen or refrigerated goods

This subcategory includes:

- transportation by seagoing vessels of frozen or refrigerated goods in specially refrigerated compartments

61.10.22 Sea and coastal water transportation of crude oil

61.10.23 Sea and coastal water transportation of other bulk liquids or gases

This subcategory includes:

- transportation by seagoing vessels of other bulk liquids or gases such as natural gas, methane and refined petroleum products in special tankers

61.10.24 Sea and coastal water transportation of containerized freight

This subcategory includes:

- transportation by seagoing vessels of individual articles and packages assembled and shipped in specially constructed shipping containers designed for ease of handling in transport

61.10.25 Sea and coastal water transportation of mail

61.10.26 Sea and coastal water transportation of dry bulk goods

This subcategory includes:

- transportation by seagoing vessels of dry bulk goods such as cereals, flours, cement, sand, coal, etc.

61.10.27 Sea and coastal water transportation of other freight

61.10.3 Rental services of sea-going vessels with crew; towing and pushing services

61.10.31 Rental services of sea-going vessels with crew

This subcategory includes:

- rental services of all types of self-propelled, seagoing vessels with crew, such as passenger vessels, tankers, bulk dry cargo vessels, cargo and freight vessels, tugboats and fishing vessels

This subcategory does not include:

- *leasing or rental services of vessels without crew, classified in 71.22.10*

61.10.32 Sea and coastal water towing and pushing services

This subcategory includes:

- towing and pushing services on high seas and coastal waters
- towing services of oil rigs, floating cranes, dredging vessels, buoys and for hulls and incomplete vessels
- towing services of distressed seagoing vessels

This subcategory does not include:

- *tugboat-assisted docking and undocking services, classified in 63.22.13*
- *vessel salvage and refloating services, classified in 63.22.15*

Group 61.2 Inland water transportation services
Class 61.20 Inland water transportation services

61.20.1 Passenger transportation services by vessels on inland waterways

61.20.11 Passenger transportation by ferries on inland waterways

This subcategory includes:

- passenger transportation on rivers, canals and other inland waters by non-seagoing ferries, including hydrofoils and hovercraft, whether on a scheduled or non-scheduled basis

This subcategory also includes:

- transportation services of accompanying vehicles, luggage, animals and the like

- 61.20.12 Other passenger transportation on inland waterways
 This subcategory includes:
 - passenger transportation on rivers, canals and other inland waterways by vessels of any kind other than ferries
 This subcategory also includes:
 - water taxi, excursion and sightseeing boat services
- 61.20.2 Freight transportation services by vessels on inland waterways
- 61.20.21 Transportation of frozen or refrigerated goods on inland waterways
 This subcategory includes:
 - transportation by non-seagoing vessels of frozen or refrigerated goods in specially refrigerated compartments
- 61.20.22 Transportation of crude oil on inland waterways
 This subcategory includes:
 - transportation by non-seagoing vessels of crude oil in special tankers
- 61.20.23 Transportation of other bulk liquids or gases on inland waterways
 This subcategory includes:
 - transportation by non-seagoing vessels of other bulk liquids or gases such as natural gas, methane and refined petroleum products in special tankers
- 61.20.24 Transportation of containerized freight on inland waterways
 This subcategory includes:
 - transportation by non-seagoing vessels of individual articles and packages assembled and shipped in specially constructed containers designed for ease of handling in transport
- 61.20.25 Transportation of other freight on inland waterways
- 61.20.3 Rental services of non-sea-going vessels with crew; towing and pushing services
- 61.20.31 Rental services of non-sea-going vessels with crew
 This subcategory includes:
 - rental services of all types of self-propelled, non-seagoing vessels with crew, such as passenger vessels, tankers, bulk dry cargo vessels, cargo and freight vessels, tugboats and fishing vessels
This subcategory does not include:
 - leasing or rental services of vessels without crew, classified in 71.22.10
 - leasing or rental services of non-seagoing pleasure boats, classified in 71.40.14
- 61.20.32 Towing and pushing services on inland waterways
 This subcategory includes:
 - barge towing services on inland waterways and canals
 - towing services of oil rigs, floating cranes, dredging vessels, buoys, hulls and incomplete vessels
 - towing services of distressed non-seagoing vessels
This subcategory does not include:
 - tugboat-assisted docking and undocking services, classified in 63.22.13

DIVISION 62 AIR TRANSPORT SERVICES

Group 62.1 Scheduled air transportation services

Class 62.10 Scheduled air transportation services

- 62.10.1 Scheduled passenger transportation services by air
- 62.10.10 Scheduled passenger transportation services by air
 This subcategory includes:
 - passenger air transportation on regular routes and on regular schedules. These services are supplied by aircraft (including helicopters) of any type
 This subcategory also includes:
 - transportation services of passenger baggage

62.10.2	Scheduled freight transportation services by air
62.10.21	Scheduled transportation services of mail by air
62.10.22	Scheduled transportation services of containerized freight by air
62.10.23	Scheduled transportation services of other freight by air
	Group 62.2 Non-scheduled air transportation services
	Class 62.20 Non-scheduled air transportation services
62.20.1	Non-scheduled passenger transportation services by air
62.20.10	Non-scheduled passenger transportation services by air
	This subcategory includes:
	- passenger air transportation on a non-scheduled basis, supplied by aircraft (including helicopters) of any type
	- sightseeing services and air taxi services, including by helicopters
	This subcategory also includes:
	- transportation services of passenger baggage
	<i>This subcategory does not include:</i>
	- rental services of aircraft with crew, classified in 62.20.30
62.20.2	Non-scheduled freight transportation services by air
62.20.20	Non-scheduled freight transportation services by air
	This subcategory includes:
	- non-scheduled transportation of mail, containerised freight and other freight, by air
62.20.3	Rental services of aircraft with crew
62.20.30	Rental services of aircraft with crew
	This subcategory includes:
	- rental services of freight or passenger-carrying aircraft (including helicopters) of any type and for any purpose, with crew. These services are generally supplied on a time basis and several different destinations are frequently involved
	<i>This subcategory does not include:</i>
	- leasing or rental services of aircraft without crew, classified in 71.23.10
	Group 62.3 Space transportation services
	Class 62.30 Space transportation services
62.30.1	Space transportation services
62.30.10	Space transportation services
	This subcategory includes:
	- launching and placing of satellites in space
	This subcategory also includes:
	- services provided by space laboratories
	DIVISION 63 SUPPORTING AND AUXILIARY TRANSPORT SERVICES; TRAVEL AGENCY SERVICES
	Group 63.1 Cargo handling and storage services
	Class 63.11 Cargo handling services
63.11.1	Cargo handling services
63.11.11	Container handling services
	This subcategory includes:
	- cargo handling services provided for freight in special containers
	- services of freight terminal facilities for all modes of transport, including stevedoring services (i.e. loading, unloading and discharging of vessels' containerised freight, at ports)

- 63.11.12 Other cargo handling services
- This subcategory includes:
- cargo handling services provided for non-containerised freight or for passenger baggage
 - services of freight terminal facilities, for all modes of transport, including stevedoring services (i.e. loading, unloading and discharging of vessels' non-containerised freight, at ports)
- This subcategory also includes:
- baggage handling services at airports and at bus, rail or highway vehicle terminals
- This subcategory does not include:*
- other supporting and auxiliary transport services linked to a specific mode of transport, classified in 63.21.10 for railway transport, 63.21.25 for road transport, 63.22.16 for water transport and 63.23.13 for air transport
- Class 63.12 Storage and warehousing services**
- 63.12.1 Storage and warehousing services
- 63.12.11 Storage services of frozen or refrigerated goods
- This subcategory includes:
- storage and warehousing services of frozen or refrigerated goods, including perishable food products
- 63.12.12 Storage services of liquids or gases
- This subcategory includes:
- bulk storage and warehousing services of liquids and gases, including oil and oil products, wine and the like
- 63.12.13 Storage services of grains
- 63.12.14 Other storage or warehousing services
- Group 63.2 Other transport supporting services**
- Class 63.21 Other supporting services for land transport**
- 63.21.1 Supporting services for railway transport
- 63.21.10 Supporting services for railway transport
- This subcategory includes:
- railway passenger terminal services (sale of tickets, reservations, luggage office, left-luggage office)
 - other supporting services for railway transport, not elsewhere classified
- This subcategory does not include:*
- shunting services, classified in 60.10.30
 - railway freight cargo handling services, classified in 63.11.11, if for containerised freight, and in 63.11.12, if for non-containerised freight or passenger baggage
- 63.21.2 Other supporting services for road transport
- 63.21.21 Bus station services
- This subcategory includes:
- passenger terminal services in connection with bus transport (sale of tickets, reservations, luggage office, left-luggage office)
- This subcategory does not include:*
- baggage and freight handling services, classified in 63.11.12
- 63.21.22 Highway operation services
- This subcategory includes:
- operation services of highways, roads and causeways
- This subcategory does not include:*
- services of vehicle parking facilities, classified in 63.21.24
- 63.21.23 Bridges and tunnel operation services
- This subcategory does not include:*
- services of vehicle parking facilities, classified in 63.21.24

63.21.24 Parking services

This subcategory includes:

- parking services provided by car-parks, parking lots and parking garages, whether or not roofed
- parking services for motor vehicles, motorcycles and bicycles

This subcategory also includes:

- fee parking on streets, roads and public places

This subcategory does not include:

- rental services of lock-up garages or garage premises for vehicles by the month or year, classified in 70.20.12

63.21.25 Other supporting services for road transport n.e.c.

This subcategory does not include:

- cleaning services of buses and other transport vehicles, classified in 74.70.16

Class 63.22 Other supporting services for water transport

63.22.1 Other supporting services for water transport

63.22.11 Port and waterway operation services, excluding cargo handling

This subcategory includes:

- port operation services such as wharves, docks, piers, quays and other services connected with port terminal facilities, including passenger terminal services in connection with water transportation
- operation and maintenance services of boat, barge and ship canals, canalised rivers and other artificial inland waterways

This subcategory also includes:

- services of locks, boat lifts, weirs, sluices
- towing services on canals other than by tugboat, e.g. by tractors or locomotives on the tow-path

This subcategory does not include:

- stevedoring services:
 - for containerised freight, classified in 63.11.11
 - for non-containerised freight, classified in 63.11.12
- port storage and warehousing services, classified in 63.12.1
- pilotage services in connection with docking and undocking of vessels, classified in 63.22.12
- tugboat-assisted docking and undocking services, classified in 63.22.13

63.22.12 Pilotage services

This subcategory includes:

- pilotage services, including services of pilot vessels, whether supplied to conduct a vessel in or out of harbours or around navigational dangers

63.22.13 Berthing services

This subcategory includes:

- tugboat services in connection with the docking and undocking of vessels of all types

This subcategory does not include:

- towing and pushing services:
 - on open sea, classified in 61.10.32
 - on inland waterways, classified in 61.20.32

63.22.14 Navigation aid services

Note:

By convention, all radio navigational and locating aid services, even when not specially connected to water transport, are classified here.

This subcategory includes:

- services provided by lighthouses, lightships and light vessels, buoys, channel markers and similar aids to navigation

- 63.22.15 Vessel salvage and refloating services
- This subcategory includes:
- vessel salvage services, whether provided on ocean and coastal waters or on inland waterways. Such services consist of recovering distressed and sunken vessels and their cargoes, including raising of sunken vessels, righting of capsized vessels and refloating of stranded vessels
- This subcategory does not include:*
- *towing services supplied to distressed vessels:*
 - *for seagoing vessels, classified in 61.10.32*
 - *for non-seagoing vessels, classified in 61.20.32*
- 63.22.16 Other supporting services for water transport n.e.c.
- This subcategory includes:
- water transport supporting services directly connected with vessel operations not elsewhere classified, and not directly connected with vessel operations such as ice breaking, vessel registration, vessel laying-up and storage services, etc.
- This subcategory does not include:*
- *disinfecting and exterminating services of vessels, classified in 74.70.11*
 - *cleaning services of vessels, including removal of contamination by fuel and oil, classified in 74.70.16*
 - *oil spill fighting services, classified in 90.00.24*
- Class 63.23 Other supporting services for air transport**
- 63.23.1 Other supporting services for air transport
- 63.23.11 Airport operation services, excluding cargo handling
- This subcategory includes:
- passenger air terminal services and ground services on air fields, including runway operating services
- This subcategory does not include:*
- *air terminal cargo-handling services:*
 - *for containerised freight, classified in 63.11.11*
 - *for non-containerised freight or for passenger baggage, classified in 63.11.12*
- 63.23.12 Air traffic control services
- This subcategory includes:
- flight control tower operation services, including approach, landing and take-off control services
- This subcategory also includes:
- services provided by airport located radar stations
- This subcategory does not include:*
- *radio navigational aid services, classified in 63.22.14*
- 63.23.13 Other supporting services for air transport n.e.c.
- This subcategory includes:
- aircraft fire-fighting and fire-prevention services
 - hangar services
- This subcategory also includes:
- aircraft towing
 - type rating services
- This subcategory does not include:*
- *disinfecting and exterminating services of aircraft, classified in 74.70.11*
 - *cleaning services of aircraft, classified in 74.70.16*
 - *air-sea rescue services, classified in 75.24.12*
 - *general flying school services, classified in 80.41.12*
- Group 63.3 Travel agency and tour operator services; tourist assistance services n.e.c.**
- Class 63.30 Travel agency and tour operator services; tourist assistance services n.e.c.**
- 63.30.1 Travel agency and tour operator services; tourist assistance services n.e.c.
- 63.30.11 Organization of package tour services
- This subcategory includes:
- services of organising and arranging package tours (all-inclusive tours). Such a package usually includes passenger and baggage transportation, accommodation, sightseeing arrangements and similar services provided during a package tour

63.30.12 Sales of travel tickets, lodging and package tours on a fee or contract basis

63.30.13 Tourist information services

This subcategory includes:

- travel information, advice and planning services
- accommodation reservation services

63.30.14 Tourist guide services

This subcategory includes:

- tourist guide services by tourist guide agencies and own-account tourist guides

This subcategory does not include:

- services of interpreters, classified in 74.83.14
- services of hunting and mountain guides, classified in 92.62.13

Group 63.4 Other transport agency services

Class 63.40 Other transport agency services

63.40.1 Freight transport agency services

63.40.11 Ship-broker services

63.40.12 Other forwarding agents services

This subcategory includes:

- freight brokerage services
- freight forwarding services (primarily transport organisation or arrangement services on behalf of the shipper or consignee)
- aircraft space brokerage services
- freight consolidation and break-bulk services

63.40.2 Other supporting and auxiliary transport services

63.40.20 Other supporting and auxiliary transport services

This subcategory includes:

- bill auditing and freight rate information services
- transportation document preparation services
- packing and crating and unpacking and de-crating services
- freight inspection, weighing and sampling services
- freight receiving and acceptance services (including local pick-up and delivery)

DIVISION 64 POST AND TELECOMMUNICATION SERVICES

Group 64.1 Post and courier services

Class 64.11 National post services

64.11.1 Postal services

This category does not include:

- services provided by private courier services, classified in 64.12
- financial intermediation services provided by post office saving banks and postal giro, classified in 65.12.10

64.11.11 Postal services related to newspapers and periodicals

This subcategory includes:

- collection, transport and delivery services of newspapers, journals and periodicals, whether for domestic or foreign destinations, as rendered by the national postal administration

64.11.12 Postal services related to letters

This subcategory includes:

- collection services of letters, brochures, leaflets and similar printed matter, as rendered by the national postal administration:
 - collection on post office premises
 - collection in mail boxes
 - collection at the customers place
- forwarding services of letters, brochures, leaflets and similar printed matter, as rendered by the national postal administration

- delivery services of letters, brochures, leaflets and similar printed matter as rendered by the national postal administration:
 - by delivery services
 - by pick-up service
 - from post-box
 - as poste restante
- additional services in connection with the handling of mail (express, registered, insured, return)

64.11.13 Postal services related to parcels

This subcategory includes:

- collection services of parcels and packages, as rendered by the national postal administration:
 - collection on post office premises
 - collection at the customers place
- forwarding services of parcels and packages rendered by the national postal administration
- delivery services of parcels and packages as rendered by the national postal administration:
 - by delivery services
 - by pick-up service
- additional services in connection with the handling of mail (express, registered, insured, return)

64.11.14 Post office counter services

This subcategory includes:

- services rendered at post office counters, e.g. sales of postage stamps or philatelic products, handling of certified or registered letters and packets, and other post office counter services

64.11.15 Other postal services

This subcategory includes:

- poste restante services

This subcategory does not include:

- services related to postal giro and postal savings' accounts, classified in 65.12.10

Class 64.12 Courier services other than national post services

64.12.1 Courier services other than national post services

64.12.11 Multi-modal courier services

This subcategory includes:

- collection, transport and delivery services, whether for domestic or foreign destinations, of letters, parcels and packages, as rendered by courier and using one or more modes of transport, other than those provided by the national postal administration. These services can be provided using either self-owned or public transport media

64.12.12 Other courier services

This subcategory includes:

- door-to-door delivery services using city messengers and goods taxis

Group 64.2 Telecommunications services

Class 64.20 Telecommunications services

64.20.1 Data and message transmitting services

64.20.11 Public local telephone services

This subcategory includes:

- switching and transmission services necessary to establish and maintain communications between local calling areas

This service is primarily designed (used) to establish voice communications, but may serve other applications such as text communication (facsimile or teletex) and may be provided on a toll or flat-rate basis.

This service provides the customer with access to the supplier's and connecting carrier's entire telephone network or, in some instances, to a limited number of exchange areas (WATS services).

This subcategory does not include:

- private line services, classified in 64.20.14 and 64.20.15
- terminal equipment rental services, classified in 71.34.10

64.20.12 Public long distance telephone services

This subcategory includes:

- conventional analogue telephone services for transmission of messages by voice from the local area to the international network
- telex, telegraph, teletex and telefax services

This subcategory also includes:

- taxi phone services

64.20.13 Mobile telephone services

This subcategory includes:

- radio telephone services which, by means of transportable equipment, give two-way access to the public telephone network or other mobile telephones. Some versions of this service, with proper terminal equipment, may be used to transmit facsimiles as well as voice communications

This subcategory does not include:

- *air-to-ground and maritime mobile communications services, classified in 64.20.27*

64.20.14 Shared business network services

This subcategory includes:

- network services necessary to establish telephone communications between selected (point-to-point or multi-point) locations (terminals) via a public (shared) network. This type of service is primarily used to establish long-distance voice communications but some versions can also accommodate facsimile and data transmission

64.20.15 Dedicated business network services

This subcategory includes:

- network services necessary to establish telephone communications between selected (point-to-point or multi-point) locations (terminals) via private line(s). This type of service is primarily used to establish voice communications between distant PBX's (tie line), between a distant location and a PBX (off premises' extension), between a PBX and a distant exchange area (foreign exchange) or between designated telephone sets, but may also accommodate data transmission

64.20.16 Data network services

This subcategory includes:

- network services necessary to transmit data between equipment using the same or different protocols. This service can be provided via a public or dedicated data network (i.e. via a network dedicated to the customer's use)

64.20.17 Electronic message and information services

This subcategory includes:

- network and related services (hardware and software) necessary to send and receive electronic messages (telegraph and telex/TWX services) and/or access information in databases (so-called value-added network services)

This subcategory does not include:

- *database services, i.e. provision of on-line information retrieval services, classified in 72.40.10*

64.20.2 Other telecommunications services

64.20.21 Television broadcast transmission services

This subcategory includes:

- network services necessary for the transmission of television signals, independently of the type of technology (network) employed

This subcategory does not include:

- *television cable services, classified in 64.20.30*
- *television programme production services, even in connection with broadcasting, classified in 92.20.12*

64.20.22 Radio broadcast transmission services

This subcategory does not include:

- *mobile radio telephone services, classified in 64.20.13*
- *radio cable services, classified in 64.20.30*
- *production services of radio programmes, even in connection with broadcasting, classified in 92.20.11*

- 64.20.23 Interconnection services
- This subcategory includes:
- network services by one carrier to another when a communication originating in a carrier's territory must travel through another carrier's network to reach its destination
- 64.20.24 Integrated telecommunications services
- This subcategory includes:
- private point-to-point or multipoint network services which enable users to simultaneously or alternately transmit voice, data and/or image. This type of service offers high bandwidth capacity and flexible, customer-controlled network reconfiguration to accommodate changing traffic patterns
- 64.20.25 Paging services
- This subcategory includes:
- the summoning of a person to the telephone through the use of an electronic pager. This includes tone, voice and digital display paging services
- 64.20.26 Teleconferencing services
- This subcategory includes:
- network and related services necessary to hold a one-way or two-way fully interactive video conference
- 64.20.27 Other telecommunications services
- This subcategory includes:
- mobile maritime and air-to-ground communications services
 - telecommunications services, not elsewhere classified
- 64.20.3 Radio and television cable services
- 64.20.30 Radio and television cable services
- This subcategory includes:
- radio and television programming package via cable
 - basic TV services
 - "pay-TV" services
- This subcategory does not include:*
- radio or television production services, classified in 92.20.1

SECTION J FINANCIAL INTERMEDIATION SERVICES
DIVISION 65 FINANCIAL INTERMEDIATION SERVICES, EXCEPT INSURANCE AND PENSION FUNDING SERVICES
Group 65.1 Monetary intermediation services
Class 65.11 Central banking services

65.11.1 Central banking services

65.11.10 Central banking services

This subcategory includes:

- services provided by the central bank consisting of taking deposits used for clearing between financial institutions
- services in connection with acting as banker to government
- services consisting of supervision of banking operations
- services consisting of holding the country's exchange reserves
- services consisting of issuing and managing the country's currency

Class 65.12 Other monetary intermediation services

65.12.1 Other monetary intermediation services

65.12.10 Other monetary intermediation services

This subcategory includes:

- monetary intermediation services of monetary institutions other than central banks, such as banks, saving banks, postal giro, postal saving banks and building societies

Group 65.2 Other financial intermediation services
Class 65.21 Financial leasing services

65.21.1 Financial leasing services

65.21.10 Financial leasing services

This subcategory includes:

- leasing services where the term of the lease 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

This subcategory does not include:

- *operational leasing services, classified in 71, according to the goods leased*

Class 65.22 Other credit granting services

65.22.1 Other credit granting services

65.22.10 Other credit granting services

This subcategory includes:

- services consisting of granting loans by institutions not involved in banking, including granting of consumer credit, provision of long-term finance to industry and money lending outside the banking system
- credit granting services of mortgage credit institutions that do not take deposits
- credit card services, i.e. services consisting of financing the purchase of goods by means of point-of-sale credit using plastic cards or tokens

Class 65.23 Other financial intermediation services n.e.c., other than insurance and pension funding services

65.23.1 Other financial intermediation services n.e.c., other than insurance and pension funding services

65.23.10 Other financial intermediation services n.e.c., other than insurance and pension funding services

This subcategory includes:

- other financial intermediation services mainly consisting of distributing funds other than by making loans, such as:
 - closed-end investment trust services, where capital is subscribed by shareholders and which invest mainly in shares and government securities
 - property unit trust services, where money subscribed in "units" is invested in property by a management company
 - open-end investment and other unit trust services where money subscribed in "units" is invested in financial assets by a management company and the unit-holder is not a shareholder of the management company

This subcategory also includes:

- services of financial holding companies
- own-account dealing services by securities dealers

**DIVISION 66 INSURANCE AND PENSION FUNDING SERVICES, EXCEPT
COMPULSORY SOCIAL SECURITY SERVICES**

Group 66.0 Insurance and pension funding services, except compulsory social security services

Class 66.01 Life insurance services

66.01.1 Life insurance services

66.01.10 Life insurance services

This subcategory includes:

- non linked life insurance services:
 - insurance products accumulating capital, producing a capital sum
 - insurance products accumulating capital, producing an annuity
 - term insurance products, producing a capital sum
 - term insurance products, producing an annuity
- linked life insurance services
- tontine insurance services
- capital redemption insurance services
- other life insurance services

Class 66.02 Pension funding services

66.02.1 Pension funding services

66.02.10 Pension funding services

This subcategory also includes:

- reinsurance services related to pension funding
- pension fund management services

This subcategory does not include:

- compulsory social security services, classified in 75.3

Class 66.03 Non-life insurance services

66.03.1 Non-life insurance services

66.03.10 Non-life insurance services

This subcategory includes:

- accident and health insurance services
- motor vehicle insurance services
- marine, aviation and other transport insurance services
- freight insurance services
- other property insurance services
- general liability insurance services
- credit and surety insurance services
- other non-life insurance services

DIVISION 67 SERVICES AUXILIARY TO FINANCIAL INTERMEDIATION

Group 67.1 Services auxiliary to financial intermediation, except to insurance and pension funding

Class 67.11 Financial markets administration services

67.11.1 Financial markets administration services

67.11.10 Financial markets administration services

This subcategory includes:

- services consisting of the operation and supervision of financial markets, other than by public authorities
- operation of stock exchanges and commodities exchanges
- administrative services of securities or commodities holders, brokers or dealers, financial reporting services, and other market administration services, not elsewhere classified

Class 67.12 Security broking and fund management services

67.12.1 Security broking and fund management services

67.12.10 Security broking and fund management services

This subcategory includes:

- services consisting of dealing in financial markets on behalf of others, such as:
 - securities brokerage services
 - securities issuance and registration services
 - portfolio management services

This subcategory does not include:

- advisory services concerning personal financial planning not involving decision-making on behalf of clients, classified in 67.13.10

Class 67.13 Other services auxiliary to financial intermediation n.e.c.

67.13.1 Other services auxiliary to financial intermediation n.e.c.

67.13.10 Other services auxiliary to financial intermediation n.e.c.

This subcategory includes:

- loan brokerage services
- financial consultancy services provided by financial and mortgage advisers
- foreign currency exchange services
- other services auxiliary to financial intermediation, not elsewhere classified

This subcategory does not include:

- portfolio management services, classified in 67.12.10
- advisory services concerning insurance and pension matters, classified in 67.20.10
- advisory services concerning taxation matters, classified in 74.12.30
- financial management consultancy services (except business tax), classified in 74.14.12

Group 67.2 Services auxiliary to insurance and pension funding
Class 67.20 Services auxiliary to insurance and pension funding

67.20.1 Services auxiliary to insurance and pension funding

67.20.10 Services auxiliary to insurance and pension funding

This subcategory includes:

- services auxiliary to insurance and pension funding other than financial intermediation, such as:
 - insurance brokerage and agency services
 - advisory services to businesses or persons concerning commercial or personal insurance coverage including such services as pension (annuity) advice
 - evaluation and adjustment services concerning insurance claims
 - services consisting of the calculation of insurance risks and premiums
 - salvage administration services other than marine salvage administration services
 - regulatory and monitoring services of insurance indemnities
 - other services auxiliary to insurance and pension funding, not elsewhere classified

This subcategory does not include:

- pension fund management services, classified in 66.02.10

SECTION K REAL ESTATE, RENTING AND BUSINESS SERVICES
DIVISION 70 REAL ESTATE SERVICES
Group 70.1 Real estate services with own property
Class 70.11 Development and selling services of real estate

70.11.1 Development and selling services of real estate

70.11.11 Development and sale of residential real estate

This subcategory includes:

- residential real estate development and selling services. Such services include bringing together financial, technical and physical means to realise residential real estate for later sale

70.11.12 Development and sale of non-residential real estate

This subcategory includes:

- non-residential real estate development and selling services. Such services include bringing together financial, technical and physical means to realise non-residential real estate for later sale

Class 70.12 Buying and selling of own real estate

70.12.1 Buying and selling of own real estate

70.12.11 Residential buildings and land sales or purchases

This subcategory includes:

- sales on own account of residential buildings and land in cases where the sales are treated as sales of trading stock by the seller, but not sales of property where the sales are disposals of the fixed assets of the selling unit
- sales of houses with land, multiple-dwelling buildings with land and individual dwelling units within such buildings, such as individual apartments or condominiums. Such property can be either leasehold or freehold

70.12.12 Residential vacant land sales or purchases

This subcategory includes:

- sales on own account of vacant residential land in cases where the sales are treated as sales of trading stock by the seller. Such vacant land can include subdivided vacant land and sales can include sales of vacant land physically subdivided by the selling unit

70.12.13 Non-residential buildings and land sales or purchases

This subcategory includes:

- sales on own account of non-residential buildings and land in cases where the sales are treated as sales of trading stock by the seller, but not sales of property where the sales are disposals of the fixed assets of the selling unit. Examples of non-residential properties include:
 - factories, office buildings, warehouses
 - theatres, multiple-use buildings that are primarily non-residential
 - agricultural, forestry and similar properties

Such property can either be leasehold or freehold.

70.12.14 Non-residential vacant land sales or purchases

This subcategory includes:

- sales on own account of vacant non-residential land in cases where the sales are treated as sales of trading stock by the seller. Such vacant land can include subdivided vacant land and sales can include sales of vacant land physically subdivided by the selling unit

Group 70.2 Letting services of own property
Class 70.20 Letting services of own property

70.20.1 Letting services of own property

70.20.11 Renting or leasing services involving own residential property

This subcategory includes:

- renting or leasing services concerning residential properties by owners or leaseholders to others:
 - houses, flats, apartment buildings
 - multiple-use buildings that are primarily residential

This subcategory does not include:

- *lodging services provided by operating hotels, motel, rooming houses, school dormitories, camp sites and other lodging places, classified in 55.1 and 55.2 respectively*

70.20.12 Renting or leasing services involving own non-residential property

This subcategory includes:

- renting or leasing services concerning industrial, commercial or other non-residential buildings or property by owners or leaseholders to others. Examples include :
 - factories, office buildings, warehouses
 - theatres, exhibition halls and multiple-use buildings that are primarily non-residential
 - agricultural, forestry and similar properties

This subcategory also includes:

- renting or leasing services by the month or year of lock-up garages or other places for parking vehicles
- renting services concerning function rooms

Group 70.3 Real estate services on a fee or contract basis

Class 70.31 Real estate agency services on a fee or contract basis

70.31.1 Real estate agency services on a fee or contract basis

70.31.11 Residential buildings and land sale services on a fee or contract basis

This subcategory includes:

- sale of houses, flats, apartment buildings and other residential properties, and similar intermediation services involving buying, selling, renting and appraisal of residential buildings and land, on a fee or contract basis

70.31.12 Residential vacant land sale services on a fee or contract basis

This subcategory includes:

- sale of residential vacant land and similar intermediation services involving buying, selling, renting and appraisal of vacant land residential, on a fee or contract basis

70.31.13 Non-residential buildings and land sale services on a fee or contract basis

This subcategory includes:

- sale of non-residential buildings and land, such as offices, factories, shops, etc., and similar intermediation services involving buying, selling, renting and appraisal of non-residential buildings and land, on a fee or contract basis

70.31.14 Non-residential vacant land sale services on a fee or contract basis

This subcategory includes:

- sale of vacant non-residential land and similar intermediation services involving buying, selling, renting and appraisal non-residential land, on a fee or contract basis

Class 70.32 Management services of real estate on a fee or contract basis

70.32.1 Management services of real estate on a fee or contract basis

70.32.11 Residential property management services on a fee or contract basis

This subcategory includes:

- management services concerning houses and other residential properties, on a fee or contract basis
- management services concerning multi-unit apartment buildings (or multiple-use buildings that are primarily residential)
- rent collection services
- management services concerning dwellings in joint ownership

70.32.12 Non-residential property management services on a fee or contract basis

This subcategory includes:

- management services concerning industrial and commercial properties, multiple-use buildings that are primarily non-residential, etc.
- management services concerning agricultural, forestry and similar properties

DIVISION 71 RENTING SERVICES OF MACHINERY AND EQUIPMENT WITHOUT OPERATOR AND OF PERSONAL AND HOUSEHOLD GOODS

This division does not include:

- *leasing services for purely financial purposes (i.e. financial leasing), classified in 65.21.10*

	Group 71.1	Renting services of automobiles
	Class 71.10	Renting services of automobiles
71.10.1		Leasing or rental services of private cars and light vans, up to 3 500 kg, without driver
71.10.10		Leasing or rental services of private cars and light vans, up to 3 500 kg, without driver
		<i>This subcategory does not include:</i>
		- rental services of passenger cars with driver, classified in 60.22.12
	Group 71.2	Renting services of other transport equipment
	Class 71.21	Renting services of other land transport equipment
71.21.1		Leasing or rental services of other land transport equipment without operator
71.21.11		Leasing or rental services of goods transport vehicles without driver
		<i>This subcategory includes:</i>
		- renting, hiring or leasing services concerning motor vehicles without driver, principally designed for the transport of goods (e.g. semi-trailers, tractors, lorries, freight vans and other utility vehicles)
		<i>This subcategory does not include:</i>
		- renting or hiring services concerning goods transport vehicles with driver, classified in 60.24.30
71.21.12		Leasing or rental services of railroad vehicles
71.21.13		Leasing or rental services of containers
71.21.14		Leasing or rental services of motorcycles, caravans and campers
71.21.15		Leasing or rental services of other land transport equipment without driver
		<i>This subcategory includes:</i>
		- renting, hiring or leasing services concerning other public-transport-type passenger vehicles, without driver, such as buses and other land transport equipment
		<i>This subcategory does not include:</i>
		- renting or hiring services of public-transport-type passenger vehicles with operator, classified in 60.23.11
		- renting or hiring services of bicycles, skis, classified in 71.40.14
	Class 71.22	Renting services of water transport equipment
71.22.1		Leasing or rental services of vessels without crew
71.22.10		Leasing or rental services of vessels without crew
		<i>This subcategory includes:</i>
		- renting, hiring or leasing services concerning boats, ships and hovercraft without crew, primarily designed for the conveyance of passengers and freight
		<i>This subcategory does not include:</i>
		- renting, hiring or leasing services concerning seagoing vessels with crew, classified in 61.10.31
		- renting, hiring or leasing services concerning non-seagoing vessels with crew, classified in 61.20.31
		- renting, hiring or leasing services concerning pleasure craft, classified in 71.40.14
	Class 71.23	Renting services of air transport equipment
71.23.1		Leasing or rental services of aircraft without crew
71.23.10		Leasing or rental services of aircraft without crew
		<i>This subcategory includes:</i>
		- renting, hiring or leasing services concerning aircraft (e.g. helicopters, aeroplanes) without crew
		<i>This subcategory does not include:</i>
		- renting or hiring services concerning aircraft with crew, classified in 62.20.30
		- renting, hiring or leasing services concerning balloons, dirigibles, gliders and hang gliders, classified in 71.40.14

	Group 71.3	Renting services of other machinery and equipment
	Class 71.31	Renting services of agricultural machinery and equipment
71.31.1		Leasing or rental services of agricultural machinery and equipment without operator
71.31.10		Leasing or rental services of agricultural machinery and equipment without operator
		This subcategory includes:
		- renting, hiring or leasing services concerning agricultural machinery and equipment without operator
		- rental services concerning agricultural tractors and implements, seed and seedling planters, harvesting, cropping and sorting machinery, etc.
		<i>This subcategory does not include:</i>
		- <i>renting or hiring services concerning agricultural machinery and equipment with operator, classified in 01.41.11</i>
		- <i>leasing or rental services concerning lawnmowers, classified in 71.40.16</i>
	Class 71.32	Renting services of construction and civil engineering machinery and equipment
71.32.1		Leasing or rental services of construction and civil engineering machinery and equipment without operator
71.32.10		Leasing or rental services of construction and civil engineering machinery and equipment without operator
		This subcategory includes:
		- renting, hiring or leasing services concerning construction machinery and equipment without operator
		- rental services concerning tractors for construction and earth moving purposes, road graders, steam-rollers, bulldozers, excavating machinery, front-end loaders, scaffolding without erection and dismantling, site huts, etc.
		<i>This subcategory does not include:</i>
		- <i>renting or hiring services concerning construction machinery and equipment with operator, classified in 45.50.10</i>
	Class 71.33	Renting services of office machinery and equipment including computers
71.33.1		Leasing or rental services of office machinery and equipment, without operator
71.33.11		Leasing or rental services of office machinery and equipment (excluding computing machinery), without operator
		This subcategory includes:
		- rental services concerning all kinds of office machinery and equipment, such as :
		· photocopiers
		· typewriters and word processors
		· accounting machinery and equipment such as electronic calculators, cash registers, etc.
		This subcategory also includes:
		- renting services concerning office furniture, safes and the like
		<i>This subcategory does not include:</i>
		- <i>leasing or rental services concerning telephone equipment, classified in 71.34.10</i>
71.33.12		Leasing or rental services of computing machinery, without operator
		This subcategory includes:
		- renting, hiring or leasing services concerning computing machinery and equipment without operator, such as electronic data processors, central processing units, peripheral units and magnetic or optical readers
		<i>This subcategory does not include:</i>
		- <i>leasing or rental services concerning software packages, classified in 72.20.2</i>
		- <i>renting or hiring services concerning computers or computer-related equipment with operator or management, classified in 72.30.2</i>
		- <i>leasing or rental services concerning machine time, classified in 72.30.21</i>
	Class 71.34	Renting services of other machinery and equipment n.e.c.
71.34.1		Leasing or rental services of other machinery and equipment without operator
71.34.10		Leasing or rental services of other machinery and equipment without operator
		This subcategory includes:
		- leasing or rental services concerning all kinds of machinery, whether or not electrical, except personal or household goods, generally used as capital goods by industry, such as:
		· engines and turbines
		· machine tools
		· mining and oil field equipment

- lifting and handling equipment
- commercial radio, television and communications equipment (incl. telecommunications)
- coin operated gambling machines
- exhibition material
- professional, scientific measuring and control apparatus
- other commercial and industrial machinery

Group 71.4 Renting services of personal and household goods n.e.c.

Class 71.40 Renting services of personal and household goods n.e.c.

- 71.40.1 Leasing or rental services of personal and household goods n.e.c.
- 71.40.11 Leasing or rental services of televisions, radios, video cassette recorders and related equipment and accessories
- This subcategory includes:
- renting or hiring services concerning all kinds of electrical and electronic home entertainment equipment, such as :
 - stereo systems, tape decks, televisions, radios
 - video cassette recorders and similar equipment
 - rental services concerning pre-recorded records, sound cassettes, compact discs and similar accessories
- 71.40.12 Leasing or rental services of video tapes
- This subcategory includes:
- renting or hiring services concerning pre-recorded video cassettes, predominantly for home entertainment
- 71.40.13 Leasing or rental services of furniture and other household appliances
- This subcategory includes:
- renting or hiring services concerning furniture (incl. mattresses and mattress supports) and household appliances, whether or not electrical, such as refrigerators, washing machines, room air-conditioners, fans, toasters, mixers, kitchen and tableware, etc.
- This subcategory also includes:
- leasing or rental services concerning crockery, cutlery, silverware and crystals
- 71.40.14 Leasing or rental services of pleasure and leisure equipment
- This subcategory includes:
- renting or hiring services concerning pleasure and leisure equipment, such as :
 - bicycles, snow skis
 - balloons, dirigibles, gliders, hang gliders
 - water sports equipment (e.g. surf-boards, pleasure craft, water skis)
 - other sport equipment (e.g. golf-clubs, equipment for playing field games, racquet games, etc., ice-skates), horses and ponies, camping equipment, etc.
- 71.40.15 Leasing or rental services of musical instruments
- 71.40.16 Leasing or rental services of other personal and household goods n.e.c.
- This subcategory includes:
- renting or hiring services concerning other personal or household goods, such as :
 - household linen
 - clothing, theatrical costumes, footwear, jewellery and related articles
 - books, journals and magazines
 - cameras, photo equipment, binoculars and other optical goods
 - flowers and plants
 - watches and clocks, etc.
 - leasing or rental services concerning do-it-yourself machinery and equipment, cleaning equipment, lawnmowers, hand-tools, etc.
- This subcategory also includes:
- leasing or rental services concerning medical and paramedical equipment (e.g. crutches)
- This subcategory does not include:*
- *renting or hiring services concerning musical instruments, classified in 71.40.15*

DIVISION 72 COMPUTER AND RELATED SERVICES

Note:

The structure as well as the explanatory notes of CPA Division 72 do not follow the provisional CPC, but are based on "A Model Survey of Computer Services", United Nations, Statistical Papers, Series M, No 81, New York 1991.

Group 72.1 Hardware consultancy services
Class 72.10 Hardware consultancy services

72.10.1 Hardware consultancy services

72.10.10 Hardware consultancy services

This subcategory includes:

- provision of advice and assistance on matters related to the management of businesses' and institutions' computer resources:
 - assessing the computer needs of the organisation
 - planning the organisation's acquisitions
 - counselling the client on the procurement of hardware and software
 - consultancy on system security
 - performing an audit on the computer-related operations of the organisation, etc.

This subcategory does not include:

- provision of advice on technical matters related to computer systems, classified in 72.20.31

Group 72.2 Software consultancy and supply services
Class 72.20 Software consultancy and supply services

72.20.1 Recorded data bearing media of a kind used in automatic data processing machines

72.20.10 Recorded data bearing media of a kind used in automatic data processing machines

72.20.2 Programming services of packaged software products

72.20.21 Programming services of systems and user tools software

This subcategory includes:

- development and marketing (sale, rental, leasing and/or licensing) of packaged systems and user tools software

This subcategory does not include:

- retailing of packaged software, classified in 52.48.13
- custom design of software or modification of packaged software to meet specific user needs, classified in 72.20.32

72.20.22 Programming services of application software

This subcategory includes:

- development and marketing (sale, rental, leasing and/or licensing) of packaged application software

This subcategory does not include:

- retailing of packaged software, classified in 52.48.13
- custom design of software or modification of packaged software to meet specific user needs, classified in 72.20.32

72.20.3 Software consultancy and other supply services

72.20.31 Systems and technical consulting services

This subcategory includes:

- provision of advice and assistance on technical matters related to computer systems:
 - conducting feasibility studies on the implementation of a system
 - providing specifications for a database design
 - providing technical expertise for the integration of hardware and software
 - providing guidance and assistance during the start-up phase of a new system
 - providing specifications to secure a database, etc.

This subcategory does not include:

- consultancy services in connection with retail sale, classified in 52.48.13
- custom design of software, classified in 72.20.32
- provision of systems analysis and programming services, classified in 72.20.33
- training of personnel on the use of a computer system, classified in 80

72.20.32 Custom software development services

This subcategory includes:

- development (analysis, design and programming) of software for, and to meet the requirements of, a specific client
- modification of packaged software

This subcategory does not include:

- provision of systems analysis and programming services, classified in 72.20.33

72.20.33 Systems analysis and programming services

This subcategory includes:

- provision of systems analysts' and/or programmers' services on a per diem basis to participate in one of the phases of the development of a system. The client supervises and retains the right to their work

This subcategory does not include:

- delivery of software commissioned by the client where the developer supervises and is involved in all phases (analysis, design and programming) of the development project, classified in 72.20.32

72.20.34 Systems maintenance services

This subcategory includes:

- provision of assistance to keep computer systems (software) in good working condition. The maintenance may be corrective or preventive and includes services such as :
 - testing to detect, locate and rectify faults
 - improving existing programs
 - providing up-to-date user manuals
 - providing advice on the proper use of a system

72.20.35 Other professional computer-related services

This subcategory includes:

- provision of computer-related professional services not elsewhere classified:
 - development of service-level agreements services
 - disaster recovery services (software)
 - implementation planning services
 - quality assurance planning and review services
 - system implementation support services
 - system quality assurance services
 - system integration services

Group 72.3 Data processing services

Class 72.30 Data processing services

Note:

Services where the supplier uses computers as a mere tool are not classified here, but according to the nature of the service rendered.

72.30.1 Computer facilities management services

72.30.10 Computer facilities management services

This subcategory includes:

- provision of personnel to manage and operate client-owned (leased) computer facilities on an on-going basis whether these facilities are located on the client's or supplier's site

This subcategory does not include:

- provision of computing resources, classified in 72.30.21

72.30.2 Computer processing services

72.30.21 Data processing and tabulation services

This subcategory includes:

- processing of data supplied by the customer, tabulation, computation, etc., without any design of specific software
- leasing or rental services of machine time (CPU-time) on the data processing system to third party, in time shared with other users

This subcategory also includes:

- making available data processing equipment or networks ("computer power" or "computer assistance", for example)

This subcategory does not include:

- computer facilities management services, classified in 72.30.10

72.30.22 Data entry services

This subcategory includes:

- capture of data (supplied by the customer) on tape, diskette or other medium or directly into a data processing system

72.30.23 Other computer processing services

This subcategory includes:

- provision of tape and diskette conversion and rectification services, input preparation services and optical character recognition services
- provision of computer processing services not elsewhere classified

This subcategory does not include:

- reproduction services of computer media, classified in 22.33.10

Group 72.4 Database services

Class 72.40 Database services

72.40.1 Database services

72.40.10 Database services

This subcategory includes:

- services related to database activities
- technical support such as:
 - database development services: assembly of data from one or more sources
 - data storage services: preparation of a computer record for such information in a predetermined format
 - database availability: provision of data in certain order or sequence, by on-line data retrieval or accessibility (computerised management) to everybody or to limited users, sorted on demand

This subcategory does not include:

- provision of telecommunication network services (leased networks, public data networks or gateways) necessary to access databases, classified in 64.20.1
- services involving documentary searches, classified in 92.51.1

Group 72.5 Maintenance and repair services of office, accounting and computing machinery

Class 72.50 Maintenance and repair services of office, accounting and computing machinery

72.50.1 Maintenance and repair services of office, accounting and computing machinery

72.50.11 Maintenance and repair services of office and accounting machinery

This subcategory includes:

- maintenance and repair services of office and accounting machinery and equipment including photocopy machinery

72.50.12 Maintenance and repair services of computing machinery

Group 72.6 Other computer-related services

Class 72.60 Other computer-related services

72.60.1 Other computer-related services

72.60.10 Other computer-related services

This subcategory does not include:

- training of personnel in the use of a computer system, classified in 80

DIVISION 73 RESEARCH AND DEVELOPMENT SERVICES

Group 73.1 Research and experimental development services on natural sciences and engineering

Class 73.10 Research and experimental development services on natural sciences and engineering

73.10.1 Research and experimental development services on natural sciences and engineering

73.10.11 Research and experimental development services on physical sciences

This subcategory includes:

- research and experimental development services on heat, light, electromagnetism, astronomy, etc.

73.10.12 Research and experimental development services on chemistry and biology

This subcategory includes:

- research and experimental development services on catalyses, fermentation, physiology and ecology of animals and plants, micro-organisms, etc.

73.10.13	<p>Research and experimental development services on engineering and technology</p> <p>This subcategory includes:</p> <ul style="list-style-type: none"> - research and experimental development services on applied science and technology for casting metal, machinery, electricity, communications, vessels, aircraft, civil engineering, construction, information, etc.
73.10.14	<p>Research and experimental development services on agricultural sciences</p> <p>This subcategory includes:</p> <ul style="list-style-type: none"> - research and experimental development services on agricultural techniques, fruit culture, forestry, stock breeding, fisheries, etc.
73.10.15	<p>Research and experimental development services on medical sciences and pharmacy</p> <p>This subcategory includes:</p> <ul style="list-style-type: none"> - research and experimental development services on treatment of diseases, preventive hygiene, pharmacy, etc.
73.10.16	<p>Research and experimental development services on other natural sciences</p> <p>This subcategory also includes:</p> <ul style="list-style-type: none"> - research and experimental development services of a multidisciplinary character - environmental research and experimental development services
	<p>Group 73.2 Research and experimental development services on social sciences and humanities</p>
	<p>Class 73.20 Research and experimental development services on social sciences and humanities</p>
73.20.1	<p>Research and experimental development services on social sciences and humanities</p>
73.20.11	<p>Research and experimental development services on cultural sciences, sociology and psychology</p> <p>This subcategory includes:</p> <ul style="list-style-type: none"> - research and experimental development services on literature, philosophy, history, welfare, educational psychology, etc.
73.20.12	<p>Research and experimental development services on economics</p> <p>This subcategory includes:</p> <ul style="list-style-type: none"> - research and experimental development services on theories of economics, business management, finance, statistics, etc. <p><i>This subcategory does not include:</i></p> <ul style="list-style-type: none"> - market research services, classified in 74.13.11
73.20.13	<p>Research and experimental development services on law</p> <p>This subcategory includes:</p> <ul style="list-style-type: none"> - research and experimental development services on public law, civil law, etc.
73.20.14	<p>Research and experimental development services on linguistics and languages</p> <p>This subcategory includes:</p> <ul style="list-style-type: none"> - research and experimental development services on linguistic structure and distribution, foreign languages, etc.
73.20.15	<p>Research and experimental development services on other social sciences and humanities</p>
	<p>DIVISION 74 OTHER BUSINESS SERVICES</p>
	<p>Group 74.1 Legal, accounting, book-keeping and auditing services; tax consultancy services; market research and public opinion polling services; business and management consultancy services; holdings services</p>
	<p>Class 74.11 Legal services</p>
74.11.1	<p>Legal services</p>
74.11.11	<p>Legal advisory and representation services concerning criminal law</p> <p>This subcategory includes:</p> <ul style="list-style-type: none"> - advice, representation, drafting of documents and related services concerning criminal law
74.11.12	<p>Legal advisory and representation services in judicial procedures concerning other fields of law</p> <p>This subcategory includes:</p> <ul style="list-style-type: none"> - advice, representation, drafting of documents and related services concerning other fields of law

74.11.13 Legal advisory and representation services in statutory procedures of quasi-judicial tribunals, boards, etc.

This subcategory includes:

- advice, representation, drafting of documents and related services concerning statutory procedures

74.11.14 Patent and copyright consultancy services

This subcategory includes:

- preparation, drafting and certification services concerning patents and copyrights
- provision of a number of related legal services, including the provision of advice and the execution of various tasks necessary for the drawing-up or certification of patents and copyrights

74.11.15 Other legal documentation and certification services

This subcategory includes:

- preparation, drafting and certification services for legal documents, other than for patents and copyrights
- provision of a number of related legal services, including provision of advice and the execution of various tasks necessary for the drawing-up or certification of such documents
- drawing-up of wills, marriage contracts, commercial contracts, business charters, etc.

74.11.16 Auctioning services

This subcategory includes:

- legal services connected to the disposal of assets by auctioning

74.11.17 Other legal advisory and information services

This subcategory includes:

- advisory services to clients related to their legal rights and obligations
- providing information on legal matters not elsewhere classified
- services such as escrow services and estate settlement services

Class 74.12 Accounting, book-keeping and auditing services; tax consultancy services

74.12.1 Accounting and auditing services

74.12.11 Financial auditing services

This subcategory includes:

- examination services of accounting records and other supporting evidence of an organisation for the purpose of expressing an opinion as to whether the financial statements of the organisation present fairly its position as at a given date and the results of its operations for the period on that date, in accordance with generally accepted accounting principles

74.12.12 Accounting review services

This subcategory includes:

- reviewing services of annual and interim financial statements and other accounting information. The scope of a review is less than that of an audit and the level of assurance provided is thus lower

74.12.13 Compilation services of financial statements

This subcategory includes:

- compilation services of financial statements from information provided by the client. No assurance regarding the accuracy of the resulting statements is provided
- preparation services of business tax returns, when provided as a package together with the preparation of financial statements for a single fee

This subcategory does not include:

- *business tax preparation services, when provided as separate services, classified in 74.12.30*

74.12.14 Other accounting services

This subcategory includes:

- other accounting services such as attestations, valuations, preparation services of pro forma statements, etc.

This subcategory does not include:

- *accounting services as part of management services, classified in 74.14.12*

74.12.2 Book-keeping services, except tax returns

74.12.20 Book-keeping services, except tax returns

This subcategory includes:

- book-keeping services consisting in classifying and recording business transactions in terms of money or some unit of measurement in the books of account

This subcategory does not include:

- book-keeping services related to tax returns, classified in 74.12.30

74.12.3 Tax consultancy services

74.12.30 Tax consultancy services

This subcategory includes:

- advice to companies and private individuals for the purpose of minimising taxes

This subcategory also includes:

- drawing-up and defending of financial statements or documents in response to requests from the tax authorities
- services consisting in assisting enterprises in tax planning and control, and preparing all documentation required by law

Class 74.13 Market research and public opinion polling services

74.13.1 Market research and public opinion polling services

74.13.11 Market research and similar services

This subcategory includes:

- market analysis, analysis of competition and behaviour of consumers
- use of research monographs, statistics, econometric models, surveys, etc.

This subcategory does not include:

- public opinion polling services, classified in 74.13.12
- advertising services, classified in 74.40.1

74.13.12 Public opinion polling services

This subcategory includes:

- investigation services designed to secure information on public opinions regarding social, economic, political and other issues

This subcategory does not include:

- similar investigation services designed to gather intelligence on consumer attitudes and preferences, classified in 74.13.11

Class 74.14 Business and management consultancy services

74.14.1 Business and management consultancy services

74.14.11 General management consulting services

This subcategory includes:

- advisory, guidance and operational assistance services concerning business policy and strategy and the overall planning, structuring and control of an organisation. More specifically, general management consulting assignments may deal with one or a combination of the following:
 - policy formulation
 - determination of the organisational structure (decision-making system) that will most effectively meet the objectives of the organisation
 - legal organisation
 - strategic business plans
 - definition of a management information system
 - development of management reports and controls
 - business turnaround plans
 - management audits
 - development of profit improvement programmes
 - other matters of particular interest to the higher management of an organisation

This subcategory does not include:

- research into management data processing systems, classified in 72.10.10

74.14.12 Financial management consulting services (except corporate tax)

This subcategory includes:

- advisory, guidance and operational assistance services concerning decision areas that are financial in nature, such as:
 - working capital and liquidity management, determination of an appropriate capital structure
 - analysis of capital investment proposals
 - development of accounting systems and budgetary controls
 - business valuations prior to mergers and/or acquisitions, etc.

This subcategory does not include:

- security broking and fund management services, classified in 67.12.10
- advisory services on short term portfolio management that are normally offered by financial intermediaries, classified in 67.12.10

74.14.13 Marketing management consulting services

This subcategory includes:

- advisory, guidance and operational assistance services concerning the marketing strategy and marketing operation of an organisation. Marketing consulting assignments may deal with one or a combination of the following:
 - analysis and formulation of a marketing strategy
 - formulation of customer service and pricing policies
 - sales management and staff training
 - organisation of distribution channels (sale to wholesalers or directly to retailers, direct mail, franchise, etc.)
 - organisation of the distribution process, package design and other matters related to the marketing strategy and operations of an organisation

This subcategory does not include:

- public relations services, classified in 74.14.16
- advertising services, classified in 74.40.12

74.14.14 Human resources management consulting services

This subcategory includes:

- advisory, guidance and operational assistance services concerning the human resources management of an organisation. Human resources consulting assignments may deal with one or both of the following:
 - audit of the personnel function
 - development of a human resource

74.14.15 Production management consulting services

This subcategory includes:

- advisory, guidance and operational assistance services concerning methods for improving productivity, reducing production costs and improving the quality of production. Production consulting assignments may deal with one or a combination of the following:
 - effective utilisation of materials in the production process
 - inventory management and control
 - quality control standards
 - time and motion studies
 - job and work methods
 - performance standards
 - safety standards
 - office management
 - planning and design and other matters related to production management
 - services provided by agronomists and agricultural economists

This subcategory does not include:

- advisory services and design for plant layout and industrial processes, classified in 74.20.36

74.14.16 Public relations services

This subcategory includes:

- advisory, guidance and operational assistance services concerning methods to improve the image and relations of an organisation or individual with the general public, government, voters, shareholders and others

This subcategory does not include:

- public opinion polling services, classified in 74.13.12
- planning and creating services of advertising, classified in 74.40.12

74.14.17 Other management consulting services

This subcategory includes:

- advisory, guidance and operational assistance services concerning other matters
- industrial development consulting services, tourism development consulting services, regional development consulting services, etc.

This subcategory does not include:

- services of a technical or scientific nature, classified in 74.20.3

- 74.14.2 Other management-related services
- 74.14.21 Project management services other than for construction
- This subcategory includes:
- co-ordination and supervision services for resources in preparing, running and completing a project on behalf of the client
 - project management services can involve budgeting, accounting and cost control, procurement, planning of time scales and other operating conditions, co-ordination of subcontractors' work, inspection and quality control, etc.
- This subcategory does not include:*
- construction project management services, integrated for turnkey projects, classified in 74.20.40
 - construction project management services, separately provided, classified in 74.20.60
- 74.14.22 Arbitration and conciliation services
- This subcategory includes:
- assistance services involving arbitration or mediation for the settlement of a dispute between labour and management, between businesses or between individuals
- This subcategory does not include:*
- representation services on behalf of one of the parties in the dispute and consulting services in the field of labour relations, classified in 91.11.10 and 91.20.10, respectively
- 74.14.23 Other management-related services n.e.c.
- This subcategory includes:
- other management related services not elsewhere classified, except management holdings services
- Class 74.15 Management holdings services**
- 74.15.1 Management holdings services
- 74.15.10 Management holdings services
- This subcategory includes:
- management services provided by holding companies to their subsidiaries
- This subcategory does not include:*
- management services for running financial holding companies, classified in 65.23.10
- Group 74.2 Architectural, engineering and related technical consultancy services**
- Class 74.20 Architectural, engineering and related technical consultancy services**
- 74.20.1 Plans and drawings for architectural, engineering, etc. purposes
- 74.20.10 Plans and drawings for architectural, engineering, etc. purposes
- 74.20.2 Architectural services
- Note:
- The provision of these services is not necessarily related to a new construction project. For example, it may consist of advice concerning the means of carrying out maintenance, renovation, restoration services of buildings, of an appraisal of the quality for buildings or of advice on any other architectural matter.
- This category does not include:*
- project management services related to constructions and civil engineering works, classified in 74.20.60
- 74.20.21 Advisory and pre-design architectural services
- This subcategory includes:
- assistance, advisory and recommendation services concerning architectural and related matters
 - services such as undertaking preliminary studies addressing issues such as site philosophy, intent of development, climatic and environmental concerns, occupancy requirements, cost constraints, site selection analysis, design and construction scheduling
 - any other issues affecting the nature of the design and construction of a project

74.20.22 Architectural design services

This subcategory includes:

- architectural design services for buildings and other structures. Design services may consist of one or a combination of the following:
 - schematic design services which consist in determining, with the client, the essential character of the project, defining intent, space requirements, budget limitations and time scheduling
 - preparation of sketches including floor plans, site plans and exterior views
 - design development services, which consist in a more precise illustration of the design concept in terms of the siting plan, form, material to be used, structural, mechanical and electrical systems and probable construction costs
 - final design services, which consist of drawings and written specifications sufficiently detailed for tender submission and construction, and of expert advice to the client at the time of calling for and accepting tenders

74.20.23 Other architectural services

This subcategory includes:

- all other services requiring the expertise of architects, such as:
 - preparation of promotional material and presentations
 - preparation of as-built drawings

74.20.3 Engineering services

74.20.31 Technical advisory and consultative services

This subcategory includes:

- assistance, advisory and recommendation services concerning engineering matters
- undertaking preparatory technical feasibility studies and project impact studies
- advisory and consultative engineering services prior to the drawing-up of a project
- feasibility studies, studies of environmental impact, economic assessment of a project, etc.
- technical advice concerning existing installations or when disputes occur
- appraisal services for the structural, mechanical and electrical installations
- expert testimony in litigation cases

This subcategory also includes:

- other scientific consultative services, not elsewhere classified

74.20.32 Engineering design services for the construction of foundations and building structures

This subcategory includes:

- structural engineering design services for the load-bearing framework of residential and commercial, industrial and institutional buildings
- drawing-up of preliminary drafts, project development
- specification of plans of execution or exact specifications on behalf of the contracting authority for the construction of buildings

This subcategory does not include:

- *engineering services for buildings if they are an integral part of the engineering design service for a civil engineering work for a production plant or facility, classified in 74.20.34, 74.20.35 and 74.20.36, respectively*

74.20.33 Engineering design services for mechanical and electrical installations for buildings

This subcategory includes:

- mechanical and electrical engineering design services for:
 - power system, lighting system, fire alarm system, communication system and other electrical installations for all types of buildings
 - heating, ventilating, air conditioning, refrigeration and other mechanical installations for all types of buildings

74.20.34 Engineering design services for the construction of civil engineering works

This subcategory includes:

- engineering design services for the construction of civil engineering works, such as:
 - bridges and viaducts, dams, catchment basins, retaining walls, irrigation systems, flood control works
 - tunnels, highways and streets, including interchanges and related works
 - locks, canals, wharves and harbour works
 - water supply and sanitation works, such as water distribution systems, water, sewage
 - industrial and solid waste treatment plants and other civil engineering projects
- drawing-up of preliminary drafts, project development, specification of plans of execution or exact specifications on behalf of the contracting authority for the construction of civil engineering works

- 74.20.35 Engineering design services for industrial process and production
- This subcategory includes:
- engineering design services for production processes, procedures and facilities
 - drawing-up of preliminary drafts, project development, specification of plans of execution or exact specifications on behalf of the contracting authority for the construction of industrial process and production
- This subcategory does not include:*
- *design and assembly services for industrial process control equipment and for automated production plants, classified in 33.30.10*
 - *technical inspection of work during the construction phase of industrial projects, classified in 74.20.60*
 - *integrated engineering design services for industrial projects, classified in 74.20.40*
- 74.20.36 Engineering design services n.e.c.
- This subcategory includes:
- other speciality engineering design services:
 - acoustical and vibration engineering design
 - traffic control systems design
 - prototype development and detailed engineering design for new products
 - any other speciality engineering design services
- This subcategory does not include:*
- *aesthetic design of products and complete design of products that do not require complex engineering (e.g. furniture), classified in 74.84.13*
- 74.20.37 Other engineering services
- This subcategory includes:
- geotechnical engineering services providing engineers and architects with necessary subsurface information for the design of various projects
 - ground water engineering services, including ground water resources assessment
 - contamination studies and quality management
 - corrosion engineering services
 - failure investigations
 - other services that require the expertise of engineers
- 74.20.4 Integrated engineering services for turnkey projects
- 74.20.40 Integrated engineering services for turnkey projects
- This subcategory includes:
- fully integrated engineering services for the construction of all kinds of turnkey projects, such as transportation infrastructures, water supply and sanitation works, manufacturing facilities and other construction works
 - planning and pre-investment studies
 - preliminary and final design, including all necessary structural, mechanical and electrical design services
 - cost estimation, construction scheduling, tender specifications
 - inspection and acceptance of contract work, as well as technical services
 - any other engineering services provided to the client that form part of an integrated package of services for a turnkey project
- This subcategory does not include:*
- *design and assembly services for industrial process control equipment and automated plants, classified in 33.30.10*
- 74.20.5 Urban planning and landscape architectural services
- 74.20.51 Urban planning services
- This subcategory includes:
- development services for programmes concerning land use, site selection, control and utilisation, road systems and servicing of land with a view to create and maintain systematic, co-ordinated urban development
 - feasibility studies
- This subcategory also includes:
- studies of environmental impact and economic assessment of urban development programmes
- This subcategory does not include:*
- *development and sale of non-residential real estate, classified in 70.11.12*

74.20.52 Landscape architectural services

This subcategory includes:

- plan and design services of the aesthetic landscaping of parks, commercial and residential land, etc.:
- preparing site plans, working drawings, specifications and cost estimates for land development, showing ground contours, vegetation to be planted and facilities such as walks, fences and parking areas

This subcategory also includes:

- inspection services of work during construction

74.20.6 Project management services related to constructions and civil engineering works

74.20.60 Project management services related to constructions and civil engineering works

This subcategory includes:

- management services for construction and engineering projects on behalf of the owner or client in order to ensure that the construction work is in conformity with the final design
- services provided both in offices and the field, and typically including:
 - constructions inspection including final inspection and approval
 - preparation of progress reports
 - planning and scheduling
 - providing cost estimates for the various phases of the project
 - issuing and analysing tenders
 - awarding contracts (architecture, engineering, construction)
 - controlling the flow of documents
 - controlling costs
 - any other assistance and advice on management matters that may arise during construction
 - procurement of material and equipment on behalf of the client or owner

This subcategory does not include:

- *project management services other than for constructions and civil engineering projects, classified in 74.14.21*

74.20.7 Engineering-related scientific and technical consulting services

74.20.71 Geological, geophysical and other scientific prospecting services

This subcategory includes:

- geological, geophysical, geochemical and other scientific consulting services relating to the location of mineral deposits, oil and gas and ground water

74.20.72 Subsurface surveying services

This subcategory includes:

- services providing information on subsurface earth formation by different methods:
 - seismographic, gravimetric, magnetometric methods
 - other subsurface surveying methods

This subcategory does not include:

- *test drilling and boring work, classified in 45.12.10*

74.20.73 Surface surveying services

This subcategory includes:

- gathering services of information on the shape, position and/or boundaries of a portion of the earth's surface by different methods, including transit, photogrammetric and hydrographic surveying, for the purpose of preparing maps

This subcategory also includes:

- collection of data by satellite

74.20.74 Map making services

This subcategory includes:

- map making services consisting in the preparation and revision of maps of all kinds (e.g. road, cadastral, topographic, planimetric, hydrographic), using the results of survey activities, other maps and other information sources

This subcategory also includes:

- weather forecasting services

This subcategory does not include:

- *published maps, atlases and globes, classified in 22.11.3*

Group 74.3 Technical testing and analysis services**Class 74.30 Technical testing and analysis services**

74.30.1 Technical testing and analysis services

74.30.11 Composition and purity testing and analysis services

This subcategory includes:

- testing and analysis services of the chemical and biological properties of materials such as air, water, waste (municipal and industrial), fuels, metal, soil, minerals, food and chemicals
- testing and analysis services in related scientific fields such as microbiology, biochemistry, bacteriology, etc.

This subcategory does not include:

- *medical and dental testing services, classified in 85.14.16*

74.30.12 Testing and analysis services of physical properties

This subcategory includes:

- testing and analysis services of physical properties such as strength, ductility, electrical conductivity and radioactivity of materials such as metals, plastics, textiles, wood, glass, concrete and other materials
- testing services of tension, hardness, impact resistance, fatigue resistance and high-temperature effects

74.30.13 Testing and analysis services of integrated mechanical and electrical systems

This subcategory includes:

- testing and analysis services of the mechanical and electrical characteristics of complete machinery, motors, automobiles, tools, appliances, communication equipment and other equipment incorporating mechanical and electrical components. The results of the testing and analysis generally take the form of an assessment of the performance and behavioural characteristics of the object tested. Tests may be performed using models or mock-ups of ships, aircraft, dams, etc.

74.30.14 Technical automobile inspection services

This subcategory includes:

- periodical technical inspection services of automobiles, motorcycles, buses, lorries, trucks and other road transport vehicles

This subcategory does not include:

- *maintenance and repair services for motor vehicles and motorcycles, classified in 50.20.1 and 50.20.2, and in 50.40.40, respectively*
- *damage assessment services, classified in 67.20.10*

74.30.15 Other technical inspection services

This subcategory includes:

- testing and analysis services of a technical or scientific nature that do not alter the object being tested
- radiographic, magnetic and ultrasonic testing of machine parts and structures in order to identify defects. These tests are often conducted on site
- certification of ships, aircraft, dams, etc.
- certification and authentication of works of art
- radiological inspection of welds

This subcategory does not include:

- *assessment services of damages on behalf of insurance companies, classified in 67.20.10*
- *technical inspection services for automobiles, classified in 74.30.14*

74.30.16 Other technical testing and analysis services

This subcategory does not include:

- *medical analyses and testing services, classified in 85.14.16*

Group 74.4 Advertising services**Class 74.40 Advertising services**

74.40.1 Advertising services

74.40.11 Sale or leasing services of advertising space or time

This subcategory includes:

- media representation services, i.e. sale of time and space for various media soliciting advertising

74.40.12 Planning, creating and placement services of advertising

This subcategory includes:

- planning, creating and placement services of advertisements to be displayed through the advertising media
- planning (without production) of advertising objects or films

This subcategory does not include:

- *market research services, classified in 74.13.11*
- *public relations services, classified in 74.14.16*
- *photography services related to advertising, classified in 74.81.23*
- *production of films for advertising, classified in 92.11.31*

74.40.13 Other advertising services

This subcategory includes:

- outdoor and aerial advertising services
- delivery services of samples and other advertising material

Group 74.5 Labour recruitment and provision of personnel services

Class 74.50 Labour recruitment and provision of personnel services

74.50.1 Placement services of personnel

74.50.11 Executive search services

This subcategory includes:

- services consisting in the search for, selection and referral of executive personnel (senior administrators and managers) for employment by others. The services may be supplied to the potential employer or to the prospective employee and may involve:
 - formulation of job descriptions and curriculum vitae
 - screening and testing of applicants
 - investigation of references
 - other research

74.50.12 Placement services of office support personnel and other workers

This subcategory includes:

- services consisting in selecting, referring and placing applicants in employment by others on a permanent or temporary basis, except executive search services. The services may be supplied to the potential employer or to the prospective employee and may involve:
 - formulation of job descriptions and curriculum vitae
 - screening and testing of applicants
 - investigation of references
 - other research

74.50.2 Supply services of personnel

This category includes:

- services consisting in supplying to the clients, whether on a temporary or long-term basis, personnel hired by the supplier, who pays their emoluments

74.50.21 Supply services of office support personnel

This subcategory includes:

- provision of personnel such as secretaries, clerks, receptionists, book-keepers, data entry operators, typists and word processor operators

74.50.22 Supply services of domestic staff

This subcategory includes:

- provision of maids, nannies, housekeepers, companions, etc.

This subcategory does not include:

- *supply services of specialised domestic services through employees on the pay-roll of the supplier, classified according to the services rendered, e.g. cleaning services (74.70.13) or lawn maintenance services (01.41.12)*

74.50.23 Supply services of commercial or industrial workers

This subcategory includes:

- supply services of construction workers, maintenance workers, drivers, machinists, assemblers, machine operators, labourers, movers, shippers, shop assistants, etc.

74.50.24 Supply services of nursing personnel

- 74.50.25 Supply services of other personnel
- This subcategory includes:
- supply services of teachers
 - supply services of medical personnel
 - supply services of executives
 - supply services of other personnel not elsewhere classified
- This subcategory does not include:*
- services by agents and agencies on behalf of individuals usually seeking engagements in motion pictures, theatrical productions or other entertainment, sport attractions, classified in 74.84.16
 - placement of books, plays, artworks, etc. with publishers, producers, etc., classified in 74.84.16
- Group 74.6 Investigation and security services**
- Class 74.60 Investigation and security services**
- 74.60.1 Investigation and security services
- 74.60.11 Investigation services
- This subcategory includes:
- services consisting in investigating cases submitted by the client, relating to crimes, theft, fraud, shop-lifting, dishonesty, missing persons, domestic relations and other lawful or unlawful practices
 - internal and undercover investigation
 - shop-lifting protection services
- This subcategory does not include:*
- credit investigation services, classified in 74.84.11
- 74.60.12 Security consultation services
- This subcategory includes:
- services consisting in determining clients' needs and providing advice and suggestions as to the type of security that is best suited for the client or as to improvements in existing systems
- This subcategory does not include:*
- consultation services for computer security, classified in 72.10.10
- 74.60.13 Alarm monitoring services
- This subcategory includes:
- services consisting in monitoring security systems devices, such as burglar and fire alarms, by receiving alarm signals, confirming or checking that all systems are properly functioning, and dispatching police officers, fire department or other designated parties
- This subcategory also includes:
- remote monitoring services
- 74.60.14 Armoured car services
- This subcategory includes:
- services consisting in providing an armoured car to pick up and deliver money, receipts or other valuable items with hired personnel to directly protect property while in transit:
 - bank collection and deposit services
 - securities transfers, etc.
- 74.60.15 Guard services
- This subcategory includes:
- services consisting in providing protective services through hired personnel to ensure the safety of people or private, industrial and commercial properties by guarding them against fire, theft, vandalism or illegal entry:
 - patrol and inspection services
 - security guard services
 - bodyguard services
 - watch-dog services
 - parking control
 - access control services
- 74.60.16 Other security services
- This subcategory does not include:*
- advisory and consultative services for computer safety and security, classified in 72.10.10

Group 74.7 Industrial cleaning services
Class 74.70 Industrial cleaning services

- 74.70.1 Industrial cleaning services
- 74.70.11 Disinfecting and exterminating services
- This subcategory includes:
- services consisting in disinfecting dwellings and other buildings
 - exterminating insects, rodents and other pests
 - fumigation services and pest control services
- This subcategory does not include:*
- *pest control services (including rabbits) in connection with agriculture, classified in 01.41.11*
 - *impregnation of timber services, classified in 20.10.90*
- 74.70.12 Window cleaning services
- This subcategory includes:
- services consisting in cleaning windows in dwellings and other buildings. Included here are cleaning services for exterior windows using swing stages
- 74.70.13 Traditional cleaning services
- This subcategory includes:
- services consisting in cleaning and maintaining dwellings and other commercial, administrative and industrial buildings
 - floor cleaning and waxing
 - interior wall cleaning
 - furniture polishing
 - other traditional cleaning services
- 74.70.14 Specialized cleaning services
- This subcategory includes:
- cleaning services for hospitals
 - cleaning services for computer rooms
 - specialised cleaning services of reservoirs and tanks, these being parts of either industrial sites or transport equipment
 - decontamination services
 - cleaning services of heat and air-ducts
 - sterilisation of objects or premises (operating rooms)
- 74.70.15 Furnace and chimney cleaning services
- This subcategory does not include:*
- *maintenance services of central heating installations, classified in 28.22.90 and 45.33.11*
- 74.70.16 Other cleaning services
- This subcategory includes:
- non-specialised cleaning services of:
 - buses, underground and other trains, planes, ships and other transport equipment
 - other cleaning services not elsewhere classified
- This subcategory does not include:*
- *cleaning services of agricultural premises (hen houses, piggeries, etc.), classified in 01.42.10*
 - *exterior cleaning work of buildings, classified in 45.45.12*
 - *specialised cleaning services for cars, classified in 50.20.31*
 - *cleaning of carpets, upholstery fabrics, wall hangings, etc., classified in 93.01.13*

Group 74.8 Miscellaneous business services n.e.c.
Class 74.81 Photographic services

- 74.81.1 Photographic plates, film, other than cinematographic, exposed
- 74.81.11 Photographic plates and film, exposed but not developed
- 74.81.12 Photographic plates and film, exposed and developed, for offset reproduction
- 74.81.13 Microfilms, exposed and developed
- 74.81.14 Other photographic plates and film, exposed and developed

- 74.81.2 Portrait photography and similar services
- 74.81.21 Portrait photography services by self-service coin-operated machines
- 74.81.22 Other portrait photography services
- This subcategory includes:
- services consisting in photographing persons or other subjects in studios or other locations such as clients' offices or homes. The pictures must represent as faithfully as possible the subject's physical features and personality. Generally included with these services is the development and printing of such pictures according to customer specifications
 - passport or identification photographs, infant and child portraits, family or military portraits, studio fashion photos, and corporate pictures
- 74.81.23 Advertising and related photography services
- This subcategory includes:
- services consisting in photographing:
 - merchandise, industrial products
 - fashion clothes and other apparel
 - machinery, buildings
 - persons and other subjects for use in public relations
 - advertising displays, brochures, newspaper advertisements
 - catalogues
 - food and beverage layouts
- 74.81.24 Action photography services
- This subcategory includes:
- services consisting in photographing or videoing live events, such as weddings, graduations, conventions, receptions, fashion shows, sports and news events and any other event of current interest
- This subcategory does not include:*
- news agency services, classified in 92.40.10
- 74.81.25 Aerial photography services
- This subcategory includes:
- services consisting in photographing landscapes, structures and other surfaces from aircraft or helicopters
- This subcategory does not include:*
- photogrammetric recordings and collection of data by satellites, classified in 74.20.73
- 74.81.26 Other specialty photography services
- This subcategory includes:
- services consisting in photographing persons, objects or scenery using special apparatus and techniques. Examples of such services are :
 - underwater photography
 - medical and biological photography
 - photomicrography
- This subcategory does not include:*
- news agency services, classified in 92.40.10
- 74.81.3 Processing and other photographic services
- 74.81.31 Photography processing services
- This subcategory includes:
- services consisting primarily in the development of negatives and the printing of pictures according to customer specifications:
 - enlargement of negatives or slides
 - black and white processing
 - colour printing
 - slide and negative duplicates, reprints, etc.
- This subcategory also includes:
- preparation services of photographic slides
- 74.81.32 Motion picture processing services not related to the motion picture and television industries
- This subcategory includes:
- services consisting in developing motion picture films of both amateur photographers and commercial clients

This subcategory also includes:

- copying services of films
- copying services of audio-visual media

This subcategory does not include:

- *processing services of motion pictures in connection with the motion picture and television industries, classified in 92.11.32*

74.81.33 Restoration, copying and retouching services of photography

This subcategory includes:

- restoration services of old photographs
- copying from a picture, retouching and other special photographic effects

74.81.34 Other photographic services, n.e.c.

This subcategory does not include:

- *photocopying services, classified in 74.83.12*

Class 74.82 Packaging services

74.82.1 Packaging services

74.82.10 Packaging services

This subcategory includes:

- services consisting in packaging goods for others, such as food products, pharmaceuticals, household cleaners, toilet preparations and hardware, using a variety of automated or manual packaging techniques, including blister forming and packaging, shrink or skin wrapping, form filling and sealing, pouch filling, bottling and aerosol packaging. This service may also include the labelling or imprinting of the package
- parcel packing and gift wrapping

This subcategory does not include:

- *packaging services of agricultural products for primary markets, classified in 01.41.11*
- *solely printing information on packaging materials, classified in the appropriate subcategory of class 22.22*
- *packing and crating services incidental to transport, classified in 63*
- *package design services, classified in 74.84.13*

If the packaging services also include processing of client owned materials into a different product (e.g. mixing water and concentrate to produce soft drinks, cooking fish prior to canning, blending creams and colouring materials into cosmetics), it is classified in the subcategory, in which the specific product is classified.

Class 74.83 Secretarial and translation services

74.83.1 Office work and secretarial services

74.83.11 Telephone answering services

This subcategory includes:

- telephone call forwarding services
- telephone wake-up services

This subcategory does not include:

- *paging services, classified in 64.20.25*

74.83.12 Duplicating services

This subcategory includes:

- blue printing, photocopying, mimeographing, photostating and other duplication services

This subcategory does not include:

- *printing services, classified in 22*

74.83.13 Translation services

74.83.14 Interpretation services

74.83.15 Other secretarial services

This subcategory includes:

- proof-reading
- other secretarial services not elsewhere classified

- 74.83.2 Mailing list compilation and mailing services
- 74.83.21 Compiling and selling of mailing list services
- This subcategory includes:
- services consisting in selling lists of names and addresses compiled from telephone directories and other sources
- This subcategory does not include:*
- *database services, classified in 72.40.10*
- 74.83.22 Mailing services
- This subcategory includes:
- services consisting in sending materials (e.g. advertising material, information material or any other material) by envelope addressing, stuffing, sealing, metering and mailing
- This subcategory does not include:*
- *courier services, classified in 64.12.1*
 - *delivery services of advertising material, classified in 74.40.13*
- Class 74.84 Other business services**
- 74.84.1 Other business services
- 74.84.11 Credit reporting services
- This subcategory includes:
- services consisting in the reporting of credit ratings of persons and businesses
 - evaluation services of the financial status and credit experience of prospective customers, loan applicants, etc.
- 74.84.12 Collection agency services
- This subcategory includes:
- services consisting in collecting accounts, cheques, contracts or notes and in the remittance of the money to the client
 - collection services of accounts and recovery services of overdue payments
 - outright purchase of delinquent accounts and debts and subsequent recovery
- 74.84.13 Specialty design services
- This subcategory includes:
- communication design: graphic-design, photo-design
 - services consisting in creating designs and preparing patterns for a variety of products by harmonising aesthetic considerations with technical and other requirements, such as:
 - furniture design
 - interior decorations
 - aesthetic design of various other products
 - drawing-up of projects for interior decoration
- This subcategory does not include:*
- *technical design services of industrial products, classified in 74.20.36*
 - *advertising graphic layout services, classified in 74.40.12*
- 74.84.14 Business brokerage and appraisal services other than for real estate
- 74.84.15 Exhibition, fair and congress organization services
- This subcategory includes:
- organisation of economic events (trade shows or exhibitions, at regular or irregular intervals)
 - organisation of scientific or cultural meetings and congresses
 - supply and setting-up of exhibition equipment associated with the organisation of exhibitions
- This subcategory does not include:*
- *art facilities operation services, classified in 92.32.10*
 - *sports events organisation services, classified in 92.62.12*

74.84.16 Other business services n.e.c.

This subcategory includes:

- services by agencies and agents on behalf of individuals seeking engagements in motion pictures, theatrical productions or other entertainment, or sports attractions
- placement of books, plays, artwork, photographs, etc., with publishers, producers, etc.
- issue of reduced-price coupons and gift stamps
- management services of copyrights and their revenues (except from films)
- management services of rights to industrial property (patents, licences, trade marks, franchises, etc.)
- auctioning services other than in connection with legal procedures
- reading of household heating meters
- other business services not elsewhere classified

This subcategory does not include:

- *services related to advertising and sales promotion, classified in 74.40*
- *management services of motion picture rights, classified in 92.12.10*
- *management services of artistic rights, classified in 92.31.21*

	SECTION L	PUBLIC ADMINISTRATION AND DEFENCE SERVICES; COMPULSORY SOCIAL SECURITY SERVICES
	DIVISION 75	PUBLIC ADMINISTRATION AND DEFENCE SERVICES; COMPULSORY SOCIAL SECURITY SERVICES
	Group 75.1	Administration services of the state and the economic and social policy of the community
	Class 75.11	General (overall) public services
75.11.1	General (overall) public services	
75.11.11	Executive and legislative services	
	This subcategory includes:	
	- legislative and executive services provided by various bodies at the different levels of government, i.e. central, regional or local level	
	- legislative and executive services provided by ministries and other administrative or advisory staff attached to the legislative or executive bodies	
75.11.12	Financial and fiscal services	
	This subcategory includes:	
	- administrative and supervisory services related to financial and fiscal affairs	
	- operational services for taxation schemes	
	- duty and tax collection	
	- tax violation investigation services	
	- management services of public fund and public debt services	
75.11.13	Overall economic and social planning and statistical services	
	This subcategory includes:	
	- administrative and operational services related to overall economic and social planning:	
	· services provided by planning and statistical offices undertaken at the different levels of government	
	· services by the other offices, bureaux or programme units which formulate, co-ordinate and frequently monitor the implementation of overall economic and social plans and programmes	
75.11.14	Government services to fundamental research	
	This subcategory includes:	
	- administrative services provided by offices, bureaux, programme units, etc., for governmental activities in the funding or conduction of fundamental research	
75.11.15	Other administrative services of the government n.e.c.	
	This subcategory includes:	
	- administrative, operational and support services related to government (public) affairs that cannot be assigned to one of the four previous categories	
	- services provided by programme units dealing with non-self-governing and trust territory affairs	
	- services provided by programme units administering elections	
	Class 75.12	Administrative services of agencies that provide health care, education, cultural services and other social services excluding social security
75.12.1	Administrative services of agencies that provide health care, education, cultural services and other social services excluding social security	
75.12.11	Administrative educational services	
	This subcategory includes:	
	- public administrative services for different educational institutions	
	- management, operation, inspection and support services for all types of school and other educational institutions	
	- public information services concerning the educational system provided by special government departments	
75.12.12	Administrative health care services	
	This subcategory includes:	
	- public administrative services for all kinds of health and social services	
	- management, operation, inspection and support services for general and specialised medical or dental hospitals and clinics, plus nursing and convalescent home services	
	- administration, management, operation and support services in public health matters, such as screening services, birth control services, etc.	

This subcategory does not include:

- *sickness benefit services, classified in 75.30.11*
- *social work services, classified in 85.3*

75.12.13 Administrative housing and community amenity services

This subcategory includes:

- public administrative services for housing and overall community development, water supply, sanitation and street lighting
- services related to the development, monitoring and evaluation of housing and housing standards (other than construction standards)
- administrative services for rent control and eligibility standards for state-subsidized housing
- housing services for the general public or for people with special needs
- dissemination of public information about housing
- services provided by offices, bureaux, departments and programme units involved in developing and administering regulations concerning water supply
- public administrative services related to refuse collection and disposal, sewage system operation and street cleaning
- pollution standards, dissemination of information on pollution

75.12.14 Administrative recreational, cultural and religious services

This subcategory includes:

- administrative services for sport, recreation, culture and religion
- support services for cultural facilities and individual artists as well as organisations engaged in promoting cultural activities
- support services for national, regional or local festivities and for the maintenance and running of religious institutions

This subcategory does not include:

- *sports facilities operation services, classified in 92.61.10*
- *sports events promotion and organisation services, classified in 92.62.1*
- *other recreational services, classified in 92.71.1*

Class 75.13 Administrative services for more efficient operation of business

75.13.1 Administrative services for more efficient operation of business

75.13.11 Administrative agriculture-, forestry-, fishing- and hunting-related services

This subcategory includes:

- public administrative services related to :
 - agricultural land management
 - agrarian reform and land settlement
 - stabilisation of agrarian markets
 - veterinary affairs
 - pest control
 - forestry
 - fishing and hunting affairs
 - agricultural research and experimental development
- administrative services provided by offices, bureaux and programme units concerning :
 - conservation of farmland
 - land reclamation
 - land improvement and expansion
 - supply of veterinary services to farms
 - eradication or control of pests, vermin, plant diseases or other destructive agents
 - crop inspection and grading
- administrative services concerning :
 - regulations governing forest operations
 - issuing of tree-felling licences
 - rationalisation of forest resources exploitation
 - reforestation work
 - administrative services concerning the operation and support of game preserves and fish hatcheries
 - development and monitoring of regulations, including the licensing of fishing and hunting

This subcategory also includes:

- support and information services for all the above-mentioned affairs

75.13.12 Administrative fuel- and energy-related services

This subcategory includes:

- administrative services provided by offices, bureaux and programme units concerning:
 - solid fuels, including regulations concerning their exploitation or conservation
 - petroleum and natural gas
 - nuclear and non-commercial fuels, including such fuels as alcohol, wood and wood waste, etc.

This subcategory also includes:

- support and information services for all the above-mentioned affairs

75.13.13 Administrative mining- and mineral resources-, manufacturing- and construction-related services

This subcategory includes:

- administrative services provided by offices, bureaux and programme units concerning :
 - discovery, exploitation, conservation, marketing and other aspects of mineral production, including the development and monitoring of regulations concerning prospecting
 - mining and safety standards
 - activities designed to develop, expand and improve the position of manufacturing establishments
 - services related to development and administration of regulations concerning building standards, issuing of occupation certificates, development and monitoring of regulations concerning safety on construction sites

This subcategory also includes:

- support and information services for all the above-mentioned affairs

This subcategory does not include:

- *services related to mineral fuel affairs, classified in 75.13.12*

75.13.14 Administrative transport- and communications-related services

This subcategory includes:

- public administrative services for road and water transport, railway and air transport and communications
- administrative services provided by offices, bureaux and programme units concerning :
 - planning, design, construction, maintenance and improvement of roads, highways and associated structures
 - road-beds and associated structures
 - water transport facilities; railways; airport runways, terminals, hangars, air navigation aids; other fixed structures and equipment associated with air transport
 - pipelines and other facilities
- supervision and regulation of such work and development and administration of operational regulations for all the above-mentioned means of transport and related equipment
- administrative services related to communications, i.e. postal, telephone, telegraph, cable and wireless communications systems and communications satellites
- services related to planning, development, functioning and improvement of communications systems
- services concerning the development and administration of regulations for these systems

This subcategory also includes:

- support and information services for all the above-mentioned affairs

75.13.15 Administrative services related to the distributive and catering trades, hotels and restaurants

This subcategory includes:

- public administrative services related to the distributive trade, storage and warehousing, hotels and restaurants
- administrative services provided by offices, bureaux and programme units concerning :
 - development and monitoring of regulations concerning wholesale and retail trade, consumer protection, price control and rationing schemes operating through retailers or wholesalers, storage and warehousing, hotel and restaurant operation
- administrative services concerning the design and construction of hotel and restaurant accommodation

This subcategory also includes:

- support and information services for the above-mentioned affairs

75.13.16 Administrative services related to tourism affairs

This subcategory includes:

- public administration services related to tourism and tourism promotion
- administrative services provided by offices, bureaux and programme units concerning :
 - advertising campaigns
 - dissemination of tourism information
 - other tourist support services

This subcategory does not include:

- operational services of tourism offices, classified in 63.30.13

75.13.17 Administrative multipurpose development project services

This subcategory includes:

- administrative services provided by offices, bureaux and programme units concerning planning, design, construction, improvement and operation of multipurpose projects. Such projects typically consist of integrated facilities for power generation, flood control, irrigation, navigation and recreation

This subcategory also includes:

- support and information services for the above-mentioned affairs

75.13.18 General administrative economic, commercial and labour affairs-related services

This subcategory includes:

- administrative services provided by offices, bureaux and programme units involving :
 - formulation of general economic policies
 - regulation or support of general economic activities, such as export and import trade as a whole, commodity and equity markets
 - overall income controls
 - general trade promotion activities
 - general regulation of monopolies and other restraints on trade and market entry
 - regulation, licensing and inspection of miscellaneous commercial sectors
- administrative services concerning the operation of such institutions as the patent, trademark and copyright offices, standardisation institutions
- administrative services concerning the formulation and implementation of general labour policies and regulations, such as labour conditions; the operation of labour exchanges; the implementation of national and regional development policy measures to reduce unemployment and to stimulate labour mobility

Class 75.14 Supporting services for the government as a whole

75.14.1 Supporting services for the government as a whole

75.14.11 General personnel services for the government

This subcategory includes:

- public administrative and operational services for general personnel affairs, whether or not connected with a specific function
- services related to the development and implementation of general personnel policies and procedures, covering selection and promotion, rating methods, job descriptions, evaluation and classification, administration of civil service regulations and similar matters

75.14.12 Other general services for the government n.e.c.

This subcategory includes:

- administration of centralized supply and purchasing services
- maintenance and storage services of government records and archives
- operation services of government owned or occupied buildings

Group 75.2 Provision of services to the community as a whole

Class 75.21 Foreign affairs services

75.21.1 Foreign affairs services

75.21.11 Administrative external affairs-related services, diplomatic and consular services abroad

This subcategory includes:

- public administrative and operational services for ministries of foreign affairs and diplomatic and consular missions stationed abroad or at offices of international organisations
- administrative, operational and support services for information and cultural services intended for distribution beyond national boundaries, including libraries, reading rooms and reference services located abroad

This subcategory also includes:

- administrative services by programme units dealing with non-self-governing and trust territory affairs

- 75.21.12 Foreign economic aid-related services
- This subcategory includes:
- public administrative services for economic aid to developing countries, whether or not routed through international organisations
 - administrative services provided by offices, bureaux and programme units for non-military aid programmes to developing countries
 - provision or support for technical assistance and training
 - international assistance such as refugee or hunger relief programmes:
 - economic aid missions accredited to foreign governments
- 75.21.13 Foreign military aid-related services
- This subcategory includes:
- administrative services by offices, bureaux and programme units concerning military aid missions accredited to foreign governments or attached to international military organisations or alliances
 - grants and loans for military aid
 - contributions to international peacekeeping forces, including assignment of manpower
- Class 75.22 Defence services**
- 75.22.1 Defence services
- 75.22.11 Military defence services
- This subcategory includes:
- public administrative services related to military defence
 - administrative, operational and supervisory services for:
 - military defence and forces: land, sea, air and space defence forces
 - engineering, transport, communications
 - intelligence
 - material, personnel and other non-combat forces and commands
 - reserve and auxiliary forces attached to the department of defence
 - services related to the provision of equipment, structures, supplies, etc., plus health services for military personnel in the field
- This subcategory also includes:
- administrative and support services for defence-related applied research and experimental development
- This subcategory does not include:*
- administrative services of the Ministry of Defence, classified in 75.11.15
 - foreign military aid related services, classified in 75.21.13
 - administrative services for military tribunals, classified in 75.23.11
 - educational services provided by military schools, colleges and academies, classified in the appropriate categories of 80
 - military hospital services, classified in 85.11.1
- 75.22.12 Civil defence services
- This subcategory includes:
- administrative, operational and support services related to civil defence forces
 - support services related to drawing-up of contingency plans
 - carrying out exercises involving civilian institutions and populations
- Class 75.23 Justice and judicial services**
- 75.23.1 Justice and judicial services
- 75.23.11 Law courts-related administrative services
- This subcategory includes:
- public administrative services for civil and criminal law courts, military tribunals and the judicial system
 - legal representation and advisory services on behalf of the government or on behalf of others when provided by the government
 - services related to sentencing and the interpretation of the law, including arbitration of civil suits
- This subcategory does not include:*
- services related to advice and representation in civil, criminal and other cases, classified in 74.11.1
- 75.23.12 Administrative services related to detention or rehabilitation of criminals
- This subcategory includes:
- public correctional services
 - administrative and operational services related to prisons and other places for the incarceration and rehabilitation of criminals, such as prison farms, workhouses, reformatories and asylums

This subcategory does not include:

- *education services provided by prison schools, classified in 80*
- *prison hospital services, classified in 85.11.1*

Class 75.24 Public security, law and order services

75.24.1 Public security, law and order services

75.24.11 Police services

This subcategory includes:

- administrative and operational services provided by regular and auxiliary police forces financed by public authorities, plus harbour police, border police, coast guards and other special police forces
- police services related to traffic regulation, registration of aliens, operation of police laboratories and maintenance of police records

75.24.12 Other public order and safety affairs-related services

This subcategory includes:

- services related to overall administration, regulation and support of activities for the promotion of public order and safety and the development of related overall policy
- services related to the provision of supplies for domestic emergency use in the event of peacetime disasters and information dissemination services for the above-mentioned affairs

Class 75.25 Fire brigade services

75.25.1 Fire brigade services

75.25.11 Fire-fighting and fire-prevention services

This subcategory includes:

- administrative and operational services for fire-fighting and fire-prevention by regular and auxiliary fire brigades financed by public authorities

75.25.12 Other fire brigade services

This subcategory includes:

- combat of floods and other natural disasters
- beach surveillance and rescue operations on open water and in mountains
- civil protection services provided by army or police forces

Group 75.3 Compulsory social security services

Class 75.30 Compulsory social security services

75.30.1 Compulsory social security services

75.30.11 Compulsory social security services concerning sickness, maternity or temporary disablement benefits

This subcategory includes:

- administrative and operational services related to social security, involving provision of benefits for loss of income due to sickness, childbirth or temporary disablement

75.30.12 Compulsory social security services concerning government employee pension schemes; old-age, disability or survivors' benefits other than for government employees

This subcategory includes:

- public administrative services for government employee pension schemes and for old-age, disability or survivors' benefits other than for government employees
- administrative and operational services related to retirement, pension and disability schemes for government employees and their survivors, including government social assistance schemes to compensate for permanent loss of income due to partial or full disablement

75.30.13 Compulsory social security services concerning unemployment compensation benefits

This subcategory includes:

- public administrative, operational and support services related to unemployment compensation schemes. Included are payments under social insurance or other government schemes to compensate individuals for loss of income due to unemployment

This subcategory does not include:

- *welfare services, classified in 85.3*

75.30.14 Compulsory social security services concerning family and child allowances

This subcategory includes:

- public administrative, operational and support services related to income assistance for households and families with dependent children
- payments to families with dependent children whether or not an income recipient is part of the household
- payments to households on a per-child basis, regardless of needs

This subcategory does not include:

- *maternity benefit services, classified in 75.30.11*

SECTION M EDUCATION SERVICES

Notes:

The education services classified in this section correspond to the educational levels defined by ISCED (International Standard Classification of Education).

Special education, i.e. programmes designed for children and young people who, due to physical, emotional or mental handicap, are provided with special aids or special teaching facilities (usually including special teachers) forms a part of the regular school system and should therefore be taken into account at all educational levels.

DIVISION 80 EDUCATION SERVICES
Group 80.1 Primary education services
Class 80.10 Primary education services

80.10.1 Primary education services

80.10.11 Pre-school education services

This subcategory includes:

- pre-primary education services. Such education services are usually provided by nursery schools, kindergartens or special sections attached to primary schools and aim primarily to introduce very young children to the kind of environment they can expect at school

This subcategory does not include:

- *child day-care services, classified in 85.32.11 and 85.32.12, respectively*

80.10.12 Other primary education services

This subcategory includes:

- other primary education services at the first level. Such education services are intended to give pupils a basic education in diverse subjects and are characterised by a relatively low specialisation level

This subcategory does not include:

- *services related to the provision of literacy programmes for adults, classified in 80.42.10*

Group 80.2 Secondary education services
Class 80.21 General secondary education services

80.21.1 General secondary education services

80.21.11 First stage general secondary education services

This subcategory includes:

- general school education services at the second level, first stage. Such education services continue the basic programmes taught at the primary level, but usually on a more subject-oriented pattern and with some specialisation. The programmes aim to qualify pupils for either technical or vocational education. Compulsory schooling normally ends at this level

80.21.12 Second stage general secondary education services

This subcategory includes:

- general school education services at the second level, second stage. Such education services consist of general education programmes covering a wide variety of subjects involving more specialisation than at the first stage. The programmes aim to qualify pupils for university entrance or higher technical or vocational education without any special subject prerequisite

This subcategory does not include:

- *education services by correspondence, classified in 80.42.10*

Class 80.22 Technical and vocational secondary education services

80.22.1 Technical and vocational secondary education services

80.22.11 Technical and vocational secondary education services, excluding for handicapped students

This subcategory includes:

- technical and vocational education services below the university level. Such education services consist of programmes emphasising subject-matter specialisation and instruction in both theoretical and practical skills. They usually focus on application to specific professions

80.22.12	<p>Technical and vocational secondary school-type education services for handicapped students</p> <p>This subcategory includes:</p> <ul style="list-style-type: none"> - technical and vocational secondary school-type education services specially designed to meet the possibilities and needs of handicapped students, below the university level <p>Group 80.3 Higher education services</p> <p>Class 80.30 Higher education services</p>
80.30.1	Higher education services
80.30.11	<p>Post-secondary technical and vocational education services</p> <p>This subcategory includes:</p> <ul style="list-style-type: none"> - post-secondary, sub-degree technical and vocational education services. In terms of subject matters, such education services consist of a great variety of programmes. They emphasise teaching of practical skills but also involve substantial theoretical background instruction
80.30.12	<p>Other higher education services</p> <p>This subcategory includes:</p> <ul style="list-style-type: none"> - education services leading to a university degree or equivalent. Such education services are provided by universities or specialised professional institutes. The programmes not only emphasise theoretical instruction but also aim to prepare students for participation in original research <p>Group 80.4 Adult and other education services</p> <p>Class 80.41 Driving school services</p>
80.41.1	Driving school services
80.41.11	<p>Car driving school services</p> <p>This subcategory includes:</p> <ul style="list-style-type: none"> - tuition for car, bus, lorry and motorcycle driving licences
80.41.12	<p>Flying and sailing school services</p> <p>This subcategory includes:</p> <ul style="list-style-type: none"> - tuition for flying certificates and shipmaster certificates <p><i>This subcategory does not include:</i></p> <ul style="list-style-type: none"> - type rating services, classified in 63.23.13 <p>Class 80.42 Adult and other education services n.e.c.</p>
80.42.1	Adult education services n.e.c.
80.42.10	<p>Adult education services n.e.c.</p> <p>This subcategory includes:</p> <ul style="list-style-type: none"> - education services for adults who are not in the regular school and university system. Such education services may be provided in day or evening classes by schools or by special institutions for adult education - education services through radio or television broadcasting or by correspondence and computer aided training. The programmes may cover both general and vocational subjects <p>This subcategory also includes:</p> <ul style="list-style-type: none"> - services related to literacy programmes for adults <p><i>This subcategory does not include:</i></p> <ul style="list-style-type: none"> - higher education services provided within the regular education system, classified in 80.30.11 and 80.30.12, respectively
80.42.2	Other education services
80.42.20	<p>Other education services</p> <p>This subcategory includes:</p> <ul style="list-style-type: none"> - education services at the primary and secondary levels in specific subject matters not elsewhere classified, and all other education services which are not definable by level - education services for professional sports instructors <p><i>This subcategory does not include:</i></p> <ul style="list-style-type: none"> - education services primarily concerned with sport, classified in 92.62.13

SECTION N HEALTH AND SOCIAL WORK SERVICES
DIVISION 85 HEALTH AND SOCIAL WORK SERVICES
Group 85.1 Human health services
Class 85.11 Hospital services

85.11.1 Hospital services

This category includes:

- hospital services delivered under the direction of medical doctors chiefly to in-patients, aimed at curing, restoring and/or maintaining the health of a patient:
 - medical and paramedical services, nursing services
 - laboratory and technical services
 - radiological and anaesthesiological services, etc.

This category does not include:

- services delivered by hospital out-patient clinics, classified in 85.12.1
- dental services, classified in 85.13.1
- ambulance services, classified in 85.14.14

85.11.11 Hospital surgical services

85.11.12 Hospital medical services

85.11.13 Hospital gynaecological and obstetrical services

85.11.14 Hospital rehabilitation services

85.11.15 Hospital psychiatric services

85.11.16 Other hospital services

Class 85.12 Medical practice services

85.12.1 Medical practice services

85.12.11 Consultations and treatment by general practitioners

This subcategory includes:

- services consisting of the prevention, diagnosis and treatment by doctors of medicine of physical and/or mental diseases of a general nature

These services are not limited to specified or particular conditions, diseases or anatomical regions.

They can be provided in general practitioners' practices and also delivered by out-patient clinics, clinics attached to firms, schools, etc.

85.12.12 Consultations and treatment by medical and surgical specialists

This subcategory includes:

- specialised medical services:
 - consultation services in paediatrics, gynaecology-obstetrics, neurology and psychiatry, and various medical services
 - surgical consultation services
 - treatment services in out-patients clinics, such as dialysis, chemotherapy, insulin therapy, respirator treatment, X-ray treatment and the like
 - functional exploration and interpreting of medical images (X-ray photographs, electrocardiograms, endoscopies and the like)

This subcategory does not include:

- stomatology treatment services, classified in 85.13.12
- services of medical laboratories, classified in 85.14.16

Class 85.13 Dental practice services

85.13.1 Dental practice services

85.13.11 Orthodontic services

This subcategory includes:

- orthodontic services, e.g. treatment of protruding teeth, crossbite, overbite, etc., including dental surgery even when given in hospitals to in-patients
- services in the field of oral surgery
- other specialised dental services, e.g. in the field of periodontics, paedodontics, endodontics and reconstruction

- 85.13.12 Other dental practice services
- This subcategory includes:
- diagnosis and treatment services of diseases affecting the patient or aberrations in the cavity of the mouth, and services aimed at the prevention of dental diseases
- These dental services can be delivered in health clinics, such as those attached to schools, firms, homes for the aged, etc., as well as in own consulting rooms.
- They cover services in the field of general dentistry, such as routine dental examinations, preventive dental care, treatment of caries, etc.
- Class 85.14 Other human health services**
- 85.14.1 Other human health services
- 85.14.11 Services provided by midwives
- This subcategory includes:
- services such as supervision during pregnancy and childbirth
 - supervision of the mother after birth
- 85.14.12 Services provided by nurses
- This subcategory also includes:
- services in the field of nursing care:
 - the provision of nursing care in the patient's home or in own consulting rooms
 - the provision of maternity care, children's hygiene, etc.
- This subcategory does not include:*
- external welfare services, classified in 85.32.14
- 85.14.13 Services provided by physiotherapists and other para-medical persons, including homeopathological and similar services
- This subcategory includes:
- physiotherapy and para-medical services, i.e. services in the field of physiotherapy, ergotherapy, occupational therapy, speech therapy, homeopathy, acupuncture, nutrition, etc. These services are provided only by authorised persons, other than medical doctors
- 85.14.14 Ambulance services
- This subcategory includes:
- services involving transport of patients by ambulance, with or without resuscitation equipment or medical personnel
- 85.14.15 Residential health facilities services other than hospital services
- This subcategory includes:
- combined lodging and medical services provided without the supervision of a medical doctor located on the premises
- 85.14.16 Services provided by medical laboratories
- 85.14.17 Services provided by blood, sperm and transplant organ banks
- 85.14.18 Other human health services n.e.c.
- Group 85.2 Veterinary services**
- Class 85.20 Veterinary services**
- 85.20.1 Veterinary services
- 85.20.11 Veterinary services for pet animals
- This subcategory includes:
- animal and veterinary hospital and non-hospital medical, surgical and dental services delivered to pet animals. These services aim at curing, restoring and/or maintaining the health of the animal
 - hospital, laboratory and technical services, food (including special diets) and other facilities and resources
- 85.20.12 Other veterinary services
- This subcategory includes:
- animal and veterinary hospital and non-hospital medical, surgical and dental services delivered to animals other than pets (including zoo animals and animals raised for their fur production or other products). These services aim at curing, restoring and/or maintaining the health of the animal
 - hospital, laboratory and technical services, food (including special diets) and other facilities and resources

This subcategory does not include:

- services related to animal husbandry such as artificial insemination, classified in 01.42.10
- veterinary testing and control services in relation to food production, classified in 74.30.11

Group 85.3 Social work services

Note:

Institutions in this group are to be understood as including family care in private homes.

Class 85.31 Social work services with accommodation

85.31.1 Social work services with accommodation

85.31.11 Welfare services delivered through residential institutions to old persons

This subcategory includes:

- social assistance services involving round-the-clock care services by residential institutions for old persons

This subcategory does not include:

- combined lodging and medical services, classified in 85.11.1 (Hospital services) if under the direction of medical doctors or in 85.14.15 if without supervision by a medical doctor

85.31.12 Welfare services delivered through residential institutions to the physically or mentally handicapped

This subcategory includes:

- social assistance services involving round-the-clock care services by residential institutions for the physically or mentally handicapped, including the blind, deaf and dumb

This subcategory does not include:

- education services, classified in 80
- combined lodging and medical services, classified in 85.11.1 if under the direction of medical doctors or in 85.14.15 if without supervision by a medical doctor

85.31.13 Welfare services delivered through residential institutions to children and young people

This subcategory includes:

- residential social assistance services involving round-the-clock care services to children, e.g. social services for orphanages, homes for children in need of protection, homes for emotionally disturbed children

This subcategory does not include:

- residential social assistance services involving round-the-clock care services, provided by juvenile correction homes, classified in 85.31.15

85.31.14 Welfare services delivered through residential institutions to other clients

This subcategory includes:

- residential social assistance services involving round-the-clock care services to other clients, e.g. homes for single mothers and other social rehabilitation services

85.31.15 Other social work services with accommodation n.e.c.

This subcategory includes:

- residential social assistance services involving round-the-clock care services, e.g. social work provided by juvenile correction homes and rehabilitation services (not including medical treatment services) for people addicted to drugs or alcohol

Class 85.32 Social work services without accommodation

85.32.1 Social work services without accommodation

85.32.11 Child day-care services excluding day-care services for the handicapped

This subcategory includes:

- non-residential social services consisting in providing day-time shelter and elementary play-related teaching for small children (day-care services)

85.32.12 Day-care services for handicapped children and young people

This subcategory includes:

- non-residential social services consisting in providing day-time shelter and elementary play-related teaching for handicapped children and young people

- 85.32.13 Guidance and counselling services n.e.c. related to children
- This subcategory includes:
- guidance and counselling services not elsewhere classified delivered to individuals and families, generally the children's parents, in their homes or elsewhere. Such services may deal with behavioural, educational and other problems related to children, e.g. broken-home problems, school problems, development problems, prevention of cruelty to children, crisis intervention services, adoption services, etc.
- 85.32.14 Welfare services not delivered through residential institutions
- This subcategory includes:
- welfare services without lodging services:
 - eligibility-determination services in connection with welfare aid, rent supplements and food stamps
 - home care services for the elderly
 - household budget counselling services
 - external welfare services provided by family and community welfare stations and mobile social services
 - other community and neighbourhood services
- 85.32.15 Vocational rehabilitation services
- This subcategory includes:
- vocational rehabilitation services for handicapped or unemployed persons, where the social assistance component is predominant
- This subcategory does not include:*
- vocational rehabilitation services where the education component is predominant, classified in 80
- 85.32.16 Other social work services without accommodation n.e.c.
- This subcategory includes:
- other social services without lodging services:
 - marriage guidance services
 - guidance services delivered to persons on parole or probation
 - social assistance services to disaster victims, refugees and immigrants, including shelter services
 - day-care centre services for old people
 - day-care services for physically or mentally handicapped adults

SECTION O OTHER COMMUNITY, SOCIAL AND PERSONAL SERVICES
DIVISION 90 SEWAGE AND REFUSE DISPOSAL SERVICES, SANITATION AND SIMILAR SERVICES
Group 90.0 Sewage and refuse disposal services, sanitation and similar services
Class 90.00 Sewage and refuse disposal services, sanitation and similar services

90.00.1 Sewage services

90.00.11 Sewage removal and treatment services

This subcategory includes:

- sewage removal services usually provided using equipment such as waste pipes, sewers or drains
- sewage treatment services using dilution, screening and filtering, sedimentation, chemical precipitation, etc.

This subcategory does not include:

- collection, purification and distribution services of water, classified in 41.00.20
- construction, repair and alteration of sewers, classified in 45.21.41

90.00.12 Treatment services of cesspools and septic tanks

This subcategory includes:

- emptying and cleaning of cesspools and septic tanks, including chemical toilets

90.00.2 Refuse disposal services

90.00.21 Refuse collecting services

This subcategory includes:

- collection and transportation services of garbage, trash, rubbish and waste, whether from households or from industrial or commercial establishments

90.00.22 Refuse incineration services

90.00.23 Other disposal services of refuse

This subcategory includes:

- disposal of refuse by means other than incineration (e.g. dumping or composting)

This subcategory does not include:

- special refuse treatment services, classified in 90.00.24

90.00.24 Special refuse treatment services

This subcategory includes:

- treatment services, including transport and disposal, of special refuse:
 - toxic, contaminated, radioactive waste, etc.
 - specialised treatment of polluted soils
- management of special dumps (e.g. for radioactive waste)
- oil spill fighting services

This subcategory does not include:

- treatment of nuclear waste, classified in 23.30.90

90.00.3 Sanitation and similar services

90.00.30 Sanitation and similar services

This subcategory also includes:

- outdoor sweeping services and snow and ice clearing services

This subcategory does not include:

- pest control services in connection with agriculture, classified in 01.41.11
- disinfection and extermination services in buildings and other non-agricultural structures, classified in 74.70.11

DIVISION 91 MEMBERSHIP ORGANIZATION SERVICES N.E.C.

This division does not include:

- education services, classified in 80
- health services, classified in 85.1
- social work services, classified in 85.3
- sporting services, classified in 92.6

	Group 91.1	Services furnished by business, employers' and professional organizations
	Class 91.11	Services furnished by business and employers' organizations
91.11.1	Services furnished by business and employers' organizations	
91.11.10	Services furnished by business and employers' organizations	
	This subcategory includes:	
	- information dissemination services, representation services before government agencies, public relations services, labour negotiations services and other services, supplied by associations whose members' interests centre on the development and welfare of business or trade in general or of a particular branch	
	<i>This subcategory does not include:</i>	
	- public relations services rendered by others on behalf of an association, classified in 74.14.16	
	Class 91.12	Services furnished by professional organizations
91.12.1	Services furnished by professional organizations	
91.12.10	Services furnished by professional organisations	
	This subcategory includes:	
	- information dissemination services, development and supervision of standards of practice for particular professions, representation before government agencies, public relations services and other services supplied by associations whose members' interests centre on scholarly disciplines, professional practices or technical fields in general or on a particular field	
	Group 91.2	Services furnished by trade unions
	Class 91.20	Services furnished by trade unions
91.20.1	Services furnished by trade unions	
91.20.10	Services furnished by trade unions	
	This subcategory includes:	
	- representation of members' views concerning the work situation and organisational services for concerted action, provided by associations whose members are mainly employees	
	Group 91.3	Other membership organization services
	Class 91.31	Religious services
91.31.1	Religious services	
91.31.10	Religious services	
	This subcategory includes:	
	- religious worship, training and study services provided directly to worshippers by churches, mosques, temples, synagogues and other houses of worship and by own-account ministers of religion	
	- missionary services	
	- specialised religious services such as baptismal and christening services, confirmation services, marriage services, services for the dead, etc.	
	- religious services, including retreat services provided by houses of religious orders	
	- services related to religion and religious services not elsewhere classified	
	Class 91.32	Services furnished by political organizations
91.32.1	Services furnished by political organizations	
91.32.10	Services furnished by political organizations	
	This subcategory includes:	
	- information dissemination services, public relations services, fund-raising services and similar services, provided by political parties and similar organisations associated with a political party or candidates. These organisations are chiefly engaged in placing members of the party or those sympathetic to the party in political office	

Class 91.33 Services furnished by other membership organizations n.e.c.

- 91.33.1 Services furnished by other membership organizations n.e.c.
- 91.33.11 Civic betterment and community facility support services
- This subcategory includes:
- services provided by civic betterment associations and similar organisations, which are chiefly composed of individuals who have joined together for the purpose of furthering a public cause or issue by means of public education, political influence, etc.
 - services provided by associations for the support of community, social and educational facilities
 - services provided by environmental and ecological organisations and movements
- 91.33.12 Special group protection services
- This subcategory includes:
- services provided by associations for the protection and betterment of special groups, such as ethnic and minority groups by means of public education, political influence, etc.
- 91.33.13 Services provided by youth associations
- This subcategory includes:
- services provided by associations of young people and children. Services of boys', girls' and similar associations and of student associations, clubs and fraternities, etc.
- 91.33.14 Other services provided by membership organizations n.e.c.
- This subcategory includes:
- services provided by fraternal societies and similar organisations:
 - patriotic association services
 - cultural and non-sporting recreational club services
 - social community services
 - related services not elsewhere classified
 - services rendered by multi-functional clubs and community centres
- This subcategory does not include:*
- services of associations for practising or promoting artistic activities, classified in 92.31.21
 - services of sporting clubs, classified in 92.62.1

DIVISION 92 RECREATIONAL, CULTURAL AND SPORTING SERVICES
Group 92.1 Motion picture and video services
Class 92.11 Motion picture and video production services

- 92.11.1 Cinematographic film, exposed and developed
- 92.11.11 Cinematographic film, exposed and developed, of a width \geq 35 mm
- 92.11.12 Cinematographic film, exposed and developed, of a width $<$ 35 mm
- 92.11.2 Magnetic tapes with sound and vision recordings
- 92.11.20 Magnetic tapes with sound and vision recordings
- 92.11.3 Motion picture and video tape production and related services
- 92.11.31 Motion picture and video tape production services
- This subcategory includes:
- production services of theatrical and non-theatrical motion pictures, whether on film or on video tape, for direct projection in theatres, for broadcasting on television or for sale or rental to others
 - production services, in a motion picture studio or in special laboratories, of animated films or cartoons, short or full-length films, documentaries, etc., for public entertainment, promotion, education or training
- This subcategory does not include:*
- production services of still and slide films, classified in 74.81.2 and 74.81.3 respectively
- 92.11.32 Other services in connection with motion picture and video tape production, n.e.c.
- This subcategory includes:
- auxiliary services, not elsewhere classified, to motion picture and tape production, such as film processing, film dubbing, film title printing, editing, cutting, etc.

This subcategory does not include:

- film and tape duplication services, classified in 22.32.10
- rental services of articles and equipment (e.g. scenery, cameras) to the entertainment industries, classified in 71.34.10
- agency services on behalf of individual performers, classified in 74.84.16
- casting and booking agency services, classified in 92.72.12

Class 92.12 Motion picture or video tape distribution services

92.12.1 Motion picture or video tape distribution services

92.12.10 Motion picture or video tape distribution services

This subcategory includes:

- distribution services of motion pictures and video tapes to other industries, but not to the general public. This involves the sale or rental of movies or tapes to other industries, as well as services allied to the distribution of films and video tapes, such as film and tape booking, delivery, storage, etc.

This subcategory also includes:

- trade services of motion picture and video distribution rights

This subcategory does not include:

- rental services of videotapes to the general public, classified in 71.40.12

Class 92.13 Motion picture projection services

92.13.1 Motion picture projection services

92.13.11 Motion picture projection services in cinemas

This subcategory includes:

- motion picture projection services in cinemas or in the open air and in private screening rooms or other projection facilities

92.13.12 Video tape projection services

This subcategory includes:

- video tape projection services in cinemas or in the open air and in private screening rooms or other projection facilities

Group 92.2 Radio and television services

Class 92.20 Radio and television services

92.20.1 Radio and television services

92.20.11 Radio services

This subcategory includes:

- production services of radio programmes, whether live or on tape or other recording medium, for subsequent broadcast. These programmes may be for entertainment, promotion, education, training or news dissemination
- productions such as sports coverage, presentation of weather forecasting, interviews, etc.

This subcategory does not include:

- transmission services of radio programmes, classified in 64.20.22

92.20.12 Television services

This subcategory includes:

- production of television programmes, whether live or on tape or other recording medium, for subsequent broadcast. These programmes may be for entertainment, promotion, education, training or news dissemination
- productions such as sports coverage, presentation of weather forecasting, interviews, etc.

This subcategory does not include:

- transmission services of television programmes, classified in 64.20.21

Group 92.3 Other entertainment services

Class 92.31 Artistic and literary creation and interpretation services

92.31.1 Works of art

92.31.10 Works of art

- 92.31.2 Artistic and literary creation and interpretation services
- 92.31.21 Theatrical producers', singer groups', bands' and orchestras' entertainment services
- This subcategory includes:
- live theatrical presentation services, including concert, opera and dance production services, whether on a professional or amateur basis and whether set up for only a single event or multiple events
- This subcategory does not include:*
- services of personal theatrical or artistic agents, classified in 74.84.16
- 92.31.22 Services provided by authors, composers, sculptors, entertainers and other individual artists
- This subcategory also includes:
- restoration services of works of art
- This subcategory does not include:*
- services of personal theatrical or artistic agents, classified in 74.84.16
- Class 92.32 Arts facilities operation services**
- 92.32.1 Arts facilities operation services
- 92.32.10 Arts facilities operation services
- This subcategory includes:
- operation services of concert and theatre halls and other arts facilities
 - ancillary services to entertainment not elsewhere classified, including the operation of scenery and backdrops, lighting and sound equipment
 - ticket agencies
- This subcategory also includes:
- services rendered by sound recording studios
- Class 92.33 Fair and amusement park services**
- 92.33.1 Fair and amusement park services
- 92.33.10 Fair and amusement park services
- This subcategory also includes:
- operation services of preserved railways and the like
- Class 92.34 Other entertainment services n.e.c.**
- 92.34.1 Other entertainment services n.e.c.
- 92.34.11 Circus services
- 92.34.12 Ballrooms and dance instructors' services
- 92.34.13 Miscellaneous entertainment services n.e.c.
- This subcategory includes:
- entertainment services n.e.c. such as bullfights, rodeos, light and sound shows, puppet shows and fireworks
- This subcategory does not include:*
- services related to sport, classified in 92.6
 - services related to gambling, classified in 92.71
- Group 92.4 News agency services**
- Class 92.40 News agency services**
- 92.40.1 News agency services
- 92.40.10 News agency services
- This subcategory includes:
- news supply services (oral, written or images) to media, e.g. radio, television, newspapers, periodicals or any other client
- This subcategory also includes:
- services rendered by independent journalists and press cameramen

	Group 92.5	Library, archives, museums and other cultural services
	Class 92.51	Library and archive services
92.51.1	Library and archive services	
92.51.11	Library services	
	This subcategory includes:	
	- collection, cataloguing, conservation and retrieval services of books and the like	
	- lending services of books and records, etc.	
	<i>This subcategory does not include:</i>	
	- <i>renting services of videotapes, classified in 71.40.12</i>	
	- <i>renting services of books, classified in 71.40.16</i>	
92.51.12	Archive services	
	This subcategory includes:	
	- operation (collection, cataloguing, conservation and retrieval) services of public archives	
	- operation services of historical archives	
	Class 92.52	Museums' services and preservation services of historical sites and buildings
92.52.1	Museums' services and preservation services of historical sites and buildings	
92.52.11	Museums' services	
	This subcategory includes:	
	- display services of collections of all kinds (art, science and technology, history)	
	- organization of ad hoc exhibitions	
	- management and conservation services for the collections	
	<i>This subcategory does not include:</i>	
	- <i>sale and display services furnished by commercial art galleries, classified in 52.48.37</i>	
	- <i>services of historical sites and buildings, classified in 92.52.12</i>	
	- <i>services of botanical and zoological gardens, classified in 92.53.11</i>	
92.52.12	Preservation services of historical sites and buildings	
	This subcategory also includes:	
	- visiting services of historical sites and buildings	
	Class 92.53	Botanical and zoological garden services and nature reserves services
92.53.1	Botanical and zoological garden services and nature reserves services	
92.53.11	Botanical and zoological garden services	
	This subcategory includes:	
	- conservation and maintenance services of botanical and zoological gardens	
	This subcategory also includes:	
	- visiting services of botanical and zoological gardens	
92.53.12	Nature reserves services, including wildlife preservation services	
	This subcategory includes:	
	- supervision services of national parks and nature reserves	
	- conservation and maintenance services of national parks and nature reserves	
	Group 92.6	Sporting services
	Class 92.61	Sports facilities operation services
92.61.1	Sports facilities operation services	
92.61.10	Sports facilities operation services	
	This subcategory includes:	
	- operation services of facilities in which any kind of sports events are performed; such facilities may be arenas or stadia, enclosed or covered, with or without provision for spectator seating or viewing	
	Class 92.62	Other sporting services
92.62.1	Other sporting services	
92.62.11	Sports event promotion services	

- 92.62.12 Sports event organization services
- This subcategory includes:
- organisation services of any kind of sports events, outdoor or indoor, for professionals or amateurs
 - services provided by sports clubs offering the opportunity for sports, i.e. football clubs, bowling clubs, etc.

- 92.62.13 Other services related to sports events n.e.c.
- This subcategory includes:
- services related to sporting events, such as services of individual own-account sportsmen and athletes, judges, timekeepers, instructors, teachers, coaches and the like
 - services of riding academies and other sports and games schools
 - services of racing stables, kennels and garages
 - services rendered by marinas
 - services of hunting and mountain guides
 - other sporting services not elsewhere classified

This subcategory does not include:

- rental services of sporting equipment, classified in 71.40.14

Group 92.7 Other recreational services

Class 92.71 Gambling and betting services

- 92.71.1 Gambling and betting services

- 92.71.10 Gambling and betting services

Class 92.72 Other recreational services n.e.c.

- 92.72.1 Other recreational services n.e.c.

- 92.72.11 Recreation parks and beach services

This subcategory includes:

- recreation park and beach services, including the provision of facilities such as bath houses, lockers, chairs, and recreational transport facilities such as pedalos

- 92.72.12 Miscellaneous recreational services n.e.c.

This subcategory includes:

- recreational riding services
- services related to recreational fishing
- services related to training of pet animals
- motion picture, television and other theatrical casting services

This subcategory does not include:

- personal theatrical or artistic agency services, classified in 74.84.16
- circus production, classified in 92.34.11
- services of dancing schools, classified in 92.34.12
- other entertainment services, classified in 92.34.13

DIVISION 93 OTHER SERVICES

Group 93.0 Other services

Class 93.01 Washing and dry cleaning services

- 93.01.1 Washing and dry cleaning services

- 93.01.11 Laundry collection services

This subcategory includes:

- laundry services involving the receipt or delivery of clothes without the provision of washing or cleaning services

- 93.01.12 Textile cleaning services by coin-operated self-service machines

This subcategory includes:

- provision of coin-operated washing and cleaning machines which are used by the customer

- 93.01.13 Other textile and fur products cleaning services

This subcategory includes:

- washing and other cleaning services, except dry cleaning, of apparel and other leather and textile articles, including underwear, outerwear, curtains, table linens, bed linens and rugs. Such services may also be performed on customer premises

93.01.14	Dry cleaning services
	This subcategory includes:
	- dry cleaning services for apparel and other textile and fur articles
93.01.15	Pressing services
	This subcategory includes:
	- pressing services for apparel and other textile articles, including bed linen and table linen after the cleaning process
93.01.16	Dyeing and colouring services
	This subcategory includes:
	- dyeing and colouring services of apparel and other textile articles not in connection with the production of such items
	<i>This subcategory does not include:</i>
	- colouring and dyeing services of yarns and cloth, classified in 17.30.21 and 17.30.22 respectively
	Class 93.02 Hairdressing and other beauty treatment services
93.02.1	Human hair, unworked; waste of human hair
93.02.10	Human hair, unworked; waste of human hair
93.02.2	Hairdressing and other beauty treatment services
93.02.21	Hairdressing services for women and girls
	This subcategory includes:
	- hair washing, trimming and cutting, setting, dyeing, tinting, waving, straightening and similar services for women and girls
93.02.22	Hairdressing and barbers' services for men and boys
	This subcategory includes:
	- hair washing, trimming and cutting, setting, dyeing, tinting, waving, straightening and similar services for men and boys as well as shaving and beard trimming
93.02.23	Cosmetic treatment, manicuring and pedicuring services
	This subcategory includes:
	- face and beauty treatment, cosmetic treatment, manicure and pedicure services
	Class 93.03 Funeral and related services
93.03.1	Funeral and related services
93.03.11	Cemeteries and cremation services
	This subcategory includes:
	- sale and renting of sites
	- maintenance services of cemeteries, care of graves, graveyards, cremation
	<i>This subcategory does not include:</i>
	- cemetery gardening services, classified in 01.41.12
93.03.12	Undertaking services
	This subcategory includes:
	- arrangement of funeral and cremation ceremony services, carriage of corpses
	Class 93.04 Physical well-being services
93.04.1	Physical well-being services
93.04.10	Physical well-being services
	This subcategory includes:
	- personal hygiene, body care, depilation, treatment with ultraviolet rays and infra-red rays and other hygiene services
	- physical well-being services such as delivered by Turkish baths, sauna and steam baths, solarium, spas, reducing and slimming salons, fitness centres, massage (excluding therapeutic massage) and the like
	<i>This subcategory does not include:</i>
	- health care services, classified in 85

Class 93.05 Other services n.e.c.

93.05.1 Other services n.e.c.

93.05.10 Other services n.e.c.

This subcategory includes:

- astrological and spiritualists' services
- escort services
- dating services and services of marriage bureaux
- genealogical services
- services of shoe shiners, porters, valet car parkers etc.
- services provided by prostitutes
- other services n.e.c.

This subcategory does not include:

- services related to sport, classified in 92.3
- services related to gambling, classified in 92.71

SECTION P PRIVATE HOUSEHOLDS WITH EMPLOYED PERSONS**DIVISION 95 PRIVATE HOUSEHOLDS WITH EMPLOYED PERSONS****Group 95.0 Private households with employed persons****Class 95.00 Private households with employed persons**

95.00.1 Private households with employed persons

95.00.10 Private households with employed persons

This subcategory includes:

- services provided by private households in their capacity of employing all kinds of household personnel, such as maids, cooks, baby-sitters and tutors

This subcategory does not include:

- *independent units (including individuals) providing services to households, classified according to their principal activity*

SECTION Q SERVICES PROVIDED BY EXTRA-TERRITORIAL ORGANIZATIONS AND BODIES**DIVISION 99 SERVICES PROVIDED BY EXTRA-TERRITORIAL ORGANIZATIONS AND BODIES****Group 99.0 Services provided by extra-territorial organizations and bodies****Class 99.00 Services provided by extra-territorial organizations and bodies**

99.00.1 Services provided by extra-territorial organizations and bodies

99.00.10 Services provided by extra-territorial organizations and bodies

This subcategory includes:

- services provided by the United Nations, its specialised agencies, regional bodies, etc., the European Union, the Organisation for Economic Co-operation and Development, the World Trade Organisation, the World Customs Organization, the Organisation of Oil Producing and Exporting Countries and other international bodies or extra-territorial units
- services provided by embassies and representations from other countries

PART FIVE

**CHANGES MADE TO THE
CPA 1996**

CHANGES MADE TO THE CPA 1996

The main reason for the current updating of the CPA was the revision of the Harmonised System which entered into force on 1 January 1996. However, the NACE/CPA Working Party has taken this opportunity to improve the 1993 version of the CPA, and in particular to correct certain errors (often minor, sometimes of substance) or to review the wording of headings. Thus two main groups of changes can be identified in the 1996 version as distinct from that of 1993: the first involves corrections of form, mainly of spelling or language, and the second changes of substance arising both from the revision of the Harmonised System and from discussions within the NACE/CPA Working Party.

1) CHANGES OF FORM

Although the following examples have been taken from the English version of the CPA, similar changes have been made, where necessary, in all the language versions.

a) Spelling errors

Example: In the subcategory 24.14.33, the term «*cycloternemic*» has been amended to read «*cycloterpenic*».

b) Elimination of erroneous repetitions

Example: In the category 27.10.4, the repetition «*products products*» has been amended to read «*products*».

c) Addition of further details in certain designations

Examples: In the subcategory 01.11.73, the terms «*...sisal and other textile fibres*» have been supplemented as follows «*...sisal and other textile fibres of the genus Agave*»; in the headings 15.51.3 and 15.51.30, the term «*Butter*» has been supplemented as follows «*Butter and dairy spreads*».

d) Correction of certain figures

Example: In the subcategory 15.86.13, the phrase «*in immediate packings < 3 kg*» has been amended to read «*in immediate packings of a content ≤ 3 kg*».

e) Correction of identical wording which should be different

Example: The title of the subcategory 36.15.12 («*Mattresses*») has been changed to «*Mattresses, excluding mattress supports*» since the previous wording had been identical to that of class 36.15.

f) Correction of different wording which should be identical

Example: The wording of the category 15.20.1 («*Prepared and preserved fish*») has been aligned with that of the group 15.2 and of the class 15.20 («*Processed and preserved fish and fish products*»).

g) Changes with a view to aligning the different subcategories of the same category

Example: Since the subcategories 25.23.11, 25.23.12 and 25.23.13 all include the mention «*of plastics*», the same mention has been added in the subcategory 25.23.14.

h) Correction of inconsistencies in certain wording

Example: In the class 52.27 («*Other retail trade services of food, beverages and tobacco in specialised stores*»), the terms «*beverages and tobacco*» have been deleted, since these two retail trade services are covered respectively by classes 52.25 («*Retail trade services of alcoholic and other beverages*») and 52.26 («*Retail trade services of tobacco products*»).

2) CHANGES OF SUBSTANCE

Apart from error or omission, the main changes of substance made to the CPA 1996 compared with the 1993 version are the following:

- a) The headings 01.3 and 01.30 in CPA 1993 have been deleted owing to the impossibility of identifying the products characteristic of the activity «*Products of mixed farming*»; these products are now grouped respectively under 01.1 «*Crops, products of market gardening and horticulture*» or 01.2 «*Live animals and animal products*»;
- b) Creation, in CPA 1996, of the new headings 02.01.5 and 02.01.50 «*Standing timber*»; the creation of these two new headings, justified by the need to take account of substantial production in some countries, was decided by the NACE/CPA Committee at its meeting in April 1997;
- c) Transfer, in CPA 1996, of the former headings 02.01.5 and 02.01.50 «*Forest trees nurseries services*» to 02.01.6 and 02.01.60, since the Working Party considered that the headings devoted to services should, wherever possible, be in the last position within a given class (decision taken by the NACE/CPA Committee at its meeting in April 1997);
- d) Abolition of the headings 15.86.2 and 15.86.20 «*Coffee husks and skins*» with transfer of the content of these headings to 15.86.12 (decision taken by the NACE/CPA Committee at its meeting in June 1995);
- e) Creation of the new headings 29.31.9 and 29.31.90 «*Maintenance and repair of agricultural tractors*»;
- f) Complete restructuring of the category 30.02.1 owing to major changes in the Harmonised System;
- g) Restructuring of the headings 31.40.11, 31.40.12 and 31.40.13: the distinction by size made in 31.40.11 and 31.40.12 has been dropped in favour of a breakdown by material; moreover, the heading 31.40.13 has been deleted and replaced by the headings 31.40.3 and 31.40.30 covering waste and scrap of batteries and accumulators (decisions taken by the NACE/CPA Committee at its meeting in June 1995);
- h) Amendment to the wording of division 37 to read «*Secondary raw materials*» (Decision taken by the NACE/CPA Committee at its meeting in April 1997);
- i) Amendment to the wording of the headings 37.1, 37.10, 37.10.1 and 37.10.10 to read «*Secondary metal raw materials*» (Decision taken by the NACE/CPA Committee at its meeting in April 1997);
- j) Amendment to the wording of the headings 37.2, 37.20, 37.20.1 and 37.20.10 to read «*Secondary non-metal raw materials*» (Decision taken by the NACE/CPA Committee at its meeting in April 1997);
- k) Abolition of the heading 51.38.22 «*Wholesale trade services of bakery products*» and subsequent renumbering of the codes of the following three headings (51.38.23 as 51.38.22, 51.38.24 as 51.38.23 and 51.38.25 as 51.38.24); the wholesale trade of bakery products has been classed under 51.36.12, in compliance with the explanatory notes on the CPA;
- l) Deletion of headings 55.11, 55.11.1, 55.11.10, 55.12, 55.12.1 and 55.12.10, owing to the impossibility of making a distinction between accommodation services supplied by hotels with restaurant and those supplied by hotels without restaurant, and their replacement with headings 55.10, 55.10.1 and 55.10.10 «*Hotel accommodation*» (decision taken by the NACE/CPA Committee at its meeting of April 1997);
- m) Deletion of heading 93.02.24 «*Other beauty treatment services n.e.c.*» since this heading was unused; the corresponding CPC heading has been transferred to 93.04.10, in accordance with the explanatory notes on the CPA (decision taken by the NACE/CPA Committee at its meeting in April 1997);
- n) The following (minor) products have changed headings following the revision of the Harmonised System: phosphates of triammonium changed from heading 24.15.20 to 24.13.32; nucleic acids and their salts changed from 24.41.31 to 24.14.52, blocks for the manufacture of pipes moved from 36.63.62 to 36.63.61.

