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## PREFACE

The newly developed provisional Central Product Classification (CPC) constitutes a complete product classification covering goods and services. In developing CPC, the main intention was to provide a general framework for international comparison of data from various types of statistics that present data by kinds of product. Therefore, one of the main characteristics of CPC as a general-purpose classification is that it provides less detail than the other specific classification systems in areas or for applications for which such systems are available.

The final draft of the provisional Central Product Classification was considered and approved by the Statistical Commission at its twenty-fifth session in February 1989./1/ In approving the final draft of the provisional CPC, the Statistical Commission recommended to the Economic and Social Council that the Council adopt the following resolution, which the Council, then adopted on 22/May/1989, as its resolution 1989/3. It is reproduced below in its parts relevant to CPC.

"The Economic and Social Council,

Recalling resolution 4/(XV) adopted by the Statistical Commission at its fifteenth session, in 1968,

Considering:

...

(g) The proposed new Central Product Classification, as described in the report of the Secretary-General, to be known as the provisional Central Product Classification,

1. Recommends that Member States:

...

(b) Make use of the provisional Central Product Classification in order to gain experience in obtaining international comparability for data classified according to goods and services;

2. Requests the Secretary-General:

...

(b) To prepare a publication on the provisional Central Product Classification, together with the explanatory notes for the services part of the Classification, based on the provisional text before the Statistical Commission at its twenty-fifth session and in the light of the conclusions of the Commission;

(c) To publish and circulate/... the provisional Central Product Classification and to bring [it] to the attention of States Members of the United Nations or members of the specialized agencies for adoption."

CPC is a classification that is intended to play a central role in relating different types of international economic classifications and to serve a variety of purposes. Indeed, it has already become an important tool in the decade-long programme on harmonization of international economic classifications. Other United Nations classifications included in the programme were the third revision of the Standard International Trade Classification (SITC, Rev.3) which was approved by the Statistical Commission at its twenty-third session in 1985 and published in 1986,<sup>/2/</sup> and the International Standard Industrial Classification of All Economic Activities (ISIC, Rev.3), which was approved by the Statistical Commission at its twenty-fifth session in 1989, together with CPC, and published in 1990.<sup>/3/</sup> One of the basic aims in developing CPC was to combine the main classification principle following ISIC, Rev.3 (i.e. classification by principal industry of origin of the products considered), with criteria applied in the Harmonized Commodity Description and Coding System/(HS) of the Customs Cooperation Council<sup>/4/</sup> and in SITC, Rev.3 (i.e. classification according to physical properties of the products). Criteria of the type used in HS and SITC, Rev.3, have been especially important in developing the part of CPC dealing with transportable goods, which is based completely on the most detailed subdivisions of the HS as building blocks. As SITC is also based on HS, all these classifications are completely compatible.

The name "Central Product Classification" is intended to indicate that the purpose of CPC is to provide a framework for international comparison of various kinds of statistics dealing with goods, services and assets. Basically, CPC is intended to be used for different types of statistics, for example, industrial statistics and national accounts, price statistics, foreign trade statistics (including trade in services) and balance-of-payments statistics.

Another main characteristic of CPC is that it contains a description of services. No international classification of services covering the whole spectrum of outputs of heterogeneous service industries and serving the different analytical needs of the various types of statistics has been available until now. Rapid technological progress in many service industries has led to new services and service packages being offered, such as financial services, computer services, consultancy and advisory services in many fields, technical services and other business services. For data collection and compilation on such outputs, it is essential to attempt to describe these services as accurately as possible to clarify the basic underlying concepts. Therefore, in the final stage of the long-term process leading to the third revision of ISIC and the development of CPC, the importance of improving service classifications as a precondition for improving service statistics in general was fully recognized and given high priority in international meetings.

Development of service classifications and related explanatory notes was the main agenda item at the early meetings of the Voorburg Group on Service Statistics. In this Group a number of countries constituted themselves to share the workload and volunteer resources for advancing work on the various aspects of service statistics. As far as classification work was concerned, this meant contributing proposals for service classifications and related explanatory notes. Without these voluntary contributions by countries, it would hardly have been possible to complete the part of CPC dealing with services. Particular acknowledgements go to the National Statistical Offices

of a number of countries for preparing selected listings of services for CPC with the explanatory notes pertaining in the context of the Voorburg Group on Service Statistics. They are Australia: divisions 82/(Real estate services) and 83/(Leasing or rental services without operator); Canada: divisions 75/(Telecommunications services), 86/(Legal, accounting, auditing and bookkeeping services; taxation services; market research and public opinion polling services; management and consulting services; architectural, engineering and other technical services) and 87/(Business services n.e.c.); Hungary: divisions 96/(Recreational, cultural and sporting services) and 97/(Other services); Japan: divisions 84/(Computer and related services), 85/(Research and development services), 87/(Business services n.e.c.) and 96/(Recreational, cultural and sporting services); the Netherlands: division 93/(Health and social services); Sweden: divisions 75/(Post and telecommunications services) and 84/(Computer and related services); and the United Kingdom of Great Britain and Northern Ireland: division 81/(Financial intermediation services and auxiliary services therefor). In some cases, these contributions have been subject to editorial amendments. Some other parts of the explanatory notes were developed by the United Nations Secretariat.

Together with the third revision of ISIC, the development of CPC is the outcome of a decade-long review process during which experts from countries with various types of economic systems and at various stages of development from all regions of the world, as well as experts from international organizations, endeavoured to solve the outstanding issues. The central role during the process of harmonization of international economic classifications was played by the Joint Working Group on World Level Classifications of the Statistical Office of the United Nations Secretariat and the Statistical Office of the European Communities, which met six times, and the three meetings of the United Nations Expert Group on Harmonization of Economic Classifications. All the experts and organizations involved in the development process of CPC deserve credit and acknowledgements. Among them, Walter/Neece of the United States Bureau of the Census made particular contributions in the final stage of work by commenting in detail on the Introduction to CPC, on the classification structure, and on those parts of the explanatory notes that were circulated during the twenty-fifth session of the Statistical Commission in February/1989.

The publication of the provisional CPC consists of four parts. Part/One contains the Introduction to CPC, which provides basic information on its conceptual background. Topics dealt with include background information on the Programme on Harmonization of International Economic Classifications; the purpose and nature of and classification principles used in constructing CPC; its relationship with HS and SITC, Rev.3, as well as with ISIC, Rev.3; selected issues related to the application of CPC in the System of National Accounts (SNA); 5/ applications of CPC, including its use in establishing related national classifications; and a brief description of supplementary materials of importance for the interpretation of CPC. Part/Two shows (a)/the broad structure at the one- and two-digit levels together with a synoptic table giving the number of further subdivisions at the more detailed levels of classification; and (b)/the detailed classification, covering transportable goods (sects./0-4), non-transportable goods (part of sect./5), and services (part of sect./5, sects./6-9). For the part dealing with transportable goods, the correspondence with HS and SITC, Rev.3, is also shown

in separate columns for each subclass (five-digit category) of CPC, whereas the industrial origin in terms of ISIC, Rev.3, is indicated throughout. Part/Two also includes three annexes: for energy related products (annex/I) and tourism related services (annex/II). These are the product-side counterparts of the annexes included in the ISIC, Rev.3, publication. Annex/III contains categories of income and transfers, as requested by producers and users of balance-of-payments statistics. Part/Three consists of the explanatory notes for the services part of CPC (sects./5-9) that have been developed either by countries in the context of the Voorburg Group on Service Statistics or by the Secretariat. Part/Four comprises correspondence tables between ISIC, Rev.3, and CPC showing the linkage that exists between activities and their outputs at a broad level of aggregation. These correspondence tables are presented using the ISIC, Rev.3 and CPC framework as a starting point. More detailed information on these subjects can be found in the Introduction to CPC, and for Part/Four, in brief separate introductions.

#### Notes

1/ Official Records of the Economic and Social Council, 1989, Supplement No./3 (E/1989/21), para./95.

2/ Standard International Trade Classification, Revision 3, Statistical Papers, Series/M, No./34, Rev.3 (United Nations publication, Sales No./E.86.XVII.12).

3/ International Standard Industrial Classification of All Economic Activities, Statistical Papers, Series/M, No./4, Rev.3 (United Nations publication, Sales No./E.90.XVII.11).

4/ Customs Cooperation Council (Brussels, 1983).

5/ A System of National Accounts, Studies in Methods, Series/F, No./2, Rev.3 (United Nations publication, Sales No./E.69.XVII.3).

Part One

AN INTRODUCTION TO THE PROVISIONAL CENTRAL PRODUCT  
CLASSIFICATION

## I. HISTORICAL BACKGROUND

1. At the seventeenth session of the Statistical Commission in 1972, 1/ the twenty-first session of the Conference of European Statisticians in 1973 and meetings of members of both bodies with the secretariats of international organizations, there was general agreement on the need to improve harmonization among the various classifications in the economic field (and, where appropriate, in other fields) that had been prepared under the auspices of the United Nations and other international bodies.
2. In May 1973 the Customs Cooperation Council (CCC) undertook responsibility for the revision of its nomenclature (CCCN) and its extension from a four-digit system, containing 1,011 headings, to a six-digit system now containing 1,241 four-digit headings, which are further subdivided into 5,019/six-digit subheadings. The new nomenclature is called the Harmonized Commodity Description and Coding System (HS). 2/ At the request of the Statistical Commission and the invitation of the CCC the Statistical Office of the United Nations Secretariat participated intensively in the development of the HS, mainly in order to ensure that when making dissections the HS would take into account as much as possible continuity with the Standard International Trade Classification (SITC), Revision 2, /3/ and the industrial origin of the goods. The HS was approved by CCC in June 1983 and entered into force in January 1988.
3. In 1974 the Statistical Office of the United Nations Secretariat, at the request of the Statistical Commission at its seventeenth session, 1/ convened an Expert Group to make recommendations to enhance the harmonization of international statistical classifications and to frame recommendations in the form of a work programme. On the basis of the Group's report, the Commission, at its nineteenth session, approved a programme to harmonize the existing activity classifications of the United Nations, the European Communities (EC) and, if possible, the Council for Mutual Economic Assistance (CMEA) and, simultaneously, to develop a system of different but interrelated classifications of economic activities and goods and services. 4/ Development of a new classification covering both goods and services (products)/- the Central Product Classification (CPC)/- was intended to provide a basic tool in this programme. The product classifications were to use the detailed subheadings of the HS as building blocks for the part dealing with transportable goods and to take into account the basic categories of economic supply and use as specified in A System of National Accounts (SNA), /5/ namely, intermediate consumption, final consumption, capital formation and imports and exports. Also SITC, when being revised, was to become part of this programme of harmonization. The Statistical Commission endorsed the programme and supported its continuation at subsequent sessions with the provision that existing systems were to maintain their essential character. 6/
4. In 1977 the Statistical Office of the United Nations Secretariat and the Statistical Office of the European Communities (EUROSTAT) convened a Joint Working Group on World Level Classifications, which met six times in Brussels and Luxembourg during the period 1977-1987. It was agreed that this Group would develop an Integrated System of Classifications of Activities and Products (SINAP) which would serve as an interim classification, its categories being used as building blocks for the revision of the International



Standard Industrial Classification of All Economic Activities (ISIC), Revision 2; 7/ the General Industrial Classification of Economic Activities within the European Communities (NACE), 8/ and, if possible, the Classification of Branches of the National Economy (CBNE) 9/ of the State members of the CMEA; and for related classifications of goods and services. In the course of its work, the Group also contributed some proposals for the Standard International Trade Classification, Revision 3, 10/ especially on the relationship between SITC and CPC.

5. Subsequently, the Statistical Office of the United Nations Secretariat organized a series of related expert group meetings dealing with economic classifications, which met at United Nations Headquarters in New York in December/1983, April and May 1986 and April 1988. 11/ The composition of the Expert Group was roughly the same as that of the United Nations Statistical Office/Statistical Office of the European Communities Joint Working Group, so that continuity of work was ensured. In both groups, experts from countries in different parts of the world and from countries at various stages of development were represented, as well as regional commissions and international organizations. The main task of the meetings was to review the drafts of ISIC, Rev.3, and the related CPC prepared by the Statistical Office, and to advise the Statistical Office and the Statistical Commission on how to improve these drafts.

6. At its twenty-third session in 1985 the Statistical Commission approved the third revision of SITC and confirmed that the degree of harmonization reached between SITC, CPC and ISIC was in accordance with its strategy previously approved (see para. 3 above). The Commission recommended that Member States should report internationally data on external trade statistics according to the SITC, Rev.3, as far and as soon as possible and requested the Secretary-General to arrange that, beginning not later than with data for the full year 1988, the publication of external trade data by United Nations bodies should be, as far as possible, in the form of SITC, Rev.3./12/

7. At its twenty-fourth session in 1987, the Statistical Commission reviewed the first complete draft of the CPC. It endorsed the continuation of work on CPC by the Statistical Office of the United Nations Secretariat in conjunction with appropriate international organizations, in particular EUROSTAT, the Organisation for Economic Cooperation and Development (OECD) and the CMEA. It requested that the final draft be submitted to the Statistical Commission at its twenty-fifth session in 1989.

8. The Joint Working Group on World Level Classifications at its sixth session, in December 1987, and a United Nations Expert Group meeting in April/1988 reviewed subsequent drafts of the CPC. The Expert Group on Harmonization of Economic Classifications recommended that the acronym CPC for Central Product Classification be included in the title regardless of the language so that for example the French title could read "Classification Centrale de Produits (CPC)". This would facilitate international understanding when referring to the classification.

9. On the basis of recommendations made at these meetings the final draft was then prepared by the Secretariat for submission to the Statistical Commission with the request that the Commission approve the draft provisionally so that it could be published and used around the world. The

Commission, at its twenty-fifth session, approved the final draft of the provisional CPC, modified to take into account comments by the Commission, and recommended that member States make use of the classification as a provisional classification in order to gain experience in obtaining international comparability for data according to goods and services. 13/ In this way a sound basis for any needed revisions in the CPC would be achieved. At the same session the Statistical Commission approved the third revision of ISIC.

## II. UNDERLYING PRINCIPLES OF THE CLASSIFICATION

### A. Purpose and nature of the classification

10. The purpose of CPC is to provide a framework for international comparison of statistics dealing with goods, services and assets and to serve as a useful guide for countries developing or revising an existing scheme in order to make it compatible with the international standard.

11. The Expert Group Meeting on the Harmonization of Statistical Classifications in 1976 considered that CPC as a standard central product classification was not developed for a single programme but was meant to be designed as an instrument for assembling and tabulating all kinds of statistics that needed product detail. <sup>14/</sup> Such statistics may cover production, intermediate and final consumption, capital formation and foreign trade and may refer to commodity flows, stocks or balances and may be compiled in the context of input-output tables, balance-of-payments and other analytical presentations.

12. CPC is seen as supplementary to other recommended classifications (such as SITC, Rev.3, for foreign trade statistics); it provides a basis for recompiling basic statistics for analytical use from their original classifications into a standard classification (CPC). CPC was developed primarily to enhance harmonization among various fields of economic and related statistics and to strengthen the role of the national accounts and balances as an instrument for coordination of economic statistics.

13. CPC includes categories for all products that can be the object of a domestic or international transaction or that can be entered into stocks. Furthermore, not only products that are an output of economic activity are represented, including transportable goods and non-transportable goods and services, but also non-produced assets, including land and assets that arise from legal contracts, such as patents, licences, trademarks and copyrights (intangible assets). Although the non-produced assets are not regarded as products in the System of National Accounts (SNA), it was considered useful to include them in the CPC because there is substantial national and international trade in them, and many users are interested in such data.

14. In the long run CPC may contribute to a reduction of the number of product classifications used internationally. As a general-purpose product classification, it may serve as a guideline for future product-type classifications for specific areas in the economy. Such specific classifications should be compatible with the general framework of CPC so that comparability of data will be ensured.

### B. The Harmonized Commodity Description and Coding System (HS)

15. The CPC categories for transportable goods are defined in such a way that each consists of the goods of one or more complete HS six-digit category. It is thus essential to describe the HS briefly.

16. The HS evolved from the customs tariff nomenclature of the Customs Cooperation Council. The original customs tariff nomenclature of the Council was the 1955 Brussels Tariff Nomenclature (BTN). The main requirements for the classification were that goods should be classified according to objective criteria and that the classes be simple, precise and objective in application. In particular, the following criteria were used: classification according to raw or basic material, classification according to the degree of processing, classification by use or function and classification according to economic activities. These principles were maintained in all subsequent revisions of the nomenclature. In 1974 the nomenclature was renamed the Customs Cooperation Council Nomenclature (CCCN). From 1961 onwards efforts were made to harmonize BTN/CCCN and SITC; these led to an improvement of the correlation. At each revision of either nomenclature the correlation was improved, with the result that in 1978 the Council introduced in CCCN/1,083 statistical subheadings within 262 of its 1,011 headings which were in perfect correlation with SITC, Rev.2.

17. In 1970 the Council set up a study group to explore the feasibility of developing a harmonized commodity description and coding system that could simultaneously meet the needs of customs, external trade statistics and carriers. The Group reported in 1973 that such a system was not only feasible, but was essential in the longer-term interests of facilitating international trade. The Council provided for creation of a Harmonized System Committee, which then developed the System based largely on CCCN and SITC, Rev.2. HS is a revision and extension of CCCN, modifying existing four-digit headings and introducing six-digit subheadings in many cases.

18. The HS was implemented in accordance with a Convention adopted by the Council in June 1983, which entered into force as of 1 January 1988. The system contains 21 sections, 97 chapters and 1,241 headings at the four-digit level, 930 of which are further divided into subheadings. In total there are 5,019 separate categories of goods identified by a six-digit code. Besides the nomenclature itself, the International Convention on the Harmonized System contains legal rules of interpretation and the principles agreed to by contracting parties for administering the system. In addition, the CCC has developed a very elaborate set of explanatory notes and an alphabetical index to aid in use and interpretation. It should be noted that the Convention, in article/3.1(b), requires that "each Contracting Party shall ... make publicly available its import and export trade statistics in conformity with the six-digit codes of the Harmonized System, or, on the initiative of the Contracting Party, beyond that level, to the extent that publication is not precluded for exceptional reasons such as commercial confidentiality or national security". 15/

19. In developing HS the Customs Cooperation Council agreed, in principle, to introduce the industrial origin criterion in its construction 16/ i.e. each subheading of the HS, ideally, should contain only goods that are normally produced by a single industry. This principle was followed as far as possible. Exceptions occurred for many reasons. In some cases it was considered impossible for customs to make this distinction on the basis of the physical properties of a good, or the distinction would lead to categories that were too unimportant in international trade. In others the historical and legal distinctions administering customs and trade requirements took precedence over what might have been more useful from the standpoint of

industrial origin. In some cases it was not clear where products would fall in the HS. It was also important that different countries, with different industrial organizations, could differ on what was necessary to meet the intention.

20. During the twenty-third session of the Statistical Commission in 1985 there was strong support for the recommendation to the Customs Cooperation Council to ensure that its future revision of HS would take into account, to the extent possible, the industrial origin of goods and the representative of the Council promised cooperation in that field. <sup>17/</sup> The Council plans to allow for updating the HS every three or four years, and has recommended that statisticians become involved as much as possible in the work of the Harmonized System Committee both through their national delegations and through international organizations. In this context, the Council invited statisticians from member States and the Statistical Office of the United Nations Secretariat to participate in the meetings of the Review Subcommittee for updating HS in order to ensure that the updating of the HS will not create a loss of relationship between itself and other international classifications. <sup>18/</sup>

### C. Principles used in constructing CPC

21. The CPC is a system of categories covering both goods and services that is both exhaustive and mutually exclusive. Consistent with the other principles used, homogeneity within categories is maximized. CPC categories for transportable goods are based on the physical properties and the intrinsic nature of the products, as in the HS. To some extent this also applies to their aggregations, but additionally a close relationship with the ISIC (industrial origin criterion) is maintained. Moreover, for the part dealing with transportable goods, the CPC, with one exception, uses the headings and subheadings of the HS as building blocks, i.e., each CPC subclass is an aggregate of one or more headings or subheadings of the HS. An advantage of this relationship is that since the HS is used in many countries for international trade statistics and in some countries for production statistics, the introduction of the CPC in those countries is facilitated.

22. The one exception is the subdivisions of CPC group 333 (refined petroleum products). The entire group equals HS heading 2710 which is not further subdivided into subheadings because no agreement could be reached on how to do so and no definitions could be made which satisfied customs requirements. The CPC has subdivided this group into eight non-divided classes. These classes are the same as those existing in SITC, Rev.2, and SITC, Rev.3.

23. The expression "physical properties and intrinsic nature" means criteria that are proper to the goods themselves, e.g., the raw materials of which they are made, their stage of production, the way in which they are produced, the purpose or user category for which they are intended, the prices at which they are sold, whether or not they can be stored etc. The way products are produced is not necessarily the same as the industrial origin, although they very often coincide. Sometimes an industry produces goods of a totally different nature, for example meat and hides, which are both produced by slaughterhouses. These products are not put together in one category or even in the same section of the CPC. Thus, unprocessed hides are considered raw

animal materials and are classified in section/0 (Agriculture, forestry and fishery products), whereas meat is classified in section 2 among food products.

24. Similar problems concerning industrial origin arise when industries produce both goods and services. Examples of such services are repair, maintenance and manufacturing on a fee or contract basis. Although the industrial origin of these services is often the same as the origin of the goods themselves, it should be clear that the nature of the services involved may be markedly different from that of the goods, so that the goods and services should be classified under different parts of the CPC. These services are therefore given a separate division (88) in the classification.

25. The ISIC itself provides a framework for structuring production activities according to industries, and in doing so it uses the industrial origin of products as one criterion among others for classifying activities. Accordingly, there is no one-to-one correspondence between CPC and ISIC. It has often been suggested that such a relationship should exist because it would link the products directly to their producers. Such a relationship, however, has a number of disadvantages as well. It would lead to inadequate description of CPC categories, especially at the higher levels, and to unrealistic aggregates; it would also make harmonization with the SITC more difficult than necessary. It was also recognized that the relationship between industries and their products is a complex one and is not always stable. Lastly, the CPC is meant to be used not only for production statistics but also for other kinds of statistics, as was mentioned above (paras./11 and 12). For these reasons it was decided to give priority to the nature of the products rather than to their industrial origin.

26. Although not the sole criterion used, the industrial origin of goods and services was, nevertheless, considered to be important in developing the CPC. Its importance was recognized by attempting to group into one CPC subclass only those products that are produced by a single industry. However, since all CPC categories in the goods area are aggregates of HS subheadings, and since the criterion of origin was not always taken into account in the HS, the industrial origin principle could only be applied in so far as the HS allowed it. Through its linkage to the ISIC such criteria as the input structure, the technology and the organization of production are also reflected in the CPC.

27. With a view to accommodating users of CPC who want to identify a direct relationship between CPC and ISIC, each CPC subclass is accompanied in this publication by a reference to the ISIC industry in which most of the goods or services in question are generally produced. By rearranging the CPC according to this ISIC reference one finds the main goods or services that are the output of a certain industry. It should be realized, however, that this ISIC code refers to the principal producing industry of the CPC category. In some cases, some products are included in the CPC category even if they have a different industrial origin. Additionally, where the HS does not follow the industrial origin criterion, products with different industrial origin may be included in a single CPC subclass. Also, not all ISIC classes can be cross-classified with CPC. This will arise when some goods or services are produced in a way that their industrial origin is no longer recognizable in the products themselves, or the HS may not make such a distinction. For instance, in only a very few cases does the HS distinguish between metal products of cast iron and other metal products. Moreover, many products made

by casting are classified in the HS as parts of machinery or other goods. As a result, the CPC does not have a separate category for products of cast iron and no reference is made to ISIC group 273 (Casting of metals). Such products are included in categories that contain similar products whether or not cast. Similarly, identical retail trade services are provided by both non-specialized stores and specialized stores and identical products are also sold by non-store retailers. In the CPC, the ISIC codes shown next to these service categories refer to the specialized stores only, because such reference is more specific. As a result no ISIC reference to non-specialized stores (ISIC group 521) will be found in CPC.

#### D. Goods and services in CPC

28. Much has been written and stated about the difference between goods and services. Several criteria are used in different circumstances: e.g.,/tangible versus intangible, storable versus non-storable or transportable versus non-transportable. Most of these criteria hold in the majority of cases, but there are always exceptions or borderline cases which cannot be simply resolved. Based on the variety of criteria used and the diverse experience around the world, it appears that no single criterion provides a valid, practical and unambiguous basis for distinguishing between goods and services in all cases. Examples of borderline situations are photographs, computer tapes and meals or drinks in restaurants. In these cases as well as others, a bundle, i.e. a combination or mixture of products, is sold and more often than not this bundle consists of a tangible and an intangible component. In the case of meals or drinks consumed in a restaurant, for example, the tangible component would be the foods and beverages consumed, and the intangible component the cooking and serving services, the seating and the locality of the restaurant. The purchaser of such a "mixed product" usually does not give much thought to whether a good or a service is purchased. The customer in a bookshop wants to buy a good and is probably not aware of the services provided by the author, the publisher, and the retail salesman. On the other hand, the person who has a pair of shoes resoled probably regards the transaction as a purchase of a service and does not think of the pieces of leather that are involved. In the case of a restaurant meal the situation is more ambiguous and varied with respect to the goods portion of the transaction compared to the service portion.

29. The precise distinction between goods and services is interesting from a theoretical point of view and may be relevant for the compilation and analysis of certain economic statistics. However, there is no need to embody such a distinction into a classification such as the CPC, which is intended to be for general purpose and to cover both goods and services. If an object does not fit into a category for goods, it must automatically fit into another category of the CPC, because everything that can be the object of a transaction is covered by the CPC.

#### E. Relationship to SNA

30. Within the framework of the SNA there is no distinction between goods and services, but there is a very elaborate definition of "goods and services". From this definition in conjunction with the definition of the production boundary it can be concluded that services within households are excluded from

the services area. Services within establishments are also excluded. Again these limitations may be important from a statistical point of view, but less from a classification point of view. In so far as such services are never objects of transactions there is no need to specify them in the CPC.

31. SNA clearly separates payments for non-factor services from remunerations of the production factors (salaries, interest, property etc.). Unrequited current transfers are also excluded from the goods and services definition. The CPC follows the same line: payments for factor services and transfers are not included in the classification. For practical reasons, however, they are added as an annex to the CPC (see para./60).

32. For international trade statistics a different distinction is made, i.e.,/between merchandise and non-merchandise. Merchandise is defined as "goods which add to or subtract from the stock of material resources of a country as a result of their movement into or out of the country". 19/ This definition coincides more or less with the CPC sections 0 through 4, although there are many exceptions. It should be realized that when discussing international trade in services what is often meant is not only non-factor services, but everything that is non-merchandise, even including payments for factor services and transfers.

#### F. Coding system of the classification

33. The coding system of CPC is hierarchical and purely decimal. The classification consists of sections (identified by the first digit), divisions (identified by the first and second digits), groups (identified by the first three digits), classes (identified by the first four digits) and subclasses (identified by all five digits, taken together). The codes for the sections range from 0 through 9 and each section may be divided into nine divisions. At the third digit of the code each division may, in turn, be divided into nine groups which then may be further divided into nine classes and then again into nine subclasses. In theory, this allows for 65,610 categories. In practice, however, there are 10 sections, 69 divisions, 293 groups, 1,050/classes and 1,811 subclasses. The code numbers in CPC consist of five digits without separation of any kind between digits. This coding system was chosen to avoid possible confusion with code numbers used in the SITC which uses a point to the right of the third digit.

34. At some point it was suggested that code numbers for CPC be made identical with those of ISIC at least at the two-digit level, using the same tabulation codes (letters) for the sections. This was, however, intentionally not done for fear that CPC would be perceived as a mere extension of ISIC, i.e.,/a list of goods and services, produced by a certain ISIC industry. This perception would greatly detract from the intended purpose of CPC, which is to be a classification in its own right. In addition, it would enforce the erroneous impression that all products covered by the related CPC categories were products of the ISIC to which they were numerically tied.

35. Where a given level of classification is not further subdivided, a "0" is used in the position for the next more detailed level. For example, the code for subclass "Unmanufactured tobacco" is 01700, since the group "Unmanufactured tobacco (code 017)" is divided neither into classes nor into



subclasses. The subclass "Bituminous or oil shale and tar sands" is coded 12030, as the division "Crude petroleum and natural gas" (code 12) is not divided into groups but directly into classes. The class "Bituminous or oil shale and tar sands" (code 1203) is then again not further subdivided.

36. For use in computers the "0" can also indicate that the code is used for a total of all more detailed categories. Thus, the code 2610 could indicate the total of all categories 2611 through 2619, while 34600 could represent the total of all categories 34611 through 34620.

### III. APPLICATION OF THE CLASSIFICATION

#### A. General remarks

37. At its twenty-fifth session in 1989 the Statistical Commission requested that the Statistical Office of the United Nations Secretariat publish and circulate CPC and that it be called to the attention of the States Members of the United Nations and the specialized agencies. The Commission also recommended that Member States make use of CPC as a provisional classification in order to gain experience in obtaining international comparability for data according to goods and services.

#### B. Use of different levels of the classification

38. Different uses and types of statistics are best served by presenting statistics in terms of different levels of aggregation. Thus it may be necessary or desirable to use a classification such as CPC at different levels of detail for different purposes; for example, it may not be necessary for the purposes of national accounting to classify data at the level of detail required for industrial statistics purposes. Similarly, data on production obtained from establishment inquiries can usually be classified in far more detail than data on capital formation obtained from administrative reporting systems. The CPC furnishes a framework for comparable classifications of data at differing levels of detail, because of its hierarchical structure.

#### C. Using CPC in establishing related national classifications

39. Many countries that do not have the experience or resources to develop their own national product classifications, or that want their national product classifications to be related to the relevant international classifications as closely as possible, may choose to use CPC as their national classification. In such cases CPC may be used as is or it may be expanded or contracted, depending on the economy and other circumstances of the country.

40. For a national product classification to be convertible to CPC, the most detailed categories of classification in the national scheme should coincide with, or be subdivisions or combinations of, the individual subclasses of the CPC. In other words, each of the most detailed categories of the national product classification should not cover selected portions of two or more subclasses of the CPC, but should in general be part of the same class of the CPC. As long as these requirements are observed, the convertibility of the national product classification to the CPC would not be affected by the position of the categories at the most detailed level of classification in the national scheme or the manner of their grouping.

41. If it is so desired, classifications based on the CPC may be constructed by subdividing each subclass into as many as nine subcategories. This may be done by appending one decimal place to the CPC five-digit code. Alternatively, the subdivision of classes into subclasses in the CPC may, in some cases, be expanded by replacing the subclasses with a greater number of more detailed categories. Where this approach is employed, the more detailed

subclasses may be identified by means of five digits as long as no more than nine subclasses are required for each class of the CPC. In order to preserve comparability with the subclasses of the CPC, the more detailed subcategories should be so delineated that they may be aggregated into subclasses of the CPC. It is preferable that the additional subdivisions of the expanded classification be part of the same class of the international classification.

42. Some countries may wish to contract the CPC detail. Some categories may be relatively unimportant in that country or cannot be distinguished through statistics that are routinely available; for example, some countries may find it impracticable to establish categories in their national classifications which are similar to the individual categories of divisions 43 through 46 (machines). They may find it appropriate for their purposes to combine some, or all, of the subclasses or classes in each of these divisions into single categories at the most detailed level of classification of their national scheme. Contractions should ideally (a) combine complete CPC categories, (b) combine categories at the same CPC level, and (c) combine categories within the existing CPC hierarchical structure.

#### IV. RELATIONSHIP OF CPC TO OTHER CLASSIFICATIONS

##### A. General remarks

43. The Statistical Commission requested the preparation of statistical classifications that together would form an integrated system for measurement of activities, goods and services and which could be used in various kinds of economic and related statistics. The work resulted in the revision of ISIC and SITC and the development of CPC. ISIC represents the activity side of the system; CPC is the general classification for goods and services and SITC is a special statistical classification for transportable goods in international trade. All three classifications are strongly interrelated.

44. CPC also interrelates with a number of other classifications, either directly or indirectly. These other classifications include the HS, the Classification by Broad Economic Categories (BEC),/20/ and the Combined Nomenclature (CN) 21/ of the European Communities which meets at one and the same time the requirements both of the Common Customs Tariff and of the external trade statistics. SITC also interrelates in a precise way with these classifications; the BEC is in fact defined in terms of the SITC. There is no direct relationship with the Classification of the Functions of Government (COFOG), 22/ the International Standard Classification of Education (ISCED)/23/ or the International Standard Classification of Occupations (ISCO)/24/ because the units of classification used in these classifications are not goods or services. It may be noted, however, that ISIC is sometimes used to classify employed persons in terms of the industry in which they work. In terms of this use of ISIC, ISCED and particularly ISCO are closely related. In any case, COFOG, ISCED and ISCO served as background information when drafting the CPC.

##### B. Relationship of CPC to ISIC

45. Each subclass of the CPC consists of goods or services that are predominantly produced in one class of ISIC. This predominant ISIC class is shown in the first column next to each CPC subclass. By using this kind of correlation table in the reverse way, i.e., from ISIC to CPC, one can usually find which products are the characteristic output of a certain industry. This procedure, however, will not always be successful for the reasons explained in paragraphs 19 and 27.

##### C. Relationship of CPC to HS and SITC

46. A very strong relationship exists between the CPC and the HS for transportable goods where the CPC is almost always a grouping and rearrangement of complete categories of the HS. In the present publication this relationship is indicated in the second column by a reference next to each CPC subclass to the HS headings or subheadings which define the CPC category. In all but one case the headings or subheadings of the HS are not further divided. The only exception to this is the category for refined petroleum oils, CPC 333 (see para. 22 above).

47. The relationship between CPC and SITC is very similar to the one between CPC and HS. For transportable goods, all 5-digit items of the SITC are equal to or an exact part of a single CPC subclass. In this case there is also a reverse relationship in that each subclass of the CPC is part of only one SITC 3-digit group. In other words, complete CPC subclasses can be aggregated into one SITC group. The correlation between CPC and SITC, Rev.3, is shown in the third column of the classification. Since the SITC deals only with transportable goods, no correspondence between CPC and SITC exists for the remainder of the CPC.

D. Relationship of CPC to other classifications of goods and services

48. The remaining major United Nations classifications dealing with goods and services are the Classification by Broad Economic Categories (BEC) and the classifications contained in tables 6.1 and 6.3 of the SNA, Rev.3.

49. The BEC is designed to serve as a means for converting external trade data compiled on the SITC into end-use categories that are meaningful within the framework of the System of National Accounts (SNA), namely categories approximating the three basic classes of goods in the SNA, capital goods, intermediate goods and consumption goods./25/ These three main end-use categories are further subdivided in BEC into a total of 19/categories. Through the correlations between CPC and SITC and between SITC and BEC it generally becomes possible to rearrange whole CPC subclasses into BEC categories.

50. The current version of SNA (Rev.3) was developed long before the CPC. Therefore, it does not include specifically a classification by type of product similar to CPC. It may include breakdowns that may be related to CPC; for example, table/6.1 of the present SNA contains a scheme to be used for classifying the outlays on goods and services by households in the domestic market for purposes of final consumption according to the major object (i.e., the purpose) for which the goods and services are acquired. Table 6.3 provides for a classification of gross fixed capital formation by type of fixed assets. A fourth revision of the SNA is being prepared. It is expected that the new version will include explicitly a product classification harmonized with the CPC, either by using its categories directly or by referring to them.

51. For many years the European Communities used the nomenclature of goods for the external trade statistics of the Community and statistics of trade between Member States (NIMEXE) as a classification for external and intra-community trade statistics. From the beginning this classification used the CCCN as its basis to which some divisions for customs purposes as well as some statistical subdivisions were added. After the introduction of the HS this approach was continued. Since the beginning of 1988 the European Communities have been using a new international trade classification, the Combined Nomenclature (CN), which follows the principles used in developing the NIMEXE. Therefore, there is a straightforward relationship between the CPC and the CN, i.e., whole categories of the latter can always be rearranged into CPC subclasses. This is also the case with SITC, Rev.3.

52. From the beginning of the work on harmonization of economic classifications, the Statistical Commission emphasized that efforts be made to harmonize the United Nations classifications with those of the European Communities and, if possible, with those of the Council for Mutual Economic Assistance. Through the United Nations Statistical Office/Statistical Office of the European Communities Joint Working Group and the cooperation of all parties concerned, it was agreed that the revised NACE and the related product classification of the European Communities will be identical with or an extension of ISIC and CPC, respectively. The coding systems used in the classifications of the United Nations and the European Communities will be, as far as possible, the same. As a result, data of both organizations will be widely compatible.

53. In developing the structure of the CPC categories for section 5, "Construction work and constructions; land", and in defining their content, use has been made of the United Nations International Recommendations for Construction Statistics, 26/ and for "land", of the Standard Statistical Classification of Land Use, 27/ developed by the Economic Commission for Europe.

## V. INTERPRETATION OF THE CPC SYSTEM

### A. Indexes to the classification

54. To facilitate the use of a statistical classification such as CPC, e.g., for production statistics, it is essential to provide users with numerical and alphabetical indexes. Such indexes are of assistance not only in the process of classification itself, but also in adapting the classification to the requirements of individual countries and users, and in comparing it with other classifications of goods and services. It is intended that both numerical and alphabetical indexes to the CPC will be published separately upon completion. The numerical index will list entries according to the subclass of the CPC in which they are classified. The alphabetical index will list goods or services in alphabetical order together with entries composed of such modifications or rearrangements of the wording of the original titles as are thought likely to be of use.

55. Until the numerical and alphabetical indexes become available, users of CPC can refer to the index that exists for HS and the planned index for SITC, Rev.3, for the transportable goods part of the CPC. The former index was prepared by the CCC. The latter is being prepared by the Statistical Office of the United Nations Secretariat with assistance of the Customs Cooperation Council and other international organizations. Through the correlation between these two classifications and the CPC, it should be possible to determine the correct CPC categories for most goods. It is intended to integrate the alphabetical indexes to CPC and SITC, Rev.3./28/ A new index will have to be developed for the part of the CPC dealing with services.

### B. Explanatory notes

56. Since the CPC part covering transportable goods is defined in terms of HS, the texts, the legal notes, the interpretative rules and the explanatory notes of the HS also apply to the CPC. The texts of the CPC categories are often based on the HS, although in several instances these texts were somewhat shortened. When there is doubt about the contents of a goods category of the CPC the reference to the HS and thus to its heading text and explanatory material should help to resolve the matter. 29/ This should simplify operations related to the use of these classifications as well as enhance the comparability of the resulting data. Moreover, national experience in applying the HS is directly applicable for carrying out classification operations using the CPC.

57. At its twenty-fourth session in 1987 the Statistical Commission agreed that the explanatory notes of the HS should apply to the part of the CPC dealing with transportable goods, because those notes were well elaborated and because it might create confusion in the light of the reference material associated with the HS if new notes were drawn up. 30/ However, no such ready source of explanatory notes exists for the part of CPC dealing with non-transportable goods and services. At its twenty-fifth session in 1989 the Statistical Commission requested that a publication be prepared, with explanatory notes for the services part of the CPC classification, as a provisional document. With the help of experts and countries that also

assisted in drafting this part of the CPC some interim notes have been developed. However, as the explanatory notes as a whole have not been subject to the international review process, they are to be considered tentative at this stage.

### C. Rules of interpretation

58. As is the case with any widely used statistical classification, numerous situations can be expected to arise in the use of the CPC when it will be unclear as to which of two or more CPC categories a particular good or service should be assigned. These ambiguities may arise when the output of a transaction involves only a good (see A, below) or a service (see B, below), as well as when a combination of goods and services is involved (see C, below). In the next paragraph it is explained how to deal with such classification problems.

59. The following rules shall apply when classifying products according to the CPC:

- A. Classification of goods in the categories of Sections 0 to 4 inclusive shall be determined by the corresponding classification in the Harmonized Commodity Description and Coding System (hereinafter referred to as the "Harmonized System"), which is governed by the Rules reproduced below.

#### General rules for the interpretation of the harmonized system

Classification of goods in the nomenclature shall be governed by the following principles:

1. The titles of sections, chapters and sub-chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative section or chapter notes and, provided such headings or notes do not otherwise require, according to the following provisions:
2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished but in an unassembled or disassembled state.
- (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance.



3. When by application of Rule 2(b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows:
  - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
  - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, in so far as this criterion is applicable.
  - (c) When goods cannot be classified by reference to 3(a), or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods or services which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following rules shall apply in respect of the goods referred to therein:
  - (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. The rule does not, however, apply to containers which give the whole its essential character;
  - (b) Subject to the provisions of rule 5(a), packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision does not apply when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related subheading notes and, mutatis mutandis, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of the Rule the relative section and chapter notes also apply, unless the context otherwise requires."

- B. Classification of services in the categories of Sections 5 to 9 inclusive shall be determined according to the terms of the categories as described in the sections, divisions, groups, classes or subclasses of the CPC.
1. When services are, prima facie, classifiable under two or more categories, classification shall be effected as follows, on the understanding that only categories at the same level (sections, divisions, groups, classes or subclasses) are comparable:
    - (a) The category which provides the most specific description shall be preferred to categories providing a more general description.
    - (b) Composite services consisting of a combination of different services which cannot be classified by reference to 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.
    - (c) When services cannot be classified by reference to 1(a) or 1(b), they shall be classified under the category which occurs last in numerical order among those which equally merit consideration.
  2. Services which cannot be classified in accordance with the above rules shall be classified under the category appropriate to the services to which they are most akin.
- C. Products comprising a bundle (combination) of goods and services shall be classified according to their main component (value added), in so far as the criterion is applicable.

## VI. RELATED TOPICS

### A. Annexes to the CPC

60. At its twenty-fourth session the Statistical Commission welcomed the inclusion of annexes to ISIC, covering cross-classifications of industries for particular purposes. <sup>31/</sup> The purpose of these annexes is to come to an international understanding on which combination of categories could be regarded as useful for international compilation and analysis. When discussing this in expert group meetings, it was suggested that if annexes were to be made for the ISIC, they could be made for CPC as well. Accordingly, annexes for energy products, tourism and income and transfer categories are included (annexes I-III). In the annexes for energy products and for tourism, entire CPC categories are rearranged into product groups that relate to these two industries. The CPC annexes currently specify primary products of industries listed in the corresponding ISIC annex and, in addition, in the case of energy products, some trade and transport services. Secondary products of other industries are not included. The annex for income and transfer categories was added to the CPC at the request of experts involved in balance of payments and in national accounts statistics (see para./31). It was felt that for these kinds of statistics it would be convenient to be able to refer to an international classification such as the CPC even for their categories that do not deal with goods or services. Note that income and transfer categories belong neither to goods nor to services and are therefore not part of the CPC strictly speaking. For convenience, all categories in that annex (annex III) have been given the alphabetical prefix/"A".

### B. The correlation tables

61. When drafting the CPC, efforts were made to establish a strong link with ISIC, Rev.3, and to ensure correspondence with the HS and with SITC, Rev.3. This is indicated in the present publication in three separate columns showing correspondences for each CPC subclass. It is intended that the correspondence tables among ISIC, Rev.3, CPC, SITC, Rev.3, and HS, from each of them to the other three classifications, will be made available in a separate publication.

### Notes

<sup>1/</sup> Official Records of the Economic and Social Council, 1972, Supplement No./2 (E/5236), para. 104.

<sup>2/</sup> Customs Cooperation Council (Brussels, 1983).

<sup>3/</sup> Standard International Trade Classification, Statistical Papers, Series/M, No./34, Rev.2 (United Nations publication, Sales No. E.75.XVII.6).

<sup>4/</sup> Official Records of the Economic and Social Council, 1976, Supplement No./2 (E/5910), para. 128/(c).

Notes (continued)

5/ A System of National Accounts, Studies in Methods, Series F, No./2, Rev.3 (United Nations publication, Sales No. E.69.XVII.3).

6/ Official Records of the Economic and Social Council, 1981, Supplement No./2 (E/1981/12), para. 87; ibid., Supplement No./2 (E/1983/12), para./75/(a); ibid., Supplement No. 6 (E/1985/26), paras. 45 and 57/(a); ibid., Supplement No. 6 (E/1987/19), para./75/(a).

7/ International Standard Industrial Classification of All Economic Activities, Statistical Papers, Series/M, No./4, Rev.2 (United Nations publication, Sales No. E.68.XVII.8).

8/ Statistical Office of the European Communities (Luxembourg, 1970).

9/ Council for Mutual Economic Assistance, Standing Commission on Statistics (Moscow, 1975).

10/ Standard International Trade Classification, Rev.3, Statistical Papers, Series/M, No./34, Rev.3 (United Nations publication, Sales No./E.86.XVII.12).

11/ For reports of the Expert Group Meetings, see documents ESA/STAT/AC.19/10, ESA/STAT/AC.25/10 and ESA/STAT/AC.32/9, respectively.

12/ Official Records of the Economic and Social Council, 1985, Supplement No. 6 (E/1985/26), para. 1 (draft resolution on international economic classifications) and para./57/(e).

13/ Official Records of the Economic and Social Council, 1989, Supplement No. 3 (E/1989/21), para./95/(b) and (f).

14/ For more details see the report of the Expert Group Meeting on the Harmonization of Statistical Classifications, 1976 (ST/ESA/STAT/78), paras./38-55.

15/ International Convention on the Harmonized Commodity Description and Coding System, article 3.1(b), in The Harmonized Commodity Description and Coding System (Brussels, Customs Cooperation Council, 1983).

16/ Official Records of the Economic and Social Council, 1976, Supplement No. 2 (E/5910), para. 124.

17/ Official Records of the Economic and Social Council, 1985, Supplement No. 6 (E/1985/26), para. 51.

18/ ESA/STAT/AC.32/9, para. 12; and Official Records of the Economic and Social Council, 1989, Supplement No. 3 (E/1989/21), para. 93.

19/ International Trade Statistics: Concepts and Definitions, Statistical Papers Series/M, No./52, Rev.1 (United Nations publication, Sales/No.E.82.XVII.14), para./9.

Notes (continued)

- 20/ Industrial Statistics Yearbook, 1987, vol./II (United Nations publication, Sales No.E.89.XVII.14).
- 21/ European Communities (Luxembourg, 1987).
- 22/ Classifications of the Functions of Government, Statistical Papers, Series/M, No./70 (United Nations publication, Sales No. E.80.XVII.17).
- 23/ United Nations Educational, Scientific and Cultural Organization publication Com.75/WS/27 (Paris, March 1976).
- 24/ International Labour Organisation publication ISCO/88 (Geneva, 1988).
- 25/ Classification by Broad Economic Categories in terms of SITC, Rev.3 (United Nations publication, Sales No.E.89.XVII.4), para./7.
- 26/ International Recommendations for Construction Statistics, Statistical Papers, Series/M, No./47 (United Nations publication, Sales No./E.68.XVII.11).
- 27/ Economic Commission for Europe, Standard Statistical Classification of Land Use publication CES/637 (Geneva, 1989).
- 28/ See report of the Secretary-General on the revision and harmonization of international economic classifications, 1988 (E/CN.3/1989/8), para./62.
- 29/ Customs Cooperation Council (Brussels, 1986).
- 30/ Official Records of the Economic and Social Council, 1987, Supplement No. 6 (E/1987/19), para. 69.
- 31/ Ibid., para./67.



Part Two

STRUCTURE OF THE PROVISIONAL CENTRAL PRODUCT CLASSIFICATION

I. BROAD STRUCTURE: SECTIONS, DIVISIONS AND NUMBER  
OF SUBDIVISIONS

<u>Division code</u>		<u>Groups</u>	<u>Classes</u>	<u>Sub- classes</u>
0	AGRICULTURE, FORESTRY AND FISHERY PRODUCTS			
01	Products of agriculture, horticulture and market gardening	9	36	41
02	Live animals and animal products	2	11	21
03	Forestry and logging products	3	10	10
04	Fish and other fishing products	<u>3</u>	<u>8</u>	<u>8</u>
		17	65	80
1	ORES AND MINERALS; ELECTRICITY, GAS AND WATER			
11	Coal and lignite; peat	1	4	4
12	Crude petroleum and natural gas	1	3	3
13	Uranium and thorium ores	1	1	1
14	Metal ores	2	6	6
15	Stone, sand and clay	4	8	8
16	Other minerals	3	8	8
17	Electricity, town gas, steam and hot water	3	3	3
18	Water	<u>1</u>	<u>1</u>	<u>1</u>
		16	34	34
2	FOOD PRODUCTS, BEVERAGES AND TOBACCO; TEXTILES, APPAREL AND LEATHER PRODUCTS			
21	Meat, fish, fruit, vegetables, oils and fats	8	34	47
22	Dairy products	2	11	11
23	Grain mill products, starches and starch products; other food products	8	30	39
24	Beverages	4	9	11



<u>Division code</u>		<u>Groups</u>	<u>Classes</u>	<u>Sub- classes</u>
25	Tobacco products	1	2	2
26	Yarn and thread; woven and tufted textile fabrics	8	53	53
27	Textile articles other than apparel	4	18	29
28	Knitted or crocheted fabrics; wearing apparel	3	11	30
29	Leather and leather products; footwear	<u>6</u>	<u>17</u>	<u>17</u>
		44	185	239
3	OTHER TRANSPORTABLE GOODS, EXCEPT METAL PRODUCTS, MACHINERY AND EQUIPMENT			
31	Products of wood, cork, straw and plaiting materials	8	16	21
32	Pulp, paper and paper products; printed matter and related articles	7	22	45
33	Coke oven products; refined petroleum products; nuclear fuel	7	19	19
34	Basic chemicals	8	37	44
35	Other chemical products; man-made fibres	5	28	33
36	Rubber and plastics products	5	24	28
37	Glass and glass products and other non-metallic products n.e.c.	7	33	50
38	Furniture; other transportable goods n.e.c.	8	41	58
39	Wastes or scraps	<u>3</u>	<u>24</u>	<u>32</u>
		58	244	330
4	METAL PRODUCTS, MACHINERY AND EQUIPMENT			
41	Basic metals	6	23	86
42	Fabricated metal products, except machinery and equipment	4	15	35
43	General purpose machinery	6	27	57
44	Special purpose machinery	9	39	98

<u>Division code</u>		<u>Groups</u>	<u>Classes</u>	<u>Sub- classes</u>
45	Office, accounting and computing machinery	2	15	15
46	Electrical machinery and apparatus	6	25	35
47	Radio, television and communication equipment and apparatus	5	15	25
48	Medical appliances, precision and optical instruments, watches and clocks	4	26	52
49	Transport equipment	<u>7</u> 49	<u>22</u> 207	<u>50</u> 453
5	CONSTRUCTION WORK AND CONSTRUCTIONS; LAND			
51	Construction work	8	48	54
52	Constructions	2	10	31
53	Land	<u>4</u> 14	<u>4</u> 62	<u>4</u> 89
6	TRADE SERVICES; HOTEL AND RESTAURANT SERVICES			
61	Sale, maintenance and repair services of motor vehicles and motorcycles	3	6	7
62	Commission agents' and wholesale trade services, except of motor vehicles and motorcycles	2	9	66
63	Retail trade services; repair services of personal and household goods	3	8	45
64	Hotel and restaurant services	<u>3</u> 11	<u>9</u> 32	<u>15</u> 133
7	TRANSPORT, STORAGE AND COMMUNICATIONS SERVICES			
71	Land transport services	3	9	28
72	Water transport services	2	8	15
73	Air transport services	4	7	7
74	Supporting and auxiliary transport services	9	22	22

<u>Division code</u>		<u>Groups</u>	<u>Classes</u>	<u>Sub- classes</u>
75	Post and telecommunications services	<u>4</u> 22	<u>16</u> 62	<u>27</u> 99
8	BUSINESS SERVICES; AGRICULTURAL, MINING AND MANUFACTURING SERVICES			
81	Financial intermediation services and auxiliary services therefor	4	10	45
82	Real estate services	2	2	12
83	Leasing or rental services without operator	2	2	14
84	Computer and related services	6	14	14
85	Research and development services	3	3	12
86	Legal, accounting, auditing and book-keeping services; taxation services; market research and public opinion polling services; management and consulting services; architectural, engineering and other technical services	7	16	54
87	Business services n.e.c.	7	9	37
88	Agricultural, mining and manufacturing services	7	33	39
89	Intangible assets	<u>2</u> 40	<u>5</u> 94	<u>5</u> 232
9	COMMUNITY, SOCIAL AND PERSONAL SERVICES			
91	Public administration and other services to the community as a whole; compulsory social security services	3	17	32
92	Education services	5	10	10
93	Health and social services	3	6	18
94	Sewage and refuse disposal, sanitation and other environmental protection services	1	7	7
95	Services of membership organizations	3	6	9

<u>Division code</u>		<u>Groups</u>	<u>Classes</u>	<u>Sub- classes</u>
96	Recreational, cultural and sporting services	4	13	34
97	Other services	1	4	10
98	Private households with employed persons	1	1	1
99	Services provided by extraterritorial organizations and bodies	$\frac{1}{22}$	$\frac{1}{65}$	$\frac{1}{122}$

	<u>Sections</u>	<u>Divisions</u>	<u>Groups</u>	<u>Classes</u>	<u>Sub- classes</u>
<u>Totals:</u>					
Manufactured products (sects. 2-4)	3	27	151	636	1 022
Transportable goods (sects. 0-4)	5	39	184	735	1 136
Non-transportable goods and services (sects. 5-9)	5	30	109	315	675
Overall total	10	69	293	1 050	1 811

II. DETAILED STRUCTURE: SECTIONS, DIVISIONS, GROUPS,  
CLASSES AND SUBCLASSES

Group	Class	Subclass	Title	C o r r e s p o n d i n g	
				ISIC HS	SITC
SECTION 0			AGRICULTURE, FORESTRY AND FISHERY PRODUCTS		
DIVISION 01			PRODUCTS OF AGRICULTURE, HORTICULTURE AND MARKET GARDENING		
011			Cereals		
	0111	01110	Wheat and meslin	0111 1001	041
	0112	01120	Maize (corn)	0111 1005	044
	0113	01130	Rice, not husked	0111 1006.10	042.1
	0114	01140	Husked rice	1531 1006.20	042.2
	0115	01150	Barley	0111 1003	043
	0116	01160	Rye, oats	0111 1002	045.1,.2
				1004	
	0119	01190	Other cereals	0111 1007	045.3,.9
				1008	
012			Vegetables		
	0121	01210	Potatoes	0111 0701	054.1
	0122	01220	Dried leguminous vegetables, shelled	0111 0713	054.2
	0123	01230	Other vegetables, fresh or chilled	0112 0702-0709	054.4,.5
	0124	01240	Edible roots and tubers with high starch or inulin content	0111 0714	054.81,.83
013			Fruit and nuts		
	0131	01310	Dates, figs, bananas, coconuts, brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas, mangosteens, fresh or dried	0113 0801 0803 0804	057.3,.6, .71-.73, .95-.97
	0132	01320	Citrus fruit, fresh or dried	0113 0805	057.1,.2
	0133	01330	Grapes, fresh or dried	0113 0806	057.5
	0134	01340	Other fruit, fresh	0113 0807-0810	057.4, .91-.94, .98
	0135	01350	Other fruit, dried	0113 0813	057.99
	0136	01360	Other nuts, fresh or dried, whether or not shelled	0113 0802	057.74-.79
014			Oil seeds and oleaginous fruit		
	0141	01410	Soya beans	0111 1201	222.2
	0142	01420	Ground nuts	0111 1202	222.1
	0143	01430	Sunflower, sesamum, safflower, rape, colza and mustard seeds	0111 1205 1206 1207.40-.60	222.4-.7
	0144	01440	Cotton seeds	0111 1207.20	222.3
	0149	01490	Oil seeds n.e.c. and oleaginous fruit	0111 1203 1204	223

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
			1207.10, .30, .91-.99	
015		Living plants; cut flowers and flower buds; flower seeds and fruit seeds; vegetable seeds		
	0151	01510 Live plants; bulbs, tubers and roots; cuttings and slips; mushroom spawn	0112 0601 0602	292.6
	0152	01520 Cut flowers and flower buds including bouquets, wreaths, floral baskets and similar articles	0112 0603	292.71
	0153	01530 Flower seeds and fruit seeds	0112 1209.30, .99	292.53, .59
	0154	01540 Vegetable seeds	0112 1209.19, .91	292.54
016		Beverage and spice crops		
	0161	Beverage crops		
		01611 Coffee, not roasted, not decaffeinated	0113 0901.11	071.11
		01612 Green tea (not fermented), black tea (fermented) and partly fermented tea, in immediate packing of a content exceeding 3 kg	0113 0902.20, .40	074.12, .14
		01613 Mate	0113 0903	074.31
		01614 Cocoa beans, raw or roasted	0113 1801	072.1
	0162	01620 Spices, whether or not processed	0113 0904-0910	075.1, .2
017	0170	01700 Unmanufactured tobacco	0111 2401.10, .20	121.1, .2
018		Plants used for sugar manufacturing		
	0181	01810 Sugar beet	0111 1212.91	054.87
	0182	01820 Sugar cane	0111 1212.92	054.88
019		Raw vegetable materials n.e.c.		
	0191	01910 Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets; swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets	0111 1213 1214	081.11-.13
	0192	Raw vegetable materials used in textile		
		01921 Cotton, whether or not ginned	0111 5201	263.1
		01922 Jute and other textile bast fibres, raw or retted, except flax, true hemp and ramie	0111 5303.10	264.1

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
		01923 Flax and true hemp, raw or retted; sizal and other textile fibres of the genus Agave, raw; coconut, abaca, ramie and other vegetable textile fibres, raw	0111 5301.10 5302.10 5304.10 5305.11,.21, .91	265.11,.21, .41,.51, .71,.81
	0193	01930 Plants and parts of plants used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes	0111 1211	292.4
	0194	01940 Sugar beet seed and seeds of forage plants	0111 1209.11, .21-.29	292.51,.52
	0199	01990 Other raw vegetable materials	0111 1210 1212.10,.99	054.84,.89
DIVISION 02		LIVE ANIMALS AND ANIMAL PRODUCTS		
021		Live animals		
	0211	Bovine cattle, sheep and goats, horses, asses, mules and hinnies, live		
		02111 Bovine cattle, live	0121 0102	001.1
		02112 Sheep and goats, live	0121 0104	001.2
		02113 Horses, asses, mules and hinnies, live	0121 0101	001.5
	0212	Swine, poultry and other animals, live		
		02121 Swine, live	0122 0103	001.3
		02122 Poultry, live	0122 0105	001.4
		02129 Other live animals	0122 0106	001.9
029		Other animal products		
	0291	02910 Raw milk	0121 0401.20)	(022.12)
	0292	02920 Eggs, in shell, fresh, preserved or cooked	0122 0407	025.1
	0293	02930 Natural honey	0122 0409	061.6
	0294	02940 Snails, live, fresh, chilled, frozen, dried, salted or in brine, except sea snails; frogs' legs, fresh, chilled or frozen	0122 0208.20 0307.60	012.92,.93
	0295	02950 Edible products of animal origin n.e.c.	0122 0410	098.92
	0296	Raw animal materials used in textile		
		02961 Shorn wool, greasy, including fleece-washed shorn wool	0121 5101.11	268.11
		02962 Pulled wool, greasy, including fleece-washed pulled wool	1511 5101.19	268.19
		02963 Fine or coarse animal hair (including horsehair), not carded or combed	0122 0503 5102	268.3,.5
		02964 Silk-worm cocoons suitable for reeling	0122 5001	261.41



Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
	0297	Hides, skins and furskins, raw		
	02971	Raw hides and skins of bovine or equine animals, sheep or lambs, goats or kids	1511 4101 4102 4103.10	211.1-.7
	02972	Raw furskins, except skins of rabbits, hares and fur-bearing lambs	0122 4301.10, .40-.90	212.1, .23-.29, .3
	02973	Skins of rabbits, hares and fur-bearing lambs	0122 4301.20,.30	212.21,.22
	02974	Raw skins of other animals n.e.c. (fresh or preserved, but not further prepared)	0122 4103.20,.90	211.99
	0298	02980 Insect waxes and spermaceti, whether or not refined or coloured	0122 1521.90	431.42
	0299	02990 Bovine semen	0121 0511.10	291.94
DIVISION 03		FORESTRY AND LOGGING PRODUCTS		
031		Wood in the rough		
	0311	03110 Logs of coniferous wood	0200 4403.20	247.4
	0312	03120 Logs of non-coniferous wood	0200 4403.31-.35, .91-.99	247.51,.52
	0313	03130 Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	0200 4401.10	245.01
	0319	03190 Other wood in the rough (including split poles and pickets)	0200 4404	634.91
032		Natural gums		
	0321	03210 Natural rubber in primary forms or in plates, sheets or strip	0111 4001.10, .21-.29	231.1,.2
	0322	03220 Balata, gutta-percha, guayule, chicle and similar natural gums	0200 4001.30	231.3
	0323	03230 Lac; other natural gums, resins and other vegetable saps and extracts	0200 1301 1302	292.2, .94-.96
039		Other forestry products		
	0391	03910 Natural cork, raw or simply prepared	0200 4501.10	244.03
	0392	03920 Parts of plants, without flowers or flower buds, and grasses, mosses and lichens, suitable for ornamental purposes	0200 0604	292.72
	0393	03930 Vegetable materials of a kind used primarily for plaiting or as stuffing or padding or in brooms or brushes; raw vegetable materials of a kind used primarily in dyeing or	0200 1401-1403 1404.10,.90	292.3,.92, .93,.99

Group	Class	Subclass	Title	C o r r e s p o n d i n g	
				ISIC HS	SITC
			tanning; vegetable products n.e.c.		
DIVISION 04			FISH AND OTHER FISHING PRODUCTS		
041			Fishes, live, fresh or chilled		
	0411	04110	Fish, live	0500 0301	034.11
	0412	04120	Fish, fresh or chilled	0500 0302.11-.69	034.12-.18
042			Crustaceans, not frozen; oysters; other aquatic invertebrates, live, fresh or chilled		
	0421	04210	Crustaceans, not frozen	0500 0306.21-.29	036.2
	0422	04220	Oysters	0500 0307.10	036.31
	0423	04230	Other aquatic invertebrates, live, fresh or chilled	0500 0307.21,.31, .41,.51, .91	036.33,.35
049			Other aquatic products		
	0491	04910	Coral and similar products, shells of molluscs, crustaceans or echinoderms and cuttle-bone	0500 0508	291.15
	0492	04920	Natural sponges of animal origin	0500 0509	291.97
	0493	04930	Seaweeds and other algae, fresh or dried, whether or not ground	0500 1212.20	292.97
SECTION 1			ORES AND MINERALS; ELECTRICITY, GAS AND WATER		
DIVISION 11			COAL AND LIGNITE; PEAT		
110			Coal and lignite; peat		
	1101	11010	Coal, not agglomerated	1010 2701.11, .12,.19	321.1,.2
	1102	11020	Briquettes and similar solid fuels manufactured from coal	1010 2701.20	322.1
	1103	11030	Lignite, whether or not agglomerated	1020 2702	322.2
	1104	11040	Peat	1030 2703	322.3
DIVISION 12			CRUDE PETROLEUM AND NATURAL GAS		
120			Crude petroleum and natural gas		
	1201	12010	Petroleum oils and oils obtained from bituminous minerals, crude	1110 2709	333
	1202	12020	Natural gas, liquefied or in the gaseous state	1110 2711.11,.21	343.1,.2
	1203	12030	Bituminous or oil shale and tar sands	1110 2714.10	278.96
DIVISION 13			URANIUM AND THORIUM ORES		

Group	Class	Subclass	Title	C o r r e s p o n d i n g	
				ISIC HS	SITC
130	1300	13000	Uranium and thorium ores and concentrates	1200 2612	286.1,.2
DIVISION 14			METAL ORES		
141	1410	14100	Iron ores and concentrates, other than roasted iron pyrites	1310 2601.11,.12	281.5,.6
142			Non-ferrous metal ores and concentrates (other than uranium or thorium ores and concentrates)		
	1421	14210	Copper ores and concentrates	1320 2603	283.1
	1422	14220	Nickel ores and concentrates	1320 2604	284.1
	1423	14230	Aluminium ores and concentrates	1320 2606	285.1
	1424	14240	Precious metal ores and concentrates	1320 2616	289.1
	1429	14290	Other non-ferrous metal ores and concentrates (other than uranium or thorium ores and concentrates)	1320 2602 2605 2607-2611 2613-2615 2617	287.4,.5, .7-.9
DIVISION 15			STONE, SAND AND CLAY		
151			Monumental or building stone		
	1511	15110	Slate	1410 2514	273.11
	1512	15120	Marble and other calcareous monumental or building stone	1410 2515	273.12
	1513	15130	Granite, sandstone and other monumental or building stone	1410 2516	273.13
152	1520	15200	Gypsum; anhydrite; limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	1410 2520.10 2521	273.22,.23
153			Sands, pebbles, gravel, broken or crushed stone, natural bitumen and asphalt		
	1531	15310	Natural sands	1410 2505	273.3
	1532	15320	Pebbles, gravel, broken or crushed stone, macadam; tarred macadam; granules, chippings and powder of stone	1410 2517	273.4
	1533	15330	Bitumen and asphalt, natural; asphaltites and asphaltic rock	1429 2714.90	278.97
154	1540	15400	Clays	1410 2507 2508	278.26-.29

Group	Class	Subclass	Title	C o r r e s p o n d I n g		
				ISIC	HS	SITC
DIVISION 16			OTHER MINERALS			
161			Chemical and fertilizer minerals			
	1611	16110	Natural calcium phosphates, natural aluminum calcium phosphates and phosphatic chalk; carnallite, sylvite and other crude natural potassium salts	1421	2510 3104.10	272.3,.4
	1612	16120	Unroasted iron pyrites; crude or unrefined sulphur	1421	2502 2503.10	274.11,.2
	1619	16190	Other chemical minerals	1421	2511 2527 2528 2529.21,.22 2530.20-.90	278.54,.55, .92,.94, .99
162	1620	16200	Salt and pure sodium chloride; sea water	1422	2501	278.3
163			Precious and semi-precious stones; pumice stone; emery; natural abrasives; other minerals			
	1631	16310	Precious stones (including diamonds, but not industrial diamonds) and semi-precious stones, unworked or simply sawn or roughly shaped	1429	7102.10,.31 7103.10	667.21,.22, .31
	1632	16320	Industrial diamonds, unworked or simply sawn, cleaved or bruted; pumice stone; emery; natural corundum, natural garnet and other natural abrasives	1429	2513 7102.21	277.11,.22, .29
	1633	16330	Chalk and dolomite	1410	2509 2518	278.23,.91
	1639	16390	Other minerals n.e.c.	1429	2504 2506 2512 2519 2524-2526 2529.10,.30 2530.10 2621	278.22,.24, .25,.4, .51-.53, .69,.93, .95,.98
DIVISION 17			ELECTRICITY, TOWN GAS, STEAM AND HOT WATER			
171	1710	17100	Electrical energy	4010	2716	351
172	1720	17200	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	4020	2705	345

Group	Class	Subclass	Title	Corresponding ISIC HS	SITC
173	1730	17300	Steam and hot water	4030 -	-
DIVISION 18			WATER		
180	1800	18000	Natural water	4100 2201)	(111.01)
SECTION 2			FOOD PRODUCTS, BEVERAGES AND TOBACCO; TEXTILES, APPAREL AND LEATHER PRODUCTS		
DIVISION 21			MEAT, FISH, FRUIT, VEGETABLES, OILS AND FATS		
211			Meat and meat products		
2111			Meat and edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen		
		21111	Meat of bovine animals, fresh or chilled	1511 0201	011.1
		21112	Meat of bovine animals, frozen	1511 0202	011.2
		21113	Meat of swine, fresh or chilled	1511 0203.11-.19	012.21
		21114	Meat of swine, frozen	1511 0203.21-.29	012.22
		21115	Meat of sheep, fresh or chilled	1511 0204.10-.23	012.11
		21116	Meat of sheep, frozen	1511 0204.30-.43	012.12
		21117	Meat of goats, fresh, chilled or frozen	1511 0204.50	012.13
		21118	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	1511 0205	012.4
		21119	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	1511 0206	012.5
2112			Meat and edible offal, fresh, chilled or frozen, n.e.c.		
		21121	Meat and edible offal of poultry, fresh or chilled	1511 0207.10, .31,.39	012.31,.33, .34
		21122	Meat and edible offal of poultry, frozen	1511 0207.21-.23, .41-.43, .50	012.32,.35, .36
		21129	Other meat and edible offal, fresh, chilled or frozen (including rabbit meat), excluding frogs legs	1511 0208.10,.90	012.91,.99
2113			Preserves and preparations of meat, meat offal or blood		
		21131	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal	1511 0210	016
		21132	Other prepared or preserved meat, meat	1511 1601	017

Group	Class	Subclass Title	C o r r e s p o n d i n g		
			ISIC	HS	SITC
		offal or blood; extracts and juices of meat, fish, crustaceans, molluscs or other aquatic invertebrates		1602.20-.90 1603	
	2114	21140 Flours, meals and pellets of meat or meat offal, inedible; greaves	1511	2301.10	081.41
212		Prepared and preserved fish			
	2121	21210 Fish fillets, other fish meat and fish livers and roes, fresh or chilled	1512	0302.70 0304.10	034.19,.51
	2122	21220 Fish, fish fillets, other fish meat and fish livers and roes, frozen	1512	0303 0304.20,.90	034.2,.4, .55
	2123	21230 Fish, dried, salted or in brine; smoked fish; edible fish meal	1512	0305	035
	2124	21240 Fish, otherwise prepared or preserved; caviar	1512	1604	037.1
	2125	21250 Crustaceans, frozen; molluscs and other aquatic invertebrates, frozen, dried, salted or in brine	1512	0306.11-.19 0307.29,.39, .49,.59, .99	036.1,.37, .39
	2126	21260 Crustaceans, molluscs and other aquatic invertebrates, otherwise prepared or preserved	1512	1605	037.2
	2129	Flours, meals and pellets, inedible, and other products, n.e.c., of fish or of crustaceans, molluscs or other aquatic invertebrates; dead fish, crustaceans, molluscs or other aquatic invertebrates unfit for human consumption			
		21291 Flours, meals and pellets, inedible, of fish, crustaceans, molluscs or other aquatic invertebrates	1512	2301.20	081.42
		21299 Products n.e.c. of fish, crustaceans, molluscs or other aquatic invertebrates; dead fish, crustaceans, molluscs or other aquatic invertebrates unfit for human consumption	1512	0511.91	291.96
213		Prepared and preserved vegetables			
	2131	21310 Vegetables (uncooked or cooked by steaming or boiling in water), frozen	1513	0710	054.6
	2132	21320 Vegetables provisionally preserved	1513	0711	054.7
	2139	21390 Other preserved vegetables (including dried vegetables, canned vegetables and vegetables preserved in vinegar)	1513	0712 1105 2001-2004 2005.20-.90	056.1,.41, .42,.6, .7

Group	Class	Subclass	Title	C o r r e s p o n d i n g		
				ISIC	HS	SITC
214	2140	21400	Fruit juices and vegetable juices	1513	2009	059
215			Prepared and preserved fruit and nuts			
	2151	21510	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen	1513	0811	058.3
	2152	21520	Jams, fruit jellies and fruit or nut puree and pastes	1513	2007.91,.99	058.1
	2153	21530	Nuts, ground-nuts, etc., roasted, salted or otherwise prepared n.e.c.	1513	2008.11,.19	058.92
	2154	21540	Fruit and nuts provisionally preserved	1513	0812	058.21
	2155	21550	Other preserved fruits	1513	0814 2008.20-.99	058.22, .93-.97
	2156	21560	Apricot, peach or plum stones and kernels	1513	1212.30	054.85
216			Animal and vegetable oils and fats			
	2161		Fats of bovine animals, sheep, goats, pigs and poultry, raw or rendered; wool grease			
		21611	Fats of bovine animals, sheep, goats, pigs and poultry, raw or rendered (including pig and poultry fat, frozen, salted, in brine, dried or smoked and including lard)	1511	0209 1501 1502	411.2,.31, .32
		21612	Wool grease	1711	1505	411.34,.35
	2162	21620	Animal oils and fats, crude and refined, except fats of bovine animals, sheep, goats, pigs and poultry	1514	1503 1504 1506	411.1,.33, .39
	2163	21630	Soya-bean, ground-nut, olive, sunflower-seed, safflower, cotton-seed rape, colza and mustard oil, crude	1514	1507.10 1508.10 1509.10 1512.11,.21 1514.10	421.11,.21, .31,.41, .51,.71
	2164	21640	Palm, coconut, palm kernel, babassu and linseed oil, crude	1514	1511.10 1513.11,.21 1515.11	422.11,.21, .31,.41
	2165	21650	Soya-bean, ground-nut, olive, sunflower-seed, safflower, cotton-seed, rape, colza and mustard oil and their fractions, refined but not chemically modified; other oils obtained solely from olives and sesame oil, and their fractions, whether or not refined, but not chemically modified	1514	1507.90 1508.90 1509.90 1510 1512.19,.29 1514.90 1515.50	421.19,.29, .39,.42, .49,.59, .79,.8
	2166	21660	Maize (corn) oil and its fractions, not chemically modified	1532	1515.21,.29	421.6
	2167	21670	Palm, coconut, palm kernel, babassu	1514	1511.90	422.19,.29,

Group	Class	Subclass	Title	C o r r e s p o n d i n g	
				ISIC	HS SITC
			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., whether or not refined, but not chemically modified	1513.19,.29 1515.19, .30,.40, .60,.90	.39,.49, .5,.9
	2168	21680	Margarine and similar preparations	1514	1517 091
	2169	21690	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter- esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	1514	1516 431.2
217	2170	21700	Cotton linters	1514	1404.20 263.2
218			Oil-cake and other solid residues resulting from the extraction of vegetable fats or oils; flours and meals of oil seeds or oleaginous fruits, except those of mustard; vegetable waxes, except triglycerides; degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes		
	2181	21810	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils	1514	2304-2306 081.3
	2182	21820	Flours and meals of oil seeds or oleaginous fruits, except those of mustard	1514	1208 223.9
	2183	21830	Vegetable waxes, except triglycerides; degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	1514	1521.10 1522 431.33,.41
DIVISION 22			DAIRY PRODUCTS		
221			Processed liquid milk and cream		
	2211	22110	Processed liquid milk	1520	0401.10,.20 022.11,.12
	2212	22120	Cream	1520	0401.30 022.13
229			Other dairy products		
	2291	22910	Milk and cream in solid forms	1520	0402.10, .21,.29 022.21,.22
	2292	22920	Milk and cream, concentrated or containing added sugar or other sweetening matter, other than in	1520	0402.91,.99 022.23,.24



Group	Class	Subclass Title	Corresponding ISIC HS	SITC
	2293	22930 solid forms Yoghurt and other fermented or acidified milk and cream	1520 0403	022.31,.32
	2294	22940 Butter and other fats and oils derived from milk	1520 0405	023
	2295	22950 Cheese and curd	1520 0406	024
	2296	22960 Casein	1520 3501.10	592.21
	2297	22970 Ice cream and other edible ice	1520 2105	022.33
	2298	22980 Lactose and lactose syrup	1520 1702.10	061.91
	2299	22990 Dairy products n.e.c.	1520 0404	022.4
DIVISION 23				
GRAIN MILL PRODUCTS, STARCHES AND STARCH PRODUCTS; OTHER FOOD PRODUCTS				
231	Grain mill products			
	2311	23110 Wheat or meslin flour	1531 1101	046.1
	2312	23120 Cereal flours other than of wheat or meslin	1531 1102	047.1
	2313	23130 Groats, meal and pellets of wheat	1531 1103.11,.21	046.2
	2314	23140 Cereal groats, meal and pellets n.e.c.	1531 1103.12-.19, .29	047.2
	2315	23150 Other cereal grain products (including corn flakes)	1531 1104 1904	048.1
	2316	23160 Rice, semi- or wholly milled	1531 1006.30,.40	042.3
	2317	23170 Other vegetable flours and meals	1531 1106	056.46-.48
	2318	23180 Mixes and doughs for the preparation of bakers' wares	1531 1901.20	048.5
232	Starches and starch products; sugars and sugar syrups n.e.c.			
	2321	23210 Glucose and glucose syrup; fructose and fructose syrup; invert sugar; sugars and sugar syrups n.e.c.; artificial honey; caramel	1532 1702.30-.90	061.93-.99
	2322	23220 Starches; inulin; wheat gluten; dextrans and other modified starches	1532 1108 1109 3505.10	592.1,.26
	2323	23230 Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, siftings or similar forms	1532 1903	056.45
233	2330	23300 Preparations used in animal feeding	1533 2309	081.95,.99
234	Bakery products			
	2341	23410 Crispbread; rusks, toasted bread and similar toasted products	1541 1905.10,.40	048.41
	2342	23420 Gingerbread and the like; sweet biscuits; waffles and wafers	1541 1905.20,.30	048.42
	2343	23430 Other bread and other bakers' wares	1541 1905.90	048.49

Group	Class	Subclass	Title	C o r r e s p o n d i n g		
				ISIC	HS	SITC
235			Sugar			
	2351	23510	Raw cane or beet sugar	1542	1701.11, .12	061.1
	2352	23520	Refined cane or beet sugar and chemically pure sucrose, in solid form, not containing added flavouring or colouring matter	1542	1701.99	061.29
	2353	23530	Refined cane or beet sugar, in solid form, containing added flavouring or colouring matter; maple sugar and maple syrup	1542	1701.91 1702.20	061.21, .92
	2354	23540	Molasses	1542	1703	061.5
236			Cocoa, chocolate and sugar confectionery			
	2361	23610	Cocoa paste, whether or not defatted	1543	1803	072.3
	2362	23620	Cocoa butter, fat and oil	1543	1804	072.4
	2363	23630	Cocoa powder, not sweetened	1543	1805	072.2
	2364	23640	Cocoa powder, sweetened	1543	1806.10	073.1
	2365	23650	Chocolate and other food preparations containing cocoa (except sweetened cocoa powder), in bulk forms	1543	1806.20	073.2
	2366	23660	Chocolate and other food preparations containing cocoa (except sweetened cocoa powder), other than in bulk forms	1543	1806.31-.90	073.3, .9
	2367	23670	Sugar confectionery (including white chocolate), not containing cocoa; fruit, nuts, fruit-peel and other parts of plants, preserved by sugar	1543	1704 2006	062
237			Macaroni, noodles, couscous and similar farinaceous products			
	2371	23710	Uncooked pasta, not stuffed or otherwise prepared	1544	1902.11, .19	048.3
	2372	23720	Pasta, cooked, stuffed or otherwise prepared; couscous	1544	1902.20-.40	098.91
239			Food products n.e.c.			
	2391		Coffee and tea			
		23911	Coffee, decaffeinated or roasted	1549	0901.12, .21, .22	071.12, .2
		23912	Coffee substitutes containing coffee; extracts, essences and concentrates of coffee, and preparations with a basis thereof or with a basis of coffee; roasted chicory and other roasted coffee substitutes, and extracts, essences and	1549	0901.40 2101.10, .30	071.3

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC	HS SITC
		concentrates thereof		
	23913	Green tea (not fermented), black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	1549	0902.10,.30 074.11,.13
	23914	Extracts, essences and concentrates of tea or mate, and preparations with a basis thereof or with a basis of tea or mate	1549	2101.20 074.32
	2399	Other food products		
	23991	Homogenised preparations of meat, vegetables, fruit or nuts; preparations of milk, flour, meal, starch or malt extract, for infant use, n.e.c.; homogenised composite food preparations	1549	1602.10 1901.10 2005.10 2007.10 2104.20 098.1,.93
	23992	Soups and broths and preparations therefor	1549	2104.10 098.5
	23993	Eggs, not in shell, and egg yolks, fresh or preserved; egg albumin	1549	0408 3502.10 025.2,.3
	23994	Vinegar and substitutes therefor obtained from acetic acid	1549	2209 098.44
	23995	Sauces; mixed condiments; mustard flour and meal; prepared mustard	1549	2103 098.41-.43, .49
	23996	Yeasts; other single-cell micro-organisms, dead; prepared baking powders	1549	2102 098.6
	23999	Other food products n.e.c.	1549	1901.90 2106 098.94,.99
DIVISION 24		BEVERAGES		
241		Ethyl alcohol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages		
	2411	24110 Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher;	1551	2207.10 512.15
	2412	24120 Ethyl alcohol and other spirits, denatured, of any strength	1551	2207.20 512.16
	2413	24130 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages	1551	2208 112.4
242		Wines		

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
	2421	Wine of fresh grapes, whether or not flavoured; grape must		
	24211	Sparkling wine of fresh grapes	1552 2204.10	112.15
	24212	Wine of fresh grapes, except sparkling wine; grape must	1552 2204.21-.30	112.11,.17
	24213	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	1552 2205	112.13
	2422	24220 Cider, perry, mead and other fermented beverages, except wine of fresh grapes and beer made from malt	1552 2206	112.2
243		Malt liquors and malt		
	2431	24310 Beer made from malt	1553 2203	112.3
	2432	24320 Malt, whether or not roasted	1553 1107	048.2
244		Soft drinks; bottled mineral waters		
	2441	24410 Waters (including mineral waters and aerated waters), not sweetened nor flavoured, except natural water; ice and snow	1554 2201	111.01
	2449	24490 Other non-alcoholic beverages	1554 2202	111.02
DIVISION 25		TOBACCO PRODUCTS		
250		Tobacco products		
	2501	25010 Cigars, cheroots, cigarillos and cigarettes of tobacco or tobacco substitutes	1600 2402	122.1-.31
	2509	25090 Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences	1600 2403	122.32,.39
DIVISION 26		YARN AND THREAD; WOVEN AND TUFTED TEXTICS		
261		Natural textile fibres prepared for spinning		
	2611	26110 Raw silk (not thrown)	1711 5002	261.3
	2612	26120 Silk waste, carded or combed	1711 5003.90	261.49
	2613	26130 Wool, degreased or carbonised, not carded or combed	1711 5101.21,.29, .30	268.21,.29
	2614	26140 Noils of wool or of fine animal hair	1711 5103.10	268.63
	2615	26150 Wool and fine or coarse animal hair, carded or combed	1711 5105	268.7
	2616	26160 Cotton, carded or combed	1711 5203	263.4
	2617	26170 Jute and other textile bast fibres	1711 5303.90	264.9

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
		(except flax, true hemp and ramie), processed but not spun; tow and waste of these fibres		
	2619	26190 Other vegetable textile fibres, processed but not spun; tow and waste of these fibres	1711 5301.21,.29, .30 5302.90 5304.90 5305.19,.29, .99	265.12,.13 .29,.49, .59,.79, .89
262		Man-made textile staple fibres processed for spinning		
	2621	26210 Synthetic staple fibres, carded, combed or otherwise processed for spinning	1711 5506	266.7
	2622	26220 Artificial staple fibres, carded, combed or otherwise processed for spinning	1711 5507	267.13
263		Textile yarn and thread of natural fibres		
	2631	26310 Silk yarn and yarn spun from silk waste; silk-worm gut	1711 5004-5006	651.92-.94
	2632	26320 Yarn of wool, containing 85% or more by weight of wool, not put up for retail sale	1711 5106.10 5107.10	651.12,.13
	2633	26330 Yarn of wool, containing less than 85% by weight of wool, not put up for retail sale	1711 5106.20 5107.20	651.17,.18
	2634	26340 Yarn of wool, not put up for retail sale; yarn of fine or coarse animal hair or of horsehair (including gimped horsehair yarn)	1711 5108-5110	651.14-.16, .19
	2635	26350 Cotton sewing thread	1711 5204	651.2
	2636	26360 Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton	1711 5205 5207.10	651.31,.33
	2637	26370 Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton	1711 5206 5207.90	651.32,.34
	2638	26380 Yarn of vegetable textile fibres other than cotton (including flax, jute, coir and true hemp); paper yarn	1711 5306-5308	651.96-.99
264		Textile yarn and thread of man-made filaments or staple fibres		
	2641	26410 Sewing thread of man-made filaments or staple fibres	1711 5401 5508	651.4
	2642	26420 Yarn of man-made filaments, multiple or cabled (other than sewing thread, high tenacity yarn of polyamides,	1711 5402.61-.69 5403.41-.49 5406	651.61,.69, .71,.76

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
		polyesters or viscose rayon, or textured yarn), not put up for retail sale; man-made filament yarn (other than sewing thread), put up for retail sale		
	2643	26430 Yarn (other than sewing thread) of synthetic staple fibres, containing 85% or more by weight of such fibres	1711 5509.11-.42 5511.10	651.81,.82
	2644	26440 Yarn (other than sewing thread) of synthetic staple fibres, containing less than 85% by weight of such fibres	1711 5509.51-.99 5511.20	651.83,.84
	2645	26450 Yarn (other than sewing thread) of artificial staple fibres, containing 85% or more by weight of such fibres, not put up for retail sale	1711 5510.11,.12	651.86
	2646	26460 Yarn (other than sewing thread) of artificial staple fibres, containing less than 85% by weight of such fibres, not put up for retail sale; yarn (other than sewing thread) of artificial staple fibres, put up for retail sale	1711 5510.20-.90 5511.30	651.85,.87
265		Woven fabrics (except special fabrics) of natural fibres other than cotton		
	2651	26510 Woven fabrics of silk or of silk waste	1711 5007	654.1
	2652	26520 Woven fabrics of carded wool or of carded fine animal hair, containing 85% or more by weight of wool or fine animal hair	1711 5111.11,.19	654.21
	2653	26530 Woven fabrics of combed wool or of combed fine animal hair, containing 85% or more by weight of wool or fine animal hair	1711 5112.11,.19	654.22
	2654	26540 Woven fabrics of wool or fine animal hair, containing less than 85% by weight of wool or fine animal hair	1711 5111.20-.90 5112.20-.90	654.31-.34
	2655	26550 Woven fabrics of coarse animal hair or of horsehair	1711 5113	654.92
	2656	26560 Woven fabrics of flax	1711 5309	654.4
	2657	26570 Woven fabrics of jute and other textile bast fibres (except flax, true hemp and ramie)	1711 5310	654.5
	2659	26590 Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	1711 5311	654.93
266		Woven fabrics (except special fabrics) of cotton		
	2661	26610 Woven fabrics of cotton, containing	1711 5208	652.21,.3

Group	Class	Subclass Title	C o r r e s p o n d i n g		
			ISIC	HS	SITC
	2662	26620 85% or more by weight of cotton, weighing not more than 200 g/m2 Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m2	1711	5209	652.22,.4
	2663	26630 Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres	1711	5210 5211	652.23,.24, .5,.6
	2669	26690 Other woven fabrics of cotton	1711	5212	652.25,.26, .9
267		Woven fabrics (except special fabrics) of man-made filaments and staple fibres			
	2671	26710 Woven fabrics of man-made filament yarn, obtained from high tenacity yarn of nylon or other polyamides, of polyesters or of viscose rayon; woven fabrics of synthetic filament yarn, obtained from strip or the like; woven fabrics of synthetic filament yarn, consisting of layers of parallel yarns superimposed on each other at angles, the layers being bonded at the intersections of the yarns (including mesh scrim)	1711	5407.10-.30 5408.10	653.11-.13, .51
	2672	26720 Other woven fabrics of man-made filament yarn, containing 85% or more by weight of such filaments	1711	5407.41-.74 5408.21-.24	653.14-.17, .52
	2673	26730 Other woven fabrics of man-made filament yarn	1711	5407.81-.94 5408.31-.34	653.18,.19, .59
	2674	26740 Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres	1711	5512	653.2
	2675	26750 Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres	1711	5516.11-.14	653.6
	2676	26760 Woven fabrics of man-made staple fibres, containing less than 85% of such fibres, mixed mainly or solely with cotton	1711	5513 5514 5516.41-.44	653.3,.81
	2677	26770 Woven fabrics of man-made staple fibres, containing less than 85% of such fibres, mixed mainly or solely with wool or fine animal hair	1711	5515.13,.22, .92, 5516.31-.34	653.41,.82
	2679	26790 Other woven fabrics of man-made staple fibres	1711	5515.11,.12, .19,.21, .29,.91, .99 5516.21-.24, .91-.94	653.42,.43, .83,.89

Group	Class	Subclass	Title	C o r r e s p o n d i n g	
				ISIC HS	SITC
268			Special fabrics		
	2681	26810	Woven pile fabrics and chenille fabrics (other than terry towelling and narrow fabrics) of cotton	1711 5801.21-.26	652.14,.15
	2682	26820	Woven pile fabrics and chenille fabrics (other than terry towelling and narrow fabrics) of man-made fibres	1711 5801.31-.36	653.9
	2683	26830	Other woven pile fabrics and chenille fabrics (other than terry towelling and narrow fabrics)	1711 5801.10,.90	654.35,.95
	2684	26840	Terry towelling and similar woven terry fabrics (other than narrow fabrics) of cotton	1711 5802.11,.19	652.12,.13
	2685	26850	Other terry towelling and similar woven terry fabrics (other than narrow fabrics)	1711 5802.20	654.96
	2686	26860	Gauze (other than narrow fabrics) of cotton	1711 5803.10	652.11
	2687	26870	Other gauze (other than narrow fabrics)	1711 5803.90	654.94
	2688	26880	Tufted textile fabrics, other than carpets	1711 5802.30	654.97
	2689	26890	Woven fabrics (including narrow fabrics) of glass fibres	1711 7019.20	654.6
DIVISION 27			TEXTILE ARTICLES OTHER THAN APPAREL		
271			Made-up textile articles		
	2711	27110	Blankets and travelling rugs (except electric blankets)	1721 6301.20-.90	658.3
	2712	27120	Bed linen, table linen, toilet linen and kitchen linen	1721 6302	658.4
	2713	27130	Curtains (including drapes) and interior blinds; curtain or bed valances	1721 6303	658.51
	2714	27140	Other furnishing articles n.e.c.; sets of woven fabric and yarn for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	1721 5805 6304 6308	658.52,.59, .91,.99
	2715	27150	Sacks and bags, of a kind used for the packing of goods	1721 6305	658.1
	2716	27160	Tarpaulins, sails for boats etc., awnings, sunblinds, tents and camping goods (including pneumatic mattresses)	1721 6306	658.2
	2717	27170	Parachutes	1721 8804	899.96
	2718	27180	Quilts, eiderdowns, cushions, pouffes, pillows, sleeping bags and the like, fitted with springs or stuffed or	1721 9404.30,.90	821.27,.29



Group	Class	Subclass	Title	C o r r e s p o n d i n g		
				ISIC	HS	SITC
	2719	27190	internally fitted with any material or of cellular rubber or plastics Other made-up textile articles (including floor-cloths, dish-cloths, dusters and similar cleaning cloths, life-jackets and life-belts)	1721	6307	658.92,.93
272			Carpets and other textile floor coverings			
	2721	27210	Carpets and other textile floor coverings, knotted	1722	5701	659.2
	2722	27220	Carpets and other textile floor coverings, woven, not tufted or flopped	1722	5702	659.3,.5
	2723	27230	Carpets and other textile floor coverings, tufted	1722	5703	659.4
	2729	27290	Other carpets and textile floor coverings (including those of felt)	1722	5704 5705	659.6
273			Twine, cordage, ropes and cables and articles thereof (including netting)			
	2731	27310	Twine, cordage, rope and cables	1723	5607	657.51
	2732	27320	Knotted netting of twine, cordage or rope; made up nets of textile materials; articles of yarn, strip, twine, cordage, rope or cables n.e.c.	1723	5608 5609	657.52,.59
279			Textiles n.e.c.			
	2791		Tulles, lace, narrow woven fabrics, trimmings and embroidery			
		27911	Narrow woven fabrics; narrow fabrics of warp without weft assembled by adhesive (bolducs); labels, badges and similar articles of textile materials, not embroidered; braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles	1729	5806-5808	656.1,.2, .32
		27912	Tulles and other net fabrics, except woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs	1729	5804	656.4
		27913	Embroidery in the piece, in strips or in motifs	1729	5810	656.5
	2792		Felt and nonwovens			
		27921	Felt	1729	5602	657.1

Group	Class	Subclass	Title	C o r r e s p o n d i n g	
				ISIC HS	SITC
		27922	Nonwovens	1729 5603	657.2
	2799		Other textile articles		
		27991	Wadding of textile materials and articles thereof; textile fibres not exceeding 5 mm in length (flock), textile dust and mill neps	1729 5601	657.71
		27992	Rubber thread and cord, textile covered; textile yarn and strip, impregnated or covered with rubber or plastics	1729 5604	657.8
		27993	Metallised yarn	1729 5605	651.91
		27994	Woven fabrics of metal thread or metallised yarn n.e.c.	1729 5809	654.91
		27995	Gimped yarn and strip; chenille yarn; loop wale-yarn	1729 5606	656.31
		27996	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	1729 5902	657.93
		27997	Textile fabrics, impregnated, coated or covered, n.e.c.	1729 5901 5903 5907	657.31, .32, .34
		27998	Textile products and articles for technical uses (including wicks, gas mantles, hosepiping, transmission or conveyor belts, bolting cloth and straining cloth)	1729 5908-5911	657.72, .73, .91, .92
		27999	Quilted textile products in the piece n.e.c.	1729 5811	657.4
DIVISION 28			KNITTED OR CROCHETED FABRICS; WEARING APPAREL		
281			Knitted or crocheted fabrics		
	2811	28110	Pile fabrics and terry fabrics, knitted or crocheted	1730 6001	655.1
	2819	28190	Other knitted or crocheted fabrics	1730 6002	655.2
282			Wearing apparel, except fur apparel		
	2821	28210	Panty hose, tights, stockings, socks and other hosiery, knitted or crocheted	1730 6115	846.2
	2822		Wearing apparel, knitted or crocheted		
		28221	Men's or boys' suits, coats, jackets, trousers, shorts and the like, knitted or crocheted	1810 6101 6103	843.1, .2
		28222	Men's or boys' shirts, underpants, pyjamas, dressing gowns and similar articles, knitted or crocheted	1810 6105 6107	843.7, .8

Group	Class	Subclass Title	C o r r e s p o n d i n g		
			ISIC	HS	SITC
		28223 Women's or girls' suits, coats, jackets, dresses, skirts, trousers, shorts and the like, knitted or crocheted	1810	6102 6104	844.1,.2
		28224 Women's or girls' blouses, shirts, petticoats, panties, nightdresses, dressing gowns and similar articles, knitted or crocheted	1810	6106 6108	844.7,.8
		28225 T-shirts, singlets and other vests, knitted or crocheted	1730	6109	845.4
		28226 Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted	1730	6110	845.3
		28227 Babies' garments and clothing accessories, knitted or crocheted	1810	6111	845.12
		28228 Track suits, ski suits, swimwear and other garments, knitted or crocheted, n.e.c.	1810	6112 6114	845.62,.64, .9
		28229 Gloves, shawls, scarves, veils, ties, cravats and other made-up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories	1810	6116 6117	846.9
2823		Wearing apparel, of textile fabric, not knitted or crocheted; brassieres, corsets, suspenders and similar articles, whether or not knitted or crocheted			
		28231 Men's or boys' suits, coats, jackets, trousers, shorts and the like, of textile fabric, not knitted or crocheted	1810	6201 6203	841.1-.4
		28232 Men's or boys' shirts, singlets, underpants, pyjamas, dressing gowns and similar articles, of textile fabric, not knitted or crocheted	1810	6205 6207	841.5,.6
		28233 Women's or girls' suits, coats, jackets, dresses, skirts, trousers, shorts and the like, of textile fabric, not knitted or crocheted	1810	6202 6204	842.1-.6
		28234 Women's or girls' blouses, shirts, singlets, petticoats, panties, nightdresses, dressing gowns and similar articles, of textile fabric, not knitted or crocheted	1810	6206 6208	842.7,.8
		28235 Babies' garments and clothing accessories, of textile fabric, not knitted or crocheted	1810	6209	845.11
		28236 Track suits, ski suits, swimwear and other garments, of textile fabric, not knitted or crocheted, n.e.c.	1810	6211	845.61,.63, .8

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
		28237 Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted	1810 6212	845.5
		28238 Handkerchiefs, shawls, scarves, veils, ties, cravats, gloves and other made-up clothing accessories, of textile fabric, not knitted or crocheted; parts of garments or of clothing accessories, of textile fabric, not knitted or crocheted, n.e.c.	1810 6213-6217	846.1
	2824	Apparel and clothing accessories, of leather, composition leather or plastics		
		28241 Apparel of leather or of composition leather	1810 4203.10	848.11
		28242 Clothing accessories of leather or of composition leather, except sports gloves	1810 4203.29-.40	848.12-.19
		28243 Apparel and clothing accessories of plastics (incl. gloves)	2520 3926.20	848.21
	2825	28250 Garments made up of felt or nonwovens; garments made up of textile fabrics impregnated or coated with plastics, rubber or other materials	1810 6113 6210	845.2
	2826	Hats and headgear		
		28261 Hat-forms, hat bodies and hoods of felt; plateaux and manchons of felt; hat-shapes, plaited or made by assembling strips of any material	1810 6501 6502	657.6
		28262 Hats and other headgear, of felt, or plaited or made by assembling strips of any material, or knitted or crocheted or made up from lace or other textile fabric in the piece; hair-nets	1810 6503-6505	848.41-.43
		28269 Other headgear except headgear of rubber or of plastics, safety headgear and asbestos headgear; head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	1810 6506.92,.99 6507	848.48,.49
283		Tanned or dressed furskins and artificial fur; articles thereof (except headgear)		
	2831	28310 Tanned or dressed furskins	1820 4302	613
	2832	28320 Articles of apparel, clothing accessories and other articles of	1820 4303	848.31

Group	Class	Subclass	Title	C o r r e s p o n d i n g		
				ISIC	HS	SITC
	2833	28330	furskin (except headgear) Artificial fur and articles thereof (except headgear)	1820	4304	848.32
DIVISION 29			LEATHER AND LEATHER PRODUCTS; FOOTWEAR			
291			Tanned or dressed leather; composition leather			
	2911	29110	Chamois leather; patent leather and patent laminated leather; metallised leather	1911	4108 4109	611.81,.83
	2912	29120	Other leather, of bovine or equine animals, without hair on	1911	4104	611.3,.4
	2913	29130	Other leather, without hair on (including sheep, lamb, goat or kid skin leather); composition leather with a basis of leather or leather fibre	1911	4105-4107 4111	611.2, .5-.7
292			Luggage, handbags and the like; saddlery and harness; other articles of leather			
	2921	29210	Saddlery and harness, for any animal, of any material	1912	4201	612.2
	2922	29220	Luggage, handbags and the like, of leather, composition leather, plastic sheeting, textile materials, vulcanized fibre or paperboard; travel sets for personal toilet, sewing or shoe or clothes cleaning	1912	4202 9605	831
	2923	29230	Watch straps, except of metal	1912	9113.90	885.93
	2929	29290	Other articles of leather or composition leather (including articles of a kind used in machinery or mechanical appliances or for other technical uses) n.e.c.	1912	4204 4205	612.1,.9
293			Footwear, with outer soles and uppers of rubber or plastics, or with uppers of leather or textile materials, other than sports footwear, footwear incorporating a protective metal toe- cap and miscellaneous special footwear			
	2931	29310	Waterproof footwear, with outer soles and uppers of rubber or plastics, other than footwear incorporating a protective metal toe-cap	1920	6401.91-.99	851.31
	2932	29320	Footwear with outer soles and uppers of rubber or plastics, other than waterproof footwear, sports footwear and footwear incorporating a	1920	6402.20,.91, .99	851.32

Group	Class	Subclass Title	C o r r e s p o n d i n g		
			ISIC	HS	SITC
	2933	29330 protective metal toe-cap Footwear with uppers of leather, other than sports footwear, footwear incorporating a protective metal toe-cap and miscellaneous special footwear	1920	6403.51-.99 6405.10	851.48,.49
	2934	29340 Footwear with uppers of textile materials, other than sports footwear	1920	6404.19,.20 6405.20	851.51,.52, .59
294		Sports footwear, except skating boots			
	2941	29410 Ski-boots and cross-country ski footwear	1920	6402.11 6403.11	851.21,.22
	2942	29420 Tennis shoes, basketball shoes, gym shoes, training shoes and the like	1920	6404.11	851.25
	2949	29490 Other sports footwear, except skating boots	1920	6402.19 6403.19	851.23,.24
295		Other footwear, except asbestos footwear, orthopaedic footwear and skating boots			
	2951	29510 Footwear incorporating a protective metal toe-cap	1920	6401.10 6402.30 6403.40	851.1
	2952	29520 Wooden footwear, miscellaneous special footwear and other footwear n.e.c.	1920	6403.20,.30 6405.90	851.41,.42, .7
296	2960	29600 Parts of footwear; removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	1920	6406	851.9
SECTION 3		OTHER TRANSPORTABLE GOODS, EXCEPT METAL PRODUCTS, MACHINERY AND EQUIPMENT			
DIVISION 31		PRODUCTS OF WOOD, CORK, STRAW AND PLAITING MATERIALS			
311	3110	31100 Wood, sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm; railway or tramway sleepers (cross-ties) of wood, not impregnated	2010	4406.10 4407	248.11,.2, .4
312		Wood continuously shaped along any of its edges or faces; wood wool; wood flour; wood in chips or particles			
	3121	31210 Wood, continuously shaped along any	2010	4409	248.3,.5

Group	Class	Subclass	Title	Corresponding ISIC HS	SITC
			of its edges or faces (including strips and friezes for parquet flooring, not assembled, and beadings and mouldings)		
	3122	31220	Wood wool; wood flour	2010 4405	634.93
	3123	31230	Wood in chips or particles	2010 4401.21,.22	246.1
313			Wood in the rough, treated with paint, stains, creosote or other preservatives; railway or tramway sleepers (cross-ties) of wood, impregnated		
	3131	31310	Wood in the rough, treated with paint, stains, creosote or other preservatives	2010 4403.10	247.3
	3132	31320	Railway or tramway sleepers (cross-ties) of wood, impregnated	2010 4406.90	248.19
314			Boards and panels		
	3141	31410	Plywood consisting solely of sheets of wood	2021 4412.11-.19	634.3
	3142	31420	Other plywood, veneered panels and similar laminated wood	2021 4412.21-.99	634.4
	3143	31430	Particle board and similar board of wood or other ligneous materials	2021 4410	634.22,.23
	3144	31440	Fibreboard of wood or other ligneous materials	2021 4411	634.5
315			Veneer sheets; sheets for plywood; densified wood		
	3151	31510	Veneer sheets and sheets for plywood and other wood sawn lengthwise, sliced or peeled, of a thickness not exceeding 6 mm	2021 4408	634.1
	3152	31520	Densified wood	2021 4413	634.21
316	3160	31600	Builders' joinery and carpentry of wood (including cellular wood panels, assembled parquet panels, shingles and shakes)	2022 4418	635.3
317	3170	31700	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood (including staves)	2023 4415 4416	635.1,.2
319			Other products of wood; articles of cork		

Group	Class	Subclass Title	C o r r e s p o n d i n g		
			ISIC	HS	SITC
		plaiting materials and straw			
	3191	Other products of wood			
	31911	Tools, tool bodies, tool handles, broom or brush bodies and handles, boot or shoe lasts and trees, of wood	2029	4417	635.91
	31912	Tableware and kitchenware, of wood	2029	4419	635.42
	31913	Wood marquetry and inlaid wood; cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood	2029	4420	635.49
	31914	Wooden frames for paintings, photographs, mirrors or similar objects, and other articles of wood	2029	4414 4421	635.41,.99
	3192	Articles of cork and straw or other plaiting materials; basketware and wickerwork			
	31921	Natural cork, debarked or roughly squared, or in blocks, plates, sheets or strip; crushed, granulated or ground cork; waste cork	2029	4501.90 4502	244.02,.04
	31922	Articles of natural cork; agglomerated cork and articles thereof	2029	4503 4504	633.1,.2
	31923	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	2029	4601 4602	899.71, .73-.79
DIVISION 32		PULP, PAPER AND PAPER PRODUCTS; PRINTED MATTER AND RELATED ARTICLES			
321		Pulp, paper and paperboard			
	3211	Pulps of wood or other fibrous cellulosic material			
	32111	Chemical wood pulp, dissolving grades	2101	4702	251.3
	32112	Chemical wood pulp, other than dissolving grades	2101	4703 4704	251.4-.6
	32113	Mechanical wood pulp; semi-chemical wood pulp; pulps of fibrous cellulosic material other than wood	2101	4701 4705 4706	251.2,.9
	3212	Newsprint, hand-made paper and other uncoated paper and paperboard of a kind used for graphic purposes, and punch card stock and punch tape paper			
	32121	Newsprint	2101	4801	641.1



Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
		32122 Hand-made paper and paperboard	2101 4802.10	641.21
		32129 Other uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper	2101 4802.20-.60	641.22-.29
	3213	Toilet tissue stock, uncoated kraft- liner and other uncoated paper and paperboard; miscellaneous other papers		
		32131 Toilet or facial tissue stock, towel or napkin stock and similar paper, cellulose wadding and webs of cellulose fibres	2101 4803	641.63
		32132 Kraftliner, uncoated	2101 4804.11,.19	641.41
		32133 Other uncoated kraft paper and paperboard; sack kraft paper, creped or crinkled	2101 4804.21-.59 4808.20	641.42-.48, .61
		32134 Semi-chemical fluting paper (corrugating medium), uncoated	2101 4805.10	641.51
		32135 Multi-ply paper and paperboard, uncoated	2101 4805.21-.29	641.54
		32136 Other uncoated paper and paperboard; cigarette paper, not cut to size or in the form of booklets or tubes	2101 4805.30-.80 4813.90	641.52, .55-.59
		32137 Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers	2101 4806	641.53
	3214	Processed paper and paperboard		
		32141 Composite paper and paperboard, not surface-coated or impregnated;	2101 4807	641.91,.92
		32142 Paper and paperboard, creped, crinkled, embossed or perforated n.e.c.	2101 4808.30,.90	641.62,.69
		32143 Paper and paperboard coated with kaolin or with other inorganic substances	2101 4810	641.32-.34, .74-.77
		32149 Other paper and paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets	2101 4809 4811	641.31, .71-.73, .78,.79
	3215	Corrugated paper and paperboard and containers of paper and paperboard		
		32151 Corrugated paper and paperboard	2102 4808.10	641.64
		32152 Sacks and bags of paper	2102 4819.30,.40	642.13,.14
		32153 Cartons, boxes, cases, record sleeves and other packing containers (except	2102 4819.10,.20, .50,.60	642.11,.12, .15,.16

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
		bags) of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like		
3219		Other paper and paperboard products		
	32191	Carbon paper, self-copy paper and other copying or transfer papers, not in bulk sizes; duplicator stencils and offset plates, of paper; gummed or adhesive paper	2109 4816 4823.11,.19	642.42,.44
	32192	Envelopes, letter cards, plain postcards and correspondence cards of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing paper stationery	2109 4817	642.2
	32193	Toilet paper, handkerchiefs, towels, serviettes, napkins for babies, tampons, and similar household, sanitary or hospital articles, and articles of apparel, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	2109 4818	642.43,.94, .95
	32194	Wallpaper and similar wall coverings; window transparencies of paper	2109 4814	641.94
	32195	Textile wall coverings	2109 5905	657.35
	32196	Floor coverings on a base of paper or paperboard	2109 4815	659.11
	32197	Labels of paper or paperboard	2109 4821	892.81
	32198	Filter blocks, slabs and plates, of paper pulp	2109 4812	641.93
	32199	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; cigarette paper, in booklets or tubes, or in rolls of a width not exceeding 5 cm; other articles of paper pulp, paper paperboard, cellulose wadding or webs of cellulose fibres	2109 4813.10,.20 4822 4823.20,.30, .40,.51, .59,.60, .70,.90	642.41,.45, .48, .91-.93, .99
322		Books, brochures and leaflets (except advertising material) printed, printed maps; music, printed or in manuscript		
	3221	32210 Printed books, brochures, leaflets and similar printed matter, in single sheets, other than advertising material	2211 4901.10	892.15
	3222	32220 Dictionaries and encyclopaedias, and	2211 4901.91	892.16

Group	Class	Subclass	Title	C o r r e s p o n d i n g	
				ISIC HS	SITC
	3223	32230	serial instalments thereof Printed books (except dictionaries and encyclopaedias and serial instalments thereof), brochures, leaflets and similar printed matter, other than advertising material, not in single sheets; children's picture, drawing or colouring books	2211 4901.99 4903	892.12, .19
	3224	32240	Atlases and other books of maps or charts	2211 4905.91	892.13
	3225	32250	Maps and hydrographic or similar charts (including wall maps, topographical plans and globes), printed, other than in book-form	2211 4905.10, .99	892.14
	3226	32260	Music, printed or in manuscript	2211 4904	892.85
323	3230	32300	Newspapers, journals and periodicals, appearing at least four times a week	2212 4902.10	892.21
324	3240	32400	Newspapers, journals and periodicals, appearing less than four times a week	2212 4902.90	892.29
325			Stamps, cheque forms, banknotes, stock certificates, postcards, greeting cards, advertising material, pictures and other printed matter		
	3251	32510	Unused postage, revenue or similar stamps; stamp-impressed paper; cheque forms; banknotes, stock, share or bond certificates and similar documents of title	2219 4907	892.83
	3252	32520	Printed or illustrated postcards; printed cards bearing personal greetings or messages, with or without envelopes or trimmings	2219 4909	892.42
	3253	32530	Trade advertising material, commercial catalogues and the like	2221 4911.10	892.86
	3254	32540	Printed pictures, designs and photographs	2219 4911.91	892.87
	3255	32550	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions and carbon copies of the foregoing	7421 4906	892.82
	3259	32590	Transfers (decalcomanias); printed calendars; other printed matter	2219 4908 4910 4911.99	892.41, .84, .89
326	3260	32600	Registers, account books, note books, letter pads, diaries and similar	2221 4820	642.3

Group	Class	Subclass	Title	Corresponding ISIC HS	SITC
			articles, blotting-pads, binders, file covers, forms and other articles of stationery, of paper or paperboard		
327	3270	32700	Composed type, prepared printing plates or cylinders, impressed lithographic stones or other impressed media for use in printing	2222 8442.50	726.35
DIVISION 33			COKE OVEN PRODUCTS; REFINED PETROLEUM PRODUCTS; NUCLEAR FUEL		
331	3310	33100	Coke and semi-coke of coal, of lignite or of peat; retort carbon	2310 2704	325
332	3320	33200	Tar distilled from coal, from lignite or from peat, and other mineral tars	2310 2706	335.21
333			Petroleum oils and oils obtained from bituminous materials, other than crude; preparations n.e.c. containing by weight 70% or more of these oils, such oils being the basic constituents of the preparations		
	3331	33310	Motor spirit (gasolene) including aviation spirit	2320	334.11
	3332	33320	Spirit type (gasolene type) jet fuel	2320	334.12
	3333	33330	Other light petroleum oils and light oils obtained from bituminous minerals (other than crude); light preparations n.e.c. containing not less than 70 per cent by weight of petroleum oils or oils obtained from bituminous minerals (other than crude), these oils being the basic constituents of the preparations	2320	334.19
	3334	33340	Kerosene (including kerosene type jet fuel)	2320	334.21
	3335	33350	Other medium petroleum oils and medium oils obtained from bituminous minerals (not kerosene), other than crude; medium preparations n.e.c. containing not less than 70 per cent by weight of petroleum oils or oils obtained from bituminous minerals (other than crude), these oils being the basic constituents of the preparations	2320	334.29
	3336	33360	Gas oils	2320	334.3
	3337	33370	Fuel oils n.e.c.	2320	334.4

Group	Class	Subclass	Title	C o r r e s p o n d i n g	
				ISIC HS	SITC
	3338	33380	Lubricating petroleum oils and oils obtained from bituminous minerals, other heavy petroleum oils and heavy oils obtained from bituminous minerals (other than crude), and heavy preparations n.e.c. containing not less than 70 per cent by weight of petroleum oils or oils obtained from bituminous minerals (other than crude), these oils being the basic constituents of the preparations	2320	334.5
334			Petroleum gases and other gaseous hydrocarbons, except natural gas		
	3341	33410	Propane and butanes, liquefied	2320 2711.12,.13	342
	3342	33420	Ethylene, propylene, butylene, butadiene and other petroleum gases or gaseous hydrocarbons, except natural gas	2320 2711.14,.19, .29	344
335	3350	33500	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products; petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	2320 2712 2713	335.1, .41,.42
336			Radioactive elements and isotopes and compounds; alloys, dispersions, ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues		
	3361	33610	Natural uranium and its compounds; alloys, dispersions, ceramic products and mixtures containing natural uranium and its compounds	2330 2844.10	525.11
	3362	33620	Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions, ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	2330 2844.20	525.13
	3363	33630	Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions, ceramic products and mixtures containing uranium depleted in U235,	2330 2844.30	525.15

Group	Class	Subclass Title	C o r r e s p o n d i n g		
			ISIC	HS	SITC
	3369	33690 thorium or compounds of these products Other radioactive elements and isotopes and compounds; alloys, dispersions, ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	2330	2844.40	525.19
337		Fuel elements (cartridges), for or of nuclear reactors			
	3371	33710 Fuel elements (cartridges), non-irradiated, for nuclear reactors	2330	8401.30	718.77
	3372	33720 Spent (irradiated) fuel elements (cartridges) of nuclear reactors	4010	2844.50	525.17
DIVISION 34		BASIC CHEMICALS			
341		Basic organic chemicals			
	3411	34110 Hydrocarbons and their halogenated, sulphonated, nitrated or nitrosated derivatives	2411	2901-2904	511
	3412	34120 Industrial monocarboxylic fatty acids; acid oils from refining	2411	1519.11-.20	431.31
	3413	34130 Alcohols, phenols, phenol-alcohols, and their halogenated, sulphonated, nitrated or nitrosated derivatives; industrial fatty alcohols	2411	1519.30 2905-2908	512.11-.14, .17,.19, .21, .23-.29, .3,.4
	3414	34140 Carboxylic acids and their anhydrides, halides, peroxides and peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives, except salicylic acid and its salts and esters and their salts	2411	2915-2917 2918.11-.19, .29,.30, .90	513.7,.8, .91,.92, .94-.96
	3415	34150 Amine-function compounds; oxygen-function amino-compounds, except lysine and its esters and salts thereof and glutamic acid and its salts; ureines and their derivatives and salts thereof; carboxyimide-function compounds and imine-compounds; nitrile-function compounds; diazo-, azo- or azoxy-compounds; organic derivatives of hydrazine or of hydroxylamine; compounds with other nitrogen function	2411	2921 2922.11-.30, .49,.50 2924.21 2925-2929	514.5, .61-.63, .65,.67, .73, .82-.89
	3416	34160 Organo-sulphur compounds and other organo-inorganic compounds; heterocyclic compounds n.e.c.	2411	2930 2931 2932.11-.19, .21,.90	515.4,.5, .61,.62, .69, .73-.75,

Group	Class	Subclass Title	C o r r e s p o n d i n g		
			ISIC	HS SITC	
				2933.29-.40, .77,.79 .71-.90 2934.10,.20, .90	
	3417	34170 Ethers, alcohol peroxides, ether peroxides, epoxides, acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives; aldehyde-function compounds; ketone-function compounds and quinone-function compounds; enzymes; prepared enzymes n.e.c.; organic compounds n.e.c.	2411	2909-2914 2942 3507	516.2, .91,.99
	3418	34180 Phosphoric esters and their salts or esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; and their halogenated, sulphonated, nitrated or nitrosated derivatives	2411	2919 2920	516.3
342		Basic inorganic chemicals, n.e.c.			
	3421	34210 Hydrogen, nitrogen, oxygen, carbon dioxide and rare gases; inorganic oxygen compounds of non-metals n.e.c.	2411	2804.10-.40 2811.21,.29	522.21,.39
	3422	34220 Zinc oxide; zinc peroxide; chromium oxides and hydroxides; manganese oxides; iron oxides and hydroxides; earth colours; cobalt oxides and hydroxides; titanium oxides; lead oxides; red lead and orange lead; inorganic bases n.e.c.; metal oxides hydroxides and peroxides n.e.c.	2411	2817 2819-2824 2825.20-.90	522.51-.57, .69
	3423	34230 Chemical elements, n.e.c.; inorganic acids except nitric and sulphonitric; inorganic oxygen compounds of boron, silicon and sulphur; halogen or sulphur compounds of non-metals; sodium hydroxide; hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium; aluminium hydroxide; hydrozine and hydroxylamine and their inorganic salts	2411	2801-2803 2804.50-.90 2805-2807 2809 2810 2811.11,.19, .22,.23 2812 2813 2815 2816 2818.30 2825.10	522.1, .22-.29, .31,.32, .34-.38, .4, .62-.66, .68
	3424	34240 Salts and peroxy salts of inorganic acids and metals n.e.c.;	2411	2826 2827.20-.60 2828-2833 2834.22,.29 2835.10, .22-.29,	523.1, .22,.29, .3,.4, .59,.61, .63-.65, .72-.79

Group	Class	Subclass Title	C o r r e s p o n d i n g		
			ISIC	HS SITC	
	3425	34250 Salts of oxometallic or peroxometallic acids; colloidal precious metals and compounds thereof; other inorganic chemicals n.e.c.; compressed air; amalgams	2411	.31, .39 2836.20-.99 2841 2843 2851	524.3, .99
	3426	34260 Isotopes n.e.c. and compounds thereof (including heavy water)	2411	2845	525.91
	3427	34270 Cyanides, cyanide oxides and complex cyanides; fulminates, cyanates and thiocyanates; silicates; borates; perborates; salts of oxometallic or peroxometallic acids;	2411	2837-2840 2842	523.8
	3428	34280 Hydrogen peroxide; phosphides; carbides; hydrides, nitrides, azides silicides and borides	2411	2847-2850	524.91-.95
	3429	34290 Compounds of rare earth metals, of yttrium or of scandium	2411	2846	525.95
343		Tanning or dyeing extracts; tannins and their derivatives; colouring matter n.e.c.			
	3431	34310 Synthetic organic colouring matter and preparations based thereon; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores; colour lakes and preparations based thereon	2411	3204 3205	531
	3432	34320 Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives; colouring matter of vegetable or animal origin, except animal black; preparations based on colouring matter of vegetable or animal origin	2411	3201 3203	532.2
	3433	34330 Synthetic organic tanning substances; inorganic tanning substances; tanning preparations; enzymatic preparations for pre-tanning	2411	3202	532.3
	3434	34340 Colouring matter n.e.c.; inorganic products of a kind used as luminophores	2411	3206	533.1
344	3440	34400 Activated natural mineral products; animal black; tall oil; terpenic oils produced by the treatment of coniferous woods; crude dipentene; crude para-cymene; pine oil; rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; rum gums; wood tar; wood tar	2411	3802.90 3803 3805-3807	598.11, .13-.18



Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
		oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch		
345		Miscellaneous basic chemical products		
	3451	34510 Wood charcoal	2411 4402	245.02
	3452	34520 Refined sulphur, except sublimed sulphur, precipitated sulphur and colloidal sulphur	2411 2503.90	274.19
	3453	34530 Roasted iron pyrites	2411 2601.20	281.4
	3454	34540 Oils and other products of the distillation of high temperature coal tar, and similar products; pitch and pitch coke, obtained from mineral tars	2411 2707 2708	335.22-.25, .3
	3455	34550 Animal or vegetable fats and oils and their fractions, chemically modified, except those hydrogenated, inter-esterified, re-esterified or elaidinised; inedible mixtures or preparations of animal or vegetable fats or oils	2429 1518	431.1
	3456	34560 Synthetic or reconstructed precious or semi-precious stones, unworked	2411 7104.10,.20	667.41,.42
	3457	34570 Glycerol	2424 1520	512.22
346		Fertilizers and pesticides		
	3461	Nitric acid; sulphonitric acids; ammonia; ammonium chloride; nitrites; nitrates of potassium; phosphates of triammonium; ammonium carbonates; mineral or chemical fertilizers		
		34611 Nitric acid; sulphonitric acids; ammonia	2412 2808 2814	522.33,.61
		34612 Ammonium chloride; nitrites; nitrates of potassium; phosphates of triammonium; ammonium carbonates	2412 2827.10 2834.10,.21 2835.21 2836.10	523.21,.51, .52,.62, .71
		34613 Nitrogenous fertilizers, mineral or chemical	2412 3102.10-.40 .60-.90	562.1
		34614 Phosphatic fertilizers, mineral or chemical	2412 3103	562.2
		34615 Potassic fertilizers, mineral or chemical (except carnallite, sylvite and other crude natural potassium salts)	2412 3104.20-.90	562.3
		34616 Animal or vegetable fertilizers	2412 3101	272.1
		34617 Sodium nitrate	2412 3102.50	272.2
		34619 Fertilizers n.e.c.	2412 3105	562.9
	3462	34620 Pesticides	2421 3808	591

Group	Class	Subclass	Title	C o r r e s p o n d i n g	
				ISIC HS	SITC
347			Plastics in primary forms		
	3471	34710	Polymers of ethylene, in primary forms	2413 3901	571
	3472	34720	Polymers of styrene, in primary forms	2413 3903	572
	3473	34730	Polymers of vinyl chloride or other halogenated olefins, in primary forms	2413 3904	573
	3474	34740	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms	2413 3907	574
	3479	34790	Other plastics in primary forms; ion exchangers	2413 3902 3905 3906 3908-3914	575
348	3480	34800	Synthetic rubber and factice derived from oils, and mixtures thereof with natural rubber and similar natural gums, in primary forms or in plates, sheets or strip	2413 4002	232.1
DIVISION 35			OTHER CHEMICAL PRODUCTS; MAN-MADE FIBRES		
351			Paints and varnishes and related products; artists' colours; ink		
	3511	35110	Paints and varnishes (including enamels and lacquers); prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes, liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass in the form of powder, granules or flakes; prepared water pigments of a kind used for finishing leather; prepared driers; pigments dispersed in non-aqueous media, of a kind used in the manufacture of paints; stamping foils; dyes and other colouring matter, put up for retail sale; glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for walls, floors and ceilings; organic composite solvents and thinners n.e.c.; prepared paint or varnish removers	2422 3207-3212 3214 3814	533.41-.51, .53-.55
	3512	35120	Artists', students' or signboard painters' colours, modifying tints,	2422 3213	533.52

Group	Class	Subclass Title	C o r r e s p o n d i n g		
			ISIC	HS	SITC
		amusement colours and the like			
	3513	35130 Printing ink	2422	3215.11,.19	533.2
	3514	35140 Writing or drawing ink and other inks	2429	3215.90	895.91
352		Pharmaceutical products			
	3521	35210 Salicylic acid and its salts and esters	2423	2918.21-.23	513.93
	3522	35220 Lysine and its esters and salts thereof; glutamic acid and its salts; quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids; acyclic amides and their derivatives and salts thereof; cyclic amides (except ureines) and their derivatives and salts	2423	2922.41,.42 2923 2924.10,.29	514.64,.71, .79,.81
	3523	35230 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; nucleic acids and their salts; hydantoin and its derivatives; sulphonamides	2423	2932.29 2933.11,.19, .21, .51-.69 2934.30 2935	515.63,.71, .72,.76, .78,.8
	3524	35240 Sugars, chemically pure, n.e.c.; sugar ethers and sugar esters and their salts n.e.c.	2423	2940	516.92
	3525	35250 Provitamins, vitamins and hormones; glycosides and vegetable alkaloids and their salts, ethers, esters and other derivatives; antibiotics	2423	2936-2939 2941	541.1, .3-.5, .61
	3526	35260 Medicaments, for therapeutic or prophylactic uses	2423	3003 3004	542
	3529	35290 Other pharmaceutical products or articles for medical or surgical purposes	2423	3001 3002 3005 3006	541.62-.64, .9
353		Soap, cleaning preparations, perfumes and toilet preparations			
	3531	35310 Organic surface active agents, except soap	2424	3402.11-.19	554.21
	3532	Soap and detergents, perfume and toilet preparations			
		35321 Soap; organic surface-active products and preparations for use as soap; paper, wadding, felt and nonwovens,	2424	3401	554.1

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC	HS SITC
		impregnated, coated or covered with soap or detergent		
	35322	Detergents and washing preparations	2424	3402.20,.90 554.22,.23
	35323	Perfume and toilet preparations	2424	3303-3306 553.1-.4, 3307.10-.30, .51-.53, .90 .59
	3533	Cleaning and polishing preparations		
	35331	Preparations for perfuming or deodorizing rooms	2424	3307.41,.49 553.54
	35332	Artificial waxes and prepared waxes	2424	3404 598.3
	35333	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal	2424	3405.10-.30, .90 554.31-.33, .35
	35334	Scouring pastes and powders and other scouring preparations	2424	3405.40 554.34
354		Chemical products n.e.c.		
	3541	35410 Essential oils and concentrates, aqueous distillates and aqueous solutions thereof; resinoids; terpenic by-products of the deterpenation of essential oils; mixtures of odoriferous substances of a kind used as raw materials in industry	2429	3301 3302 551.3,.4
	3542	35420 Glues and gelatine, peptones and their derivatives, and related products; caseinates and other casein derivatives; albuminates and other albumin derivatives	2429	3501.90 3502.90 3503 3504 3505.20 3506 592.22-.25, .27,.29
	3543	35430 Lubricating preparations and preparations of a kind for the oil or grease treatment of materials, except of petroleum; prepared additives for mineral oils; prepared liquids for hydraulic transmission, except of petroleum; anti-freezing preparations and prepared de-icing fluids	2429	3403 3811 3819 3820 597.2,.3, .7
	3544	35440 Modelling pastes; "dental wax" or "dental impression compounds"; other preparations for use in dentistry with a basis of plaster; preparations and charges for fire-extinguishers; charged fire-extinguishing grenades; prepared culture media for development of micro-organisms; composite diagnostic or laboratory reagents n.e.c.	2429	3407 3813 3821 3822 598.67,.69, .94,.95

Group	Class	Subclass Title	C o r r e s p o n d i n g		
			ISIC HS	SITC	
	3545	35450 Prepared explosives; safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators	2429	3601-3603	593.1,.2
	3546	35460 Pyrotechnic articles	2429	3604	593.3
	3547	35470 Chemical elements and compounds doped for use in electronics	2429	3818	598.5
	3549	35490 Other chemical products n.e.c.	2429	3802.10 3809 3810 3812 3815 3817 3823.10-.40, .60,.90	598.4,.63, .64,.8, .91,.93, .96,.97, .99
355		Man-made fibres			
	3551	35510 Synthetic filament tow and staple fibres, not carded or combed	2430	5501 5503	266.5,.6
	3552	35520 Synthetic filament yarn (except sewing thread and multiple or cabled yarn), not put up for retail sale	2430	5402.10-.59	651.5, .62-.64
	3553	35530 Synthetic monofilament and strip	2430	5404	651.88
	3554	35540 Artificial filament tow and staple fibres, not carded or combed	2430	5502 5504	267.11,.12
	3555	35550 Artificial filament yarn (except sewing thread and multiple or cabled yarn), not put up for retail sale	2430	5403.10-.39	651.73-.75
	3556	35560 Artificial monofilament and strip	2430	5405	651.77
DIVISION 36		RUBBER AND PLASTICS PRODUCTS			
361		Rubber tyres and tubes			
	3611	New pneumatic tyres, inner tubes, solid or cushion tyres, interchangeable tyre treads, tyre flaps and "camel-back", of rubber			
	36111	New pneumatic tyres, of rubber, of a kind used on motor cars	2511	4011.10	625.1
	36112	New pneumatic tyres, of rubber, of a kind used on motor cycles or bicycles	2511	4011.40,.50	625.4
	36113	Other new pneumatic tyres, of rubber	2511	4011.20,.30, .91,.99	625.2,.3, .5
	36114	Inner tubes, solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber	2511	4012.90 4013	625.91,.94
	36115	"Camel-back" strips for retreading rubber tyres	2511	4006.10	621.21
	3612	36120 Retreaded pneumatic tyres, of rubber	2511	4012.10	625.92

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
362		Other rubber products		
	3621	36210 Reclaimed rubber	2519 4003	232.21
	3622	36220 Unvulcanised compounded rubber, in primary forms or in plates, sheets or strip; unvulcanised rubber in forms other than primary forms or plates, sheets or strip (except "camel-back" strips for retreading rubber tyres); articles of unvulcanised rubber; thread, cord, plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber	2519 4005 4006.90 4007 4008	621.1,.29, .31-.33
	3623	36230 Tubes, pipes and hoses of vulcanised rubber other than hard rubber	2519 4009	621.4
	3624	36240 Conveyor or transmission belts or belting, of vulcanised rubber	2519 4010	629.2
	3625	36250 Rubberised textile fabrics, except tyre cord fabric	2519 5906	657.33
	3626	36260 Articles of apparel and clothing accessories (including gloves) of vulcanised rubber other than hard rubber	2519 4015	848.22,.29
	3627	36270 Articles of vulcanised rubber n.e.c.; hard rubber; articles of hard rubber	2519 4014 4016 4017	629.1,.9
363		Semi-manufactures of plastics		
	3631	36310 Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, of plastics	2520 3916	583
	3632	36320 Tubes, pipes and hoses, and fittings therefor, of plastics	2520 3917	581
	3633	36330 Plates, sheets, film, foil and strip, of plastics, not self-adhesive, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	2520 3920	582.2
	3639	36390 Other plates, sheets, film, foil and strip, of plastics	2520 3921	582.9
364		Packaging products of plastics		
	3641	36410 Sacks and bags, of plastics	2520 3923.21,.29	893.11
	3649	36490 Other articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics	2520 3923.10, .30-.90	893.19

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC	HS SITC
369		Other plastics products		
	3691	36910 Floor coverings of plastics, in rolls or in the form of tiles; wall or ceiling coverings of plastics	2520	3918 893.31
	3692	36920 Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics	2520	3919 582.1
	3693	36930 Baths, wash-basins, lavatory pans and covers, flushing cisterns and similar sanitary ware, of plastics	2520	3922 893.21
	3694	36940 Tableware, kitchenware, other household articles and toilet articles, of plastics	2520	3924 893.32
	3695	36950 Builders' ware of plastics n.e.c.	2520	3925 893.29
	3696	36960 Parts n.e.c. of lamps, lighting fittings, illuminated signs, illuminated name-plates and the like, of plastics	2520	9405.92 813.92
	3697	36970 Safety headgear; other headgear of rubber or plastics	2520	6506.10,.91 848.44,.45
	3698	36980 Electrical insulating fittings of plastics	2520	8547.20 773.28
	3699	36990 Articles of plastics n.e.c.	2520	3926.10 .30-.90 893.9
DIVISION 37		GLASS AND GLASS PRODUCTS AND OTHER NON-METALLIC PRODUCTS N.E.C.		
371		Glass and glass products		
	3711	Unworked glass, flat glass and pressed or moulded glass for construction; glass mirrors		
		37111 Glass in the mass, in balls (except microspheres), rods or tubes, unworked; waste and scrap of glass	2610	7001 7002 664.1
		37112 Unworked cast, rolled, drawn or blown glass, in sheets	2610	7003 7004 664.3,.5
		37113 Float glass and surface ground or polished glass, in sheets	2610	7005 664.4
		37114 Glass in sheets, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed, etc.	2610	7006 664.91
		37115 Safety glass	2610	7007 664.7
		37116 Glass mirrors; multiple walled insulating units of glass	2610	7008 7009 664.8,.92
		37117 Paving blocks, bricks, tiles and other articles of pressed or moulded glass, of a kind used for building or construction purposes; leaded lights and the like; multicellular or foam	2610	7016.90 664.96

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
		glass in blocks, plates or similar forms		
	3712	Glass fibres and articles thereof, except woven fabrics		
	37121	Slivers, rovings, yarn and chopped strands, of glass	2610 7019.10	651.95
	37129	Voiles, webs, mats, mattresses, boards and other articles of glass fibres, except woven fabrics	2610 7019.31-.90	664.95
	3719	Other glass articles		
	37191	Bottles, jars, phials and other containers, of glass, of a kind used for the conveyance or packing of goods, except ampoules; stoppers, lids and other closures, of glass	2610 7010.90	665.11
	37192	Glass envelopes, open, and glass parts thereof, for electric lamps, cathode-ray tubes or the like	2610 7011	664.93
	37193	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (except bottles, jars and the like, of glass, and ornaments of lamp-worked glass)	2610 7013	665.2
	37194	Clock or watch glasses and similar glasses; glasses for spectacles, not optically worked; hollow glass spheres and their segments for the manufacture of such glasses	2610 7015	664.94
	37195	Laboratory, hygienic or pharmaceutical glassware; ampoules of glass	2610 7010.10 7017	665.91, .92
	37196	Parts n.e.c. of lamps, lighting fittings, illuminated signs, illuminated name-plates and the like, of glass	2610 9405.91	813.91
	37197	Electrical insulators of glass	2610 8546.10	773.22
	37199	Articles of glass n.e.c. (including glass inners for vacuum flasks, signalling glassware, glass cubes for mosaics, glass beads, glass microspheres and ornaments of lamp-worked glass)	2610 7012 7014 7016.10 7018 7020	665.12, .93-.99
372		Non-structural ceramic ware		
	3721	37210 Ceramic sinks, baths, water closet pans, flushing cisterns and similar sanitary fixtures	2691 6910	812.2
	3722	Ceramic household and ornamental		



Group	Class	Subclass Title	C o r r e s p o n d i n g		
			ISIC	HS	SITC
		articles			
	37221	Ceramic tableware, kitchenware, other household articles and toilet articles	2691	6911 6912	666.1
	37222	Statuettes and other ornamental ceramic articles	2691	6913	666.2
	3729	Other non-structural ceramic wares			
	37291	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar recepticals of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods	2691	6909	663.91
	37292	Electrical insulators of ceramics; insulating fittings, for electrical machines, appliances or equipment, of ceramics	2691	8546.20 8547.10	773.23,.26
	37299	Other non-structural ceramic articles n.e.c.	2691	6914	663.99
373		Refractory products and structural non-refractory clay products			
	3731	37310 Bricks, blocks, tiles and other ceramic goods of siliceous earths	2692	6901	662.31
	3732	37320 Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous earths	2692	6902	662.32
	3733	37330 Refractory cements, mortars, concretes and similar compositions n.e.c.	2692	3816	662.33
	3734	37340 Unfired refractory products; other refractory ceramic goods	2692	6815.91 6903	663.38, .7
	3735	37350 Non-refractory ceramic building bricks, flooring blocks, support or filler tiles, roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic construction goods	2693	6904 6905	662.41,.42
	3736	37360 Non-refractory ceramic pipes, conduits, guttering and pipe fittings	2693	6906	662.43
	3737	37370 Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like	2693	6907 6908	662.44,.45
374		Cement, lime and plaster			
	3741	37410 Plasters	2694	2520.20	273.24
	3742	37420 Quicklime, slaked lime and hydraulic	2694	2522	661.1

Group	Class	Subclass	Title	C o r r e s p o n d i n g		
				ISIC	SITC	
			lime			
	3743	37430	Cement clinkers	2694	2523.10	661.21
	3744	37440	Portland cement, aluminous cement, slag cement and similar hydraulic cements, except in the form of clinkers	2694	2523.21-.90	661.22-.29
375			Articles of concrete, cement and plaster			
	3751	37510	Non-refractory mortars and concretes	2695	3823.50	598.98
	3752	37520	Boards, blocks and similar articles of vegetable fibre, straw or wood waste agglomerated with mineral binders	2695	6808	661.82
	3753	37530	Articles of plaster or of compositions based on plaster	2695	6809	663.31
	3754	37540	Tiles, flagstones, bricks and similar articles, of cement, concrete or artificial stone	2695	6810.11,.19	663.32
	3755	37550	Prefabricated structural components for building or civil engineering, of cement, concrete or artificial stone	2695	6810.91	663.33
	3756	37560	Other articles of cement, concrete or artificial stone	2695	6810.20,.99	663.34
	3757	37570	Articles of asbestos-cement, cellulose fibre-cement or the like	2695	6811	661.83
376			Monumental or building stone and articles thereof			
	3761	37610	Marble, travertine and alabaster, worked, and articles thereof (except setts, curbstones, flagstones, tiles, cubes and similar articles); artificially coloured granules, chippings and powder of marble, travertine and alabaster	2696	6802.21,.91	661.34,.36
	3769	37690	Other worked monumental or building stone and articles thereof; other artificially coloured granules, chippings and powder of natural stone; articles of agglomerated slate	2696	6801 6802.10, .22-.29, .92-.99 6803	661.31-.33, .35,.39
379			Other non-metallic mineral products n.e.			
	3791	37910	Millstones, grindstones, grinding wheels and the like, without frame-works, for working stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics; natural or artificial abrasive powder or grain, on a base of textile, paper or other material	2699	6804 6805	663.1,.2

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
	3792	37920 Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures, or of asbestos	2699 6812 6813	663.8
	3793	37930 Articles of asphalt or of similar material	2699 6807	661.81
	3794	37940 Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch	2699 2715	335.43
	3795	37950 Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of semi-manufactures	2699 3801	598.61
	3796	37960 Artificial corundum	2699 2818.10	522.67
	3799	37990 Non-metallic mineral products n.e.c. (including mineral wool, expanded mineral materials, worked mica, articles of mica, non-electrical articles of graphite or other carbon and articles of peat)	2699 6806 6814 6815.10,.20, .99	663.35-.37, .39,.5
DIVISION 38		FURNITURE; OTHER TRANSPORTABLE GOODS N.E.C.		
381		Furniture		
	3811	Seats		
	38111	38111 Seats, primarily with metal frames	3610 9401.10,.20, .30,.71, .79	821.11,.12, .14,.17
	38112	38112 Seats, primarily with wooden frames	3610 9401.40-.69	821.13,.15, .16
	38119	38119 Other seats	3610 9401.80	821.18
	3812	Other furniture, of a kind used in offices		
	38121	38121 Other metal furniture, of a kind used in offices	3610 9403.10	821.31
	38122	38122 Other wooden furniture, of a kind used in offices	3610 9403.30	821.51
	3813	38130 Other wooden furniture, of a kind used in the kitchen	3610 9403.40	821.53
	3814	38140 Other furniture n.e.c	3610 9403.20, .50-.80	821.39,.55, .59,.7
	3815	38150 Mattress supports; mattresses, fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics,	3610 9404.10-.29	821.21-.25

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
	3816	38160 whether or not covered Parts of furniture	3610 9401.90 9403.90	821.19,.8
382		Jewellery and related articles		
	3821	38210 Pearls, natural or cultured and unworked	0500 7101.10,.21	667.11,.12
	3822	38220 Cultured pearls, precious or semi- precious stones, and synthetic or reconstructed precious or semi- precious stones (except industrial diamonds and piezo-electric quartz), worked (except simply sawn, cleaved, bruted or roughly shaped), but not strung, mounted or set	3691 7101.22 7102.39 7103.91,.99 7104.90	667.13,.29, .39,.49
	3823	38230 Industrial diamonds, worked; dust and powder of natural or synthetic precious or semi-precious stones	3691 7102.29 7105	277.19,.21
	3824	38240 Jewellery and other articles of precious metal or of metal clad with precious metal; articles of natural or cultured pearls or precious or semi-precious stones (natural, synthetic or reconstructed)	3691 7113-7116	897.3,.4
	3825	38250 Coin	3691 7118	961
383		Musical instruments		
	3831	38310 Pianos and other keyboard stringed musical instruments	3692 9201	898.13
	3832	38320 Other string musical instruments	3692 9202	898.15
	3833	38330 Wind musical instruments (including pipe organs, accordians and brass- wind instruments)	3692 9203-9205	898.21-.23
	3834	38340 Musical instruments, the sound of which is produced, or must be amplified, electrically	3692 9207	898.25,.26
	3835	38350 Other musical instruments (including percussion instruments, musical boxes and fairground organs); decoy calls; whistles, call horns and other mouth-blown sound signalling instruments	3692 9206 9208	898.24, .29
	3836	38360 Parts and accessories of musical instruments; metronomes, tuning forks and pitch pipes	3692 9209	898.9
384		Sports goods		
	3841	38410 Snow-skis and other snow-ski equipment; ice-skates and roller-	3693 9506.11-.19, .70	894.72,.73

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
	3842	38420 skates Water-skis, surf-boards, sailboards and other water-sport equipment	3693 9506.21,.29	894.74
	3843	38430 Gymnasium or athletics articles and equipment	3693 9506.91	894.78
	3844	38440 Other articles and equipment for sports or outdoor games (including sports gloves, balls, golf clubs, equipment for table-tennis, and lawn-tennis racquets); swimming pools and paddling pools	3693 4203.21 9506.31-.39, .40-.69, .99	894.75-.77, .79
	3845	38450 Fishing rods and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" and similar hunting or shooting requisites	3693 9507	894.71
385		Games and toys		
	3851	38510 Dolls' carriages; wheeled toys designed to be ridden by children	3694 9501	894.21
	3852	38520 Dolls representing human beings; toys representing animals or non-human creatures	3694 9502.10 9503.41,.49	894.22,.25
	3853	38530 Parts and accessories of dolls representing human beings	3694 9502.91,.99	894.23
	3854	38540 Toy electric trains, and tracks, signals and other accessories therefor; reduced-size ("scale") model assembly kits and other construction sets and constructional toys	3694 9503.10-.30	894.24
	3855	38550 Puzzles	3694 9503.60	894.27
	3856	38560 Other toys (including toy musical instruments)	3694 9503.50, .70-.90	894.26,.29
	3857	38570 Playing cards	3694 9504.40	894.37
	3858	38580 Video games of a kind used with a television receiver	3694 9504.10	894.31
	3859	38590 Other articles for funfair, table or parlour games (including articles for billiards, pintables, special tables for casino games and automatic bowling alley equipment), except video games of a kind used with a television receiver	3694 9504.20,.30, .90	894.33,.35, .39
386	3860	38600 Roundabouts, swings, shooting galleries and other fairground amusements	3699 9508	894.6
387	3870	38700 Prefabricated buildings	2811 9406	811
389		Other manufactured articles n.e.c.		

Group	Class	Subclass Title	C o r r e s p o n d i n g		
			ISIC HS	SITC	
	3891	Pens, pencils, stamps, slates and boards with writing or drawing surface, typewriter or similar ribbons, ink-pads and similar articles			
	38911	Pens, duplicating stylos, pencils, pen-holders, pencil-holders and similar holders, and parts thereof; crayons, pencil leads, pastels, drawing charcoals and chalks	3699 9608 9609		895.2
	38912	Slates and boards, with writing or drawing surfaces; date, sealing or numbering stamps, and the like, designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such sticks; typewriter or similar ribbons, prepared for giving impressions; ink-pads	3699 9610-9612		895.92-.94
	3892	Umbrellas, sun-umbrellas, walking-sticks, seat-sticks, whips, riding-crops, buttons, press-fasteners, snap-fasteners, press-studs, slide fasteners and parts thereof; button blanks			
	38921	Umbrellas, sun-umbrellas, walking-sticks, seat-sticks, whips, riding-crops and the like	3699 6601 6602		899.41,.42
	38922	Parts, trimmings and accessories of umbrellas, sun-umbrellas, walking-sticks, seat-sticks, whips, riding-crops and the like	3699 6603		899.49
	38923	Press-fasteners, snap-fasteners, press-studs and parts therefor; buttons; slide fasteners	3699 9606.10-.29 9607.11,.19		899.83,.85
	38924	Button moulds and other parts of buttons; button blanks; parts of slide fasteners	3699 9606.30 9607.20		899.84,.86
	3893	38930 Linoleum	3699 5904		659.12
	3894	Photographic plates, film, paper, paperboard and textiles, exposed			
	38941	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	7494 3704		882.5
	38942	Photographic plates and film, exposed and developed, other than cinematographic film	7494 3705		882.6

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
	3895	38950 Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track	9211 3706	883
	3896	38960 Paintings, drawings and pastels; original engravings, prints and lithographs; original sculptures and statuary, in any material; postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper) and the like; collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, ethnographic or numismatic interest; antiques	9214 9701-9706	896
	3897	Human hair; wool or other animal hair or other textile materials; wigs, false beards, eyebrows and eyelashes, switches and the like; articles of human hair n.e.c.; horsehair		
		38971 Human hair, unworked, whether or not washed or scoured; waste of human hair	9302 0501	291.91
		38972 Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like; wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair n.e.c.	3699 6703 6704	899.94, .95
	3899	Other articles		
		38991 Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes	3699 9505	894.45, .49
		38992 Baby carriages and parts thereof	3699 8715	894.1
		38993 Brooms, brushes, hand-operated mechanical floor sweepers (not motorised), mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)	3699 9603	899.72
		38994 Cigarette lighters and other lighters; smoking pipes and cigar or cigarette holders, and parts thereof (except roughly shaped blocks of wood or	3699 9613.10-.80 9614.20, .90 9615 9616	899.33, .37, .82, .87, .89

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
		root for the manufacture of pipes); combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like (except electro-thermic apparatus), and parts thereof; scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations		
	38995	Parts of cigarette lighters and other lighters (except flints and wicks); pyrophoric alloys; articles of combustible materials n.e.c.;	3699 3606.90 9613.90 9614.10	899.35, .36, .39
	38996	roughly shaped blocks of wood or root for the manufacture of smoking pipes Instruments, apparatus and models, designed for demonstrational purposes, unsuitable for other uses	3699 9023	874.52
	38997	Imitation jewellery	3699 7117	897.2
	38998	Matches	3699 3605	899.32
	38999	Articles n.e.c. (including candles, tapers, skins of birds with their feathers, artificial flowers, entertainment articles, hand sieves, hand riddles, vacuum flasks, tailors dummies, animated displays used for shop window dressing, and parts n.e.c.)	3699 3406 3606.10 4206 6701 6702 9601 9602 9604 9617 9618	899.1, .2, .31, .34, .81, .88, .91, .92, .97
DIVISION 39		WASTES OR SCRAPS		
391		Wastes from food and tobacco industry		
	3911	39110 Raw offal, inedible (including pigs' bristles, animal guts, bird skins, feathers, bones and ivory)	0502 0504-0507 0510 0511.99	291.11, .16, .92, .93, .95, .98, .99
	3912	39120 Bran and other residues from the working of cereals or legumes; vegetable materials and vegetable waste, vegetable residues and by- products, whether or not in the form of pellets, of a kind used in animal feeding, n.e.c.	2302 2308	081.19, .2
	3913	39130 Residues of starch manufacture and similar residues	2303.10	081.51
	3914	39140 Beet-pulp, bagasse and other waste of sugar manufacture	2303.20	081.52
	3915	39150 Coffee husks and skins	0901.30	071.13
	3916	39160 Cocoa shells, husks, skins and other	1802	072.5



Group	Class	Subclass	Title	C o r r e s p o n d i n g	
				ISIC HS	SITC
	3917	39170	cocoa waste Brewing or distilling dregs and waste	2303.30	081.53
	3918	39180	Wine lees; argol	2307	081.94
	3919	39190	Tobacco refuse	2401.30	121.3
392			Non-metal wastes or scraps		
	3921		Miscellaneous textile wastes		
		39211	Silk waste, not carded or combed	5003.10	261.42
		39212	Waste of wool or of fine or coarse animal hair	5103.20, .30	268.69
		39213	Garnetted stock of wool or of fine or coarse animal hair	5104	268.62
		39214	Cotton waste, except garnetted stock	5202.10	263.31
		39215	Other cotton waste; garnetted stock	5202.91, .99	263.32, .39
		39216	Waste of man-made fibres	5505	267.2
		39217	Worn clothing and other worn textile articles	6309	269.01
		39218	Rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials	6310	269.02
	3922	39220	Waste of leather, leather dust, powder and flour	4110	211.91
	3923	39230	Residual lyes from the manufacture of wood pulp, including lignin sulphonates, but excluding tall oil	3804	598.12
	3924	39240	Waste and scrap of paper or paperboard	4707	251.1
	3925	39250	Waste, parings and scrap of rubber (except hard rubber) and powders and granules obtained therefrom	4004	232.22
	3926	39260	Used pneumatic tyres of rubber	4012.20	625.93
	3927	39270	Waste, parings and scrap of plastics	3915	579
	3928	39280	Sawdust and wood waste and scrap	4401.30	246.2
393			Metal wastes or scraps		
	3931	39310	Slag, dross, scalings and other waste from the manufacture of iron or steel	2618 2619	278.61, .62
	3932	39320	Ash and residue (except from the manufacture of iron or steel), containing metals or metallic compounds	2620	288.1
	3933		Waste and scrap of precious metal		
		39331	Waste and scraps of gold or of metal clad with gold	7112.10	971.03
		39332	Waste and scrap of precious metal	7112.20, .90	289.2

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
		(except gold) or of metal clad with precious metal (except gold)		
	3934	39340 Ferrous waste and scrap	7204.10-.49	282.10-.32, .39
	3935	39350 Remelting scrap ingots of iron or steel	7204.50	282.33
	3936	39360 Waste and scrap of copper, nickel, aluminium, lead, zinc and tin	7404 7503 7602 7802 7902 8002	288.2
	3937	39370 Vessels and other floating structures for breaking up	8908	793.3
SECTION 4		METAL PRODUCTS, MACHINERY AND EQUIPMENT		
DIVISION 41		BASIC METALS		
411		Basic iron and steel		
	4111	Primary materials of iron and steel metallurgy		
		41111 Pig iron and spiegeleisen in pigs, blocks or other primary forms	2710 7201	671.2
		41112 Ferro-manganese	2710 7202.11,.19	671.4
		41113 Ferro-chromium	2710 7202.41,.49	671.53
		41114 Ferro-nickel	2710 7202.60	671.55
		41115 Other ferro-alloys	2710 7202.21-.30, .50, .70-.99	671.51,.52, .54,.59
		41116 Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms; granules and powders, of pig iron, spiegeleisen, iron or steel	2710 7203 7205	671.31-.33
	4112	Crude steel and steel semi-finished products		
		41121 Ingots, other primary forms, and semi- finished products of iron or non- alloy steel	2710 7206 7207	672.41,.45, .61-.7
		41122 Ingots, other primary forms, and semi- finished products of stainless steel or other alloy steel	2710 7218.10,.90 7224	672.47,.49, .81,.82

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC	HS SITC
412		Rolled, drawn and folded products of iron and steel		
	4121	Flat-rolled products of iron or steel, not further worked than hot-rolled		
	41211	Flat-rolled products of iron or non-alloy steel, not further worked than hot-rolled, of a width of 600 mm or more	2710 7208.11-	673.11-.15, .21-.25
	41212	Flat-rolled products of iron or non-alloy steel, not further worked than hot-rolled, of a width of less than 600 mm	2710 7211.11-	673.16-.19, .26-.29
	41213	Flat-rolled products of stainless steel or of other alloy steel, not further worked than hot-rolled, of a width of 600 mm or more (except products of silicon-electrical steel or high speed steel)	2710 7219.11- 7225.30,	675.31-.36, .41,.42
	41214	Flat-rolled products of stainless steel or of other alloy steel, not further worked than hot-rolled, of a width of less than 600 mm (except products of silicon-electrical steel or high speed steel)	2710 7220.11, 7226.91	675.37,.38, .43
	4122	Flat-rolled products of iron or steel, not further worked than cold-rolled		
	41221	Flat-rolled products of iron or non-alloy steel, not further worked than cold-rolled, of a width of 600 mm or more	2710 7209.11-	673.31-.38, .41-.48
	41222	Flat-rolled products of iron or non-alloy steel, not further worked than cold-rolled, of a width of less than 600 mm	2710 7211.30, .41,.49	673.39,.49
	41223	Flat-rolled products of stainless steel or of other alloy steel, not further worked than cold-rolled, of a width of 600 mm or more (except products of silicon-electrical steel or high speed steel)	2710 7219.31- 7225.50	675.51-.55, .61
	41224	Flat-rolled products of stainless steel or of other alloy steel, not further worked than cold-rolled, of a width of less than 600 mm (except products of silicon-electrical steel or high speed steel)	2710 7220.20 7226.92	675.56,.62
	4123	Other flat-rolled products of iron or steel		

Group	Class	Subclass Title	C o r r e s p o n d i n g		
			ISIC	HS	SITC
		41231 Other flat-rolled products of iron or non-alloy steel (not clad, plated or coated)	2710	7208.90 7209.90 7211.90	673.51-.53
		41232 Flat-rolled products of iron or non-alloy steel, clad, plated or coated	2710	7210 7212	674
		41233 Flat-rolled products of silicon-electrical steel	2710	7225.10 7226.10	675.1
		41234 Flat-rolled products of high speed steel	2710	7225.20 7226.20	675.2
		41235 Other flat-rolled products of stainless steel or other alloy steel	2710	7219.90 7220.90 7225.90 7226.99	675.7
	4124	Bars and rods of iron or steel, hot-rolled			
		41241 Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel	2710	7213	676.11-.14
		41242 Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling	2710	7214	676.21-.24, .43
		41243 Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel or other alloy steel	2710	7221 7227	676.15,.17, .19
		41244 Other bars and rods of stainless steel or other alloy steel, not further worked than hot-rolled, hot-drawn or extruded (except bars and rods of high speed steel or silico-manganese steel)	2710	7222.10 7228.30	676.25,.29
	4125	Angles, shapes and sections, of iron or non-alloy steel, not further worked than hot-rolled; sheet piling of iron or steel; railway or tramway track construction material of iron or steel			
		41251 Angles, shapes and sections, of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded	2710	7216.10-.50	676.81-.83
		41252 Sheet piling, of iron or steel; welded angles, shapes and sections, of iron or steel	2710	7301	676.86
		41253 Railway or tramway track construction material of iron or steel	2710	7302	677

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
	4126	Drawn and folded products of iron or steel		
	41261	Bars and rods of iron or non-alloy steel, n.e.c. (including those not further worked than cold-formed or cold-finished)	2710 7215	676.31-.33, .44
	41262	Angles, shapes and sections, of iron or non-alloy steel, n.e.c. (including those not further worked than cold-formed or cold-finished)	2710 7216.60,.90	676.84,.85
	41263	Wire of iron or non-alloy steel	2710 7217	678.1
	41264	Bars and rods, of stainless steel or other alloy steel, n.e.c. (including those not further worked than forged, those not further worked than cold-formed or cold-finished, and bars and rods of high speed steel or silico-manganese steel); hollow drill bars and rods	2710 7222.20,.30 7228.10,.20, .40-.60, .80	676.34,.39, .41,.42, .45-.48
	41265	Angles, shapes and sections of stainless steel or other alloy steel	2710 7222.40 7228.70	676.87,.88
	41266	Wire of stainless steel or other alloy steel	2710 7223 7229	678.2
	4127	Tubes, pipes and hollow profiles, of iron or steel; tube or pipe fittings, of iron or steel		
	41271	Line pipe of a kind used for oil or gas pipelines, seamless, of iron (other than cast iron) or steel	2710 7304.10	679.12
	41272	Casing, tubing and drill pipe, of a kind used in the drilling for oil or gas, seamless, of iron (other than cast iron) or steel	2710 7304.20	679.13
	41273	Tubes, pipes and hollow profiles of cast iron	2710 7303	679.11,
	41274	Other tubes, pipes and hollow profiles, seamless, of iron or steel	2710 7304.31-90	679.14-.17
	41275	Line pipe of a kind used for oil or gas pipelines, other than seamless, of iron or steel	2710 7305.11-.19 7306.10	679.31,.41
	41276	Casing and tubing, of a kind used in the drilling for oil or gas, other than seamless, of iron or steel	2710 7305.20 7306.20	679.32,.42
	41277	Other tubes, pipes and hollow profiles, of iron or steel	2710 7305.31-.90 7306.30-.90	679.33,.39, .43-.49
	41278	Tube or pipe fittings, of iron or steel	2710 7307	679.5
413		Basic precious metals and metals clad		

Group	Class	Subclass Title	Corresponding ISIC HS	SITC
		with precious metals		
	4131	41310 Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form	2720 7106	681.13,.14
	4132	41320 Gold (including gold plated with platinum), unwrought or in semi-manufactured forms, or in powder form	2720 7108	971.01
	4133	41330 Platinum, unwrought or in semi-manufactured forms, or in powder form	2720 7110	681.23-.25
	4134	41340 Base metals or silver, clad with gold, not further worked than semi-manufactured	2720 7109	971.02
	4135	41350 Base metals clad with silver, and base metals, silver or gold clad with platinum, not further worked than semi-manufactured	2720 7107 7111	681.12,.22
414		Copper, nickel, aluminium, alumina, lead zinc and tin, unwrought		
	4141	Copper, unwrought; copper mattes; cement copper		
	41411	Copper mattes; cement copper	2720 7401	283.2
	41412	Unrefined copper; copper anodes for electrolytic refining	2720 7402	682.11
	41413	Refined copper and copper alloys, unwrought; master alloys of copper	2720 7403 7405	682.12-.14
	4142	Nickel, unwrought; intermediate products of nickel metallurgy		
	41421	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy	2720 7501	284.21,.22
	41422	Unwrought nickel	2720 7502	683.11,.12
	4143	Aluminium, unwrought; alumina		
	41431	Unwrought aluminium	2720 7601	684.1
	41432	Alumina (aluminium oxide), except artificial corundum	2720 2818.20	285.2
	4144	Lead, zinc and tin, unwrought		
	41441	Lead, unwrought	2720 7801	685.1
	41442	Zinc, unwrought	2720 7901	686.1
	41443	Tin, unwrought	2720 8001	687.1
415		Semi-finished products of copper,		

Group	Class	Subclass Title	C o r r e s p o n d i n g		
			ISIC	HS	SITC
		nickel, aluminium, lead, zinc and tin or their alloys			
	4151	Semi-finished products of copper or copper alloys			
	41511	Powders and flakes of copper	2720	7406	682.62
	41512	Bars, rods and profiles, of copper	2720	7407	682.3
	41513	Wire of copper	2720	7408	682.4
	41514	Plates, sheets and strip, of copper, of a thickness exceeding 0.15 mm	2720	7409	682.5
	41515	Foil, of copper, of a thickness not exceeding 0.15 mm	2720	7410	682.61
	41516	Tubes, pipes and tube or pipe fittings, of copper	2720	7411 7412	682.71, .72
	4152	Semi-finished products of nickel or nickel alloys			
	41521	Powders and flakes of nickel	2720	7504	683.23
	41522	Bars, rods, profiles and wire, of nickel	2720	7505	683.21
	41523	Plates, sheet, strip and foil, of nickel	2720	7506	683.24
	41524	Tubes, pipes and tube or pipe fittings, of nickel	2720	7507	683.22
	4153	Semi-finished products of aluminium or aluminium alloys			
	41531	Powders and flakes of aluminium	2720	7603	684.25
	41532	Bars, rods and profiles, of aluminium	2720	7604	684.21
	41533	Wire of aluminium	2720	7605	684.22
	41534	Plates, sheets and strip, of aluminium, of a thickness exceeding 0.2 mm	2720	7606	684.23
	41535	Foil, of aluminium, of a thickness not exceeding 0.2 mm	2720	7607	684.24
	41536	Tubes, pipes and tube or pipe fittings, of aluminium	2720	7608 7609	684.26, .27
	4154	Semi-finished products of lead, zinc and tin or their alloys			
	41541	Lead bars, rods, profiles and wire	2720	7803	685.21
	41542	Lead plates, sheets, strip and foil; lead powders and flakes	2720	7804	685.22
	41543	Lead tubes, pipes and tube or pipe fittings	2720	7805	685.24
	41544	Zinc dust, powders and flakes	2720	7903	686.33
	41545	Zinc bars, rods, profiles and wire; zinc plates, sheets, strip and foil	2720	7904 7905	686.31, .32
	41546	Zinc tubes, pipes and tube or pipe fittings	2720	7906	686.34

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC	HS SITC
		41547 Tin bars, rods, profiles and wire	2720	8003 687.21
		41548 Tin plates, sheets, strip and foil; tin powders and flakes	2720	8004 687.22, .23 8005
		41549 Tin tubes, pipes and tube or pipe fittings	2720	8006 687.24
416	4160	Other non-ferrous metals and articles thereof (including waste and scrap); cermets and articles thereof; ash and residue (except from the manufacture of iron or steel), containing metals or metallic compounds		
		41601 Tungsten, molybdenum, tantalum, magnesium, cobalt, cadmium, titanium zirconium, beryllium, gallium, hafnium, indium, niobium, rhenium and thallium, unwrought, and waste and scrap and powders thereof, except powders of magnesium; cobalt mattes and other intermediate products of cobalt metallurgy	2720	8101.10, .91 689.1, .8, 8102.10, .91 .91, .98 8103.10 8104.11-.20 8105.10 8107.10 8108.10 8109.10 8112.11, .91
		41602 Tungsten, molybdenum, tantalum, magnesium, cobalt, cadmium, titanium, zirconium, beryllium, gallium, hafnium, indium, niobium, rhenium and thallium, wrought, and articles thereof; powders of magnesium	2720	8101.92-.99 699.8, .9 8102.92-.99 8103.90 8104.30, .90 8105.90 8107.90 8108.90 8109.90 8112.19, .99
		41603 Bismuth, antimony, manganese, chromium, germanium and vanadium and articles thereof (including waste and scrap)	2720	8106 689.92-.97 8110 8111 8112.20-.40
		41604 Cermets and articles thereof	2720	8113 689.99
DIVISION 42		FABRICATED METAL PRODUCTS, EXCEPT MACHINERY AND EQUIPMENT		
421		Structural metal products and parts thereof		
	4211	42110 Bridges, bridge sections, towers and lattice masts, of iron or steel	2811	7308.10, .20 691.11, .12
	4212	42120 Doors, windows and their frames and thresholds for doors, of iron, steel or aluminium	2811	7308.30 691.13, .21 7610.10
	4219	42190 Other structures (except prefabricated buildings) and parts of structures, of iron, steel or aluminium; plates, rods, angles, shapes, sections, profiles, tubes and the like,	2811	7308.40, .90 691.14, .19, 7610.90 .29



Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
		prepared for use in structures, of iron, steel or aluminium ; props and similar equipment for scaffolding, shuttering or pitpropping		
422		Tanks, reservoirs and containers of iron, steel or aluminium		
	4221	42210 Reservoirs, tanks, vats and similar containers (other than for compressed or liquefied gas), of iron, steel or aluminium, of a capacity exceeding 300 litres, not fitted with mechanical or thermal equipment	2812 7309 7611	692.11,.12
	4222	42220 Containers for compressed or liquefied gas, of iron, steel or aluminium	2812 7311 7613	692.43,.44
423		Steam generators, (except central heating boilers) and parts thereof		
	4231	42310 Nuclear reactors	2813 8401.10	718.71
	4232	42320 Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	2813 8402.11-.20	711.1
	4233	42330 Auxiliary plant for use with boilers; condensers for steam or other vapour power units	2813 8404.10,.20	711.21,.22
	4234	Parts for the goods of classes 4231 to 4233		
		42341 Parts of the goods of subclass 42310	2813 8401.40	718.78
		42342 Parts of the goods of subclasses 42320 and 42330	2813 8402.90 8404.90	711.91,.92
429		Other fabricated metal products		
	4291	Domestic metal products		
		42911 Sinks, wash-basins, baths and other sanitary ware and parts thereof, of iron, steel, copper or aluminium	2899 7324 7418.20 7615.20	697.5
		42912 Table, kitchen or other household articles and parts thereof, of iron, steel, copper or aluminium; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel, copper or aluminium; iron or steel wool; hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation,	2899 7323 7418.10 7615.10 8210	697.4,.81

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
		conditioning or serving of food or drink		
	42913	Knives (except for machines) and scissors, and blades therefor	2893 8211 8213	696.4,.8
	42914	Razors and razor blades (including razor blade blanks in strips)	2893 8212	696.3
	42915	Other articles of cutlery; manicure or pedicure sets and instruments	2893 8214	696.5
	42916	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or table ware	2893 8215	696.6
4292		Hand tools (including hand tools of a kind used in agriculture, horticulture or forestry, hand saws, files, pliers and metal cutting shears, hand-operated spanners, blow-lamps and clamps); interchangeable tools for hand tools or for machine-tools, including dies for drawing or extruding metal, and rock drilling or earth boring tools; knives for machines; plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermets		
	42921	Hand tools (including hand tools of a kind used in agriculture, horticulture or forestry, hand saws, files, pliers and metal cutting shears, hand-operated spanners, blow-lamps and clamps)	2893 8201-8206	695.1-.5, .7
	42922	Interchangeable tools for hand tools or for machine-tools, including dies for drawing or extruding metal, and rock drilling or earth boring tools; knives for machines; plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermets	2893 8207-8209	695.6
4293		Tanks, casks, drums, cans, boxes and similar containers (other than for compressed or liquefied gas) of iron, steel or aluminium, of a capacity not exceeding 300 litres, not fitted with mechanical or thermal equipment; stoppers, caps and lids (including crown corks), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal		

Group	Class	Subclass Title	C o r r e s p o n d i n g		
			ISIC	HS	SITC
		42931 Tanks, casks, drums, cans, boxes and similar containers (other than for compressed or liquefied gas) of iron, steel or aluminium, of a capacity not exceeding 300 litres, not fitted with mechanical or thermal equipment	2899	7310 7612	692.41,.42
		42932 Stoppers, caps and lids (including crown corks), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal	2899	8309	699.53
4294		Metal fasteners, springs and miscellaneous articles made from metal wire			
		42941 Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated	2899	7312	693.11
		42942 Barbed wire of iron or steel; twisted hoop or single flat wire, and loosely twisted double wire, of a kind used for fencing, of iron or steel; stranded wire, cables, plaited bands and the like, of copper or aluminum, not electrically insulated	2899	7313 7413 7614	693.12-.2
		42943 Cloth, grill, netting and fencing, of iron, steel or copper wire; expanded metal of iron, steel or copper	2899	7314 7414	693.5
		42944 Nails, tacks, staples (except staples in strips), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles, of iron, steel, copper or aluminium	2899	7317 7318 7415 7616.10	694
		42945 Springs and leaves for springs, of iron or steel; copper springs	2899	7320 7416	699.4
4295	42950	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying	2899	8311	699.55
4299		Other metal goods			
		42991 Chain (except articulated link chain)	2899	7315.20-.90	699.2,.71

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
		and parts thereof, of iron or steel;	7419.10	
		chain and parts thereof, of copper		
	42992	Padlocks and locks, of base metal;	2893 8301	699.11
		clasps and frames with clasps,		
		incorporating locks, of base metal;		
	42993	keys and parts thereof, of base metal	2899 8303	699.12
		Armoured or reinforced safes, strong-		
		boxes and doors and safe deposit		
		lockers for strong-rooms, cash or		
		deed boxes and the like, of base metal		
	42994	Paper trays, paper rests, pen trays,	2899 8304	895.11
		office-stamp stands and similar		
		office or desk equipment, of base		
		metal, other than office furniture		
	42995	Fittings for loose-leaf binders or	2899 8305	895.12
		files; letter clips, letter corners,		
		paper clips, indexing tags and		
		similar office articles, of base		
		metal; staples in strips, of base metal		
	42996	Statuettes and other ornaments of	2899 8306.21-.30	697.82
		base metal; photograph, picture		
		or similar frames of base metal;		
		mirrors of base metal		
	42997	Sewing needles, knitting needles,	2899 7319	699.3
		bodkins, crochet hooks, embroidery	8308	
		stiletos and similar articles,		
		for use in the hand, of iron or		
		steel; safety pins and other pins		
		of iron or steel n.e.c.; clasps,		
		frames with clasps, buckles,		
		buckle-clasps, hooks, eyes, eyelets		
		and the like, of base metal, of a		
		kind used for clothing, footwear,		
		awnings, handbags, travel goods or		
		other made-up articles; tubular		
		or bifurcated rivets, of base metal;		
		beads and spangles of base metal		
	42998	Ships' propellers and blades therefor	2899 8485.10	749.91
	42999	Metal goods n.e.c. (including anchors,	2899 7316	699.13-.19,
		grapnels and parts thereof, of iron	7325	.51,.52,
		or steel; grinding balls and similar	7326	.54,.6,
		articles for mills, of iron or steel;	7419.91,.99	.73-.79
		gutters, roof capping, skylight	7508	
		frames and other fabricated building	7616.90	
		components, of zinc; base metal	7806	
		fittings for furniture, doors,	7907	
		saddlery and the like; base metal	8007	
		hat-racks, brackets, etc.; automatic	8302	
		door closers of base metal; flexible	8306.10	
		tubing of base metal;	8307	
		sign-plates of base metal)	8310	

DIVISION 43

GENERAL PURPOSE MACHINERY

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
431		Engines and turbines and parts thereof		
	4311	43110 Internal combustion piston engines, other than for motor vehicles and aircraft	2911 8407.21,.29, .90 8408.10,.90	713.3,.8
	4312	Internal combustion engines of a kind used for motor vehicles		
	43121	Spark-ignition reciprocating internal combustion piston engines, of a cylinder capacity not exceeding 1000 cc	3410 8407.31-.33	713.21
	43122	Spark-ignition reciprocating internal combustion piston engines, of a cylinder capacity exceeding 1000 cc	3410 8407.34	713.22
	43123	Compression-ignition internal combustion piston engines, of a kind used for the propulsion of vehicles other than railway or tramway rolling stock	3410 8408.20	713.23
	4313	Motors and engines for aircraft and spacecraft; aircraft launching gear, deck-arrestor or similar gear, and ground flying trainers		
	43131	Spark-ignition reciprocating or rotary internal combustion piston engines for aircraft	3530 8407.10	713.11
	43132	Turbo-jets and turbo-propellers	3530 8411.11-.22	714.41,.81
	43133	Reaction engines other than turbo-jets	3530 8412.10	714.49
	43134	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers	3530 8805	792.83
	4314	Steam turbines and other vapour turbines; hydraulic turbines and water wheels; gas turbines other than turbo-jets and turbo-propellers		
	43141	Steam turbines and other vapour turbines	2911 8406.11,.19	712.1
	43142	Hydraulic turbines and water wheels	2911 8410.11-.13	718.11
	43143	Gas turbines other than turbo-jets and turbo-propellers	2911 8411.81,.82	714.89
	4315	Parts for the goods of classes 4311 to 4314		
	43151	Parts of spark-ignition reciprocating, compression ignition or rotary internal combustion piston engines	3430 8409.91,.99	713.9

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
		43152 Parts of spark-ignition reciprocating or rotary internal combustion piston engines for aircraft	3530 8409.10	713.19
		43153 Parts for the goods of subclass 43141	2911 8406.90	712.8
		43154 Parts for the goods of subclass 43142, including regulators	2911 8410.90	718.19
		43155 Parts of turbo-jets and turbo-propellers;	3530 8411.91	714.91
		43156 Parts for the goods of subclass 43143	2911 8411.99	714.99
432		Pumps, compressors, hydraulic and pneumatic power engines, and valves, and parts thereof		
	4321	Hydraulic and pneumatic power engines and motors		
		43211 Linear acting (cylinders) hydraulic and pneumatic power engines and motors	2912 8412.21,.31	718.91,.92
		43212 Other hydraulic and pneumatic power engines and motors	2912 8412.29,.39, .80	718.93
	4322	43220 Pumps for liquids; liquid elevators	2912 8413.11-.82	742.1-.7
	4323	43230 Air or vacuum pumps; air or other gas compressors	2912 8414.10-.40, .80	743.1
	4324	43240 Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like	2912 8481.10-.80	747.1-.8
	4325	Parts for the goods of classes 4321 to 4324		
		43251 Parts for the goods of subclasses 43211 and 43212; parts of reaction engines other than turbo-jets	2912 8412.90	718.99
		43252 Parts for the goods of subclass 43220	2912 8413.91,.92	742.9
		43253 Parts for the goods of subclass 43230; parts of fans and ventilating or recycling hoods incorporating a fan	2912 8414.90	743.8
		43254 Parts for the goods of subclass 43240	2912 8481.90	747.9
433		Bearings, gears, gearing and driving elements, and parts thereof		
	4331	43310 Ball or roller bearings	2913 8482.10-.80	746.1-.8
	4332	43320 Transmission shafts and cranks; bearing housings and plain shaft bearings; gears and gearing; ball screws; gear boxes and other speed changers; flywheels and pulleys; clutches and shaft couplings;	2913 7315.11,.12 8483.10-.60	748.1-.32, .4-.6

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
		articulated link chain		
	4333	Parts for the goods of classes 4331 and 4332		
	43331	Parts for the goods of subclass 43310	2913 8482.91, .99	746.9
	43332	Parts for the goods of subclass 43320	2913 7315.19 8483.90	748.39, .9
434		Ovens and furnace burners and parts thereof		
	4341	43410 Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	2914 8416.10-.30	741.21-.25
	4342	43420 Industrial or laboratory furnaces and ovens, except non-electric bakery ovens; other industrial or laboratory induction or dielectric heating equipment	2914 8417.10, .80 8514.10-.40	741.31-.34, .36, .38
	4343	43430 Parts for the goods of subclasses 43410 and 43420; parts of non-electric bakery ovens	2914 8416.90 8417.90 8514.90	741.28, .35, .39
435		Lifting and handling equipment and parts thereof		
	4351	43510 Pulley tackle and hoists other than skip hoists; winches and capstans; jacks	2915 8425	744.2, .4
	4352	43520 Derricks; cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane	2915 8426	744.3
	4353	43530 Fork-lift trucks; other works trucks whether or not fitted with lifting or handling equipment; tractors of the type used on railway station platforms	2915 8427 8709.11, .19	744.11-.15
	4354	43540 Lifts, skip hoists, escalators and moving walkways	2915 8428.10, .40	744.81, .85
	4355	43550 Pneumatic and other continuous action elevators and conveyors, for goods or materials	2915 8428.20, .32-.39	744.71, .73-.79
	4356	43560 Other lifting, handling, loading or unloading machinery	2915 8428.50-.90	744.89
	4357	43570 Parts for the goods of subclasses 43510 to 43560	2915 8431.10-.39 8709.90	744.19, .9
439		Other general purpose machinery and parts thereof		
	4391	Gas generators; distilling plant;		

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
		air conditioning and refrigerating equipment; filtering machinery		
	43911	Producer gas or water gas generators; acetylene gas generators and similar water process gas generators; distilling or rectifying plant; heat exchange units; machinery for liquefying air or gas	2919 8405.10 8419.40-.60	741.71, .73-.75
	43912	Air conditioning machines	2919 8415.10-.83	741.51,.55
	43913	Refrigerating and freezing equipment and heat pumps, except household type equipment	2919 8418.50-.69	741.43,.45
	43914	Filtering or purifying machinery and apparatus, for liquids or gases, except oil filters, petrol filters and air intake filters for internal combustion engines	2919 8421.21,.22, .29,.39	743.61,.62, .67,.69
	43915	Oil filters, petrol filters and air intake filters for internal combustion engines	2919 8421.23,.31	743.63,.64
4392		Machinery for cleaning bottles, packing, and weighing; spraying machinery		
	43921	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; machinery for aerating beverages; other packing or wrapping machinery	2919 8422.20-.40	745.23,.27
	43922	Weighing machinery (excluding balances of a sensitivity of 5 cg or better)	2919 8423.10-.89	745.31,.32
	43923	Fire extinguishers; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines; mechanical appliances for projecting, dispersing or spraying liquids or powders, except agricultural or horticultural appliances	2919 8424.10-.30, .89	745.61-.63, .65
	43924	Gaskets of metal sheeting	2919 8484	749.2
4393		General purpose machinery n.e.c.		
	43931	Fans, except domestic type; centrifuges, except cream separators and clothes dryers	2919 8414.59 8421.19	743.43,.59
	43932	Machinery n.e.c. for the treatment of materials by a process involving	2919 8419.89	741.89



Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
		a change of temperature		
	43933	Calandering or other rolling machines, except for metals or glass	2919 8420.10	745.91
	43934	Automatic goods vending machines	2919 8476.11,.19	745.95
4394		Parts for the goods of classes 4391 to 4393		
	43941	Parts of producer gas or water gas generators; parts of acetylene gas generators and similar water process gas generators; parts for the goods of subclass 43912; parts of refrigerating and freezing equipment and heat pumps; parts of machinery for the treatment of materials by a process involving a change of temperature	2919 8405.90 8415.90 8418.91,.99 8419.90	741.49,.59, .72,.9
	43942	Parts of centrifuges, including centrifugal dryers; parts of filtering or purifying machinery and apparatus for liquids or gases	2919 8421.91,.99	743.91,.95
	43943	Parts for the goods of subclasses 43922, 43923 and 43933; weighing machine weights; parts of agricultural or horticultural mechanical appliances for projecting, dispersing or spraying liquids or powders	2919 8420.91,.99 8423.90 8424.90 8476.90	745.39,.68, .93,.97
	43949	Machinery parts, non-electrical, n.e.c.	2919 8485.90	749.99
DIVISION 44		SPECIAL PURPOSE MACHINERY		
441		Agricultural or forestry machinery and parts thereof		
	4411	44110 Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers	2921 8432.10-.80	721.11-.18
	4412	44120 Mowers for lawns, parks or sports-grounds	2921 8433.11,.19	721.21
	4413	44130 Other mowers; other haymaking machinery; straw or fodder balers; other harvesting machinery; threshing machinery	2921 8433.20-.59	721.22,.23
	4414	44140 Pedestrian controlled tractors, other than of the type used on railway station platforms	2921 8701.10	722.41
	4415	44150 Other tractors, excluding track-laying tractors, road tractors for semi-trailers and tractors of the	2921 8701.90	722.49

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
		type used on railway station platforms		
	4416	44160 Mechanical appliances for projecting, dispersing or spraying liquids or powders for agriculture or horti- culture	2921 8424.81	745.64
	4417	44170 Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	2921 8716.20	786.21
	4418	44180 Machines for cleaning, sorting or grading eggs, fruit, seed, grain, dried leguminous vegetables or other agricultural produce; milking machines; poultry incubators and brooders; agricultural, horticultural, forestry, poultry- keeping or bee-keeping machinery, n.e.c.	2921 8433.60 8434.10 8436.10-.80 8437.10	721.26,.27, .31, .95,.96,
	4419	44190 Parts for the goods of subclasses 44110 to 44130; parts of machines for cleaning, sorting or grading eggs, fruit or other agricultural produce; parts of poultry incubators and brooders; parts n.e.c. of agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery	2921 8432.90 8433.90 8436.91,.99	721.19,.29, .99
442		Machine-tools and parts and accessories thereof		
	4421	Machine-tools for working metal; machine tools for working any material by laser or similar process		
		44211 Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultra- sonic, electro-discharge, electro- chemical, electron beam, ionic beam or plasma arc processes	2922 8456	731.1
		44212 Machining centres, unit construction machines (single station) and multi- station transfer machines, for working metal	2922 8457	731.2
		44213 Lathes for removing metal	2922 8458	731.3
		44214 Machine-tools for drilling, boring or milling metal	2922 8459.10-.69	731.41-.54
		44215 Machine-tools for threading or tapping by removing metal, except lathes and way-type unit head	2922 8459.70	731.57

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC	HS SITC
		machines		
	44216	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, sintered metal carbides or cermets by means of grinding stones, abrasives or polishing products; machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal, sintered metal carbides or cermets n.e.c.	2922 8460 8461	731.6,.7
	44217	Machine-tools for working metal by forging, hammering or die-stamping; machine-tools for working metal by bending, folding, straightening, flattening, shearing, punching or notching; other presses for working metal or metal carbides	2922 8462	733.1
	44218	Machine-tools n.e.c. for working metal, sintered metal carbides or cermets, without removing material	2922 8463	733.9
4422		Machine tools for working stone, ceramics and the like, and for working wood, bone, hard plastics and the like; presses for the manufacture of particle board and the like		
	44221	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass	2922 8464	728.11
	44222	Machine-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials; presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	2922 8465 8479.30	728.12,.44
4423		Tools for working in the hand, powered		
	44231	Tools for working in the hand, pneumatic or with self-contained non-electric motor	2922 8467.11-.89	745.11,.12
	44232	Electro-mechanical tools for working in the hand, with self-contained electric motor	2922 8508.10-.80	778.41-.45

Group	Class	Subclass Title	C o r r e s p o n d i n g		
			ISIC	HS SITC	
	4424	44240 Machinery and apparatus for soldering, brazing or welding; gas-operated surface tempering machines and appliances; electric machines and apparatus for hot spraying of metals or sintered metal carbides	2922	8468.10-.80 8515.11-.80	737.31-.37, .41-.43
	4425	Tool holders; parts and accessories for the goods of classes 4421 to 4424			
		44251 Tool holders, self-opening dieheads, work holders, dividing heads and other special attachments for machine-tools; tool-holders for any type of tool for working in the hand; other parts and accessories for the goods of class 4421	2922	8466.10-.30, .93,.94	735.1,.9
		44252 Parts and accessories for the goods of subclass 44221; parts and accessories of machine tools for working wood, bone, hard plastics and the like	2922	8466.91,.92	728.19
		44253 Parts for the goods of subclass 44231	2922	8467.91-.99	745.19
		44254 Parts for the goods of subclass 44232	2922	8508.90	778.48
		44255 Parts for the goods of subclass 44240	2922	8468.90 8515.90	737.39,.49
443		Machinery for metallurgy and parts thereof			
	4431	44310 Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries; metal-rolling mills	2923	8454.10-.30 8455.10-.22	737.11,.12, .21
	4432	44320 Parts for the goods of subclass 44310 (including rolls for rolling mills)	2923	8454.90 8455.30,.90	737.19,.29
444		Machinery for mining, quarrying and construction, and parts thereof			
	4441	Continuous-action elevators and conveyors, for goods or materials, specially designed for underground use; coal or rock cutters and tunnelling machinery; other boring and sinking machinery			
		44411 Continuous-action elevators and conveyors, for goods or materials, specially designed for underground use	2924	8428.31	744.72
		44412 Coal or rock cutters and tunnelling machinery; other boring	2924	8430.31-.49	723.35,.37 .43,.44

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
		and sinking machinery		
4442		Other moving, grading, levelling, scraping, excavating, tamping, compacting or extracting machinery, self-propelled, for earth, minerals or ores (including bulldozers, mechanical shovels and road rollers)		
	44421	Bulldozers and angledozers, self-propelled	2924 8429.11,.19	723.11
	44422	Graders and levellers, self-propelled	2924 8429.20	723.12
	44423	Scrapers, self-propelled	2924 8429.30	723.31
	44424	Tamping machines and road rollers, self-propelled	2924 8429.40	723.33
	44425	Front-end shovel loaders, self-propelled	2924 8429.51	723.21
	44426	Mechanical shovels, excavators and shovel loaders, self-propelled, with a 360-degree revolving superstructure, except front-end shovel loaders	2924 8429.52	723.22
	44427	Mechanical shovels, excavators and shovel loaders, except front-end shovel loaders and machinery with a 360-degree revolving superstructure; moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, n.e.c., self-propelled, for earth, minerals or ores	2924 8429.59 8430.50	723.29,.39
	44428	Buckets, shovels, grabs and grips for cranes, excavators and the like;	2915 8431.41	723.91
	44429	Bulldozer or angledozer blades	2924 8431.42	723.92
4443	44430	Pile-drivers and pile-extractors; snow-ploughs and snow-blowers; other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, not self-propelled, for earth, minerals or ores; machinery n.e.c. for public works, building or the like	2924 8430.10,.20, .61-.69 8479.10	723.41,.42, .45-.48
4444	44440	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for	2924 8474.10-.80	728.31-.34

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
	4445	forming foundry moulds of sand Track-laying tractors	2924 8701.30	722.3
	4446	Parts for the goods of classes 4441 to 4444		
	44461	Parts n.e.c. of boring or sinking machinery and of derricks, cranes, mobile lifting frames, straddle carriers and works trucks fitted with a crane; parts n.e.c. of moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery for earth, minerals or ores; parts of pile-drivers and pile-extractors; parts of snow-ploughs and snow- blowers.	2924 8431.43,.49	723.93,.99
	44462	Parts for the goods of subclass 44440	2924 8474.90	728.39
445		Machinery for food, beverage and tobacco processing, and parts thereof		
	4451	Machinery for the food, beverage and tobacco industries		
	44511	Cream separators	2925 8421.11	743.51
	44512	Dairy machinery	2925 8434.20	721.38
	44513	Machinery used in the milling industry or for the working of cereals or dried leguminous vegetables other than farm-type machinery	2925 8437.80	727.11
	44514	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages	2925 8435.10	721.91
	44515	Bakery ovens, non-electric; dryers for agricultural products; machinery for making hot drinks or for cooking or heating food, except domestic type machines	2925 8417.20 8419.31,.81	741.37,.84, .87
	44516	Machinery n.e.c. for the industrial preparation or manufacture of food or drink (including fats or oils)	2925 8438.10-.80 8479.20	727.21,.22
	44517	Machinery n.e.c. for processing tobacco	2925 8478.10	728.43
	4452	Parts for the goods of class 4451		
	44521	Parts of milking machines and dairy machinery; parts for the goods of subclass 44514	2925 8434.90 8435.90	721.39,.98

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
		44522 Parts of machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; parts n.e.c. for the goods of subclasses 44513 and 44516	2925 8437.90 8438.90	727.19,.29
		44523 Parts n.e.c. of machinery for processing tobacco	2925 8478.90	728.53
446		Machinery for textile, apparel and leather production, and parts thereof		
	4461	Machinery for preparing, spinning, weaving and knitting textiles		
		44611 Machines for extruding, drawing, texturing or cutting man-made textile materials; machines for preparing textile fibres or producing textile yarns; textile reeling or winding machines and machines for preparing textile yarns for use or machines for weaving, knitting and the like	2926 8444 8445	724.41-.43, .54
		44612 Weaving machines (looms)	2926 8446	724.51
		44613 Knitting machines, stitch-bonding machines, machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting	2926 8447	724.52,.53
		44614 Auxiliary machinery for use with machines for textile extruding, preparing, spinning, weaving, knitting or the like	2926 8448.11,.19	724.61
	4462	Other machinery for textile and apparel production (including sewing machines)		
		44621 Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes; blocks for making hats; machinery for washing, wringing, ironing, pressing, bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles, except household or laundry-type washing machines and dry-cleaning machines; machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile	2926 8449 8451.30-.80	724.55,.74

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
		fabrics		
	44622	Laundry-type washing machines, each of a dry linen capacity exceeding 10 kg; dry-cleaning machines; drying machines for textile fabrics or articles, each of a dry linen capacity exceeding 10 kg	2926 8450.20 8451.10,.29	724.71-.73
	44623	Sewing machines, except book sewing machines and household sewing machines	2926 8452.21,.29	724.35
4463	44630	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines	2926 8453.10-.80	724.81-.85
4464	44640	Parts for the goods of class 4461; parts for the goods of subclass 44621, except parts of machinery for the manufacture or finishing of felt or nonwovens and blocks for making hats; parts for the goods of subclass 44622; parts of household or laundry-type washing machines and textile drying machines, each of a dry linen capacity not exceeding 10 kg; parts for the goods of subclass 44623 (including sewing machine needles and furniture, bases and covers for sewing machines); parts for the goods of subclass 44630	2926 8448.20-.59 8450.90 8451.90 8452.30-.90 8453.90	724.39,.49, .67,.68, .88,.9
447		Weapons and ammunition and parts thereof		
	4471	44710 Tanks and other armoured fighting vehicles, motorised, and parts thereof	2927 8710	891.11
	4472	44720 Military weapons, other than revolvers, pistols and swords and the like;	2927 9301	891.12
	4473	44730 Revolvers, pistols, other firearms and similar devices; other arms	2927 9302-9304	891.14,.3
	4474	44740 Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof;	2927 9306	891.2
		cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads		
	4475	44750 Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	2899 9307	891.13
	4476	44760 Parts of military weapons and other arms	2927 9305	891.9



Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
448		Domestic appliances and parts thereof		
	4481	Domestic electric appliances; non-electric refrigerators and clothes drying machines		
	44811	Refrigerators and freezers, household type, electric or non-electric	2930 8418.10-.40	775.2
	44812	Dishwashing machines and clothes or linen washing or drying machines, household type, electric or non-electric	2930 8422.11 8450.11-.19 8451.21	775.1,.3
	44813	Electric blankets	2930 6301.10	775.85
	44814	Household sewing machines	2926 8452.10	724.33
	44815	Fans and ventilating or recycling hoods of the domestic type	2930 8414.51,.60	743.41,.45
	44816	Other small electric domestic appliances (including vacuum cleaners, kitchen waste disposers, food mixers, shavers, hair dryers, smoothing irons, coffee makers and toasters)	2930 8509.10-.80 8510.10,.20 8516.31-.40, .71-.79	775.41,.42, .71-.73, .83,.84, .87
	44817	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; ovens; cookers, cooking plates, boiling rings, grillers and roasters	2930 8516.10-.29, .50,.60	775.81,.82, .86
	44818	Electric heating resistors, except of carbon	2930 8516.80	775.88
	4482	Domestic cooking and heating equipment, non-electric		
	44821	Cooking appliances and plate warmers, non-electric, domestic, of iron or steel; cooking or heating apparatus of a kind used for domestic purposes, non-electric, of copper	2930 7321.11-.13 7417	697.31,.34
	44822	Stoves, grates, braziers and similar non-electric domestic appliances (other than cooking appliances and plate warmers) of iron or steel	2930 7321.81-.83	697.32
	44823	Radiators for central heating, not electrically heated, of iron or steel	2812 7322.11,.19	812.11
	44824	Air heaters and hot air distributors, not electrically heated, incorporating a motor-driven fan or blower, of iron or steel	2930 7322.90	812.15
	44825	Central heating boilers, for producing hot water or low pressure steam	2930 8403.10	812.17

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
		44826 Water heaters, instantaneous or storage, non-electric	2930 8419.11, .19	741.81, .82
	4483	Parts for the goods of classes 4481 and 4482		
		44831 Parts of the following appliances:electro-mechanical domestic appliances, shavers and hairclippers, with self-contained electric motor; electric instantaneous or storage water heaters, immersion heaters, space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes	2930 8509.90 8510.90 8516.90	775.49, .79, .89
		44832 Parts of stoves, ranges, grates, cookers, barbecues, braziers, gas-rings, plate-warmers and similar non-electric domestic appliances, of iron or steel	2930 7321.90	697.33
		44833 Parts of central heating boilers for producing hot water or low pressure steam	2930 8403.90	812.19
449		Other special purpose machinery and parts thereof		
	4491	Other special purpose machinery		
		44911 Centrifugal clothes driers	2929 8421.12	743.55
		44912 Dryers for wood, paper pulp, paper or paperboard and for other materials except agricultural products	2929 8419.32, .39	741.85, .86
		44913 Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard; machinery (except book-binding machinery) for making up paper pulp, paper or paperboard	2929 8439.10-.30 8441.10-.80	725.1, .2
		44914 Book-binding machinery; machinery for type-setting and the like; printing machinery and machines for uses ancilliary to printing (except office type sheet fed offset printing machinery)	2929 8440.10 8442.10-.30 8443.11, .19, .81 .21-.60	726.31, .51, .59, .6, .81
		44915 Machinery n.e.c. for working rubber or plastics or for the manufacture of products from these materials	2929 8477.10-.80	728.42
		44916 Moulding boxes for metal foundry;	2929 8480	749.1

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
		mould bases; moulding patterns; moulds for metal (except ingot moulds), metal carbides, glass, mineral materials, rubber or plastics		
	44917	Special purpose machinery n.e.c. (including machinery for isotopic separation, machines for assembling electric lamps in glass envelopes, machines for manufacturing glassware and rope making machines)	2929 8401.20 8475.10,.20 8479.40-.89	728.41, .46-.49
	4492	Parts n.e.c. for special purpose machinery		
	44921	Parts for the goods of subclass 44913	2929 8439.91,.99 8441.90	725.91,.99
	44922	Parts for the goods of subclass 44914; parts of office type sheet fed offset printing machinery	2929 8440.90 8442.40 8443.90	726.89,.9
	44923	Parts n.e.c. of dish washing machines; parts of machinery for cleaning or drying bottles or other containers; parts of machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers and of machinery for aerating beverages; parts of other packing or wrapping machinery	2929 8422.90	745.29
	44929	Parts for the goods of subclass 44915; other parts n.e.c. of special purpose machinery	2929 8475.90 8477.90 8479.90	728.51,.52, .55
DIVISION 45		OFFICE, ACCOUNTING AND COMPUTING MACHINERY		
451		Office and accounting machinery, and parts and accessories thereof		
	4511	45110 Automatic typewriters and word- processing machines	3000 8469.10	751.13
	4512	45120 Other typewriters	3000 8469.21-.39	751.15-.19
	4513	45130 Calculating machines; accounting machines, cash registers, postage- franking machines, ticket-issuing machines and similar machines, incorporating a calculating device	3000 8470	751.2
	4514	45140 Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus	3000 9009.11-.30	751.3
	4515	45150 Office type sheet fed printing machinery	3000 8443.12	726.55
	4516	45160 Other office machines (including	3000 8472	751.9

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC	HS SITC
		hectograph or stencil duplicating machines, addressing machines, automatic bank-note dispensers, coin-counting machines, pencil-sharpening machines, and perforating or stapling machines)		
	4517	45170 Parts and accessories for the goods of subclasses 45110 to 45130, 45150, 45160, except covers, carrying cases and the like, and except parts and accessories of office type sheet fed printing machinery	3000	8473.10-.29, 759.91-.95 .40
	4518	45180 Parts and accessories for the goods of subclass 45140	3000	9009.90 759.1
452		Computing machinery and parts and accessories thereof		
	4521	45210 Analogue or hybrid ADP machines	3000	8471.10 752.1
	4522	45220 Digital ADP machines, containing in the same housing at least a CPU and an input and output unit	3000	8471.20 752.2
	4523	45230 Digital processing units for ADP (including those containing in the same housing storage units and/or input units or output units)	3000	8471.91 752.3
	4524	45240 Input or output units, whether or not presented with the rest of a system and whether or not containing storage units in the same housing	3000	8471.92 752.6
	4525	45250 Storage units for ADP	3000	8471.93 752.7
	4526	45260 Other computing machinery (including magnetic or optical readers and machines for transcribing data onto data media)	3000	8471.99 752.9
	4527	45270 Parts and accessories for the goods of subclasses 45210 to 45260, except covers, carrying cases and the like	3000	8473.30 759.97
DIVISION 46		ELECTRICAL MACHINERY AND APPARATUS		
461		Electric motors, generators and transformers, and parts thereof		
	4611	Electric motors, generators and the like		
		46111 Motors of an output not exceeding 37.5 W; other DC motors; DC generators	3110	8501.10, 716.1,.2 .31-.34
		46112 Universal AC/DC motors of an output exceeding 37.5 W; other AC motors;	3110	8501.20, 716.3 .40-.53,

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
		AC generators (alternators)	.61-.64	
	46113	Electric generating sets and rotary converters	3110 8502	716.4,.5
	4612	Electrical transformers, static converters and inductors		
	46121	Electrical transformers	3110 8504.21-.34	771.1
	46122	Ballasts for discharge lamps or tubes; static converters; other inductors	3110 8504.10,.40, .50	771.21-.25
	4613	Parts for the goods of classes 4611 and 4612		
	46131	Parts of electric motors, generators and the like	3110 8503	716.9
	46132	Parts of electrical transformers, static converters and inductors	3110 8504.90	771.29
462		Electricity distribution and control apparatus, and parts thereof		
	4621	Electricity distribution or control apparatus		
	46211	Electrical apparatus for switching or protecting electrical circuits, or for making connexions to or in electrical circuits, for a voltage exceeding 1000 V	3120 8535	772.4
	46212	Electrical apparatus for switching or protecting electrical circuits, for making connexions to or in electrical circuits, for a voltage not exceeding 1000 V	3120 8536	772.5
	46213	Boards, consoles, cabinets and other bases, equipped with electrical switching etc apparatus, for electric control or the distribution of electricity, for a voltage not exceeding 1000V	3120 8537.10	772.61
	46214	Boards, consoles, cabinets and other bases, equipped with electrical switching etc apparatus, for electric control or the distribution of electricity, for a voltage exceeding 1000V	3120 8537.20	772.62
	4622	46220 Parts of electricity distribution or control apparatus	3120 8538	772.8
463		Insulated wire and cable; optical fibre cables		

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
	4631	46310	Insulated winding wire	3130 8544.11,.19 773.11
	4632	46320	Co-axial cable and other co-axial electric conductors	3130 8544.20 773.12
	4633	46330	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	3190 8544.30 773.13
	4634	46340	Other electric conductors, for a voltage not exceeding 1000 V	3130 8544.41-.59 773.14,.15
	4635	46350	Other electric conductors, for a voltage exceeding 1000 V	3130 8544.60 773.17
	4636	46360	Optical fibre cables made up of individually sheathed fibres	3130 8544.70 773.18
464			Accumulators, primary cells and primary batteries, and parts thereof	
	4641	46410	Primary cells and primary batteries	3140 8506.11-.20 778.11
	4642	46420	Electric accumulators	3140 8507.10-.80 778.12
	4643	46430	Parts of primary cells, primary batteries and electric accumulators (including separators)	3140 8506.90 778.17,.19 8507.90
465			Electric filament or discharge lamps; arc lamps; lighting equipment; parts thereof	
	4651	46510	Electric filament or discharge lamps; arc lamps	3150 8539.10-.40 778.21-.24
	4652	46520	Photographic flashbulbs, flashcubes and the like	3150 9006.62 881.12
	4653		Lighting equipment	
		46531	Portable electric lamps designed to function by their own source of energy (except those for cycles or motor vehicles); electric ceiling or wall lighting fittings (except those for lighting public open spaces or thorough-fares); electric table, desk, bedside or floor-standing lamps; non-electrical lamps and lighting fittings; illuminated signs, illuminated name-plates and the like	3150 8513.10 813.11-.13, 9405.10,.20, .17,.2 .50,.60
		46532	Lighting sets of a kind used for Christmas trees	3150 9405.30 894.41
		46539	Other electric lamps and lighting fittings (including lamps and lighting fittings of a kind used for lighting public open spaces or thorough-fares)	3150 9405.40 813.15

Group	Class	Subclass Title	C o r r e s p o n d i n g		
			ISIC HS	SITC	
	4654	Parts for the goods of classes 4651 and 4653			
	46541	Parts of electric filament or discharge lamps; parts of arc lamps	3150	8539.90	778.29
	46542	Parts of portable electric lamps designed to function by their own source of energy (except those of cycles or motor vehicles); parts n.e.c. of lamps and lighting fittings; parts n.e.c. of illuminated signs, illuminated name-plates and the like	3150	8513.90 9405.99	813.8,.99
469		Other electrical equipment and parts thereof			
	4691	46910 Electrical ignition or starting equipment of a kind used for internal combustion engines; generators and cut-outs of a kind used in conjunction with internal combustion engines; electrical lighting or signalling equipment (except filament or discharge lamps), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles	3190	8511.10-.80 8512.10-.40	778.31,.34
	4692	46920 Electric sound or visual signalling apparatus, except for cycles or motor vehicles, and except electro-mechanical traffic control equipment for transport facilities	3190	8530.10,.80 8531.10-.80	778.82,.84
	4693	46930 Dish washing machines, except household type	3190	8422.19	745.21
	4694	46940 Electrical equipment n.e.c. (including electro-magnets; permanent magnets; electro-magnetic couplings; clutches and brakes; electro-magnetic lifting heads; electrical particle accelerators; electrical signal generators; and apparatus for electro-plating, electrolysis or electrophoresis)	3190	8505 8543.10-.80	778.71,.78, .81
	4695	46950 Electrical insulators, except of glass or ceramics; insulating fittings for electrical machines or equipment, except of ceramics or plastics; electrical conduit tubing and joints therefor, of base metal lined with insulating material	3190	8546.90 8547.90	773.24,.29
	4696	46960 Carbon electrodes, carbon brushes, lamp carbons, battery carbons and	3190	8545	778.86

Group	Class	Subclass Title	C o r r e s p o n d i n g		
			ISIC	HS SITC	
		other articles of graphite or other carbon of a kind used for electrical purposes			
	4697	46970 Parts for the goods of subclasses 46910 and 46920; electrical parts n.e.c. of machinery or apparatus	3190	8511.90 8512.90 8530.90 8531.90 8543.90 8548	778.33,.35, .79,.83, .85,.89
DIVISION 47		RADIO, TELEVISION AND COMMUNICATION EQUIPMENT AND APPARATUS			
471		Electronic valves and tubes; electronic components; parts thereof			
	4711	47110 Electrical capacitors	3210	8532.10-.30	778.61-.68
	4712	47120 Electrical resistors (except heating resistors)	3210	8533.10-.40	772.31-.35
	4713	47130 Printed circuits	3210	8534	772.2
	4714	47140 Thermionic, cold cathode or photo-cathode valves and tubes (including cathode ray tubes)	3210	8540.11-.89	776.11-.27
	4715	47150 Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices; light emitting diodes; mounted piezo-electric crystals	3210	8541.10-.60	776.3,.81
	4716	47160 Electronic integrated circuits and microassemblies	3210	8542.11-.80	776.4
	4717	Parts for the goods of classes 4711, 4712 and 4714 to 4716			
		47171 Parts for the goods of subclass 47110	3210	8532.90	778.69
		47172 Parts for the goods of subclass 47120	3210	8533.90	772.38
		47173 Parts for the goods of subclasses 47140 to 47160	3210	8540.91,.99 8541.90 8542.90	776.29,.88, .89
472		Television and radio transmitters and apparatus for line telephony or telegraphy; parts and accessories thereof			
	4721	Radio or television transmission apparatus; television cameras			
		47211 Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or	3220	8525.10,.20	764.3



Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
		reproducing apparatus 47212 Television cameras	3220 8525.30	764.82
	4722	47220 Electrical apparatus for line telephony or line telegraphy	3220 8517.10-.82	764.1
473		Radio broadcast and television receivers; apparatus for sound and video recording and reproducing; microphones, loudspeakers, amplifiers, etc.; reception apparatus for radio-telephony or radio-telegraphy		
	4731	Radio broadcast and television receivers		
	47311	Radio broadcast receivers (except of a kind used in motor vehicles), including apparatus capable of receiving also radio-telephony or radio-telegraphy, whether or not combined with sound recording or reproducing apparatus or a clock	3230 8527.11,.19, .31-.39	762.2,.8
	47312	Radio broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio- telephony or radio-telegraphy	3230 8527.21,.29	762.1
	47313	Television receivers, whether or not combined with radio-broadcast receivers or sound or video recording or reproducing apparatus	3230 8528	761
	4732	Apparatus for sound and video recording and reproducing		
	47321	Turntables, record-players, cassette- players and other sound reproducing apparatus (not incorporating a sound recording device)	3230 8519	763.3, .82,.83
	47322	Magnetic tape recorders and other sound recording apparatus (whether or not incorporating a sound reproducing device)	3230 8520	763.84
	47323	Video recording or reproducing apparatus	3230 8521	763.81
	4733	Microphones loudspeakers, headphones, earphones, amplifiers; reception apparatus for radio-telephony or radio-telegraphy		
	47331	Microphones and stands therefor;	3230 8518.10-.50	764.2

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
		loudspeakers; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets		
	47332	Reception apparatus for radio-telephony or radio-telegraphy	3230 8527.90	764.81
474	4740	Parts for the goods of classes 4721 to 4733 and 4822		
	47401	Parts for the goods of subclass 47220	3220 8517.90	764.91
	47402	Parts for the goods of subclasses 47321 to 47323 and 47331	3230 8518.90 8522	764.92,.99
	47403	Parts for the goods of subclasses 47211, 47212, 47311 to 47313, 47332 and 48220	32 8529	764.93
475		Audio and video records and tapes		
	4751	47510 Prepared unrecorded media for sound recording or similar recording of other phenomena (except cinematographic film)	2429 8523	898.4,.5
	4752	47520 Records, tapes and other recorded media for sound or other similarly recorded phenomena (except cinematographic film)	2213 8524	898.6,.7
DIVISION 48		MEDICAL APPLIANCES, PRECISION AND OPTICAL INSTRUMENTS, WATCHES AND CLOCKS		
481		Medical and surgical equipment and orthopaedic appliances		
	4811	48110 Apparatus based on the use of X-rays or of alpha, beta or gamma radiations	3311 9022	774.2
	4812	48120 Electro-diagnostic apparatus, and ultra-violet or infra-red ray apparatus, used in medical, surgical, dental or veterinary sciences	3311 9018.11-.20	774.1
	4813	48130 Other instruments and appliances (except syringes, needles and the like), used in dental sciences	3311 9018.41,.49	872.1
	4814	48140 Medical, surgical or laboratory sterilizers	3311 8419.20	741.83
	4815	48150 Other instruments and appliances used in medical, surgical or veterinary sciences (including syringes, needles, catheters, cannulae, ophthalmic instruments and appliances n.e.c. and electro-medical apparatus n.e.c.)	3311 9018.31-.39, .50,.90	872.21,.25, .29

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
	4816	48160 Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus; other breathing appliances and gas masks (excluding protective masks having neither mechanical parts nor replaceable filters)	3311 9019 9020	872.31, .33, .35
	4817	48170 Orthopaedic appliances; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability	3311 9021	899.6
	4818	48180 Medical, surgical, dental or veterinary furniture; barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements	3311 9402	872.4
482		Instruments and appliances for measuring checking, testing, navigating and other purposes, except optical instruments; industrial process control equipment; parts and accessories thereof		
	4821	4821 Navigational, meteorological, geophysical and similar instruments and appliances		
		48211 Direction finding compasses; other navigational instruments and appliances	3312 9014.10-.80	874.11
		48212 Surveying, hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	3312 9015.10-.80	874.13
	4822	48220 Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	3312 8526	764.83
	4823	4823 Precision balances; instruments for drawing, calculating, measuring length, etc.		
		48231 Balances with a sensitivity of 5 cg or better	3312 9016	874.51
		48232 Drafting tables and machines, and	3312 9017.10,.20	874.22

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
		other drawing, marking-out or mathematical calculating instruments		
	48233	Instruments for measuring length, for use in the hand (including measuring rods and tapes, micrometers and callipers), n.e.c.	3312 9017.30,.80	874.23
4824		Instruments and apparatus for measuring or checking electrical quantities, except electricity production or supply meters; instruments and apparatus for measuring or detecting ionising radiations		
	48241	Instruments and apparatus for measuring or detecting ionising radiations	3312 9030.10	874.71
	48242	Cathode-ray oscilloscopes and cathode-ray oscillographs	3312 9030.20	874.73
	48243	Instruments and apparatus (except cathode-ray oscilloscopes and oscillographs) for measuring or checking voltage, current, resistance or power, without a recording device (except electricity production or supply meters)	3312 9030.31,.39	874.75
	48244	Instruments and apparatus (except cathode-ray oscilloscopes and oscillographs) for telecommunications	3312 9030.40	874.77
	48245	Instruments and apparatus for measuring or checking electrical quantities n.e.c.	3312 9030.81,.89	874.78
4825		Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases except navigational, hydrological or meteorological instruments and appliances, gas or liquid supply meters, and automatic regulating or controlling instruments and apparatus for physical or chemical analysis, for measuring or checking viscosity, porosity, expansion, surface tension or the like, or for measuring or checking quantities of		

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
		heat, sound or light		
	48251	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers	3312 9025.11-.80	874.55
	48252	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases, except navigational, hydrological or meteorological instruments and appliances, gas or liquid supply meters and automatic regulating or controlling instruments and apparatus	3312 9026.10-.80	874.31-.37
	48253	Instruments and apparatus for physical or chemical analysis, for measuring or checking viscosity, porosity, expansion, surface tension or the like, or for measuring or checking quantities of heat, sound or light	3312 9027.10-.80	874.41-.46
4826		Other measuring, checking and testing instruments and appliances		
	48261	Microscopes (except optical microscopes) and diffraction apparatus	3312 9012.10	871.31
	48262	Machines and appliances for testing the mechanical properties of materials	3312 9024.10,.80	874.53
	48263	Gas, liquid or electricity supply or production meters	3312 9028.10-.30	873.11-.15
	48264	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, except hydrographic and meteorological instruments; stroboscopes	3312 9029.10,.20	873.21,.25
	48265	Measuring or checking instruments, appliances and machines, n.e.c.	3312 9031.10-.80	874.25
4827	48270	Automatic regulating or controlling instruments and apparatus	3313 9032.10-.89	874.61-.65
4828		Parts and accessories for the goods of classes 4821 and 4823 to 4827		
	48281	Parts and accessories for the goods of subclasses 48211, 48212, 48232 and 48233, 48241 to 48245, 48251 to 48253, 48262; microtomes; parts and accessories, n.e.c., for	3312 9014.90 9015.90 9017.90 9024.90 9025.90	874.12,.14, .24,.26, .39,.49, .54,.56, .79,.9

Group	Class	Subclass Title	C o r r e s p o n d i n g		
			ISIC	HS SITC	
		optical, photographic, cinematographic, measuring, checking, precision, medical or surgical machines, instruments, apparatus and appliances		9026.90 9027.90 9030.90 9031.90 9033	
	48282	Parts and accessories for the goods of subclass 48261	3312	9012.90	871.39
	48283	Parts and accessories for the goods of subclasses 48263 and 48264	3312	9028.90 9029.90	873.19,.29
	48284	Parts and accessories for the goods of subclass 48270	3313	9032.90	874.69
483		Optical instruments and photographic equipment, and parts and accessories thereof			
	4831	Optical instruments			
	48311	Optical fibres and optical fibre bundles; optical fibre cables (except those made up of individually sheathed fibres); sheets and plates of polarising material; lenses, prisms, mirrors and other optical elements (except of glass not optically worked), whether or not mounted, other than for cameras, projectors or photographic enlargers or reducers	3320	9001 9002.19, .20,.90	884.1, .32-.39
	48312	Spectacles, goggles and the like, corrective, protective or other	3320	9004	884.23
	48313	Frames and mountings for spectacles, goggles or the like	3320	9003.11,.19	884.21
	48314	Binoculars, monoculars and other optical telescopes; other astronomical instruments, except instruments for radio-astronomy; compound optical microscopes	3320	9005.10,.80 9011.10-.80	871.11,.15, .41-.45
	48315	Liquid crystal devices n.e.c.; lasers, except laser diodes; other optical appliances and instruments n.e.c.	3320	9013.10-.80	871.91-.93
	4832	Photographic equipment			
	48321	Objective lenses for cameras, projectors or photographic enlargers or reducers	3320	9002.11	884.31
	48322	Photographic (including cinema- tographic) cameras	3320	9006.10-.59 9007.11,.19	881.11,.21
	48323	Cinematographic projectors, slide projectors and other image projectors, except microform readers	3320	9007.21,.29 9008.10,.30	881.22,.32
	48324	Photographic flashlight apparatus,	3320	9006.61,.69	881.13,.33,

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
		except flashbulbs; photographic (except cinematographic) enlargers and reducers; apparatus and equipment for photographic laboratories n.e.c.; negatoscopes and projection screens	9008.40 9010.10-.30	.35
	4833	48330 Microfilm, microfiche or other microform readers	3320 9008.20	881.31
	4834	Photographic plates and film and instant print film, sensitised, unexposed; chemical products for photographic uses, except varnishes, adhesives and the like		
		48341 Photographic plates and film and instant print film, sensitised, unexposed	2429 3701-3703	882.2-.4
		48342 Chemical preparations for photographic uses, except varnishes, adhesives and the like; unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use	2429 3707	882.1
	4835	Parts for the goods of classes 4831 to 4833		
		48351 Parts and accessories for the goods of subclasses 48314 and 48315	3320 9005.90 9011.90 9013.90	871.19,.49, .99
		48352 Parts of frames and mountings for spectacles, goggles or the like	3320 9003.90	884.22
		48353 Parts and accessories for the goods of subclass 48322; parts and accessories of cinematographic projectors; parts and accessories of photographic flashlight apparatus; parts and accessories of image projectors (except cinematographic) and photographic (except cinematographic) enlargers and reducers; parts and accessories n.e.c. of apparatus and equipment for photographic laboratories; parts and accessories of negatoscopes and projection screens	3320 9006.91,.99 9007.91,.92 9008.90 9010.90	881.14,.15, .23,.24, .34,.36
484		Watches and clocks, and parts thereof		
	4841	48410 Watches	3330 9101 9102	885.3,.4
	4842	48420 Clocks	3330 9103-9105	885.7

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
	4843	48430 Time of day recording apparatus, apparatus for measuring, recording or otherwise indicating intervals of time, and time switches, with clock or watch movement or with synchronous motor	3330 9106 9107	885.94, .95
	4844	48440 Watch or clock movements	3330 9108-9110	885.5, .96, .98
	4849	48490 Other watch or clock parts (including jewels, cases and metal watch bands)	3330 9111 9112 9113.10, .20 9114	885.91, .92, .97, .99
DIVISION 49		TRANSPORT EQUIPMENT		
491		Motor vehicles, trailers and semi-trailers; parts and accessories thereof		
	4911	Motor vehicles		
	49111	Road tractors for semi-trailers	3410 8701.20	783.2
	49112	Public-transport type passenger motor vehicles	3410 8702	783.1
	49113	Motor cars and other motor vehicles principally designed for the transport of persons (except public-transport type vehicles, vehicles specially designed for travelling on snow, and golf cars and similar vehicles)	3410 8703.21-.90	781.2
	49114	Dumpers designed for off-highway use	3410 8704.10	782.11
	49115	Motor vehicles n.e.c. for the transport of goods	3410 8704.21-.90	782.19
	49116	Crane lorries	3410 8705.10	782.21
	49117	Motor vehicles, for the transport of persons, specially designed for travelling on snow; golf cars and similar vehicles	3410 8703.10	781.1
	49119	Special purpose motor vehicles n.e.c.	3410 8705.20-.90	782.23-.29
	4912	Parts and accessories n.e.c. of motor vehicles		
	49121	Chassis fitted with engines, for motor vehicles	3410 8706	784.1
	49129	Other parts and accessories n.e.c. of motor vehicles (including brakes, gear boxes, axles, road wheels, suspension shock absorbers, radiators, silencers, exhaust pipes, clutches, steering wheels, steering columns, steering boxes, and parts thereof)	3430 8708.10, .31-.99	784.31, .33-.39



Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
492		Bodies (coachwork) for motor vehicles; trailers and semi-trailers; parts and accessories thereof		
	4921	49210 Bodies for motor vehicles	3420 8707	784.2
	4922	Trailers and semi-trailers; containers		
		49221 Containers specially designed and equipped for carriage by one or more modes of transport	3420 8609	786.3
		49222 Trailers and semi-trailers of the caravan type, for housing or camping	3420 8716.10	786.1
		49229 Other trailers and semi-trailers (including trailers and semi-trailers for the transport of goods), except self-loading or self-unloading trailers and semi-trailers for agricultural purposes	3420 8716.31-.40	786.22, .29, .83
	4923	Parts for the goods of classes 4921 and 4922		
		49231 Parts and accessories for the goods of subclass 49210	3430 8708.21, .29	784.32
		49232 Parts of trailers and semi-trailers; parts of other vehicles, not mechanically propelled	3420 8716.90	786.89
493		Ships		
	4931	Commercial ships and warships		
		49311 Cruise ships, excursion boats and similar vessels, principally designed for the transport of persons; ferry boats of all kinds	3511 8901.10	793.28
		49312 Tankers (ships)	3511 8901.20	793.22
		49313 Refrigerated vessels (ships), except tankers	3511 8901.30	793.26
		49314 Other vessels for the transport of goods and other vessels for the transport of both persons and goods	3511 8901.90	793.27
		49315 Fishing vessels; factory ships and other vessels for processing or preserving fishery products	3511 8902	793.24
		49316 Tugs and pusher craft	3511 8904	793.7
		49319 Other vessels (including light-vessels, fire-floats, dredgers, floating cranes, floating docks, warships and lifeboats other than rowing boats), except floating or submersible	3511 8905.10, .90 8906	793.29, .51, .59

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
		drilling or production platforms		
	4932	49320 Floating or submersible drilling or production platforms	3511 8905.20	793.55
	4939	49390 Other floating structures	3511 8907	793.9
494		Pleasure and sporting boats		
	4941	49410 Sailboats (except inflatable), with or without auxiliary motor	3512 8903.91	793.12
	4949	49490 Other vessels for pleasure or sports; rowing boats and canoes	3512 8903.10,.92, .99	793.11,.19
495		Railway and tramway locomotives and rolling stock, and parts thereof		
	4951	Rail locomotives and locomotive tenders		
		49511 Rail locomotives powered from an external source of electricity	3520 8601.10	791.11
		49512 Diesel-electric locomotives	3520 8602.10	791.21
		49519 Other rail locomotives; locomotive tenders	3520 8601.20 8602.90	791.15,.29
	4952	49520 Self-propelled railway or tramway coaches, vans and trucks (except maintenance or service vehicles)	3520 8603	791.6
	4953	Other rolling stock; railway or tramway track fixtures and fittings; mechanical traffic control equipment for transport facilities		
		49531 Railway or tramway maintenance or service vehicles, whether or not self-propelled	3520 8604	791.81
		49532 Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (except maintenance or service vehicles)	3520 8605	791.7
		49533 Railway or tramway goods vans and wagons, not self-propelled	3520 8606	791.82
	4954	49540 Parts of railway or tramway locomotives or rolling stock; railway or tramway track fixtures and fittings, and parts thereof; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for	3520 8607 8608	791.91,.99

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
		railways, tramways, roads, inland waterways, parking facilities, port installations or airfields, and parts thereof		
496		Aircraft and spacecraft, and parts thereof		
	4961	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft		
	49611	Gliders and hang gliders	3530 8801.10	792.81
	49612	Balloons and dirigibles; other non-powered aircraft	3530 8801.90	792.82
	4962	Aeroplanes and helicopters		
	49621	Helicopters	3530 8802.11,.12	792.1
	49622	Aeroplanes and other powered aircraft, of an unladen weight not exceeding 2000 kg	3530 8802.20	792.2
	49623	Aeroplanes and other powered aircraft of an unladen weight exceeding 2000 kg	3530 8802.30,.40	792.3,.4
	4963	49630 Spacecraft and spacecraft launch vehicles	3530 8802.50	792.5
	4964	49640 Parts of aircraft and spacecraft	3530 8803	792.9
499		Other transport equipment and parts thereof		
	4991	Motorcycles and side-cars		
	49911	Motorcycles and cycles fitted with an auxiliary motor, with reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	3591 8711.10	785.11
	49912	Motorcycles and cycles fitted with an auxiliary motor, with reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc	3591 8711.20-.50	785.13-.17
	49913	Motorcycles and cycles fitted with an auxiliary motor, other than those with reciprocating internal combustion piston engines; side-cars	3591 8711.90	785.19
	4992	Bicycles and invalid carriages		
	49921	Bicycles and other cycles, not motorised	3592 8712	785.2
	49922	Invalid carriages	3592 8713	785.31

Group	Class	Subclass Title	C o r r e s p o n d i n g	
			ISIC HS	SITC
	4993	49930 Vehicles n.e.c., not mechanically propelled	3599 8716.80	786.85
	4994	Parts for the goods of classes 4991 and 4992		
		49941 Parts and accessories of motorcycles and side-cars	3591 8714.11,.19	785.35
		49942 Parts and accessories of bicycles and other cycles, not motorised, and of invalid carriages	3592 8714.20-.99	785.36,.37

Group	Class	Subclass	Title	Corresponding ISIC
SECTION 5			CONSTRUCTION WORK AND CONSTRUCTIONS; LAND	
DIVISION 51			CONSTRUCTION WORK	
511			Pre-erection work at construction sites	
	5111	51110	Site investigation work	4510
	5112	51120	Demolition work	4510
	5113	51130	Site formation and clearance work	4510
	5114	51140	Excavating and earthmoving work	4510
	5115	51150	Site preparation work for mining	4510
	5116	51160	Scaffolding work	4520
512			Construction work for buildings	
	5121	51210	For one- and two-dwelling buildings	4520
	5122	51220	For multi-dwelling buildings	4520
	5123	51230	For warehouses and industrial buildings	4520
	5124	51240	For commercial buildings	4520
	5125	51250	For public entertainment buildings	4520
	5126	51260	For hotel, restaurant and similar buildings	4520
	5127	51270	For educational buildings	4520
	5128	51280	For health buildings	4520
	5129	51290	For other buildings	4520
513			Construction work for civil engineering	
	5131	51310	For highways (except elevated highways) streets, roads, railways and airfield runways	4520
	5132	51320	For bridges, elevated highways, tunnels subways	4520
	5133	51330	For waterways, harbours, dams and other water works	4520
	5134	51340	For long distance pipelines, communication and power lines (cables)	4520
	5135	51350	For local pipelines and cables; ancillary works	4520
	5136	51360	For constructions for mining and manufacturing	4520
	5137		For constructions for sport and recreation	
		51371	For stadia and sports grounds	4520
		51372	For other sport and recreation installations (e.g swimming pools, tennis courts, golf courses)	4520
	5139	51390	For engineering works n.e.c.	4520
514	5140	51400	Assembly and erection of prefabricated constructions	4520
515			Special trade construction work	

Group	Class	Subclass Title	Corresponding ISIC
	5151	51510 Foundation work, incl. pile driving	4520
	5152	51520 Water well drilling	4520
	5153	51530 Roofing and water proofing	4520
	5154	51540 Concrete work	4520
	5155	51550 Steel bending and erection (incl.welding)	4520
	5156	51560 Masonry work	4520
	5159	51590 Other special trade construction work	4520
516		Installation work	
	5161	51610 Heating, ventilation and air conditioning work	4530
	5162	51620 Water plumbing and drain laying work	4530
	5163	51630 Gas fitting construction work	4530
	5164	Electrical work	
		51641 Electrical wiring and fitting work	4530
		51642 Fire alarm construction work	4530
		51643 Burglar alarm system construction work	4530
		51644 Residential antenna construction work	4530
		51649 Other electrical construction work	4530
	5165	51650 Insulation work (electrical wiring, water, heat, sound)	4530
	5166	51660 Fencing and railing construction work	4530
	5169	Other installation work	
		51691 Lift and escalator construction work	4530
		51699 Other installation work n.e.c.	4530
517		Building completion and finishing work	
	5171	51710 Glazing work and window glass installation work	4540
	5172	51720 Plastering work	4540
	5173	51730 Painting work	4540
	5174	51740 Floor and wall tiling work	4540
	5175	51750 Other floor laying, wall covering and wall papering work	4540
	5176	51760 Wood and metal joinery and carpentry work	4540
	5177	51770 Interior fitting decoration work	4540
	5178	51780 Ornamentation fitting work	4540
	5179	51790 Other building completion and finishing work	4540
518	5180	51800 Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator	4550
DIVISION 52		CONSTRUCTIONS	

Group	Class	Subclass Title	Corresponding ISIC
521		Buildings	
	5211	Residential buildings	
		52111 One- and two-dwelling buildings	4520
		52119 Other residential buildings	4520
	5212	Non-residential buildings	
		52121 Warehouses and industrial buildings	4520
		52122 Commercial buildings	4520
		52123 Buildings for public entertainment	4520
		52124 Hotel, restaurant and similar buildings	4520
		52125 Educational buildings	4520
		52126 Health buildings	4520
		52129 Other buildings	4520
522		Civil engineering works	
	5221	Highways (except elevated highways), streets, roads, railways, airfield runways	
		52211 Highways (except elevated highways), streets, roads	4520
		52212 Railways	4520
		52213 Airfield runways	4520
	5222	Bridges, elevated highways, tunnels and subways	
		52221 Bridges	4520
		52222 Elevated highways	4520
		52223 Tunnels	4520
		52224 Subways	4520
	5223	Waterways, harbours, dams and other waterworks	
		52231 Aqueducts and other water supply conduits, except pipelines	4520
		52232 Harbours, rivers, canals, and related facilities	4520
		52233 Dams	4520
		52234 Irrigation and flood control waterworks	4520
	5224	Long distance pipelines, communication and power lines (cables)	
		52241 Long distance pipelines	4520
		52242 Communication lines (television, radio, telegraph, telephone and other transmission lines)	4520
		52243 Power lines (cables)	4520
	5225	52250 Local pipelines and cables; ancillary works	4520

Group	Class	Subclass Title	Corresponding ISIC
	5226	Constructions for mining and manufacture	
	52261	Mining constructions	4520
	52262	Power plant constructions	4520
	52263	Chemical and related facilities	4520
	52269	Other constructions for manufacture	4520
	5227	Constructions for sport and recreation	
	52271	Stadia, sports grounds	4520
	52279	Other sport and recreation installation (e.g. swimming pools, tennis courts, golf courses)	4520
	5229	52290 Other civil engineering works	4520
DIVISION 53		LAND	
531	5310	53100 Agricultural land, forest and other wooded land	
532	5320	53200 Built-up and related land	
533	5330	53300 Recreational and other open land	
539	5390	53900 Other land	
SECTION 6		TRADE SERVICES: HOTEL AND RESTAURANT SERVICES	
DIVISION 61		SALE, MAINTENANCE AND REPAIR SERVICES OF MOTOR VEHICLES AND MOTORCYCLES	
611		Sale, maintenance and repair services of motor vehicles; sales of related parts and accessories	
	6111	Sales of motor vehicles	
	61111	Wholesale trade services of motor vehicles	5010
	61112	Retail sales of motor vehicles	5010
	6112	61120 Maintenance and repair services of motor vehicles	5020
	6113	61130 Sales of parts and accessories of motor vehicles	5030
612		Sale, maintenance and repair services of motorcycles and snowmobiles; sales of related parts and accessories	
	6121	61210 Sales of motorcycles and snowmobiles and related parts and accessories	5040



Group	Class	Subclass	Title	Corresponding ISIC
	6122	61220	Maintenance and repair services of motorcycles and snowmobiles	5040
613	6130	61300	Retail sales of motor fuel	5050
DIVISION 62				
COMMISSION AGENTS' AND WHOLESALE TRADE , EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES				
621			Commission agents' services	
	6211		Commission agents' services	
		62111	Sales on a fee or contract basis of agrl raw materials and live animals	5110
		62112	Sales on a fee or contract basis of foots, beverages and tobacco	5110
		62113	Sales on a fee or contract basis of fuels, metals, ores, timber, building materials and industrial and technical chemicals	5110
		62114	Sales on a fee or contract basis of machinery industrial equipment and vehicles other than motor vehicles, bicycles and motorcycles	5110
		62115	Sales on a fee or contract basis of furniture household goods, hardware and ironmongery	5110
		62116	Sales on a fee or contract basis of textiles, clothing and footwear	5110
		62117	Sales on a fee or contract basis of pharmaceutical and medical goods and cosmetics	5110
		62118	Sales on a fee or contract basis of goo.	5110
622			Wholesale trade services	
	6221		Wholesale trade services of agricultural raw materials and live animals	
		62211	Wholesale trade services of grain, oilseeds and oleaginous fruits, seeds and animal feed	5121
		62212	Wholesale trade services of flowers and plants	5121
		62213	Wholesale trade services of unmanufactured tobacco	5121
		62214	Wholesale trade services of live animals	5121
		62215	Wholesale trade services of hides and skins and of leather	5121
		62219	Wholesale trade services of agricultural raw materials n.e.c.	5121
	6222		Wholesale trade services of food, beverages and tobacco	
		62221	Wholesale trade services of fruit and vs	5122
		62222	Wholesale trade services of dairy produs and edible oils and fats	5122
		62223	Wholesale trade servicess of meat, poulgame	5122

Group	Class	Subclass Title	Corresponding ISIC	
		62224 Wholesale trade services of fishery products	5122	
		62225 Wholesale trade services of sugar, sugar and flour confectionery and bakery products		5122
		62226 Wholesale trade services of beverages	5122	
		62227 Wholesale trade services of coffee, tea, cocoa and spices	5122	
		62228 Wholesale trade services of tobacco products	5122	
		62229 Wholesale trade services of food produc.	5122	
	6223	Wholesale trade services of textiles, clothing and footwear		
		62231 Wholesale trade services of textiles	5131	
		62232 Wholesale trade services of household linens	5131	
		62233 Wholesale trade services of articles of clothing	5131	
		62234 Wholesale trade services of fur articles	5131	
		62235 Wholesale trade services of footwear	5131	
		62236 Wholesale trade services of clothing accessories	5131	
	6224	Wholesale trade services of household appliances, articles and equipment		
		62241 Wholesale trade services of household furniture	5139	
		62242 Wholesale trade services of household appliances	5139	
		62243 Wholesale trade services of cutlery, domestic metal ware and lighting articles and equipment	5139	
		62244 Wholesale trade services of radio and television equipment, musical instruments and records, music scores and tapes	5139	
		62245 Wholesale trade services of glassware, china and pottery	5139	
		62246 Wholesale trade services of wickerwork, cork goods cooper's ware and other wooden ware	5139	
		62247 Wholesale trade services of wallpaper and floor coverings	5139	
		62249 Wholesale trade services of household articles and equipment n.e.c.	5139	
	6225	Wholesale trade services of pharmaceutical and medical goods and cosmetics		
		62251 Wholesale trade services of pharmaceuticals medical goods	5139	
		62252 Wholesale trade services of surgical and orthopaedic instruments and devices	5139	
		62253 Wholesale trade services of perfumery, cosmetics and soaps	5139	
	6226	Wholesale trade services of miscellaneous consumer goods		
		62261 Wholesale trade services of paper and paperboard	5139	
		62262 Wholesale trade services of books, magazines,	5139	

Group	Class	Subclass Title	Corresponding ISIC
		newspapers and stationery	
	62263	Wholesale trade services of photographic and optical goods	5139
	62264	Wholesale trade services of games and toys	5139
	62265	Wholesale trade services of watches, clocks and jewellery	5139
	62266	Wholesale trade services of sports goods (incl. bicycles)	5139
	62267	Wholesale trade services of leather goods travel accessories	5139
	62268	Wholesale trade services of cleaning materials	5139
	62269	Wholesale trade services of miscellaneous consumer goods n.e.c.	5139
	6227	Wholesale trade services of intermediatts, other than agricultural; wholesale trades of waste and scrap and materials for recycling	
	62271	Wholesale trade services of solid, liquid, gaseous fuels and related products	5141
	62272	Wholesale trade services of metal ores and metal in primary forms	5142
	62273	Wholesale trade services of wood in the rough and products of primary processing of wood	5143
	62274	Wholesale trade services of paints, varnishes and lacquers	5143
	62275	Wholesale trade services of construction materials fittings and fixtures and flat glass	5143
	62276	Wholesale trade services of basic industrial chemicals, fertilizers, synthetic resins and plastics materials in primary forms	5149
	62277	Wholesale trade services of textile fibres	5149
	62278	Wholesale trade services of waste and scrap and materials for recycling	5149
	62279	Wholesale trade services of intermediate productts, other than agricultural, n.e.c.	5149
	6228	Wholesale trade services of machinery, equipment and supplies	
	62281	Wholesale trade services of agricultural machinery and equipment including tractors	5150
	62282	Wholesale trade services of transport equipment other than motor vehicles, motorcycles and bicycles	5150
	62283	Wholesale trade services of mining, construction and civil engineering machinery and equipment	5150
	62284	Wholesale trade services of office machinery and equipment including office furniture	5150
	62285	Wholesale trade services of machinery and equipment for the textile industry	5150
	62286	Wholesale trade services of machinery and equipment for the wood and metal industries	5150

Group	Class	Subclass Title	Corresponding ISIC
		62287 Wholesale trade services of machinery ament related supplies	5150
		62289 Wholesale trade services of other machi5150 equipment for use in industry and commerce, etc.	5150
DIVISION 63		RETAIL TRADE SERVICES; REPAIR SERVICES OF PERSONAL AND HOUSEHOLD GOODS	
631		Food retailing services	
	6310	Retail sales of food, beverages and tobacco	
		63101 Retail sales of fruit and vegetables	5220
		63102 Retail sales of dairy products and eggs	5220
		63103 Retail sales of meat (incl. poultry) and meat products	5220
		63104 Retail sales of fish and other seafoods	5220
		63105 Retail sales of bread and flour confectionery	5220
		63106 Retail sales of sugar confectionery	5220
		63107 Retail sales of beverages not consumed on the spot	5220
		63108 Retail sales of tobacco products	5220
		63109 Specialized retail sales of food products n.e.c.	5220
632		Non-food retailing services	
	6321	Retail sales of pharmaceutical and medical goods and cosmetics	
		63211 Retail sales of pharmaceutical, medical and orthopaedic goods	5231
		63212 Retail sales of perfumery articles, cosmetic articles and toilet soaps	5231
	6322	Retail sales of textiles, clothing, footwear and leather goods	
		63221 Retail sales of textiles	5232
		63222 Retail sales of articles of clothing, articles of fur and clothing accessories	5232
		63223 Retail sales of footwear	5232
		63224 Retail sales of leather goods and travel accessories	5232
	6323	Retail sales of household appliances, articles and equipment	
		63231 Retail sales of household furniture	5233
		63232 Retail sales of household appliances	5233
		63233 Retail sales of miscellaneous household utensils, cutlery, crockery, glassware,	5233

Group	Class	Subclass Title	Corresponding ISIC
		china and pottery	
	63234	Retail sales of radio and television equipment, musical instruments and records, music scores and tapes	5233
	63235	Retail sales of articles for lighting	5233
	63236	Retail sales of curtains, net curtains divers household articles of textile materials	5233
	63237	Retail sales of wood, cork goods and wickerwork goods	5233
	63239	Retail sales of household appliances, articles and equipment n.e.c.	5233
	6324	Retail sales of hardware, paints, varnishes and lacquers, glass, construction materials, and do-it-yourself materials and equipment	
	63241	Retail sales of hardware	5234
	63242	Retail sales of paints, varnishes and laquers	5234
	63243	Retail sales of glass	5234
	63244	Retail sales of do-it-yourself material equipment	5234
	63245	Retail sales of construction materials	5234
	6325	Retail sales of office equipment, books, newspapers and stationery and photographic, optical and precision equipment	
	63251	Retail sales of office supplies and equipment	5239
	63252	Retail sales of computers and non-customized software	5239
	63253	Retail sales of books, newspapers, magazines and stationery	5239
	63254	Retail sales of photographic, optical and precision equipment	5239
	6329	Other specialized retail sales of non-food products	
	63291	Retail sales of cleaning materials, wallpaper and floor coverings	5239
	63292	Retail sales of watches, clocks and jewellery	5239
	63293	Retail sales of sports goods (incl. bicycles)	5239
	63294	Retail sales of games and toys	5239
	63295	Retail sales of flowers, plants, seeds, fertilizers and pet animals	5239
	63296	Retail sales of souvenirs	5239
	63297	Retail sales of fuel oil, bottled gas, and wood	5239
	63299	Specialized retail sales of non-food products n.e.c.	5239
633		Repair services of personal and household	

Group	Class	Subclass	Title	Corresponding ISIC
			goods	
	6330		Repair services of personal and household goods	
		63301	Footwear and leather goods repair services	5260
		63302	Repair services of electrical householdces	5260
		63303	Watches, clocks, and jewellery repair services	5260
		63304	Garment and household textile repair services	5260
		63309	Personal and household goods repair services n.e.c.	5260
DIVISION 64			HOTEL AND RESTAURANT SERVICES	
641			Hotel and other lodging services	
	6411	64110	Hotel lodging services	5510
	6412	64120	Motel lodging services	5510
	6419		Other lodging services	
		64191	Children's holiday camp services	5510
		64192	Holiday center and holiday home services	5510
		64193	Letting services of furnished accommodation	5510
		64194	Youth hostel and mountain shelter services	5510
		64195	Camping and caravanning site services	5510
		64196	Sleeping car services and sleeping services in other transport media	5510
		64199	Other lodging services n.e.c.	5510
642			Food serving services	
	6421	64210	Meal serving services with full restaurant service	5520
	6422	64220	Meal serving services in self-service facilities	5520
	6423	64230	Caterer services, providing meals to outside	5520
	6429	64290	Other food serving services	5520
643			Beverage serving services for consumption on the premises	
	6431	64310	Beverage serving services without entertainment	5520
	6432	64320	Beverage serving services with entertainment	5520
SECTION 7			TRANSPORT, STORAGE AND COMMUNICATIONS SERVICES	
DIVISION 71			LAND TRANSPORT SERVICES	
711			Transport services by railway	
	7111		Passenger transportation	

Group	Class	Subclass Title	Corresponding ISIC
		71111 Interurban passenger transportation	6010
		71112 Urban and suburban passenger transportation	6021
	7112	Freight transportation	
		71121 Transportation of frozen or refrigerated goods	6010
		71122 Transportation of bulk liquids or gases	6010
		71123 Transportation of containerized freight	6010
		71124 Mail transportation	6010
		71129 Transportation of other freight	6010
	7113	71130 Pushing or towing services	6010
712		Other land transport services	
	7121	Other scheduled passenger transportation	
		71211 Urban and suburban regular transportation	6021
		71212 Urban and suburban special transportation	6021
		71213 Interurban regular transportation	6021
		71214 Interurban special transportation	6021
		71219 Other scheduled passenger transportation	6021
	7122	Other non-scheduled passenger transportation	
		71221 Taxi services	6022
		71222 Rental services of passenger cars with	6022
		71223 Rental services of buses and coaches witor	6022
		71224 Passenger transportation by man- or animal-drawn vehicles	6022
		71229 Other non-scheduled passenger transporte.c.	6022
	7123	Freight transportation	
		71231 Transportation of frozen or refrigerated goods	6023
		71232 Transportation of bulk liquids or gases	6023
		71233 Transportation of containerized freight	6023
		71234 Transportation of furniture	6023
		71235 Mail transportation	6023
		71236 Freight transportation by man- or animal-drawn vehicles	6023
		71239 Transportation of other freight	6023
	7124	71240 Rental services of commercial freight vehicles with operator	6023
713		Transport services via pipeline	
	7131	71310 Transportation of petroleum and natural gas	6030
	7139	71390 Transportation of other goods	6030

Group	Class	Subclass Title	Corresponding ISIC
DIVISION 72		WATER TRANSPORT SERVICES	
721		Transport services by sea-going vessels	
	7211	Passenger transportation	
		72111 Passenger transportation by ferries	6110
		72119 Other passenger transportation	6110
	7212	Freight transportation	
		72121 Transportation of frozen or refrigerated goods	6110
		72122 Transportation of bulk liquids or gases	6110
		72123 Transportation of containerized freight	6110
		72129 Transportation of other freight	6110
	7213	72130 Rental services of sea-going vessels with operator	6110
	7214	72140 Towing and pushing services	6110
722		Transport services by non-sea-going vessels	
	7221	Passenger transportation	
		72211 Passenger transportation by ferries	6120
		72219 Other passenger transportation	6120
	7222	Freight transportation	
		72221 Transportation of frozen or refrigerated goods	6120
		72222 Transportation of bulk liquids or gases	6120
		72229 Transportation of other freight	6120
	7223	72230 Rental services of non-sea-going vessel with operator	6120
	7224	72240 Towing and pushing services	6120
DIVISION 73		AIR TRANSPORT SERVICES	
731		Passenger transportation by air	
	7311	73110 Scheduled passenger transportation by air	6210
	7312	73120 Non-scheduled passenger transportation	6220
732		Freight transportation by air	
	7321	73210 Mail transportation by air	6210
	7322	73220 Transportation of containerized freight	6210
	7329	73290 Transportation of other freight by air	62
733	7330	73300 Transportation via space	6220



Group	Class	Subclass	Title	Corresponding ISIC
734	7340	73400	Rental services of aircraft with operator	62
DIVISION 74			SUPPORTING AND AUXILIARY TRANSPORT SERVICES	
741			Cargo handling services	
	7411	74110	Container handling services	6301
	7419	74190	Other cargo handling services	6301
742			Storage and warehousing services	
	7421	74210	Storage services of frozen or refrigerated	6302
	7422	74220	Bulk storage services of liquids or gas	6302
	7429	74290	Other storage or warehousing services	6302
743	7430	74300	Supporting services for railway transportation	6303
744			Supporting services for road transport	
	7441	74410	Bus station services	6303
	7442	74420	Highway, bridge and tunnel operation services	6303
	7443	74430	Parking services	6303
	7449	74490	Other supporting services for road transportation	6303
745			Supporting services for water transport	
	7451	74510	Port and waterway operation services (excl. cargo handling)	6303
	7452	74520	Pilotage and berthing services	6303
	7453	74530	Navigation aid services	6303
	7454	74540	Vessel salvage and refloating services	6303
	7459	74590	Other supporting services for water transportation	6303
746			Supporting services for air transport	
	7461	74610	Airport operation services (excl. cargo handling)	6303
	7462	74620	Air traffic control services	6303
	7469	74690	Other supporting services for air transportation	6303
747			Travel agency, tour operator and tourist guide services	
	7471	74710	Travel agency and tour operator services	6304
	7472	74720	Tourist guide services	6304
748	7480	74800	Freight transport agency services	6309
749	7490	74900	Other supporting and auxiliary transportation services	6309
DIVISION 75			POST AND TELECOMMUNICATIONS SERVICES	

Group	Class	Subclass	Title	Corresponding ISIC
751			Postal and courier services	
	7511		Postal services	
		75111	Postal services related to letters	6411
		75112	Postal services related to parcels	6411
		75113	Post office counter services	6411
		75119	Other postal services	6411
	7512		Courier services	
		75121	Multi-modal courier services	6412
		75129	Other courier services	6412
752			Telecommunications services	
	7521		Public telephone services	
		75211	Public local telephone services	6420
		75212	Public long distance telephone services	6420
		75213	Mobile telephone services	6420
	7522		Business network services	
		75221	Shared network services	6420
		75222	Dedicated network services	6420
	7523		Data and message transmission services	
		75231	Data network services	6420
		75232	Electronic message and information services	6420
	7524		Programme transmission services	
		75241	Television broadcast transmission services	6420
		75242	Radio broadcast transmission services	6420
	7525	75250	Interconnection services	6420
	7526	75260	Integrated telecommunications services	6420
	7529		Other telecommunications services	
		75291	Paging services	6420
		75292	Teleconferencing services	6420
		75299	Other telecommunications services n.e.c	6420
753	7530	75300	Radio and television cable services	6420
754			Telecommunications related services	
	7541	75410	Equipment rental services	6420
	7542	75420	Equipment sales services	6420

Group	Class	Subclass Title	Corresponding ISIC
	7543	75430 Connection services	6420
	7544	75440 Consulting services	6420
	7545	75450 Communications equipment maintenance services	6420
	7549	75490 Other telecommunications services n.e.c	6420
SECTION 8 BUSINESS SERVICES; AGRICULTURAL, MINING AND MANUFACTURING SERVICES			
DIVISION 81 FINANCIAL INTERMEDIATION SERVICES AND AUXILIARY SERVICES THEREFOR			
811		Financial intermediation services, except insurance and pension fund services	
	8111	Services of monetary intermediaries	
		81111 Central bank deposit services	6511
		81112 Central bank supervisory services	6511
		81113 Central bank reserve management services	6511
		81114 Central bank currency issue services	6511
		81115 Wholesale deposit services	6519
		81116 Other bank deposit services	6519
		81117 Non-central bank currency issue services	6519
		81119 Other deposit services	6519
	8112	81120 Financial leasing services	6591
	8113	Other credit granting services	
		81131 Mortgage loan services	6592
		81132 Personal instalment loan services	6592
		81133 Credit card services	6592
		81139 Other credit services	6592
	8119	Other financial intermediation services other than insurance and pension fund services	
		81191 Closed end investment trust services	6599
		81192 Property unit trust services	6599
		81193 Open-ended investment and other unit trust services	6599
		81199 Intermediation services n.e.c.	6599
812		Insurance (including reinsurance) and pension fund services, except compulsory social security services	
	8121	Life insurance and pension fund services	
		81211 Life insurance services	6601
		81212 Pension and annuity services	6602

Group	Class	Subclass Title	Corresponding ISIC
	8129	Non-life insurance services	
	81291	Accident and health insurance services	6603
	81292	Motor vehicle insurance services	6603
	81293	Marine, aviation and other transport insurance services	6603
	81294	Freight insurance services	6603
	81295	Fire and other property damage insurance	6603
	81296	Pecuniary loss insurance services	6603
	81297	General liability insurance services	6603
	81299	Other insurance services n.e.c.	6603
813		Services auxiliary to financial intermediation other than to insurance and pension funding	
	8131	Services related to the administration of financial markets	
	81311	Financial market operational services	6711
	81312	Financial market regulatory services	6711
	81319	Other financial market administration services	6711
	8132	Services related to securities markets	
	81321	Securities broking services	6712
	81322	Securities issue and registration services	6712
	81323	Portfolio management services	6712
	81329	Other services related to securities markets	6712
	8133	Other services auxiliary to financial intermediation	
	81331	Loan broking services	6719
	81332	Financial consultancy services	6719
	81333	Foreign exchange services	6719
	81334	Coin and currency packing services	6719
	81339	Other services auxiliary to financial intermediation n.e.c.	6719
814	8140	Services auxiliary to insurance and pension funding	
	81401	Insurance broking and agency services	6720
	81402	Insurance and pension consultancy services	6720
	81403	Average and loss adjustment services	6720
	81404	Actuarial services	6720
	81405	Salvage administration services	6720
	81409	Other services auxiliary to insurance and pension funding	6720
DIVISION 82		REAL ESTATE SERVICES	
821	8210	Real estate services involving own or	

Group	Class	Subclass Title	Corresponding ISIC
		leased property	
		82101 Renting or leasing services involving own or leased residential property	7010
		82102 Renting or leasing services involving own or leased non-residential property	7010
		82103 Residential buildings and land sales	7010
		82104 Residential vacant land sales	7010
		82105 Non-residential buildings and land sales	7010
		82106 Non-residential vacant land sales	7010
822	8220	Real estate services on a fee or contract basis	
		82201 Residential property management services fee or contract basis	7020
		82202 Non-residential property management services a fee or contract basis	7020
		82203 Residential buildings and land sales on a fee or contract basis	7020
		82204 Residential vacant land sales on a fee or contract basis	7020
		82205 Non-residential buildings and land sales on a fee or contract basis	7020
		82206 Non-residential vacant land sales on a fee or contract basis	7020
DIVISION 83		LEASING OR RENTAL SERVICES WITHOUT OPERATOR	
831	8310	Leasing or rental services concerning machinery and equipment without operator	
		83101 Leasing or rental services concerning parts without operator	7111
		83102 Leasing or rental services concerning goods transport vehicles without operator	7111
		83103 Leasing or rental services concerning vessels without operator	7112
		83104 Leasing or rental services concerning aircraft without operator	7113
		83105 Leasing or rental services concerning other land transport equipment without operator	7111
		83106 Leasing or rental services concerning agricultural machinery and equipment without operator	7121
		83107 Leasing or rental services concerning construction machinery and equipment without operator	7122
		83108 Leasing or rental services concerning office machinery and equipment (incl. computers) without operator	7123
		83109 Leasing or rental services concerning other machinery and equipment without operator	7129
832	8320	Leasing or rental services concerning personal and household goods	

Group	Class	Subclass	Title	Corresponding ISIC
		83201	Leasing or rental services concerning televisions, radios, video cassette recorders and related equipment and accessories	7130
		83202	Leasing or rental services concerning video tape	7130
		83203	Leasing or rental services concerning furniture and other household appliances	7130
		83204	Leasing or rental services concerning pleasure and leisure equipment	7130
		83209	Leasing or rental services concerning other personal or household goods	7130
DIVISION 84		COMPUTER AND RELATED SERVICES		
841	8410	84100	Consultancy services related to the installation of computer hardware	7210
842			Software implementation services	
	8421	84210	Systems and software consulting services	7220
	8422	84220	Systems analysis services	7220
	8423	84230	Systems design services	7220
	8424	84240	Programming services	7220
	8425	84250	Systems maintenance services	7220
843			Data processing services	
	8431	84310	Input preparation services	7230
	8432	84320	Data processing and tabulation services	7230
	8433	84330	Time sharing services	7230
	8439	84390	Other data processing services	7230
844	8440	84400	Data base services	7240
845	8450	84500	Maintenance and repair services of office machinery and equipment including computers	7250
849			Other computer services	
	8491	84910	Data preparation services	7290
	8499	84990	Other computer services n.e.c.	7290
DIVISION 85		RESEARCH AND DEVELOPMENT SERVICES		
851	8510		Research and experimental development services on natural sciences and engineering	
		85101	Research and experimental development services on physical sciences	7310
		85102	Research and experimental development services on chemistry and biology	7310
		85103	Research and experimental development services on engineering and technology	7310

Group	Class	Subclass Title	Corresponding ISIC
		85104 Research and experimental development services on agricultural sciences	7310
		85105 Research and experimental development services on medical sciences and pharmacy	7310
		85109 Research and experimental development services on other natural sciences	7310
852	8520	Research and experimental development services on social sciences and humanities	
		85201 Research and experimental development services on cultural sciences, sociology and psychology	7320
		85202 Research and experimental development services on economics	7320
		85203 Research and experimental development services on law	7320
		85204 Research and experimental development services on linguistics and languages	7320
		85209 Research and experimental development services on other social sciences and humanities	7320
853	8530	85300 Interdisciplinary research and experimental development services	73
DIVISION 86		LEGAL, ACCOUNTING, AUDITING AND BOOK-KEEPING SERVICES; TAXATION SERVICES; MARKET RESEARCH AND PUBLIC OPINION POLLING SERVICES; MANAGEMENT AND CONSULTING SERVICES; ARCHITECTURAL, ENGINEERING AND OTHER TECHNICAL SERVICES	
861		Legal services	
	8611	Legal advisory and representation services in the different fields of law	
		86111 Legal advisory and representation services concerning criminal law	7411
		86119 Legal advisory and representation services in judicial procedures concerning other fields of law	7411
	8612	86120 Legal advisory and representation services in statutory procedures of quasi-judicial tribunals, boards, etc.	7411
	8613	86130 Legal documentation and certification services	7411
	8619	86190 Other legal advisory and information services	7411
862		Accounting, auditing and book-keeping services	
	8621	Accounting and auditing services	
		86211 Financial auditing services	7412
		86212 Accounting review services	7412

Group	Class	Subclass	Title	Corresponding ISIC
		86213	Compilation of financial statements services	7412
		86219	Other accounting services	7412
	8622	86220	Book-keeping services, except tax returns	7412
863	8630		Taxation services	
		86301	Business tax planning and consulting services	7412
		86302	Business tax preparation and review services	7412
		86303	Individual tax preparation and plannings	7412
		86309	Other tax related services	7412
864	8640		Market research and public opinion pollices	
		86401	Market research services	7413
		86402	Public opinion polling services	7413
865	8650		Management consulting services	
		86501	General management consulting services	7414
		86502	Financial management consulting services (except business tax)	7414
		86503	Marketing management consulting services	7414
		86504	Human resources management consulting services	7414
		86505	Production management consulting services	7414
		86506	Public relations services	7414
		86509	Other management consulting services	7414
866	8660		Services related to management consulting	
		86601	Project management services other than for construction	7414
		86602	Arbitration and conciliation services	7414
		86609	Other management services n.e.c.	7414
867			Architectural, engineering and other technical services	
	8671		Architectural services	
		86711	Advisory and pre-design architectural services	7421
		86712	Architectural design services	7421
		86713	Contract administration services	7421
		86714	Combined architectural design and contract administration services	7421
		86719	Other architectural services	7421
	8672		Engineering services	
		86721	Advisory and consultative engineering services	7421
		86722	Engineering design services for the construction of foundations and building structures	7421
		86723	Engineering design services for mechanical and	7421



Group	Class	Subclass Title	Corresponding ISIC
		electrical installations for buildings	
	86724	Engineering design services for the construction of civil engineering works	7421
	86725	Engineering design services for industrial processes and production	7421
	86726	Engineering design services n.e.c.	7421
	86727	Other engineering services during the construction and installation phase	7421
	86729	Other engineering services	7421
	8673	Integrated engineering services	
	86731	Integrated engineering services for transportation infrastructure turnkey projects	7421
	86732	Integrated engineering and project management services for water supply and sanitation works turnkey projects	7421
	86733	Integrated engineering services for the construction of manufacturing turnkey projects	7421
	86739	Integrated engineering services for other turnkey projects	7421
	8674	Urban planning and landscape architectural services	
	86741	Urban planning services	7421
	86742	Landscape architectural services	7421
	8675	Engineering related scientific and technical consulting services	
	86751	Geological, geophysical and other scientific prospecting services	7421
	86752	Subsurface surveying services	7421
	86753	Surface surveying services	7421
	86754	Map making services	7421
	8676	Technical testing and analysis services	
	86761	Composition and purity testing and analysis services	7422
	86762	Testing and analysis services of physical properties	7422
	86763	Testing and analysis services of integrated mechanical and electrical systems	7422
	86764	Technical inspection services	7422
	86769	Other technical testing and analysis services	7422
DIVISION 87		BUSINESS SERVICES N.E.C.	
871		Advertising services	
	8711	87110 Sale or leasing services of advertising space or time	7430

Group	Class	Subclass Title	Corresponding ISIC
	8712	87120 Planning, creating and placement services advertising	7430
	8719	87190 Other advertising services	7430
872	8720	Placement and supply services of personnel	
		87201 Executive search services	7491
		87202 Placement services of office support personnel and other workers	7491
		87203 Supply services of office support personnel	7491
		87204 Supply services of domestic help personnel	7491
		87205 Supply services of other commercial or industrial workers	7491
		87206 Supply services of nursing personnel	7491
		87209 Supply services of other personnel	7491
873	8730	Investigation and security services	
		87301 Investigation services	7492
		87302 Security consultation services	7492
		87303 Alarm monitoring services	7492
		87304 Armoured car services	7492
		87305 Guard services	7492
		87309 Other security services	7492
874	8740	Building-cleaning services	
		87401 Disinfecting and exterminating services	7493
		87402 Window cleaning services	7493
		87403 Janitorial services	7493
		87409 Other building cleaning services	7493
875	8750	Photographic services	
		87501 Portrait photography services	7494
		87502 Advertising and related photography services	7494
		87503 Action photography services	7494
		87504 Specialty photography services	7494
		87505 Photography processing services	7494
		87506 Motion picture processing services not to the motion picture and television industries	7494
		87507 Restoration, copying and retouching services of photography	7494
		87509 Other photographic services	7494
876	8760	87600 Packaging services	7495
879	8790	Other business services	
		87901 Credit reporting services	7499
		87902 Collection agency services	7499
		87903 Telephone answering services	7499
		87904 Duplicating services	7499

Group	Class	Subclass Title	Corresponding ISIC
		87905 Translation and interpretation services	7499
		87906 Mailing list compilation and mailing services	7499
		87907 Specialty design services	7499
		87909 Other business services n.e.c.	7499
DIVISION 88 AGRICULTURAL, MINING AND MANUFACTURING SERVICES			
881		Services incidental to agriculture, hunting and forestry	
	8811	88110 Services incidental to agriculture	0140
	8812	88120 Services incidental to animal husbandry	0140
	8813	88130 Services incidental to hunting	0150
	8814	88140 Services incidental to forestry and logging	0200
882	8820	88200 Services incidental to fishing	0500
883	8830	88300 Services incidental to mining	1120
884		Services incidental to manufacturing, except to the manufacture of metal products, machinery and equipment	
	8841	Manufacture of food, beverages and tobacco, on a fee or contract basis	
		88411 Manufacture of food and beverages, on a fee or contract basis	15
		88412 Manufacture of tobacco on a fee or contract basis	16
	8842	Manufacture of textiles, wearing apparel and leather products on a fee or contract basis	
		88421 Manufacture of textiles on a fee or contract basis	17
		88422 Manufacture of wearing apparel on a fee or contract basis	18
		88423 Manufacture of leather products on a fee or contract basis	19
	8843	88430 Manufacture of wood and of products of and cork, except furniture; manufacture of articles of straw and plaiting materials, on a fee or contract basis	20
	8844	Manufacture of paper and paper products; publishing and printing ,on a fee or contract basis	
		88441 Manufacture of paper and paper products fee or contract basis	21

Group	Class	Subclass Title	Corresponding ISIC
		88442 Publishing and printing ,on a fee or contract basis	22
	8845	88450 Manufacture of coke, refined petroleum and nuclear fuel, on a fee or contract basis	23
	8846	88460 Manufacture of chemicals and chemical products on a fee or contract basis	24
	8847	88470 Manufacture of rubber and plastics products on a fee or contract basis	25
	8848	88480 Manufacture of other non-metallic minerals products, on a fee or contract basis	26
	8849	Manufacture of furniture; manufacture of other articles n.e.c.; recycling, on a fee or contract basis	
		88491 Manufacture of furniture on a fee or contract basis	361
		88492 Manufacture of other articles n.e.c., on a fee or contract basis	369
		88493 Recycling on a fee or contract basis	37
885		Services incidental to the manufacture of metal products, machinery and equipment	
	8851	88510 Manufacture of basic metals on a fee or contract basis	27
	8852	88520 Manufacture of fabricated metal productt machinery and equipment, on a fee or coasis	28
	8853	88530 Manufacture of machinery and equipment on a fee or contract basis	29
	8854	88540 Manufacture of office, accounting and computing machinery, on a fee or contract basis	30
	8855	88550 Manufacture of electrical machinery and apparatus n.e.c., on a fee or contract basis	31
	8856	88560 Manufacture of radio, television and communication equipment and apparatus, on a fee or coasis	32
	8857	88570 Manufacture of medical precision and optical instruments, watches and clocks, on a fee or contract basis	33
	8858	88580 Manufacture of motor vehicles, trailers and semi-trailers, on a fee or contract basis	34
	8859	88590 Manufacture of other transport equipment on a fee or contract basis	35
886		Repair services incidental to metal products, machinery and equipment	
	8861	88610 Repair services of fabricated metal products except machinery and equipment, on a fee or contract basis	28
	8862	88620 Repair services of machinery and equipment n.e.c., on a fee or contract basis	29

Group	Class	Subclass	Title	Corresponding ISIC
	8863	88630	Repair services n.e.c. of office, accounting and computing machinery, on a fee or contract basis	30
	8864	88640	Repair services of electrical machinery apparatus n.e.c., on a fee or contract basis	31
	8865	88650	Repair services of radio, television and communication equipment and apparatus, on a fee or contract basis	32
	8866	88660	Repair services of medical, precision and optical instruments, watches and clocks, on a fee or contract basis	33
	8867	88670	Repair services n.e.c. of motor vehicles, trailers and semi-trailers, on a fee or contract basis	34
	8868	88680	Repair services of other transport equipment on a fee or contract basis	35
887	8870	88700	Services incidental to energy distribution	40
DIVISION 89		INTANGIBLE ASSETS		
891	8910	89100	Financial assets and liabilities	65
892			Non-financial intangible assets	
	8921	89210	Patents	7310
	8922	89220	Trademarks	
	8923	89230	Copyrights	
	8929	89290	Other non-financial intangible assets	
SECTION 9		COMMUNITY, SOCIAL AND PERSONAL SERVICES		
DIVISION 91		PUBLIC ADMINISTRATION AND OTHER SERVICES TO THE COMMUNITY AS A WHOLE; COMPULSORY SOCIAL SECURITY SERVICES		
911			Administrative services of the government	
	9111		Over-all government public services	
		91111	Executive and legislative services	7511
		91112	Financial and fiscal services	7511
		91113	Over-all economic and social planning and statistical services	7511
		91114	Government services to fundamental research	7511
		91119	Other administrative services of the government n.e.c.	7511
	9112		Administrative services of agencies that provide educational, health care, cultural and other social services excluding social security services	
		91121	Administrative educational services	7512

Group	Class	Subclass Title	Corresponding ISIC
		91122 Administrative health care services	7512
		91123 Administrative housing and community amenity services	7512
		91124 Administrative recreational, cultural and religious services	7512
	9113	Administrative services for more efficient operation of business	
		91131 Administrative agriculture, forestry, fishing and hunting related services	7513
		91132 Administrative fuel and energy related	7513
		91133 Administrative mining and mineral resources manufacturing and construction related services	7513
		91134 Administrative transport and communications related services	7513
		91135 Administrative services related to the distributive and catering trades, hotels and restaurants	7513
		91136 Administrative services related to tourists	7513
		91137 Administrative multipurpose development project services	7513
		91138 General administrative economic, commercial and labour affairs related services	7513
	9114	General services for the government n.e.c.	
		91141 General personnel services for the government	7514
		91149 Other general services for the government n.e.c.	7514
912		Services to the community as a whole	
	9121	91210 Administrative external affairs related services, diplomatic and consular services abroad	7521
	9122	91220 Foreign economic aid related services	7521
	9123	91230 Foreign military aid related services	7521
	9124	91240 Military defence services	7522
	9125	91250 Civil defence services	7522
	9126	91260 Police and fire protection services	7523
	9127	91270 Law courts related administrative services	7523
	9128	91280 Administrative services related to detention or rehabilitation of criminals	7523
	9129	91290 Other public order and safety affairs related services	7523
913		Compulsory social security services	
	9131	91310 Sickness, maternity or temporary disablement benefits	17530
	9132	91320 Government employee pension schemes; old-age, disability or survivors' benefits other than for government employees	7530

Group	Class	Subclass	Title	Corresponding ISIC
	9133	91330	Unemployment compensation benefits	7530
	9134	91340	Family and child allowances	7530
DIVISION 92		EDUCATION SERVICES		
921			Primary education services	
	9211	92110	Preschool education services	8010
	9219	92190	Other primary education services	8010
922			Secondary education services	
	9221	92210	General secondary education services	8021
	9222	92220	Higher secondary education services	8021
	9223	92230	Technical and vocational secondary education services	8022
	9224	92240	Technical and vocational secondary school-type education services for handicapped students	8022
923			Higher education services	
	9231	92310	Post-secondary technical and vocational education services	8030
	9239	92390	Other higher education services	8030
924	9240	92400	Adult education services n.e.c.	8090
929	9290	92900	Other education services	8090
DIVISION 93		HEALTH AND SOCIAL SERVICES		
931			Human health services	
	9311	93110	Hospital services	8511
	9312		Medical and dental services	
		93121	General medical services	8512
		93122	Specialized medical services	8512
		93123	Dental services	8512
	9319		Other human health services	
		93191	Deliveries and related services, nursines, physiotherapeutic and para-medical services	8519
		93192	Ambulance services	8519
		93193	Residential health facilities services than hospital services	8519
		93199	Other human health services n.e.c.	8519
932	9320		Veterinary services	
		93201	Veterinary services for pet animals	8520

Group	Class	Subclass	Title	Corresponding ISIC
		93209	Other veterinary services	8520
933			Social services	
	9331		Social services with accommodation	
		93311	Welfare services delivered through residential institutions to old persons and the handicapped	8531
		93312	Welfare services delivered through residential institutions to children and other clients	8531
		93319	Other social services with accommodation	8531
	9332		Social services without accommodation	
		93321	Child day-care services incl. day-care for the handicapped	8532
		93322	Guidance and counselling services n.e.cd to children	8532
		93323	Welfare services not delivered through residential institutions	8532
		93324	Vocational rehabilitation services	8532
		93329	Other social services without accommodation	8532
DIVISION 94			SEWAGE AND REFUSE DISPOSAL, SANITATION AND OTHER ENVIRONMENTAL PROTECTION SERVICES	
940			Sewage and refuse disposal, sanitation and other environmental protection services	
	9401	94010	Sewage services	9000
	9402	94020	Refuse disposal services	9000
	9403	94030	Sanitation and similar services	9000
	9404	94040	Cleaning services of exhaust gases	9000
	9405	94050	Noise abatement services	9000
	9406	94060	Nature and landscape protection services	9000
	9409	94090	Other environmental protection services	9000
DIVISION 95			SERVICES OF MEMBERSHIP ORGANIZATIONS	
951			Services furnished by business, employers and professional organizations	
	9511	95110	Services furnished by business and employers organizations	19111
	9512	95120	Services furnished by professional organizations	9112
952	9520	95200	Services furnished by trade unions	9120
959			Services furnished by membership organizations n.e.c.	
	9591	95910	Religious services	9191



Group	Class	Subclass Title	Corresponding ISIC
	9592	95920 Services furnished by political organizations	9192
	9599	Services furnished by other membership organizations n.e.c.	
		95991 Civic betterment and community facility support services	9199
		95992 Special group advocacy services	9199
		95993 Services provided by youth associations	9199
		95999 Other services provided by membership organizations n.e.c.	9199
DIVISION 96		RECREATIONAL, CULTURAL AND SPORTING SERVICES	
961		Motion picture, radio and television and other entertainment services	
	9611	Motion picture and video tape production and distribution services	
		96111 Promotion or advertising services	9211
		96112 Motion picture or video tape productions	9211
		96113 Motion picture or video tape distribution services	9211
		96114 Other services in connection with motion picture and video tape production and distribution	9211
	9612	Motion picture projection services	
		96121 Motion picture projection services	9212
		96122 Video tape projection services	9212
	9613	Radio and television services	
		96131 Radio services	9213
		96132 Television services	9213
		96133 Combined programme making and broadcasting services	9213
	9619	Other entertainment services	
		96191 Theatrical producer, singer group, band and orchestra entertainment services	9214
		96192 Services provided by authors, composers, entertainers and other individual artists	9214
		96193 Ancillary theatrical services n.e.c.	9214
		96194 Circus, amusement park and similar attraction services	9219
		96195 Ballroom, discotheque and dance instructor services	9219
		96199 Other entertainment services n.e.c.	9219
962		News agency services	

Group	Class	Subclass Title	Corresponding ISIC
	9621	News agency services to newspapers and periodicals	
		96211 Printed news supply services	9220
		96212 Picture supply services	9220
	9622	96220 News-reporting agency services to radios	9220
	9623	News agency services to television stations	
		96231 News-reporting agency services to television stations	9220
		96232 Live-coverage reporting agency services television stations	9220
	9629	96290 Other news agency services	9220
963		Library, archive, museum and other cultural services	
	9631	Library and archive services	
		96311 Library services	9231
		96312 Archive services	9231
	9632	Museum services including preservation services of historical sites and buildings	
		96321 Museum services except for historical sites and buildings	9232
		96322 Preservation services of historical sites buildings	9232
	9633	Other cultural services	
		96331 Botanical and zoological garden services	9233
		96332 Nature reserve services including wildlife preservation services	9233
964		Sporting and other recreational services	
	9641	Sporting services	
		96411 Sports event promotion services	9241
		96412 Sports event organization services	9241
		96413 Sports facility operation services	9241
		96419 Other sporting services	9241
	9649	Other recreational services	
		96491 Recreation park and beach services	9249
		96492 Gambling and betting services	9249
		96499 Other recreational services n.e.c.	9249

Group	Class	Subclass	Title	Corresponding ISIC
DIVISION 97			OTHER SERVICES	
970			Other services	
	9701		Washing, cleaning and dyeing services	
		97011	Laundry collection services	9301
		97012	Textile and fur product cleaning services	9301
		97013	Dry cleaning services	9301
		97014	Pressing services	9301
		97015	Dyeing and colouring services	9301
	9702		Hairdressing and other beauty services	
		97021	Hairdressing and barbers' services	9302
		97022	Cosmetic treatment, manicuring and pedicuring services	9302
		97029	Other beauty treatment services n.e.c.	9302
	9703	97030	Funeral, cremation and undertaking services	9303
	9709	97090	Other services n.e.c.	9309
DIVISION 98			PRIVATE HOUSEHOLDS WITH EMPLOYED PERSONS	
980	9800	98000	Private households with employed person	9500
DIVISION 99			SERVICES PROVIDED BY EXTRATERRITORIAL ORGANIZATIONS AND BODIES	
990	9900	99000	Services provided by extraterritorial organizations and bodies	9900

## Annexes

### CATEGORIES FOR SPECIAL PURPOSES

Pursuant to the recommendation of the United Nations Statistical Commission at its twenty-fourth session in 1987 to develop annexes to ISIC, Rev.3, for special purposes, and as a reflection of discussions at expert group meetings, annexes for energy related products, tourism related services and categories in balance of payments of income and transfers have been developed for CPC as well. As a general principle, the CPC annexes for energy related products and tourism related services follow the corresponding annexes to ISIC, Rev.3, the one for energy products being, however, slightly more expanded. The annex for income and transfer categories was added to CPC at the request of experts involved in balance of payments and national accounts, in order to extend the analysis to financial flows.

- I. ENERGY RELATED PRODUCTS
- II. TOURISM RELATED SERVICES
- III. CATEGORIES IN BALANCE OF PAYMENTS OF INCOME AND TRANSFERS

## Annex I

### ENERGY RELATED PRODUCTS

Efforts to delimit an integrated energy sector can be extended to the analysis of output categories of relevance to that industry as well, as defined by CPC. The following annex for energy related products covers first the outputs of activities included in the annex to ISIC, Rev.3, for energy related activities, i.e. products such as coal and lignite, crude petroleum and natural gas and uranium and thorium ores; electricity, town gas, steam and hot water; and coke oven products, refined petroleum products and nuclear fuel. Furthermore, as some services can be related more specifically to the energy sector than the activities from which they originate, owing to the more detailed breakdown in CPC, trade and transport services have also been included in the annex for energy related products. As the annex has been produced by excerpting the relevant categories from the main body of CPC, the same column headings also apply to annex I.

Group	Class	Subclass	Title	C o r r e s p o n d i n g		
				ISIC, Rev. 3	HS	SITC
DIVISION 11			COAL AND LIGNITE; PEAT			
110			Coal and lignite; peat			
	1101	11010	Coal, not agglomerated	1010	2701.11, .12,.19	321.1,.2
	1102	11020	Briquettes and similar solid fuels manufactured from coal	1010	2701.20	322.1
	1103	11030	Lignite, whether or not agglomerated	1020	2702	322.2
	1104	11040	Peat	1030	2703	322.3
DIVISION 12			CRUDE PETROLEUM AND NATURAL GAS			
120			Crude petroleum and natural gas			
	1201	12010	Petroleum oils and oils obtained from bituminous minerals, crude	1110	2709	333
	1202	12020	Natural gas, liquefied or in the gaseous state	1110	2711.11,.21	343.1,.2
	1203	12030	Bituminous or oil shale and tar sands	1110	2714.10	278.96
DIVISION 13			URANIUM AND THORIUM ORES			
130	1300	13000	Uranium and thorium ores and concentrates	1200	2612	286.1,.2
DIVISION 17			ELECTRICITY, TOWN GAS, STEAM AND HOT WATER			
171	1710	17100	Electrical energy	4010	2716	351
172	1720	17200	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	4020	2705	345
173	1730	17300	Steam and hot water	4030		-
DIVISION 33			COKE OVEN PRODUCTS; REFINED PETROLEUM PRODUCTS; NUCLEAR FUEL			
331	3310	33100	Coke and semi-coke of coal, of lignite of peat; retort carbon	2310	2704	325
332	3320	33200	Tar distilled from coal, from lignite or from peat, and other mineral tars	2310	2706	335.21
333			Petroleum oils and oils obtained from bituminous materials, other than crude; preparations n.e.c. containing by weight 70 per cent or more of these oils, such oils being the basic constituents of the preparations			

Group	Class	Subclass	Title	C o r r e s p o n d i n g		SITC
				ISIC, Rev. 3	HS	
	3331	33310	Motor spirit (gasolene) including aviation spirit	2320		334.11
	3332	33320	Spirit type (gasolene type) jet fuel	2320		334.12
	3333	33330	Other light petroleum oils and light oils obtained from bituminous minerals (other than crude); light preparations n.e.c. containing not less than 70 per cent by weight of petroleum oils or oils obtained from bituminous minerals (other than crude), these oils being the basic constituents of the preparations	2320		334.19
	3334	33340	Kerosene (including kerosene type jet fuel)	2320		334.21
	3335	33350	Other medium petroleum oils and medium oils obtained from bituminous minerals (not kerosene), other than crude; medium preparations n.e.c. containing not less than 70 per cent by weight of petroleum oils or oils obtained from bituminous minerals (other than crude), these oils being the basic constituents of the preparations	2320		334.29
	3336	33360	Gas oils	2320		334.3
	3337	33370	Fuel oils n.e.c.	2320		334.4
	3338	33380	Lubricating petroleum oils and oils obtained from bituminous minerals, other heavy petroleum oils and heavy oils obtained from bituminous minerals (other than crude), and heavy preparations n.e.c. containing not less than 70 per cent by weight of petroleum oils or oils obtained from bituminous minerals (other than crude), these oils being the basic constituents of the preparations	2320		334.5
334			Petroleum gases and other gaseous hydrocarbons, except natural gas			
	3341	33410	Propane and butanes, liquefied	2320	2711.12, .13	342
	3342	33420	Ethylene, propylene, butylene, butadiene and other petroleum gases or gaseous hydrocarbons, except natural gas	2320	2711.14, .19, .29	344
335	3350	33500	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products; petroleum coke, petroleum	2320 2713	2712 .41, .42	335.1,

Group	Class	Subclass	Title	C o r r e s p o n d i n g		
				ISIC, Rev. 3	HS	SITC
			bitumen and other residues of petroleum oils or of oils obtained from bituminous materials			
336			Radioactive elements and isotopes and compounds; alloys, dispersions, ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues			
	3361	33610	Natural uranium and its compounds; alloys, dispersions, ceramic products and mixtures containing natural uranium and its compounds	2330	2844.10	525.11
	3362	33620	Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions, ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	2330	2844.20	525.13
	3363	33630	Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions, ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products	2330	2844.30	525.15
	3369	33690	Other radioactive elements and isotopes and compounds; alloys, dispersions, ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	2330	2844.40	525.19
337			Fuel elements (cartridges), for or of nuclear reactors			
	3371	33710	Fuel elements (cartridges), non-irradiated, for nuclear reactors	2330	8401.30	718.77
	3372	33720	Spent(irradiated) fuel elements (cartridges) of nuclear reactors	4010	2844.50	525.17
			TRADE SERVICES: HOTEL AND RESTAURANT SERVICES			
			SALE, MAINTENANCE AND REPAIR SERVICES OF MOTOR VEHICLES AND MOTORCYCLES			
613	6130	61300	Retail sales of motor fuel	5050		
			COMMISSION AGENTS' AND WHOLESALE TRADE SERVICES, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES			
			Commission agents' services			



Group	Class	Subclass	Title	ISIC, Rev. 3	Corresponding HS	SITC
			Commission agents' services			
		62113	Sales on a fee or contract basis of fuels, metals, ores, timber, building materials and industrial and technical chemicals		5110	
			Wholesale trade services			
			Wholesale trade services of intermediate product, other than agricultural; wholesale trade service of waste and scrap and materials for recycling			
		62271	Wholesale trade services of solid, liquid and gaseous fuels and related products		5141	
			RETAIL TRADE SERVICES;			
			REPAIR SERVICES OF PERSONAL AND HOUSEHOLD GOODS			
			Non-food retailing services			
			Other specialized retail sales of non-food products			
		63297	Retail sales of fuel oil, bottled gas, coal and wood		5239	
			TRANSPORT, STORAGE AND COMMUNICATIONS SERVICES			
			LAND TRANSPORT SERVICES			
			Transport services via pipeline			
	7131	71310	Transportation of petroleum and natural gas		6030	
			BUSINESS SERVICES; AGRICULTURAL, MINING AND MANUFACTURING SERVICES			
			AGRICULTURAL, MINING AND MANUFACTURING SERVICES			
883	8830	88300	Services incidental to mining Services incidental to manufacturing, except to the manufacture of metal products, machinery and equipment		1120	
	8845	38450	Manufacture of coke, refined petroleum products and nuclear fuel, on a fee or contract basis		23	
887	8870	88700	Services incidental to energy distribution		40	

## Annex II

### TOURISM RELATED SERVICES

The growing importance of the tourism sector in many developing as well as developed countries has created a need for specific analysis of that sector from both the demand-side (surveys of visitors) and the supply-side (surveys of tourism enterprises). One possible approach for integrating the two sides of analysis is the use of output categories, as provided by CPC, for defining the tourism sector.

Recent methodological work on tourism statistics has been carried out by the OECD Tourism Committee and the World Tourism Organization (WTO). In cooperation with WTO an annex for tourism related services has been developed. The following annex constitutes the almost exact output-side counterpart of the annex to ISIC, Rev.3, for tourism related activities. It therefore includes hotel and restaurant services, transport, storage and communications services, and some recreational, cultural and sporting services. Additionally, some agricultural, mining and manufacturing services and some administrative services of the Government that relate specifically to the tourism sector are also covered in the annex. Again, as the annex has been produced by excerpting the relevant categories from the main body of the CPC, the same column headings also apply to annex II.

Group	Class	Subclass	Title	ISIC, Rev. 3	Corresponding HS	SITC
			TRADE SERVICES: HOTEL AND RESTAURANT SERVICES			
			RETAIL TRADE SERVICES; REPAIR SERVICES OF PERSONAL AND HOUSEHOLD GOODS			
			Non-food retailing services			
			Other specialized retail sales of non-food products			
		63296	Retail sales of souvenirs		5239	
DIVISION	64		HOTEL AND RESTAURANT SERVICES			
641			Hotel and other lodging services			
	6411	64110	Hotel lodging services		5510	
	6412	64120	Motel lodging services		5510	
	6419		Other lodging services			
		64191	Children's holiday camp services		5510	
		64192	Holiday center and holiday home services		5510	
		64193	Letting services of furnished accommodation		5510	
		64194	Youth hostel and mountain shelter services		5510	
		64195	Camping and caravanning site services		5510	
		64196	Sleeping car services and sleeping services in other transport media		5510	
		64199	Other lodging services n.e.c.		5510	
642			Food serving services			
	6421	64210	Meal serving services with full restaurant service		5520	
	6422	64220	Meal serving services in self-service facilities		5520	
	6423	64230	Caterer services, providing meals to outside		5520	
	6429	64290	Other food serving services		5520	
643			Beverage serving services for consumption on the premises			
	6431	64310	Beverage serving services without entertainment		5520	
	6432	64320	Beverage serving services with entertainment		5520	
			TRANSPORT, STORAGE AND COMMUNICATIONS SERVICES			
			LAND TRANSPORT SERVICES			
			Transport services by railway			
			Passenger transportation			
		71111	Interurban passenger transportation		6010	

Group	Class	Subclass	Title	ISIC, Rev. 3	Corresponding HS	SITC
			Other land transport services			
			Other scheduled passenger transportation			
		71213	Interurban regular transportation		6021	
		71214	Interurban special transportation		6021	
		71219	Other scheduled passenger transportation n.e.c.		6021	
7122			Other non-scheduled passenger transportation			
		71221	Taxi services		6022	
		71222	Rental services of passenger cars with operator		6022	
		71223	Rental services of buses and coaches with operator		6022	
		71224	Passenger transportation by man- or animal-drawn vehicles		6022	
		71229	Other non-scheduled passenger transportation n.e.c.		6022	
			WATER TRANSPORT SERVICES			
			Transport services by sea-going vessels			
7211			Passenger transportation			
		72111	Passenger transportation by ferries		6110	
		72119	Other passenger transportation		6110	
			Transport services by non-sea-going vessels			
7221			Passenger transportation			
		72211	Passenger transportation by ferries		6120	
		72219	Other passenger transportation		6120	
			AIR TRANSPORT SERVICES			
731			Passenger transportation by air			
	7311	73110	Scheduled passenger transportation by air		6210	
	7312	73120	Non-scheduled passenger transportation by air		6220	
734	7340	73400	Rental services of aircraft with operator		62	
			SUPPORTING AND AUXILIARY TRANSPORT SERVICES			
747			Travel agency, tour operator and tourist guide services			
	7471	74710	Travel agency and tour operator services		6304	
	7472	74720	Tourist guide services		6304	
			BUSINESS SERVICES; AGRICULTURAL, MINING AND MANUFACTURING SERVICES			
			LEASING OR RENTAL SERVICES WITHOUT OPERATOR			

Group	Class	Subclass	Title	ISIC, Rev. 3	Corresponding HS	SITC
			Leasing or rental services concerning machinery and equipment without operator			
		83101	Leasing or rental services concerning private cars without operator		7111	
		83103	Leasing or rental services concerning vessels without operator		7112	
		83104	Leasing or rental services concerning aircraft without operator		7113	
		83105	Leasing or rental services concerning other land transport equipment without operator		7111	
			Leasing or rental services concerning personal and household goods			
		83204	Leasing or rental services concerning pleasure and leisure equipment		7130	
			AGRICULTURAL, MINING AND MANUFACTURING SERVICES			
			Services incidental to agriculture, hunting and forestry			
8813		88130	Services incidental to hunting		0150	
8820		88200	Services incidental to fishing		0500	
			COMMUNITY, SOCIAL AND PERSONAL SERVICES			
			PUBLIC ADMINISTRATION AND OTHER SERVICES TO THE COMMUNITY AS A WHOLE; COMPULSORY SOCIAL SECURITY SERVICES			
			Administrative services of the government			
			Administrative services for more efficient operation of business			
		91135	Administrative services related to the distributive and catering trades, hotels and restaurants		7513	
		91136	Administrative services related to tourism affairs		7513	
		91137	Administrative multipurpose development project services		7513	
			RECREATIONAL, CULTURAL AND SPORTING SERVICES			
			Motion picture, radio and television and other entertainment services			
			Other entertainment services			
		96194	Circus, amusement park and similar		9219	

Group	Class	Subclass	Title	C o r r e s p o n d i n g		
				ISIC, Rev. 3	HS	SITC
			attraction services			
		96199	Other entertainment services n.e.c.		9219	
			Library, archive, museum, and other cultural services			
		9632	Museum services including preservation services of historical sites and buildings			
		96321	Museum services except for historical sites and buildings		9232	
		96322	Preservation services of historical sites and buildings		9232	
		9633	Other cultural services			
		96331	Botanical and zoological garden services		9233	
		96332	Nature reserve services including wildlife preservation services		9233	
			Sporting and other recreational services			
			Sporting services			
		96412	Sports event organization services		9241	
		96413	Sports facility operation services		9241	
		9649	Other recreational services			
		96491	Recreation park and beach services		9249	
		96492	Gambling and betting services		9249	
		96499	other recreational services n.e.c.		9249	

### Annex III

#### CATEGORIES IN BALANCE OF PAYMENTS OF INCOME AND TRANSFERS

In order to extend the analysis and comparability of international transactions as recorded in the balance of payments to transactions other than those in goods and services, i.e. to financial flows as well, and in order to promote the use of CPC in national accounts and balance of payments statistics, a classification of income and transfer categories based on recommendations in the Balance of Payments Manual, fourth edition, is being presented below as annex III. As income and transfer categories belong neither to goods nor to services, and in order to indicate that in that annex a different coding system is being used, all categories in annex III have been given the alphabetical prefix "A". In the process of ongoing work on the revision of the United Nations System of National Accounts and revision of the Balance of Payments Manual, the latter being carried out by the IMF, changes are likely to affect the classification of income and transfers that may be reflected in a possible later version of CPC.

A	1	INCOME
A	11	Income from work
A	12	Income from intangible assets
A	121	Income from patents, trademarks, models, design and priority design
A	122	Income from copyrights
A	123	Income from distribution rights of films and TV programmes
A	129	Income from other intangible assets
A	13	Investment income
A	131	Rents of land and building owned by a resident abroad or owned by a non-resident in the economy
A	132	Investment income of resident credit and financial institutions
A	1321	Undistributed income from direct investment
A	1322	Direct investment income
A	1323	Other dividends
A	1324	Interest paid or received by central monetary institutions
A	1325	Interest on securities issued by resident or non-resident general government and central monetary institutions
A	1326	Interest on trade credits
A	1327	Income from currency deposit and lending
A	1328	Other interest
A	133	Investment income of other sectors
A	1331	Undistributed direct investment income
A	1332	Distributed direct investment income
A	1333	Other dividends
A	1334	Interest on securities issued by resident and nonresident general government and central monetary institutions
A	1335	Interest on trade credits
A	1336	Other interest



A	2	TRANSFERS
A	21	Insurance
A	211	Net insurance premium
A	2111	Transport insurance
A	2112	Other property and liability insurance
A	2113	Life insurance
A	2114	Other insurance
A	2115	Reinsurance
A	212	Insurance claims
A	2121	Transport insurance
A	2122	Other property and liability insurance
A	2123	Life insurance
A	2124	Other insurance
A	2115	Reinsurance
A	22	Other transfers
A	221	Unrequited transfers
A	2211	Social benefits (received) and contributions (paid)
A	2212	Migrants' transfers
A	2213	Workers' remittances
A	2214	Other unrequited transfers



Part Three

EXPLANATORY NOTES FOR THE SERVICES LISTED IN CPC

SECTION 5 CONSTRUCTION WORK AND CONSTRUCTIONS; LAND

DIVISION 51 CONSTRUCTION WORK

Pre-erection work; new construction and repair, alteration, restoration and maintenance work on residential buildings, non-residential buildings or civil engineering works. This work can be carried out either by general contractors who do the complete construction work for the owner of the project, or on own account; or by subcontracting parts of the construction work to contractors specializing, e.g., in installation work, where the value of work done by subcontractors becomes part of the main contractor's work. The products classified here are services which are essential in the production process of the different types of constructions, the final output of construction activities.

511 Pre-erection work at construction sites

5111 51110 Site investigation work

Investigation work aiming at finding the most suitable site for a construction project, and demarcation work, i.e./demarcation of a locality where one or more major stages or processes of construction work are being carried on.

Exclusions: Test drilling services are classified in subclass 51130 (Site formation and clearance work). Architectural, engineering, surveying and mapmaking services are classified in group 867 (Architectural, engineering and other technical services).

5112 51120 Demolition work

Wrecking and demolition work of buildings, other structures and streets and highways, and sales of material derived from demolishing operations.

5113 51130 Site formation and clearance work

Preparation work aiming at making sites ready for subsequent construction work, including blasting, test drilling and rock removal work.

5114 51140 Excavating and earthmoving work

Excavating and digging work, earthmoving work, grading of construction sites and trench digging.

Exclusion: Foundation digging work is classified in subclass 51510 (Foundation work, incl. pile driving).

5115 51150 Site preparation work for mining

Tunnelling, overburden removal and other development and preparation work of mineral properties and sites, except for mining oil and gas.

Exclusion: Construction services incidental to oil and gas mining are classified in subclass 88300 (Services incidental to mining).

- 5116 51160 Scaffolding work  
Scaffold erecting and dismantling work.
- 512 Construction work for buildings
- 5121 51210 For one- and two-dwelling buildings  
Construction work (incl. new work, additions, alterations and renovation work) of residential buildings containing one or two dwellings.
- 5122 51220 For multi-dwelling buildings  
Construction work (incl. new work, additions, alterations and renovation work) of residential buildings containing three or more dwellings.
- 5123 51230 For warehouses and industrial buildings  
Construction work (incl. new work, additions, alterations and renovation work) of warehouses and industrial buildings such as manufacturing and light industrial buildings.  
Exclusion: Construction work on certain specialized facilities for manufacturing is classified in subclass 51360.
- 5124 51240 For commercial buildings  
Construction work (incl. new work, additions, alterations and renovation work) of commercial buildings such as office buildings, bank buildings, parking garages, petrol and service stations, shopping centres and air, rail or road transport terminals.
- 5125 51250 For public entertainment buildings  
Construction work (incl. new work, additions, alterations and renovation work) of public entertainment buildings such as cinemas, theatres, concert halls, dance halls and nightclubs.  
Exclusion: Construction work on sport and recreation facilities is classified in class 5137.
- 5126 51260 For hotel, restaurant and similar buildings  
Construction work (incl. new work, additions, alterations and renovation work) of hotels, motels, inns, hostels, restaurants and similar buildings.
- 5127 51270 For educational buildings  
Construction work (incl. new work, additions, alterations and renovation work) of educational buildings such as schools, colleges, universities, libraries, archives and museums.

- 5128 51280 For health buildings  
Construction work (incl. new work, additions, alterations and renovation work) of health buildings such as hospitals and sanatoria.
- 5129 51290 For other buildings  
Construction work (incl. new work, additions, alterations and renovation work) of non-residential buildings not elsewhere classified, such as religious buildings and prison buildings.
- 513 Construction work for civil engineering
- 5131 51310 For highways (except elevated highways), streets, roads, railways and airfield runways  
Construction work of highways (except elevated highways), streets, roads, other vehicular and pedestrian ways, guardrails, railways and airfield runways.  
Exclusion: Construction work of elevated highways and of subways is classified in subclass 51320.
- 5132 51320 For bridges, elevated highways, tunnels and subways  
Construction work of bridges, viaducts, elevated highways, highway, pedestrian and railway tunnels, and subways.
- 5133 51330 For waterways, harbours, dams and other waterworks  
Construction work of waterways, harbours and riverworks, dams, irrigation and other waterworks.  
Exclusions: Construction work on pipelines and on water and sewer mains are classified in subclasses 51340 (For long distance pipelines, communication and power lines (cables)) and 51350 (For local pipelines and cables; ancillary works), respectively.
- 5134 51340 For long distance pipelines, communication and power lines (cables)  
Construction work of long distance overland or submarine pipelines and power and telecommunication transmission lines (cables).  
Exclusion: Construction work of local gas pipelines, water mains or communication transmission lines (cables) are classified in subclass 51350 (Construction work for local pipelines and cables; ancillary works).
- 5135 51350 For local pipelines and cables; ancillary works  
Construction work of local gas pipelines and water and sewer mains and local power and communication transmission lines (cables). Construction work of ancillary works such as transmission towers including antennas

and transformer stations and substations for distribution within local boundaries.

Exclusion: Construction work of long distance pipelines and cables are classified in subclass 51340.

5136 51360 For constructions for mining and manufacturing

Construction work of constructions for mining and manufacturing not elsewhere classified, e.g. loading and discharging stations, winding-shafts, power plants, chemical plants, iron foundries, blast furnaces and coke ovens.

Exclusion: Construction work for warehouses and industrial buildings is classified in subclass 51230.

5137 For constructions for sport and recreation

51371 For stadia and sports grounds

Construction work of stadia and other grounds for sports generally played in the open air such as football, baseball, rugby, track and field, car or bicycle races and horse-races.

51372 For other sport and recreation installations (e.g. swimming pools, tennis courts, golf courses)

Construction work of other sport and recreation installations. The sport installations classified here are mostly for indoor sports and provide less space for spectators, e.g. basketball courts, ice hockey rinks, swimming pools, tennis courts, gymnastic halls and boxing rings. Construction work of recreation installations, e.g. golf courses, beach installations, mountain refuges, marinas for pleasure boats, park grounds and recreational park facilities.

5139 51390 For engineering works n.e.c.

Construction work for engineering works not elsewhere classified, such as mine site construction.

514 Assembly and erection of prefabricated constructions

5140 51400 Assembly and erection of prefabricated constructions

Installation on site of complete prefabricated buildings or other constructions, or the assembly and erection of prefabricated sections on sites into buildings or other constructions except erection work of prefabricated steel parts.

Exclusion: Erection work of prefabricated steel parts for buildings and other structures is classified in subclass 51550 (Steel bending and erection (incl. welding)).

- 515 Special trade construction work
- 5151 51510 Foundation work (incl. pile driving)  
Special trade foundation work and pile driving and related work.  
Exclusions: Excavating, digging and other earthmoving work is classified in subclass 51140.  
Concrete work is classified in subclass 51540.  
Masonry block foundation work is classified in subclass 51560 (Masonry work).
- 5152 51520 Water well drilling  
Special trade construction work involving drilling or digging water wells; installation and repair work of water well pumps and well piping systems.  
Exclusion: Installation and repair work of piping systems within buildings are classified in subclass 51620 (Water plumbing and drain laying work).
- 5153 51530 Roofing and water proofing  
Special trade construction work involving the installation of roofing, guttering and spouting, roof shingling and metal roof work. Roof painting work. Included is other water proofing work for buildings.
- 5154 51540 Concrete work  
Special trade construction work involving concreting, concrete pouring and other concrete work, including portland cement and asphalt, on construction projects.  
Exclusions: Construction work involving the paving of streets, highways and public sidewalks is classified in subclass 51310 (Construction work for highways (except elevated highways), streets, roads, railways and airfield runways).  
Block laying work is classified in subclass 51560 (Masonry work).
- 5155 51550 Steel bending and erection (incl. welding)  
Special trade construction work involving steel bending, construction work on steel frameworks, erection work from purchased or self-manufactured structural steel components for buildings or other structures such as bridges, overhead cranes or electricity transmission towers, and steel reinforcing work. Welding work is also included.
- 5156 51560 Masonry work  
Special trade construction work involving bricklaying, block laying, stone setting and other masonry work.



- Exclusions: Concrete work is classified in subclass 51540.
- Interior fitting decoration work is classified in subclass 51770.
- 5159 51590 Other special trade construction work
- Other special trade construction work not elsewhere classified, e.g./grave excavation, house moving.
- 516 Installation work
- 5161 51610 Heating, ventilation and air conditioning work
- Special trade construction work involving electric or non-electric heating, ventilation, refrigeration or air conditioning equipment. Duct work and other related sheet-metal work performed as an integral part of such work is included.
- Exclusion: Electric heating appliance installation work is classified in subclass 51649 (Other electrical construction work).
- 5162 51620 Water plumbing and drain laying work
- Special trade construction work involving primary hot and cold water piping systems (i.e. plumbing), including sprinkler installation, draining (except sewerage or stormwater drains construction work) and septic tank installation. Plumbing work arising from the installation of appliances is included.
- Exclusions: Sewerage or stormwater drains construction work is classified in subclass 51330 (General construction work for waterways, harbours, dams and other waterworks).
- Installation work of space heating is classified in subclass 51610 (Heating, ventilation and air conditioning work).
- 5163 51630 Gas fitting construction work
- Special trade construction work involving natural gas fitting and dry heating systems, except electric heating and duct work.
- Exclusion: Space heating, ventilating and air conditioning work is classified in subclass 51610, whether or not for use with gas.
- 5164 Electrical work
- 51641 Electrical wiring and fitting work
- Special trade construction work involving the installation of the basic electrical wiring network or of fittings in buildings or other construction projects.
- Exclusion: Insulation work of electrical wiring from water piping is classified in subclass 51650 (Insulation work).

51642 Fire alarm construction work

Special trade construction work of fire alarm, fire fighting and fire escape equipment.

Exclusions: Sprinkler installation work is classified in subclass 51620 (Water plumbing and drain-laying work).

Fireproofing work is classified in subclass 51650 (Insulation work (electrical wiring, water, heat, sound)).

51643 Burglar alarm system construction work

Special trade construction work of burglar alarm systems at the construction site.

51644 Residential antenna construction work

Special trade construction work of residential antennas and aerials. Installation work of lightning conductors is included.

51649 Other electrical construction work

Other special trade electrical construction work, not elsewhere classified, e.g. highway lighting and electrical signal construction work and sound equipment, electrical heating or telecommunications equipment installation work. Electrical work arising from the installation of appliances is included.

5165 51650 Insulation work (electrical wiring, water, heat, sound)

Special trade construction work insulating electrical wiring from water piping, and of water, heat or sound, including weather-proofing insulating materials for exterior wall cavities and thermal insulation work to hot and chilled water pipes, boilers and duct runs. Fireproofing work is included.

Exclusion: Water proofing work to roofs is classified in subclass 51530 (Roofing and water proofing).

5166 51660 Fencing and railing construction work

Special trade construction work of fences, railings and similar enclosures. The fences may be of different materials (wire, wood, steel, fibre glass) and may be used at various sites (courts, playgrounds, residential properties or industrial premises).

5169 Other installation work

51691 Lift and escalator construction work

Special trade construction work of lifts and escalators and moving sidewalks. Also included is fire escape equipment construction work (e.g. of staircases).

51699 Other installation work n.e.c.

Other special trade construction work, not elsewhere classified, involving goods not regarded as part of the basic building structure (e.g. installation work of blinds and awnings).

517 Building completion and finishing work

5171 51710 Glazing work and window glass installation work

Special trade construction work of glass, glass cladding, mirrors and other glass products; close-in work such as window glass installation work.

5172 51720 Plastering work

Special trade construction work of interior and exterior plaster or stucco and of lathing materials. Dry wall work involving the installation of wallboard generally of gypsum.

5173 51730 Painting work

Special trade painting and related construction work on building interiors and exteriors, and painting work of heavy (engineering) structures, including road surface and parking lot marking work.

Exclusion: Roof painting work is classified in subclass 51530 (Roofing and water proofing).

5174 51740 Floor and wall tiling work

Special trade construction work of laying or setting ceramic, concrete or cut stone wall or floor tiles.

5175 51750 Other floor laying, wall covering and wall papering work

Special trade construction work of carpeting, linoleum, asphalt tile, resilient flooring and parquet and other hardwood flooring.

Paperhanging work of wallpaper. Related finishing work is included.

Exclusions: Installation work of concrete floors (except tile) is classified in subclass 51540 (Concrete work).

Installation work of stone and ceramic floor tiles is classified in subclass 51740 (Floor and wall-tiling work).

5176 51760 Wood and metal joinery and carpentry work

Special trade construction work involving carpentry work, the fixing of wooden formwork on construction projects and the building and installation of cabinets at the construction site.

5177 51770 Interior fitting decoration work

Special trade construction work of poured-in-place terrazzo works and interior marble, granite or slate work.

Exclusions: Exterior decoration work is classified in subclass 51560 (Masonry work).

Installation work of tiles is classified in subclass 51740 (Floor and wall-tiling work).

5178 51780 Ornamentation fitting work

Special trade construction work of standard or custom fabricated sheet metal components, decorative iron or steel work, and ornamental or architectural metal work. Such work may also be for functional purposes, e.g./sheet metal heating or air-conditioning duct work.

Exclusion: Installation work of sheet metal roofing is classified in subclass 51530 (Roofing and water proofing).

5179 51790 Other building completion and finishing work

Other special trade building completion and finishing work, e.g./acoustical work involving the application of acoustical panels, tiles and other materials to interior walls and ceilings, and steam or sand cleaning work of building exteriors.

518 Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator

5180 51800 Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator

Leasing or rental services concerning construction or demolition equipment with operator and operational services provided by the operator.

Exclusion: Leasing or rental services concerning construction machinery and equipment without operator is classified in subclass 83107.

DIVISION 52 CONSTRUCTIONS

Residential buildings, non-residential buildings and civil engineering works completed or work-in-progress during the inquiry period.

Products classified here are non-transportable goods or, in the SNA terminology, non-financial, fixed tangible assets, and their production may constitute fixed capital formation.

521 Buildings

5211 Residential buildings

52111 One- and two-dwelling buildings

Residential buildings with one or two dwellings.

52119 Other residential buildings

Residential buildings with three or more dwellings.

5212 Non-residential buildings

52121 Warehouses and industrial buildings

Buildings used to house warehousing activities and the production and assembly activities of industrial establishments, e.g./factories, plants, workshops.

Exclusion: Non-residential farm buildings are classified in subclass 52129 (Other buildings).

52122 Commercial buildings

Commercial buildings, including office buildings, bank buildings, buildings used primarily in wholesale and retail trades, e.g. shops, air, rail or road transport terminals, parking garages and petrol and service stations.

52123 Buildings for public entertainment

Buildings for public entertainment, e.g. theatres, concert halls, motion-picture theatres, dancehalls and nightclubs.

Exclusions: Museums, art galleries, libraries and similar buildings are classified in subclass 52125 (Educational buildings).

Constructions for sport and recreation are classified in class 5227.

52124 Hotel, restaurant and similar buildings

Hotels, restaurants and other buildings used in providing short-term lodging, food and beverages.

52125 Educational buildings

Buildings used directly in instructional activities, e.g. schools, universities, museums, art galleries, libraries.

52126 Health buildings

Buildings used to provide hospital and institutional care, e.g. hospitals, infirmaries, sanatoria, nursing homes.

52129 Other buildings

Buildings, not elsewhere classified, e.g./religious buildings, community buildings, non-residential farm buildings.

Exclusion: Constructions for sport and recreation are classified in class 5227.

522 Civil engineering works

5221 Highways (except elevated highways), streets, roads, railways, airfield runways

52211 Highways (except elevated highways), streets, roads

Highways (except elevated highways), streets, roads and other vehicular and pedestrian ways. Guard-rails and surfaced parking areas, driveways, vehicular or pedestrian underpasses and overpasses, and bicycle paths.

Exclusion: Elevated highways and highway tunnels are classified in subclass 52222 and 52223, respectively.

52212 Railways

Railway road-beds for long-line and commuter railways, street tramways, and underground or elevated urban rapid-transit systems. Railway electrification structures are included.

Exclusion: Other subway constructions are classified in subclass 52224 (Subways).

52213 Airfield runways

Airfield runways, including taxi-ways and related airport structures other than buildings.

5222 Bridges, elevated highways, tunnels and subways

52221 Bridges

Bridges and viaducts of metal, concrete or other materials, for all types of land transport and for pedestrians.

52222 Elevated highways

Elevated highways for motor vehicle traffic.

52223 Tunnels

Highway and railway tunnels (except for underground railways) and tunnel construction related works.

Exclusions: Vehicular and pedestrian underpasses are classified in subclass 52211 (Highways (except elevated highways), streets, roads, railways, airfield runways).

Underground railway tunnels are classified in subclass 52224 (Subways).

Tunnels associated with mining operations are classified in subclass 52261 (Mining constructions).

52224 Subways

Tunnel constructions and other underground constructions related to underground railway traffic.

5223 Waterways, harbours, dams and other waterworks

52231 Aqueducts and other water supply conduits, except pipelines

Aqueducts, water conduits and similar waterways designed to convey water for the purpose of water supply, except pipelines.

Exclusions: Waterworks for irrigation or flood control are classified in subclass 52234.

Long distance pipelines and local pipelines are classified in subclass 52241 and 52250, respectively.

52232 Harbours, rivers, canals, and related facilities

Harbour bottoms and harbour channels, breakwaters, piers, wharfs and similar structures, and riverworks and canal constructions for water transport traffic.

52233 Dams

Dams and similar water-retaining structures and embankments for coastal and other waterside areas.

52234 Irrigation and flood control waterworks

Irrigation and flood control waterworks.

Exclusion: Waterways for the purpose of water supply are classified in subclass 52231 (Aqueducts and other water supply conduits, except pipelines).

5224 Long distance pipelines, communication and power lines (cables)

52241 Long distance pipelines

Long distance overland or submarine pipelines for the conveyance of petroleum products, gas, water or other products.

Exclusion: Urban gas or water distribution systems through mains are classified in subclass 52250 (Local pipelines and cables; ancillary works).

52242 Communication lines (television, radio, telegraph, telephone and other transmission lines)

Long distance overland or submarine telecommunication transmission lines, i.e. television, radio, telegraph, telephone and other transmission lines.

52243 Power lines (cables)

Long distance high-tension electric power transmission lines (cables).

Exclusion: Low-tension electric power distribution lines are classified in subclass 52250 (Local pipelines and cables; ancillary works).

5225 52250 Local pipelines and cables; ancillary works

Local gas pipelines and water and sewer mains and local power and communication transmission lines (cables).

Ancillary works such as transmission towers including antennas and transformer stations and substations for distribution within local boundaries. Local public utility systems, not elsewhere classified.

5226 Constructions for mining and manufacture

52261 Mining constructions

Mining and related facilities, such as mine loading and discharging stations, winding-shafts and towers, tunnels and drifts associated with mining operations.

52262 Power plant constructions

Heavy electrical generating plants and equipment including plants and equipment for nuclear-powered generating stations.

52263 Chemical and related facilities

Chemical and related plant facilities, e.g. blast furnaces and coke ovens, for manufacture of basic chemicals, compounds, pharmaceuticals and other chemicals.

Exclusion: Industrial buildings that are not specialized to the manufacture of particular products are classified in subclass 52121 (Warehouses and industrial buildings).

52269 Other constructions for manufacture

Specialized facilities for manufacture, not elsewhere classified, e.g. iron foundries.

Exclusion: Industrial buildings that are not specialized to the manufacture of particular products are classified in subclass 52121 (Warehouses and industrial buildings).



5227 Constructions for sport and recreation

52271 Stadia, sports grounds

Stadia and other grounds for sports generally played in the open air such as football, baseball, rugby, track and field, car or bicycle races and horse-races. Stadia generally provide substantial seating and/or standing accommodation for spectators.

52279 Other sport and recreation installations (e.g. swimming pools, tennis courts, golf courses)

Other sport and recreation installations. The sport installations classified here are mostly for indoor sports and provide limited seating or other accommodation for spectators, e.g. basketball courts, ice hockey rinks, swimming pools, tennis courts, gymnastic halls, boxing rings, skating rinks.

Recreation installations, e.g. golf courses, beach installations, mountain refuges, marinas for pleasure boats, park grounds and recreational park facilities.

5229 52290 Other civil engineering works

Other civil engineering works, not elsewhere classified.

DIVISION 53 LAND

Agricultural and wooded land, built-up land, open land, and other land. Use of land information at the international level for comparative descriptions and analyses of national land use patterns.

531 Agricultural land, forest and other wooded land

5310 53100 Agricultural land, forest and other wooded land

Land on which agricultural, horticultural or forestry activity is carried on for commercial or subsistence purposes, including nurseries, plantations, orchards and vineyards, meadows and pastures; fallow agricultural land, forests and other wooded land. Land forming a part of a farming enterprise including scattered farm buildings, but not access roads.

532 Built-up and related land

5320 53200 Built-up and related land

Land under houses, roads, mines and quarries and any other facilities, including their auxiliary spaces, deliberately installed for the pursuit of human activities, except recreational purposes. Included are also certain types of open land (non-built-up land), which are closely related to these activities, such as waste tips, derelict land in built-up areas, junk yards, city parks and gardens, etc. Land under closed villages or similar rural localities is included.

533 Recreational and other open land

5330 53300 Recreational and other open land

Land used for purposes of recreation, e.g. sports fields, gymnasias, major playgrounds, major public parks and green areas, public beaches and swimming pools, camping sites, areas mainly occupied by facilities for tourism, secondary residences or vacation houses, hobby gardening, cemeteries, open land currently under construction or destined for future construction, etc.

539 Other land

5390 53900 Other land

Wet open land, i.e. non-wooded sites either partially, temporarily or permanently water-logged. Dry open land with special vegetation cover, i.e./non-wooded land which is covered by low vegetation. Open land without, or with insignificant, vegetation cover. Land covered by surface water.

#### SECTION 6 TRADE SERVICES; HOTEL AND RESTAURANT SERVICES

Distributive trade services consisting in selling merchandise to retailers, to industrial, commercial, institutional or other professional business users, or to other wholesalers, or acting as agent or broker (wholesaling services) or selling merchandise for personal or household consumption including services incidental to the sale of the goods (retailing services). The principal services rendered by wholesalers and retailers may be characterized as reselling merchandise, accompanied by a variety of related, subordinated services, such as: maintaining inventories of goods; physically assembling, sorting and grading goods in large lots; breaking bulk and redistribution in smaller lots; delivery services; refrigeration services; sales promotion services rendered by wholesalers; and services associated with retailers' business, e.g. processing subordinated to selling, warehousing and garage services.

Also included in this section are, among others, repair services of personal and household goods (group 633) and meal preparing and serving services by restaurants (division 64).

Exclusions: Installation work for constructions is classified in group 516.

Cargo handling, storage and warehousing services not subordinated to selling are classified in division 74 (Supporting and auxiliary transport services).

Repair services other than for personal and household goods are classified in group 845 (Maintenance and repair services of office machinery and equipment incl. computers) and group 886 (Repair services incidental to metal products, machinery and equipment).

Assembly and installation services of industrial machinery and equipment are classified in group 885 (Services incidental to the manufacture of metal products, machinery and equipment).

#### DIVISION 61 SALE, MAINTENANCE AND REPAIR SERVICES OF MOTOR VEHICLES AND MOTORCYCLES

611 Sale, maintenance and repair services of motor vehicles; sales of related parts and accessories

6111 Sales of motor vehicles

61111 Wholesale trade services of motor vehicles

Wholesaling and commission agents' services of passenger motor cars, motor buses and motor coaches, motor lorries and trucks, over-the-road truck tractors, semi-trailers and trailers. (Goods classified in CPC/491, 492.)

61112 Retail sales of motor vehicles

Retailing services of passenger motor vehicles including specialized passenger motor vehicles (ambulances, caravans, minibuses, etc.), motor vehicles to negotiate unusual terrain and other passenger motor vehicles with motor-car type steering mechanisms; motor lorries and motor coaches and buses. (Goods

classified in CPC 491.)

6112 61120 Maintenance and repair services of motor vehicles

Automobile maintenance and repair services. Such services may involve engine overhaul, motor tune-up, carburettor repair and adjustment, electrical system repair and battery charging, steering gear repair and adjustment, wheel adjustment and balancing, suspension repair, brake repair and adjustment, transmission repair and adjustment, exhaust system repair, cooling system repair including water-hose replacement and other automobile maintenance and repair services.

Automobile body repair and similar services. Such services may involve door and lock repair, bumper straightening and repair, repainting, collision repair; upholstery repair and window screen and window replacement and other automobile body repair services.

Also included here are automobile emergency road services and cleaning and routine maintenance services, such as vehicle laundry and car-wash services, undercoating, polishing and waxing services etc.

Exclusion: Puncture repair services are classified here, but rebuilt and retreaded tyres are classified in subclass 36120.

6113 61130 Sales of parts and accessories of motor vehicles

Wholesaling, commission agents' and retailing services of new or used parts and accessories of motor vehicles of a type described in the notes to subclass 61112. (Goods classified in CPC 431, 491, 492.)

612 Sale, maintenance and repair services of motorcycles and snowmobiles; sales of related parts and accessories

6121 61210 Sales of motorcycles and snowmobiles and related parts and accessories

Wholesaling and retailing services of motorcycles and snowmobiles and related parts and accessories. (Goods classified in CPC 49117, 4991.)

6122 61220 Maintenance and repair services of motorcycles and snowmobiles

Motorcycle and snowmobile maintenance and repair and motorcycle body repair services.

Also included here are motorcycle emergency road services and motorcycle and snowmobile maintenance services.

613 Retail sales of motor fuel

6130 61300 Retail sales of motor fuel

Retailing services of petroleum refineries products, such as gasoline and other motor fuels for internal combustion engines, kerosene, lubricating oil and grease, fuel oil, liquefied petroleum gas put up for retail sale and other products of petroleum refineries. (Goods classified in CPC 333.)

Exclusion: Retailing services of fuel oil for other purposes are classified in subclass 63297 (Retail sales of fuel oil, bottled gas, coal and wood).

DIVISION 62 COMMISSION AGENTS' AND WHOLESALE TRADE SERVICES, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES

621 Commission agents' services

6211 Commission agents' services

62111 Sales on a fee or contract basis of agricultural raw materials and live animals

Wholesaling services by commission agents, commodity brokers, auctioneers and other wholesalers who trade on behalf of others, of agricultural raw materials and live animals. (Goods classified in CPC/01-03, 291.)

62112 Sales on a fee or contract basis of food products, beverages and tobacco

Wholesaling services by commission agents, commodity brokers, auctioneers and other wholesalers who trade on behalf of others, of food products, beverages and tobacco. (Goods classified in CPC 01, 029, 04, 21-25.)

62113 Sales on a fee or contract basis of fuels, metals, ores, timber, building materials and industrial and technical chemicals

Wholesaling services by commission agents, commodity brokers, auctioneers and other wholesalers who trade on behalf of others, of fuels, metals, ores, timber, building materials (e.g. paints and varnishes, bituminous construction materials, ceramic articles used in construction, construction materials of glass) and industrial and technical chemicals (basic industrial chemicals, plastic materials, man-made fibres except glass, fertilizers etc.) (Goods classified in CPC 03, 1, 31, 33, 34, 351, 354, 36, 37, 387, 41, 421.)

62114 Sales on a fee or contract basis of machinery, industrial equipment and vehicles other than motor vehicles, bicycles and motorcycles

Wholesaling services by commission agents, commodity brokers, auctioneers and other wholesalers who trade on behalf of others, of machinery, industrial equipment and vehicles other than motor vehicles, bicycles and motorcycles. (Goods classified in CPC 327, 43-49.)

62115 Sales on a fee or contract basis of furniture, household goods, hardware and ironmongery

Wholesaling services by commission agents, commodity brokers, auctioneers and other wholesalers who trade on behalf of others, of furniture, household goods (household home furnishings and housewares), hardware (cutlery and general hardware) and ironmongery and domestic electrical appliances. (Goods classified in CPC 3533, 381, 42, 448, 465.)

62116 Sales on a fee or contract basis of textiles, clothing and footwear

Wholesaling services by commission agents, commodity brokers, auctioneers and other wholesalers who trade on behalf of others, of textiles, clothing and footwear. (Goods classified in CPC 26-28, 293-296.)

62117 Sales on a fee or contract basis of pharmaceutical and medical goods and cosmetics

Wholesaling services by commission agents, commodity brokers, auctioneers and other wholesalers who trade on behalf of others, of pharmaceutical and medical goods and cosmetics. (Goods classified in CPC 352, 353, 481.)

62118 Sales on a fee or contract basis of goods n.e.c.

Wholesaling services by commission agents, commodity brokers, auctioneers and other wholesalers who trade on behalf of others, of goods not elsewhere classified (e.g. waste materials, paper and paper products, amusement and sporting goods, photographic equipment, musical instruments, jewellery and watches). (Goods classified in CPC 292, 321-326, 382-386, 389, 39, 48.)

622 Wholesale trade services

6221 Wholesale trade services of agricultural raw materials and live animals

62211 Wholesale trade services of grain, oilseeds and oleaginous fruits, seeds and animal feed

Specialized wholesaling services of grain, oilseeds and oleaginous fruits, seeds and animal feed. (Goods classified in CPC 011, 014, 015, 019, 218, 233.)

62212 Wholesale trade services of flowers and plants

Specialized wholesaling services of flowers and plants. (Goods classified in CPC 015.)

- 62213 Wholesale trade services of unmanufactured tobacco  
Specialized wholesaling services of unmanufactured tobacco. (Goods classified in CPC 017.)
- 62214 Wholesale trade services of live animals  
Specialized wholesaling services of live animals. (Goods classified in CPC 021.)
- 62215 Wholesale trade services of hides and skins and of leather  
Specialized wholesaling services of hides and skins and of tanned or dressed leather. (Goods classified in CPC 291, 297.)
- 62219 Wholesale trade services of agricultural raw materials n.e.c.  
Specialized wholesaling services of agricultural raw materials not elsewhere classified, e.g., raw vegetable or animal materials used in textiles, and edible products of animal origin, not elsewhere classified. (Goods classified in CPC 018, 019, 029, 03, 04.)
- 6222 Wholesale trade services of food, beverages and tobacco
- 62221 Wholesale trade services of fruit and vegetables  
Specialized wholesaling services of fresh, dried, frozen or canned fruits and vegetables. (Goods classified in CPC 012, 013, 213, 215.)
- 62222 Wholesale trade services of dairy products, egg and edible oils and fats  
Specialized wholesaling services of dairy products, eggs, and edible animal or vegetable oils and fats. (Goods classified in CPC 029, 216, 022.)
- 62223 Wholesale trade services of meat, poultry and game  
Specialized wholesaling services of meat products, poultry and game, edible offal, preserves and preparations of meat. (Goods classified in CPC 211.)
- 62224 Wholesale trade services of fishery products  
Specialized wholesaling services of fresh, prepared or preserved fish and other seafoods. (Goods classified in CPC 04, 212.)
- 62225 Wholesale trade services of sugar, sugar and flour confectionery and bakery products  
Specialized wholesaling services of sugars, flour confectionery and bakery products. (Goods classified in CPC 232, 234-236.)

- 62226 Wholesale trade services of beverages  
Specialized wholesaling services of beverages, e.g., fruit juices and vegetable juices, mineral waters and soft drinks, wines, beers, liqueurs and other alcoholic beverages. (Goods classified in CPC 214, 24.)
- 62227 Wholesale trade services of coffee, tea, cocoa and spices  
Specialized wholesaling services of coffee, tea, cocoa and spices. (Goods classified in CPC 016, 236, 2391.)
- 62228 Wholesale trade services of tobacco products  
Specialized wholesaling services of tobacco products. (Goods classified in CPC 25.)
- 62229 Wholesale trade services of food products n.e.c.  
Specialized wholesaling services of food products not elsewhere classified, e.g. salt, grain mill products, and noodles and similar farinaceous products. (Goods classified in CPC 162, 231, 237, 2399.)
- 6223 Wholesale trade services of textiles, clothing and footwear
- 62231 Wholesale trade services of textiles  
Specialized wholesaling services of yarn and thread of natural or man-made textile fibres, woven or tufted textile fabrics, knitted or crocheted fabrics and made-up textile articles other than apparel. (Goods classified in CPC 2711, 2713-2719, 272-279, 281.)
- 62232 Wholesale trade services of household linens  
Specialized wholesaling services of household linens. (Goods classified in CPC 2712.)
- 62233 Wholesale trade services of articles of clothing  
Specialized wholesaling services of articles of clothing, except fur apparel. (Goods classified in CPC 2821-2823, 28241, 2825.)
- 62234 Wholesale trade services of fur articles  
Specialized wholesaling services of fur articles including fur apparel. (Goods classified in CPC 283, 28269.)
- 62235 Wholesale trade services of footwear  
Specialized wholesaling services of footwear. (Goods classified in CPC/293-296.)



62236 Wholesale trade services of clothing accessories

Specialized wholesaling services of clothing accessories, e.g. hats and other headgear, umbrellas, walking-sticks, belts, etc. (Goods classified in CPC 28242, 2826, 3892.)

6224 Wholesale trade services of household appliances, articles and equipment

62241 Wholesale trade services of household furniture

Specialized wholesaling services of household furniture. (Goods classified in CPC 3811, 3813-3816.)

Exclusion: Wholesaling services of office furniture are classified in CPC 62284 (Wholesale trade services of office machinery and equipment incl. office furniture.)

62242 Wholesale trade services of household appliances

Specialized wholesaling services of domestic appliances, e.g. refrigerators and freezers, dishwashing machines, washing and drying machines of the household type, domestic cooking and heating equipment, vacuum cleaners and other small domestic appliances. (Goods classified in CPC 448.)

62243 Wholesale trade services of cutlery, domestic metal ware and lighting articles and equipment

Specialized wholesaling services of domestic fabricated metal products and lighting articles and equipment. (Goods classified in CPC 4291, 465.)

62244 Wholesale trade services of radio and television equipment, musical instruments and records, music scores and tapes

Specialized wholesaling services of radio and television equipment, musical instruments, music scores and audio and video records and tapes. (Goods classified in CPC 3226, 383, 47.)

62245 Wholesale trade services of glassware, china and pottery

Specialized wholesaling services of glassware of a kind used for table, kitchen, toilet, indoor decoration or similar purposes, and ceramic household and ornamental wares. (Goods classified in CPC 3719, 372.)

62246 Wholesale trade services of wickerwork, cork goods, coopers' ware and other wooden ware

Specialized wholesaling services of coopers' ware, other products of wood, and articles of cork, straw or other plaiting materials, basketware and wickerwork. (Goods classified in CPC 317, 319.)

- 62247 Wholesale trade services of wallpaper and floor coverings  
Specialized wholesaling services of wallpaper and materials used for floor coverings. (Goods classified in CPC 272, 316, 3219, 36910, 38930.)
- 62249 Wholesale trade services of household articles and equipment n.e.c.  
Specialized wholesaling services of household articles and equipment, not elsewhere classified, e.g. hand tools and other domestic fabricated metal products, not elsewhere classified. (Goods classified in CPC 4292-4299.)
- 6225 Wholesale trade services of pharmaceutical and medical goods and cosmetics
- 62251 Wholesale trade services of pharmaceutical and medical goods  
Specialized wholesaling services of pharmaceutical goods and other articles for medical or surgical purposes. (Goods classified in CPC/352.)
- 62252 Wholesale trade services of surgical and orthopaedic instruments and devices  
Specialized wholesaling services of medical and surgical equipment and orthopaedic appliances. (Goods classified in CPC 481.)
- 62253 Wholesale trade services of perfumery, cosmetics and soaps  
Specialized wholesaling services of perfume and toilet preparations, soaps and detergents. (Goods classified in CPC 3531, 3532.)
- 6226 Wholesale trade services of miscellaneous consumer goods
- 62261 Wholesale trade services of paper and paperboard  
Specialized wholesaling services of paper and paperboard and paper and paperboard products. (Goods classified in CPC 321.)
- 62262 Wholesale trade services of books, magazines, newspapers and stationery  
Specialized wholesaling services of books, newspapers, journals and periodicals, other printed matter and articles of stationery. (Goods classified in CPC 322-326, 3891.)
- 62263 Wholesale trade services of photographic and optical goods  
Specialized wholesaling services of photographic goods, e.g./photographic equipment, plates and film, and optical goods, e.g./microscopes and binoculars. (Goods classified in CPC 3894, 3895, 483.)

- 62264 Wholesale trade services of games and toys  
Specialized wholesaling services of games and toys including video games. (Goods classified in CPC 385.)
- 62265 Wholesale trade services of watches, clocks and jewellery  
Specialized wholesaling services of watches, clocks and jewellery. (Goods classified in CPC 382, 484.)
- 62266 Wholesale trade services of sports goods (incl. bicycles)  
Specialized wholesaling services of sports goods, e.g. snow-ski equipment, water-sport equipment, equipment for sports fishing, athletics articles and equipment, other articles and equipment for sports or outdoor games including bicycles. (Goods classified in CPC/384, 494, 49921.)
- 62267 Wholesale trade services of leather goods and travel accessories  
Specialized wholesaling services of luggage, handbags and the like, saddlery and harness and other articles of leather. (Goods classified in CPC 292.)
- 62268 Wholesale trade services of cleaning materials  
Specialized wholesaling services of cleaning and polishing preparations. (Goods classified in CPC 3533.)
- 62269 Wholesale trade services of miscellaneous consumer goods n.e.c.  
Specialized wholesaling services of a great variety of consumer goods, not elsewhere classified. (Goods classified in CPC 3896, 3899.)
- 6227 Wholesale trade services of intermediate products, other than agricultural; wholesale trade services of waste and scrap and materials for recycling
- 62271 Wholesale trade services of solid, liquid and gaseous fuels and related products  
Specialized wholesaling services of solid, e.g. coal and lignite, liquid, e.g. petroleum oils, and gaseous fuels, e.g. natural gas, coal gas, producer gas and similar gases, and related products. (Goods classified in CPC 11-13, 33.)
- 62272 Wholesale trade services of metal ores and metals in primary forms  
Specialized wholesaling services of metal ores and basic metals in primary forms. (Goods classified in CPC 14, 41.)

62273 Wholesale trade services of wood in the rough and products of primary processing of wood

Specialized wholesaling services of logs of coniferous or non-coniferous wood and other wood in the rough, and products of primary processing of wood. (Goods classified in CPC 03, 31.)

62274 Wholesale trade services of paints, varnishes and lacquers

Specialized wholesaling services of paints, varnishes and lacquers and related products. (Goods classified in CPC 351.)

62275 Wholesale trade services of construction materials, fittings and fixtures and flat glass

Specialized wholesaling services of construction materials such as stone and sands, structural non-refractory clay products, cement, lime and plaster used in construction, fittings and fixtures, structural metal products and unworked glass, flat glass and pressed or moulded glass for construction. (Goods classified in CPC 15, 3711, 373-376, 387, 421.)

62276 Wholesale trade services of basic industrial chemicals, fertilizers, synthetic resins and plastics materials in primary/forms

Specialized wholesaling services of basic industrial chemicals, organic or inorganic, fertilizers, pesticides, synthetic resins and plastics materials in primary forms. (Goods classified in CPC 16, 34.)

62277 Wholesale trade services of textile fibres

Specialized wholesaling services of natural fibres, man-made textile staple fibres prepared for spinning, and other man-made fibres. (Goods classified in CPC 21700, 261, 262, 355.)

62278 Wholesale trade services of waste and scrap and materials for recycling

Specialized wholesaling services of wastes and scraps and materials for recycling. (Goods classified in CPC 39.)

62279 Wholesale trade services of intermediate products, other than agricultural, n.e.c.

Specialized wholesaling services of intermediate products, other than agricultural, not elsewhere classified, e.g. precious stones, chemical products not elsewhere classified, rubber tyres and tubes and other rubber products, semi-manufactures of plastics, and non-metallic mineral products, not elsewhere classified. (Goods classified in CPC 16, 218, 32700, 354, 361-363, 379.)

6228 Wholesale trade services of machinery, equipment and supplies

62281 Wholesale trade services of agricultural machinery and equipment including tractors

Specialized wholesaling services of agricultural, horticultural or forestry machinery and equipment including tractors. (Goods classified in CPC 441.)

62282 Wholesale trade services of transport equipment other than motor vehicles, motorcycles and bicycles

Specialized wholesaling services of transport equipment other than motor vehicles, motorcycles and bicycles, e.g. commercial ships and boats, except for pleasure, railway and tramway locomotives and rolling stock, aircraft, spacecraft and aeronautical equipment and supplies and other transport equipment. (Goods classified in CPC 493, 495, 496, 499.)

Exclusion: Wholesaling services of pleasure and sporting boats are classified in subclass 62266 (Wholesale trade services of sports goods (incl. bicycles)).

62283 Wholesale trade services of mining, construction and civil engineering machinery and equipment

Specialized wholesaling services of mining, construction and civil engineering machinery and equipment. (Goods classified in CPC 444.)

62284 Wholesale trade services of office machinery and equipment including office furniture

Specialized wholesaling services of office, accounting and computing machinery and equipment, including office furniture, e.g. typewriters, word processors, photo-copying apparatus and calculating machines, and all types of ADP machines and peripheral units. (Goods classified in CPC 45.)

62285 Wholesale trade services of machinery and equipment for the textile industry

Specialized wholesaling services of machinery and equipment for textile, apparel and leather production, e.g. machinery for preparing, spinning, weaving and knitting textiles, sewing machines and machinery for working hides, skins or leather. (Goods classified in CPC 446.)

62286 Wholesale trade services of machinery and equipment for the wood and metal industries

Specialized wholesaling services of machine-tools for working metal or wood and machinery for metallurgy. (Goods classified in CPC 442, 443.)

Exclusion: Wholesaling services of forestry machinery are classified in subclass 62281 (Wholesale trade services of agricultural machinery and equipment, incl. tractors).

62287 Wholesale trade services of machinery and equipment related supplies

Specialized wholesaling services of supplies related to the machinery and equipment classified in the other subdivisions of class 6228, e.g./parts of machinery, and industrial supplies, not elsewhere classified. (Goods classified in CPC 42, 43, 44.)

62289 Wholesale trade services of other machinery and equipment for use in industry and commerce, etc.

Specialized wholesaling services of general purpose machinery, e.g./engines and turbines, gearing and driving elements, burners, and special purpose machinery, not elsewhere classified, e.g. machinery for food, beverage and tobacco processing, electrical machinery, and instruments for measuring, checking, testing, navigating, and supplies not elsewhere classified. (Goods classified in CPC 364, 38600, 43, 445, 447, 449, 46, 482.)

DIVISION 63 RETAIL TRADE SERVICES; REPAIR SERVICES OF PERSONAL AND HOUSEHOLD GOODS

631 Food retailing services

6310 Retail sales of food, beverages and tobacco

63101 Retail sales of fruit and vegetables

Retailing services of fresh, dried, frozen or canned fruits, nuts and vegetables. (Goods classified in CPC 012, 013, 213, 215.)

63102 Retail sales of dairy products and eggs

Retailing services of dairy products and eggs. (Goods classified in CPC/029, 22.)

63103 Retail sales of meat (incl. poultry) and meat products

Retailing services of meat, poultry and game, and meat products. (Goods classified in CPC 211.)

63104 Retail sales of fish and other seafoods

Retailing services of fresh, prepared and preserved fish, and other seafoods. (Goods classified in CPC 04, 212.)

63105 Retail sales of bread and flour confectionery

Retailing services of bread and other bakery products. (Goods classified in CPC 234.)

- 63106 Retail sales of sugar confectionery  
Retailing services of sugar confectionery, e.g. fruit or nuts preserved by sugar.  
(Goods classified in CPC 236.)
- 63107 Retail sales of beverages not consumed on the spot  
Retailing services of non-alcoholic or alcoholic beverages. (Goods classified in  
CPC 214, 24.)
- Exclusion: Retailing services of beverages consumed on the spot are classified  
in group 643 (Beverages serving services for consumption on the premises).
- 63108 Retail sales of tobacco products  
Retailing services of tobacco products. (Goods classified in CPC 25.)
- 63109 Specialized retail sales of food products n.e.c.  
Retailing services of food products, not elsewhere classified, e.g./rice, edible  
oils and fats, salt, coffee, tea, sugar, cocoa and spices, noodles and similar  
farinaceous products. (Goods classified in CPC 011, 014, 016, 029, 162, 216,  
231, 232, 235-239.)
- 632 Non-food retailing services
- 6321 Retail sales of pharmaceutical and medical goods and cosmetics
- 63211 Retail sales of pharmaceutical, medical and orthopaedic goods  
Retailing services of pharmaceutical goods, other articles for medical or  
surgical purposes and orthopaedic goods. (Goods classified in CPC/352, 481.)
- 63212 Retail sales of perfumery articles, cosmetic articles and toilet soaps  
Retailing services of perfumes, cosmetic articles and toilet soaps and  
preparations. (Goods classified in CPC 3532.)
- 6322 Retail sales of textiles, clothing, footwear and leather goods
- 63221 Retail sales of textiles  
Retailing services of textiles other than clothing, e.g. wool, yarn and thread,  
and made-up textile articles. (Goods classified in CPC 26, 27.)
- 63222 Retail sales of articles of clothing, articles of fur and clothing  
accessories  
Retailing services of men's, women's and boys' clothing, including articles of  
fur, and clothing accessories. (Goods classified in CPC 28, 3892.)

63223 Retail sales of footwear

Retailing services of footwear of any material and for any purpose. (Goods classified in CPC 293-296.)

63224 Retail sales of leather goods and travel accessories

Retailing services of luggage handbags, saddlery and other articles of leather and travel accessories. (Goods classified in CPC 292.)

Exclusion: Retailing services of leather footwear are classified in subclass 63223.

6323 Retail sales of household appliances, articles and equipment

63231 Retail sales of household furniture

Retailing services of household furniture. (Goods classified in CPC/3811, 3813-3816.)

63232 Retail sales of household appliances

Retailing services of domestic appliances, e.g. refrigerators and freezers, dishwashing machines, washing and drying machines of the household type, domestic cooking and heating equipment, vacuum cleaners, and other small domestic appliances. (Goods classified in CPC 448.)

63233 Retail sales of miscellaneous household utensils, cutlery, crockery, glassware, china and pottery

Retailing 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. (Goods classified in CPC 3719, 372, 4291.)

63234 Retail sales of radio and television equipment, musical instruments and records, music scores and tapes

Retailing services of radio and television equipment, musical instruments, music scores, and audio and video records and tapes. (Goods classified in CPC 3226, 383, 47.)

63235 Retail sales of articles for lighting

Retailing services of lighting articles and equipment. (Goods classified in CPC 465.)

63236 Retail sales of curtains, net curtains and divers household articles of textile materials

Retailing services of made-up household textile articles, e.g. curtains, net curtains and other household articles of textile materials. (Goods classified in CPC 27.)



63237 Retail sales of wood, cork goods and wickerwork goods

Retailing services of wooden ware, cork goods and wickerwork goods. (Goods classified in CPC 314-319.)

63239 Retail sales of household appliances, articles and equipment n.e.c.

Retailing services of household articles and equipment, not elsewhere classified, e.g. domestic fabricated metal products, not elsewhere classified. (Goods classified in CPC 4292-4299.)

Exclusion: Retailing services of hand tools are classified in CPC 63241 (Retail sales of hardware).

6324 Retail sales of hardware, paints, varnishes and lacquers, glass, construction materials and do-it-yourself materials and equipment

63241 Retail sales of hardware

Retailing 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. (Goods classified in CPC 42.)

Exclusions: Retailing services of paints, varnishes and lacquers are classified in subclass 63242.

Retailing services of other construction materials are classified in subclass 63245.

63242 Retail sales of paints, varnishes and lacquers

Retailing services of paints, varnishes and lacquers. (Goods classified in CPC 35110.)

Exclusion: Retailing services of colours and drawing inks are classified in subclass 63244 (Retail sales of do-it-yourself materials and equipment).

63243 Retail sales of glass

Retailing services of glass for construction. (Goods classified in CPC/3711.)

63244 Retail sales of do-it-yourself materials and equipment

Retailing services of a variety of goods of wood, paper, plastics, rubber or glass and of some chemical products, e.g. colours and drawing inks, which are employed, e.g. in the pursuit of hobbies or in do-it-yourself repair. (Goods classified in CPC 321, 351, 354, 36, 371.)

- 63245 Retail sales of construction materials n.e.c.  
Retailing services of construction materials, not elsewhere classified, e.g. lumber, structural metal products, and other non-metallic structural products. (Goods classified in CPC 15, 311-313, 373-379, 421.)
- 6325 Retail sales of office equipment, books, newspapers and stationery and photographic, optical and precision equipment
- 63251 Retail sales of office supplies and equipment  
Retailing services of office supplies and equipment, e.g. paper and paperboard products, printed matter for the office, office and accounting machinery, and office furniture. (Goods classified in CPC/32, 351, 3812, 3891, 451.)
- 63252 Retail sales of computers and non-customized software  
Retailing services of computing machinery and related accessories, and non-customized software. (Products classified in CPC 452, 842.)
- 63253 Retail sales of books, newspapers, magazines and stationery  
Retailing services of books, newspapers, magazines and stationery other than for specific office use. (Goods classified in CPC 32.)  
Exclusion: Retailing services of printed matter for office use are classified in subclass 63251.
- 63254 Retail sales of photographic, optical and precision equipment  
Retailing services of photographic goods, e.g. photographic equipment, plates and film, optical goods, e.g. microscopes and binoculars, and precision equipment. (Goods classified in CPC 3894, 3895, 482, 483.)
- 6329 Other specialized retail sales of non-food products
- 63291 Retail sales of cleaning materials, wallpaper and floor coverings  
Retailing services of cleaning and polishing preparations, wallpaper and floor coverings. (Goods classified in CPC 272, 316, 3219, 3533, 36910, 38930.)
- 63292 Retail sales of watches, clocks and jewellery  
Retailing services of watches, clocks and jewellery. (Goods classified in CPC 163, 382, 484.)

63293 Retail sales of sports goods (incl. bicycles)

Retailing services of sports goods, e.g. snow-ski equipment, water-sport equipment, equipment for sports fishing, athletics articles and equipment, other articles and equipment for sports or outdoor games including bicycles. (Goods classified in CPC 384, 494, 49921.)

63294 Retail sales of games and toys

Retailing services of all types of games and toys including video games. (Goods classified in CPC 385.)

63295 Retail sales of flowers, plants, seeds, fertilizers and pet animals

Retailing services of flowers, plants, seeds, fertilizers and live pet animals, and preparations of a kind used in animal feeding. (Goods classified in CPC 015, 021, 161, 23300, 346.)

63296 Retail sales of souvenirs

Retailing services of a variety of goods that can be considered as souvenirs, e.g. greeting cards, miscellaneous small art goods and other gift articles. (Goods classified in CPC 319, 325, 3532, 3719, 38, but also 24, 28, 29, 362, 369 could be considered as such.)

63297 Retail sales of fuel oil, bottled gas, coal and wood

Retailing services of divers combustibles, such as fuel oils, bottled gas, coal and lignite, wood charcoal and fuel wood, for heating, cooking and other purposes. (Goods classified in CPC 03, 11, 12, 31, 33, 345.)

Exclusion: Retailing services of motor fuel are classified in subclass 61300.

63299 Specialized retail sales of non-food products n.e.c.

Retailing services of a variety of consumer goods, not elsewhere classified, e.g. trailers and semi-trailers, electrical machinery and apparatus, and transport equipment, not elsewhere classified. (Goods classified in CPC 43, 44, 46, 49.)

633 Repair services of personal and household goods

Exclusions: Automotive repair services are classified in subclass 61120 (Maintenance and repair services of motor vehicles) and 61220 (Maintenance and repair services of motorcycles and snowmobiles).

Maintenance and repair services of office and computing machinery are classified in subclass 84500.

6330 Repair services of personal and household goods

63301 Footwear and leather goods repair services

Specialized repair services of footwear of any material, of luggage, handbags and other articles of leather. (Goods classified in CPC/292-296.)

63302 Repair services of electrical household appliances

Specialized repair services of electrical household appliances, e.g./refrigerators and freezers, dishwashing machines, washing and drying machines of the household type, domestic electrical cooking and heating equipment, vacuum cleaners, and other small domestic appliances. (Goods classified in CPC 448.)

63303 Watches, clocks, and jewellery repair services

Specialized repair services of watches, clocks and jewellery. (Goods classified in CPC 163, 484.)

63304 Garment and household textile repair services

Specialized repair services of garment and other household textile articles. (Goods classified in CPC 26-28.)

63309 Personal and household goods repair services n.e.c.

Specialized repair services of household articles and equipment, not elsewhere classified, e.g. household furniture, radio and television equipment, articles for lighting and other personal and household goods. (Goods classified in CPC 314-319, 3226, 3719, 372, 3811, 3813-3816, 383, 429, 465, 47.)

DIVISION 64 HOTEL AND RESTAURANT SERVICES

641 Hotel and other lodging services

Lodging accommodations provided to transients.

Exclusions: Food and beverage serving services are classified in groups 642 and 643, respectively. Residential lodging services are classified in division 82 (Real estate services).

6411 64110 Hotel lodging services

Lodging and related services typically provided by hotels. Related services comprise services normally furnished with and included in the lodging price and include room service, desk service, mail service and bellboy service.

Hotels also generally make available other services such as parking, food, beverages, entertainment, swimming pools, banquet, convention and meeting 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 and other lodging places.

6412 64120 Motel lodging services

Lodging and related services typically provided by motels, including all services normally included in the price of lodging. Motels are typically located along highways or thoroughfares and cater specifically to the needs of people travelling by car. Parking is thus generally included. The services rendered are generally less complete than full hotel service.

6419 Other lodging services

64191 Children's holiday camp services

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.

64192 Holiday centre and holiday home services

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.

64193 Letting services of furnished accommodation

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

Exclusions: Hotel and motel lodging services are classified in subclass 64110 and 64120, respectively.

64194 Youth hostel and mountain shelter services

Lodging and related services provided by school dormitories, residence halls, youth hostels, mountain shelters and similar facilities. These services are distinguished from full hotel service by the lesser extent of service provided and by the specific group of the population to whom such services are rendered.

64195 Camping and caravanning site services

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

Exclusions: Rental services of residential mobile home sites are classified in subclass 82101 (Renting or leasing services involving own or leased residential property).

Rental services of caravans and trailers for use off-site are classified in subclass 83105 (Leasing or rental services concerning other land transport equipment without operator).

64196 Sleeping car services and sleeping services in other transport media

Sleeping-car services and similar services in other transport media, e.g. aboard ferry boats.

64199 Other lodging services n.e.c.

Lodging and related services of a type not elsewhere classified.

642 Food serving services

6421 64210 Meal serving services with full restaurant service

Food preparation and serving services and related beverage serving services 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. Included are such services provided by restaurants, bars, nightclubs and similar facilities, operated in hotels or other lodging places or in transport facilities, e.g. in trains or aboard ships.

Exclusion: Serving services of beverages without prepared food are classified in subclass 64310, if without entertainment, and in 64320, if with entertainment.

6422 64220 Meal serving services in self-service facilities

Food preparation and serving services and related beverage serving services furnished by eating facilities that provide a range of pre-cooked foods from which the customer makes individual selections and is billed accordingly. These facilities provide seating but no individual waiter service; they are often known as cafeterias.

- 6423 64230 Caterer services, providing meals to outside  
Food preparation and serving services provided by caterers to groups, on the premises or elsewhere. Included are related beverage serving services.
- 6429 64290 Other food serving services  
Other food preparation and serving services and related beverage services furnished, e.g. by refreshment stands.
- 643 Beverage serving services for consumption on the premises
- 6431 64310 Beverage serving services without entertainment  
Beverage serving services, mostly alcoholic beverages, delivered by bars and similar facilities, 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.  
Exclusion: Serving services for food and beverages are classified in subclass 64210 (Meal serving services with full restaurant service).
- 6432 64320 Beverage serving services with entertainment  
Beverage serving services, mostly alcoholic beverages, delivered by bars, nightclubs and similar facilities, with entertainment.  
Exclusion: Serving services for food and related beverages are classified in subclass 64210 (Meal serving services with full restaurant service).

SECTION 7 TRANSPORT, STORAGE AND COMMUNICATIONS SERVICES

DIVISION 71 LAND TRANSPORT SERVICES

711 Transport services by railway

7111 Passenger transportation

71111 Interurban passenger transportation

Interurban passenger transportation provided by railway, regardless of the distance covered and the class used.

71112 Urban and suburban passenger transportation

Urban and suburban passenger transportation by railway. Urban traffic is defined as traffic the origin and destination of which are within the borders of the same urban unit; and suburban commuter traffic as traffic within a greater metropolitan area including contiguous cities. Included here are services provided by urban mass transit railways (underground or elevated railway).

7112 Freight transportation

71121 Transportation of frozen or refrigerated goods

Transportation by railway of frozen or refrigerated goods, e.g./perishable food products, in specially refrigerated cars.

71122 Transportation of bulk liquids or gases

Transportation by railway of bulk liquids or gases in special tank cars. These cars may also be refrigerated.

71123 Transportation of containerized freight

Transportation by railway of individual articles and packages assembled and shipped in specially constructed shipping containers designed for ease of handling in transport.

71124 Mail transportation

Transportation of mail by railway on account of national and foreign postal authorities.

71129 Transportation of other freight

Transportation by railway of freight, not elsewhere classified.

7113 71130 Pushing or towing services

Railway pushing or towing services, on a fee or contract basis, e.g. the movement of wagons between terminal yards, industrial sidings, etc.



712 Other land transport services

7121 Other scheduled passenger transportation

71211 Urban and suburban regular transportation

Urban and suburban regularly scheduled multi-stop passenger transportation via highways and other modes of land transport. Services classified here are 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. These services are provided over predetermined routes on a predetermined time schedule, may provide pick-up and discharge of passengers at any scheduled stop, and are open to any user.

Exclusion: Urban and suburban passenger transportation by railway are classified in subclass 71112.

71212 Urban and suburban special transportation

Scheduled transportation by school buses to carry pupils between their homes and school, between schools etc., within the borders of a single city or group of contiguous cities. Included is scheduled transportation between an urban centre and airports or stations in this urban centre or in suburban locations by motor-bus and multi-passenger airport limousine, with driver. These services are provided over predetermined routes on a predetermined time schedule. They generally have a restricted category of users. Most individual trips involve either pick-ups or discharges, but not both.

Exclusion: Taxi services are classified in subclass 71221 and other non-scheduled chauffeur-driven hired car services are classified in subclass 71222 (Rental services of passenger cars with operator).

71213 Interurban regular transportation

Interurban regularly scheduled highway passenger transportation by motor-bus, including passenger accompanying baggage transportation.

71214 Interurban special transportation

Scheduled transportation by school buses to carry pupils between their homes and school, between schools etc., from one to another urban centre. Also included is scheduled transportation between an urban centre and airports or stations in another urban centre by motor-bus and multi-passenger airport limousine, with driver.

71219 Other scheduled passenger transportation n.e.c.

Other passenger land transportation by mechanized land vehicle, not elsewhere classified. Included are cable-operated transport services, e.g. services by teleferics, and also funicular and similar services rendered on a scheduled basis.

7122 Other non-scheduled passenger transportation

71221 Taxi services

Motorized 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. Taxi services provided by passenger carrying motorcycles are included.

Exclusions: Animal-drawn and man-drawn taxi services are classified in subclass 71224 (Passenger transportation by man- or animal-drawn vehicles).

Water and air taxi services are classified in subclass 72219 (Other passenger transportation) and 73120 (Non-scheduled passenger transportation by air), respectively.

71222 Rental services of passenger cars with operator

Chauffeur-driven hired 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.

71223 Rental services of buses and coaches with operator

Chauffeur-driven hired bus and motor coach services, generally rendered on a time and distance basis. They frequently involve transportation to more than one destination.

71224 Passenger transportation by man- or animal-drawn vehicles

Passenger transportation by man- or animal-drawn vehicles or conveyances and by pack animals, provided that the services of a driver are provided with the vehicles or animals.

Exclusion: Animal-drawn freight and passenger vehicle rental services without the services of a driver are classified in subclass 83102 (Leasing or rental services concerning goods transport vehicles without operator) and 83105 (Leasing or rental services concerning other land transport equipment without operator), respectively.

71229 Other non-scheduled passenger transportation n.e.c.

Passenger transportation by non-scheduled vehicles with driver, not elsewhere classified.

Exclusion: Passenger transportation by non-scheduled motor-buses, chartered buses and tour and sightseeing buses is classified in subclass/71223 (Rental services of buses and coaches with operator).

7123 Freight transportation

71231 Transportation of frozen or refrigerated goods

Transportation by road of frozen or refrigerated goods, in specially refrigerated trucks and cars.

71232 Transportation of bulk liquids or gases

Transportation by road of bulk liquids or gases in special tank trucks. These vehicles may also be refrigerated.

71233 Transportation of containerized freight

Transportation by road of individual articles and packages assembled and shipped in specially constructed shipping containers designed for ease of handling in transport.

71234 Transportation of furniture

Transportation of furniture by road over any distance.

Exclusion: Furniture transportation by transoceanic shipment is classified in subclass 72123 (Transportation of containerized freight).

71235 Mail transportation

Transportation of mail by any land mode of transport other than railway.

71236 Freight transportation by man- or animal-drawn vehicles

Transportation of freight by man- or animal-drawn vehicles.

71239 Transportation of other freight

Transportation by land modes of transport other than railway, of freight, not elsewhere classified.

7124 71240 Rental services of commercial freight vehicles with operator

Truck and other motorized freight vehicle rental services, with driver.

Exclusions: Animal-drawn freight vehicle rental services with drivers are classified in subclass 71236 (Freight transportation by man- or animal-drawn vehicles).

Rental services in connection with client-driven trucks are classified in subclass 83102 (Leasing or rental services concerning goods transport vehicles without operator).

713 Transport services via pipeline

7131 71310 Transportation of petroleum and natural gas

Transportation via pipeline of crude or refined petroleum and petroleum products and of natural gas.

7139 71390 Transportation of other goods

Transportation via pipeline of other chemical products such as ethylene, of coal slurry and of other products, not elsewhere classified.

DIVISION 72 WATER TRANSPORT SERVICES

721 Transport services by seagoing vessels

7211 Passenger transportation

72111 Passenger transportation by ferries

Passenger transportation by ocean-going or coastal water ferries, including hydrofoils and hovercraft, on a scheduled or non-scheduled basis.

72119 Other passenger transportation

Passenger transportation on the high seas and on coastal waters by seagoing vessels, on a scheduled or non-scheduled basis, regardless of the class of service, and including passenger accompanying baggage transportation.

7212 Freight transportation

72121 Transportation of frozen or refrigerated goods

Transportation by seagoing vessels of frozen or refrigerated goods in specially refrigerated compartments.

72122 Transportation of bulk liquids or gases

Transportation by seagoing vessels of bulk liquids or gases in special tankers. These vessels may also be refrigerated.

72123 Transportation of containerized freight

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

72129 Transportation of other freight

Transportation by seagoing vessels of freight not elsewhere classified.

7213 72130 Rental services of seagoing vessels with operator

Rental and leasing services of all types of self-propelled, seagoing vessels with operator, such as passenger vessels (except pleasure boats) tankers, bulk dry cargo vessels, cargo and freight vessels, tugboats and fishing vessels.

Exclusions: Leasing or rental services of vessels without operator are classified in subclass 83103.

Leasing or rental services of seagoing pleasure boats are classified in subclass 96499 (Other recreational services n.e.c.).

7214 72140 Towing and pushing services

Towing and pushing services on the high seas and on coastal waters. These services are generally provided by vessels which do not themselves carry freight or passengers. Included here are towing services of oil rigs, floating cranes, dredging vessels, buoys, and of hulls and incomplete vessels, on a fee or contract basis. Towing services for distressed seagoing vessels are also included.

722 Transport services by non-seagoing vessels

7221 Passenger transportation

72211 Passenger transportation by ferries

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

72219 Other passenger transportation

Passenger transportation on rivers, canals and other inland waterways by vessels of any kind other than ferries.

7222 Freight transportation

72221 Transportation of frozen or refrigerated goods

Transportation by non-seagoing vessels of frozen or refrigerated goods in specially refrigerated compartments.

72222 Transportation of bulk liquids or gases

Transportation by non-seagoing vessels of bulk liquids or gases in special tankers. These vessels may also be refrigerated.

72229 Transportation of other freight

Transportation by non-seagoing vessels of freight not elsewhere classified.

7223 72230 Rental services of non-seagoing vessels with operator

Rental and leasing services of all types of self-propelled, non-seagoing vessels with operator, such as passenger vessels except pleasure boats, tankers, bulk dry cargo vessels, cargo and freight vessels, tugboats and fishing vessels.

Exclusions: Leasing or rental services of vessels without operator are classified in subclass 83103.

Leasing or rental services of non-seagoing pleasure boats are classified in subclass 96499 (Other recreational services n.e.c.).

7224 72240 Towing and pushing services

Barge towing services on inland waterways and on canals, when provided by tugboats. Included are towing services of oil rigs, floating cranes, dredging vessels, buoys and of hulls and incomplete vessels, on a fee or contract basis. Towing services for distressed non-seagoing vessels are also included.

DIVISION 73 AIR TRANSPORT SERVICES

731 Passenger transportation by air

7311 73110 Scheduled passenger transportation by air

Passenger air transportation on regular routes and on regular schedules. These services are supplied in aircraft (including helicopters) of any type. Transportation of passenger-accompanying baggage is also included.

7312 73120 Non-scheduled passenger transportation by air

Passenger air transportation on a non-scheduled basis, supplied in aircraft (including helicopters) of any type. Also included are air sightseeing services and air taxi services by helicopters. Transportation of passenger-accompanying baggage is also included.

Exclusion: Rental services of aircraft with operator are classified in subclass 73400.

732 Freight transportation by air

7321 73210 Mail transportation by air

Transportation of mail by air, scheduled or non-scheduled.

7322 73220 Transportation of containerized freight by air

Air transportation of individual articles and packages assembled and shipped in specially constructed shipping containers designed for ease of handling in transport, scheduled or non-scheduled.

7329 73290 Transportation of other freight by air

Air transportation of freight, not elsewhere classified, scheduled or non-scheduled.

733 Transportation via space

7330 73300 Transportation via space

Transportation of passengers or freight via space.

734 Rental services of aircraft with operator

7340 73400 Rental services of aircraft with operator

Rental and leasing services of freight- or passenger-carrying aircraft (including helicopters) or of spacecraft of any type and for any purpose, with operator. These services are generally supplied on a time basis and several different destinations are frequently involved.

Exclusion: Leasing or rental services of aircraft without operator are classified in subclass 83104.

DIVISION 74 SUPPORTING AND AUXILIARY TRANSPORT SERVICES

741 Cargo handling services

7411 74110 Container handling services

Cargo handling services provided for freight in special containers. Included are services of freight terminal facilities, on a fee or contract basis, for all modes of transport, including stevedoring services (i.e. the loading, unloading and discharging of vessels' containerized freight, at ports).

7419 74190 Other cargo handling services

Cargo handling services provided for non-containerized freight or for passenger baggage. Included are services of freight terminal facilities, on a fee or contract basis, for all modes of transport, including stevedoring services (i.e. the loading, unloading and discharging of vessels' non-containerized freight, at ports), and cargo handling services incidental to freight transport, not elsewhere classified. Also included are baggage handling services at airports, and at bus, rail or highway vehicle terminals.

Exclusions: Other supporting and auxiliary transport services linked to a specific mode of transport are classified in subclass 74300 for railway transport, subclass 74490 for road transport, subclass 74590 for water transport and subclass 74690 for air transport.

- 742 Storage and warehousing services
- 7421 74210 Storage services of frozen or refrigerated goods  
Storage and warehousing services of frozen or refrigerated goods, including perishable food products.
- 7422 74220 Bulk storage services of liquids or gases  
Bulk storage and warehousing services of liquids and gases.
- 7429 74290 Other storage or warehousing services  
Storage and warehousing services of other goods, including: cotton, grain, wool, tobacco, other farm products, and other household goods.
- 743 Supporting services for railway transport
- 7430 74300 Supporting services for railway transport  
Railway passenger terminal services, except cargo handling, and other supporting services for railway transport, not elsewhere classified.  
Exclusions: Shunting services are classified in subclass 71130 (Pushing or towing services).  
Railway freight cargo handling services are classified in subclass 74110 (Container handling services), if for containerized freight, and in 74190 (Other cargo handling services), if for non-containerized freight or passenger baggage.
- 744 Supporting services for road transport
- 7441 74410 Bus station services  
Passenger terminal services in connection with urban, suburban and interurban bus passenger transport, on a fee or contract basis.  
Exclusion: Baggage and freight handling services are classified in subclass 74190 (Other cargo handling services).
- 7442 74420 Highway, bridge and tunnel operation services  
Services of fixed facilities operation, such as roads, tunnels, bridges and causeways, on a fee or contract basis.  
Exclusion: Services of vehicle parking facilities are classified in subclass 74430 (Parking services).
- 7443 74430 Parking services  
Parking services provided by car parks, parking lots and parking garages, whether or not roofed.



- 7449 74490 Other supporting services for road transport  
Commercial road vehicle maintenance and minor repair services, on a fee or contract basis, and other supporting services for road transport, not elsewhere classified.
- 745 Supporting services for water transport
- 7451 74510 Port and waterway operation services (excl. cargo handling)  
Port operation services such as wharves, docks, piers, quays and other marine terminal facilities related services, including passenger terminal services in connection with marine transportation, on a fee or contract basis, and operating and maintenance services of boat, barge and ship canals, of canalized rivers and of other artificial inland waterways. Also included here are services of locks, boat lifts, weirs, sluices and towing services on canals other than by tugboat, e.g. by tractors or locomotives on the towpath.  
  
Exclusions: Stevedoring services are classified in subclass 74110 (Container handling services), if for containerized freight, and in 74190 (Other cargo handling services), if for non-containerized freight.  
  
Port storage and warehousing services are classified in group 742 (Storage and warehousing services).  
  
Tugboat-assisted docking and towing services are classified in subclass/74520 (Pilotage and berthing services).
- 7452 74520 Pilotage and berthing services  
Tugboat services in connection with the docking and undocking of vessels of all types, and pilotage services, including the services of pilot vessels, whether supplied to conduct a vessel in or out of harbours or around navigational dangers.
- 7453 74530 Navigation aid services  
Services provided by lighthouses, lightships and light vessels, buoys, channel markers, and similar aids to navigation.
- 7454 74540 Vessel salvage and refloating services  
Vessel salvage services, whether provided on ocean and coastal waters or on inland waters. Such services consist of recovering distressed and sunk vessels and their cargoes, including the raising of sunken vessels, the righting of capsized vessels and the refloating of stranded vessels.  
  
Exclusions: Towing services supplied to distressed vessels are classified in subclass 72140, if for seagoing vessels, and in 72240, if for non-seagoing vessels.

Lifeboat services, marine fireboat services and other marine search and rescue services are classified in subclass 91260 (Police and fire protection services) and 91290 (Other public order and safety affairs related services).

7459 74590 Other supporting services for water transport

Cleaning, disinfecting, fumigating, vermin control and similar services, on board docked or anchored vessels, on a fee or contract basis, water transport supporting services directly connected with vessel operations not elsewhere classified, and not directly connected with vessel operations, such as icebreaking, vessel registration, vessel laying-up and storage services, etc.

Exclusions: Lifeboat services, marine fireboat services and other marine search and rescue services are classified in subclass 91260 (Police and fire protection services) and 91290 (Other public order and safety affairs related services).

746 Supporting services for air transport

7461 74610 Airport operation services (excl. cargo handling)

Passenger air terminal services and ground services on air fields, including runway operating services, on a fee or contract basis.

Exclusions: Air terminal cargo-handling services are classified in subclass 74110 (Container handling services), if for containerized freight, and in 74190 (Other cargo handling services), if for non-containerized freight or for passenger baggage.

7462 74620 Air traffic control services

Flight control tower operation services, including approach, landing and take-off control services. Also included are services provided by airport located radar stations.

7469 74690 Other supporting services for air transport

Aircraft cleaning and disinfecting services, firefighting and fire-prevention services, and hangar services, on a fee or contract basis. Aircraft towing services are also included.

Exclusion: Air-sea rescue services are classified in subclass 91290 (Other public order and safety affairs related services).

747 Travel agency, tour operator and tourist guide services

7471 74710 Travel agency and tour operator services

Services rendered for passenger travel by travel agencies tour operators, and similar services; travel information, advice and planning services; services related to arrangement of tours, accommodation, passenger and baggage transportation; ticket issuance services. These services are provided on a fee or contract basis.

7472 74720 Tourist guide services

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

Exclusions: Services by own-account hunting guides are included in subclass 96419 (Other sporting services).

Personal escort services are included in subclass 97090 (Other services n.e.c.).

7480 74800 Freight transport agency services

Freight brokerage services, freight forwarding services (primarily transport organization or arrangement services on behalf of the shipper or consignee), ship and aircraft space brokerage services, and freight consolidation and break-bulk services.

7490 74900 Other supporting and auxiliary transport services

Freight brokerage services; 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; and freight receiving and acceptance services (including local pick-up and delivery).

DIVISION 75 POST AND TELECOMMUNICATIONS SERVICES

751 Postal and courier services

7511 Postal services

75111 Postal services related to letters

Services consisting of pick-up, transport and delivery services of letters, newspapers, journals, periodicals, brochures, leaflets and similar printed matters, whether for domestic or foreign destinations, as rendered by the national postal administration.

75112 Postal services related to parcels

Services consisting of pick-up, transport and delivery services of parcels and packages, whether for domestic or foreign destinations, as rendered by the national postal administration.

75113 Post office counter services

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

75119 Other postal services

Mailbox rental services, "poste restante" services, and public postal services not elsewhere classified.

Exclusion: Services related to postal giro and postal savings accounts are classified in class 8111 (Services of monetary intermediaries).

7512 Courier services

75121 Multi-modal courier services

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

Exclusions: Courier services for mail by air are classified in subclass/73210 (Mail transportation by air).

75129 Other courier services

Other courier services for goods, not elsewhere classified, e.g./trucking or transfer services without storage, for freight.

752 Telecommunications services

7521 Public telephone services

75211 Public local telephone services

Switching and transmission services necessary to establish and maintain communications within a local calling area. This service is primarily designed (used) to establish voice communications, but may serve other applications such as text communication (facsimile or teletex) and is generally provided for a flat monthly fee independently of the number of calls made by the subscriber.

Exclusions: Private line services and rental services of terminal equipment are classified in class 7522 (Business network services) and 7541 (Equipment rental services), respectively.

75212 Public long distance telephone services

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 service).

75213 Mobile telephone services

Radio telephone services which, by means of transportable equipment, give both-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.

Exclusion: Air-to-ground and maritime mobile communications services are classified in subclass 75299 (Other telecommunications services n.e.c.).

7522 Business network services

75221 Shared network services

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. It is provided on a pay-as-you-use basis at discount rates over regular long distance telephone charges.

75222 Dedicated network services

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. It is provided on a lease basis.

7523 Data and message transmission services

75231 Data network services

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).

75232 Electronic message and information services

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

7524 Programme transmission services

75241 Television broadcast transmission services

Network services necessary for the transmission of television signals, independently of the type of technology (network) employed. This subclass does not include satellite-to-cable services where the provider sells T.V. signals via satellite to cable companies (as opposed to selling use of satellite facilities) nor does it include DTH (direct-to-home) satellite services where the provider sells television programme packages directly to households located in remote areas.

75242 Radio broadcast transmission services

Network services necessary for the transmission of audio signals such as radio broadcasting, wired music and loudspeaker service.

7525 75250 Interconnection services

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.

7526 75260 Integrated telecommunications services

Private point-to-point or multipoint network services which enable the users to simultaneously or alternatively 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.

7529 Other telecommunications services

75291 Paging services

The summoning of a person to the telephone through the use of an electronic pager. This subclass includes tone, voice and digital display paging services.

75292 Teleconferencing services

Network and related services necessary to hold a one-way or two-way fully interactive video conference.

75299 Other telecommunications services n.e.c.

Telecommunications services, not elsewhere classified. This class includes mobile maritime and air-to-ground communications services.

- 753 Radio and television cable services
- 7530 75300 Radio and television cable services  
Radio and television programming packages via cable. This subclass includes both basic and "pay-TV" services.
- 754 Telecommunications related services
- 7541 75410 Equipment rental services  
Telecommunication terminal equipment leasing or rental services (generally for a flat monthly fee).
- 7542 75420 Equipment sales services  
The retail or wholesale sales of telecommunication terminal equipment.
- 7543 75430 Connection services  
The provision of access to telecommunication network services by connecting the customer's premises to the carrier's facilities.
- 7544 75440 Consulting services  
The provision of advice and assistance to businesses and/or institutions on matters related to telecommunications and telematics.
- 7545 75450 Communications equipment maintenance services  
The provision of maintenance services for communications and communications related products on a fee or contract basis. Equipment maintained includes modems, multiplexers, earth stations, microcomputers, peripherals, telex terminals, telephones etc.
- 7549 75490 Other telecommunications services n.e.c.  
The provision of telecommunications related services not elsewhere classified such as operator services furnished to other carriers, billing and collection services for customer sponsored services etc.

SECTION 8 BUSINESS SERVICES; AGRICULTURAL, MINING AND MANUFACTURING SERVICES

DIVISION 81 FINANCIAL INTERMEDIATION SERVICES AND AUXILIARY SERVICES THEREFOR

811 Financial intermediation services except insurance and pension fund services

Services relating to obtaining and redistributing funds other than for the purpose of insurance or pension funding.

8111 Services of monetary intermediaries

Services relating to obtaining funds in the form of deposits (i.e. funds that are fixed in money terms).

81111 Central bank deposit services

Services provided by the central bank consisting in taking deposits used for clearance between financial institutions, and acting as banker to government.

81112 Central bank supervisory services

Services provided by the central bank consisting in supervision of banking operations.

81113 Central bank reserve management services

Services provided by the central bank consisting in holding the country's exchange reserves.

81114 Central bank currency issue services

Services provided by the central bank consisting in issuing and managing the country's currency.

81115 Wholesale deposit services

Services consisting in large-scale deposit-taking, particularly from other financial institutions.

81116 Other bank deposit services

Bank deposit services for persons, companies, etc.

81117 Non-central bank currency issue services

Services consisting in issuing currency other than by the central bank.

81119 Other deposit services

Non-bank deposit services for persons, companies, etc.



8112 81120 Financial leasing services

Leasing services where the term approximately covers the expected life of the asset and the lessee acquires substantially all the benefits of its use and takes all the risks associated with its ownership.

Exclusion: Operational leasing services are classified in division 83, according to the goods leased.

8113 Other credit granting services

Services consisting in granting loans by institutions not involved in monetary intermediation.

81131 Mortgage loan services

Services consisting in granting loans for which specific assets in land and buildings are used as security.

81132 Personal instalment loan services

Services consisting in granting consumer credit especially to finance current expenditure on goods and services.

81133 Credit card services

Services consisting in financing the purchase of products by granting point-of-sale credit using plastic cards or tokens.

81139 Other credit services

Services consisting in other lending by institutions not involved in monetary intermediation.

8119 Other financial intermediation services other than insurance and pension fund services

Other financial intermediation services primarily concerned with distributing funds other than by making loans.

81191 Closed end investment trust services

Investment trust services by companies whose capital is subscribed by shareholders and which invest mainly in shares and government securities.

81192 Property unit trust services

Investment services by which money subscribed in "units" is invested in property by a management company.

81193 Open-ended investment and other unit trust services

Investment services by which money subscribed in "units" is invested in financial assets by a management company. The unit-holder is not a shareholder of the management company.

81199 Intermediation services n.e.c.

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

812 Insurance (including reinsurance) and pension fund services, except compulsory social security services

Insurance underwriting services involving long- or short-term risk spreading with or without a savings element.

Exclusion: Compulsory social security services are classified in group 913.

8121 Life insurance and pension fund services

81211 Life insurance services

Insurance underwriting services consisting in making payments upon the death of the policy holder, or at the end of an agreed term, with or without a profit element.

81212 Pension and annuity services

Insurance underwriting services providing incomes (annuities) upon retirement according to contributions paid to pension schemes during economically active lifetime.

Pension fund management services are included.

8129 Non-life insurance services

81291 Accident and health insurance services

Insurance underwriting services consisting in making payments for covering expenses due to accident or sickness by the policy holder.

81292 Motor vehicle insurance services

Insurance underwriting services for the policy holder's liability in operating a motor vehicle and insurance underwriting services against some types of damage or loss to vehicles owned by the policy holder.

81293 Marine, aviation and other transport insurance services

Insurance underwriting services related to transport by land, water or air, covering risks to which the transport equipment or cargo may be exposed.

81294 Freight insurance services

Insurance underwriting services consisting in providing coverage against damage to or complete loss of freight, due to risks other than those related to transport, e.g. political risks in international trade, storage, strike.

81295 Fire and other property damage insurance services

Insurance underwriting services consisting in providing coverage against damage to commercial or personal property caused by fire, theft and other risks, including services related to household insurance and the insurance of motor cars, airplanes, small boats and livestock.

81296 Pecuniary loss insurance services

Insurance underwriting services protecting the policy holder against pecuniary losses resulting from certain liabilities of a business.

81297 General liability insurance services

Insurance underwriting services protecting the policy holder personally against third-party risks, i.e. public liability to make payments to third parties.

81299 Other insurance services n.e.c.

Insurance underwriting services protecting the policy holder against risks not elsewhere classified.

813 Services auxiliary to financial intermediation other than to insurance and pension funding

Services closely related (auxiliary) to financial intermediation, but not themselves constituting financial intermediation services.

8131 Services related to the administration of financial markets

Operation and supervision of financial markets (security exchanges, stock exchanges, commodity exchanges, etc.) other than by public authorities.

81311 Financial market operational services

Administrative services consisting in furnishing space and other facilities necessary for the operation of security and commodity exchanges.

81312 Financial market regulatory services

Monitoring and enforcement services of rules and regulations in the financial markets pertaining to deposit and loan services and respective institutions, and to securities markets and participants in those markets.

81319 Other financial market administration services

Administrative services to security or commodity holders, brokers or dealers, e.g. security custody services, financial reporting services, and other market administration services, not elsewhere classified.

8132 Services related to securities markets

Services related to the transaction of business on securities markets, but not their administration.

81321 Securities broking services

Services of intermediaries between two or more parties engaged in buying and selling securities.

81322 Securities issue and registration services

Administrative services related to the issue and registration of securities, e.g. provided in issuing stocks or bonds.

81323 Portfolio management services

Portfolio management services on behalf of clients including decisions about the content of the portfolios.

Exclusion: Advisory services on personal financial planning not involving decision-making on behalf of clients are classified in subclass 81332 (Financial consultancy services).

81329 Other services related to securities markets

Information services on stock quotations and information dissemination services through documents or electronic means. Other services related to securities markets, not elsewhere classified.

8133 Other services auxiliary to financial intermediation

81331 Loan broking services

Services of intermediaries between two or more parties engaged in offering and accepting loans.

81332 Financial consultancy services

Financial advisory services provided by financial advisers, mortgage advisers, bureaux de change, etc. to customers on financial matters, e.g. on Stock Exchange investment and personal financial planning.

Exclusions: Portfolio management services are classified in subclass/81323.

Advisory services on insurance and pension matters are classified in subclass 81402 (Insurance and pension consultancy services).

Advisory services on taxation matters are classified in class 8630 (Taxation services).

Financial management consulting services (except business tax) are classified in subclass 86502.

81333 Foreign exchange services

Foreign currency exchange services provided by bureaux de change, etc.

81334 Coin and currency packing services

Coin and currency packing services for transport from the mint and between financial intermediaries and for subsequent circulation.

Exclusion: Coin packing services subordinated to retail sales of coins are classified in subclass 63292 (Retail sales of watches, clocks and jewellery).

81339 Other services auxiliary to financial intermediation n.e.c.

Other services auxiliary to financial intermediation, not elsewhere classified, e.g. services related to the implementation of monetary policy.

814 8140 Services auxiliary to insurance and pension funding

Services closely related to management of insurance and pension funding.

81401 Insurance broking and agency services

Services of intermediaries between insurance companies and their clients.

81402 Insurance and pension consultancy services

Advisory services to businesses or persons on commercial or personal insurance coverage, with or without a profit element, including such services on pension (annuity) matters.

81403 Average and loss adjustment services

("Average" is used in marine insurance to cover partial loss of ship or cargo.) Evaluation and adjustment services of insurance claims.

81404 Actuarial services

Services consisting in calculation of insurance risks and premiums.

81405 Salvage administration services

Salvage administration services other than marine salvage administration services.

81409 Other services auxiliary to insurance and pension funding

Regulatory and monitoring services of insurance indemnities.

Exclusion: Pension fund management services are classified in subclass/81212 (Pension and annuity services).

DIVISION 82 REAL ESTATE SERVICES

821 8210 Real estate services involving own or leased property

82101 Renting or leasing services involving own or leased residential property

Renting or leasing services of residential properties by owners or leaseholders to others. Examples include houses, flats, apartment buildings, multiple use buildings which are primarily residential and residential mobile home sites.

Exclusions: Lodging services provided by operating hotels, motels, rooming houses, school dormitories, camping sites and other lodging places are classified in group 641 (Hotel and other lodging services).

82102 Renting or leasing services involving own or leased non-residential property

Renting or leasing services of industrial, commercial or other non-residential buildings or property by owners or leaseholders to others. Examples include factories, office buildings, warehouses, theatres and multiple use buildings which are primarily non-residential, as well as agricultural, forest and similar properties, and land for mineral or oil exploitation.

82103 Residential buildings and land sales

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. Examples of residential properties include 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. Also included are own account sales of residential buildings that have been constructed on contract by a construction unit for the selling unit and which are treated as trading stock by the seller.

Exclusion: Sales of property that has been physically constructed by the selling unit are classified in group 512 (Construction work for buildings).

82104 Residential vacant land sales

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

82105 Non-residential buildings and land sales

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 and multiple use buildings which are primarily non-residential as well as agricultural, forest and similar properties, and land for mineral or oil exploitation. Such property can be either leasehold or freehold. Also included are own account sales of non-residential buildings that have been constructed on contract by a construction unit for the selling unit and which are treated as trading stock by the seller.

Exclusion: Sales of property that has been physically constructed by the selling unit are classified in group 512 (Construction work for buildings).

82106 Non-residential vacant land sales

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

822 8220 Real estate services on a fee or contract basis

82201 Residential property management services on a fee or contract basis

Management (incl. renting, leasing or appraising) services of houses and other residential properties, on a fee or contract basis. Management services for multi-unit apartment buildings (or multiple use buildings which are primarily residential) and residential mobile home sites are included.

82202 Non-residential property management services on a fee or contract basis

Management (incl. renting, leasing or appraising) services of industrial and commercial properties, theatres, multiple use buildings which are primarily non-residential, etc., on a fee or contract basis. Management services concerning agricultural, forest and similar properties on a fee or contract basis are included.

82203 Residential buildings and land sales on a fee or contract basis

Sales of houses, flats, apartment buildings and other residential properties, on a fee or contract basis.

82204 Residential vacant land sales on a fee or contract basis

Sales of residential vacant land, on a fee or contract basis.

82205 Non-residential buildings and land sales on a fee or contract basis

Sales of non-residential buildings and land, such as offices, factories, shops, etc., on a fee or contract basis.

82206 Non-residential vacant land sales on a fee or contract basis

Sales of non-residential vacant land, on a fee or contract basis.

DIVISION 83 LEASING OR RENTAL SERVICES WITHOUT OPERATOR

831 8310 Leasing or rental services concerning machinery and equipment without operator

Exclusion: Leasing services of machinery and equipment of personal and household goods on a purely financial service basis (i.e. financial leasing) are classified in subclass 81120 (Financial leasing services).

83101 Leasing or rental services concerning private cars without operator

Renting, hiring or leasing services concerning private motor cars and station wagons without operator, principally designed for the transport of persons.

Exclusion: Renting or hiring services of private cars with operator are classified in subclass 71222 (Rental services of passenger cars with operator).

83102 Leasing or rental services concerning goods transport vehicles without operator

Renting, hiring or leasing services concerning motor vehicles without operator, principally designed for the transport of goods (e.g. semi-trailers, trucks, lorries, cargo vans and utilities).

Exclusion: Renting or hiring services of goods vehicles with operator are classified in subclass 71240 (Rental services of commercial freight vehicles with operator).

83103 Leasing or rental services concerning vessels without operator

Renting, hiring or leasing services concerning boats, ships and hovercraft without operator, primarily designed for the conveyance of passengers and freight.

Exclusions: Renting, hiring or leasing services of seagoing vessels with operator are classified in subclass 72130 (Rental services of seagoing vessels with operator).

Renting, hiring or leasing services of non-seagoing vessels with operator are classified in subclass 72230 (Rental services of non-seagoing vessels with operator).



Renting, hiring or leasing services concerning pleasure craft are classified in subclass 83204 (Leasing or rental services concerning pleasure and leisure equipment).

83104 Leasing or rental services concerning aircraft without operator

Renting, hiring or leasing services concerning aircraft (e.g. helicopters, aeroplanes) without operator.

Exclusions: Renting or hiring services of aircraft with operator are classified in subclass 73400 (Rental services of aircraft with operator).

Renting, hiring or leasing services of balloons, dirigibles, gliders and hang gliders are classified in subclass 83204 (Leasing or rental services concerning pleasure and leisure equipment).

83105 Leasing or rental services concerning other land transport equipment without operator

Renting, hiring or leasing services of other land transport equipment without operator. Included are rental services concerning railroad vehicles, snowmobiles, public transport type passenger vehicles (e.g.,/buses), motorcycles, caravans and campers.

Exclusion: Renting or hiring services of public transport type passenger vehicles with operator are classified in subclass 71223 (Rental services of buses and coaches with operator).

83106 Leasing or rental services concerning agricultural machinery and equipment without operator

Renting, hiring or leasing services of agricultural machinery and equipment without operator. Included are rental services concerning agricultural tractors and implements, seed and seedling planters, harvesting, cropping and sorting machinery, etc.

Exclusion: Renting or hiring services of agricultural machinery and equipment with operator are classified in subclass 88110 (Services incidental to agriculture).

83107 Leasing or rental services concerning construction machinery and equipment without operator

Renting, hiring or leasing services of construction machinery and equipment without operator. Included are rental services concerning tractors for construction and earth moving purposes, road graders, steamrollers, dozers, excavating machinery, front-end loaders, etc.

Exclusion: Renting or hiring services of construction machinery and equipment with operator are classified in subclass 51800.

83108 Leasing or rental services concerning office machinery and equipment (including computers) without operator

Renting, hiring or leasing services concerning office machinery and equipment (including computers) without operator. Included are rental services concerning all kinds of office machinery and equipment, such as duplicating machines, typewriters and word-processing machines; of accounting machinery and equipment, such as electronic calculating machines, cash registers and other machines incorporating a calculating device; and of computing machinery and equipment, such as automatic data processing machines, central processing units, peripheral units and magnetic or optical readers.

Exclusions: Renting or hiring services concerning computers or computer-related equipment with operator or management are classified in group 843 (Data-processing services).

Renting services of computer time on an hourly or time-sharing basis are classified in subclass 84330 (Time-sharing services).

83109 Leasing or rental services concerning other machinery and equipment without operator

Renting, hiring or leasing services concerning other machinery and equipment without operator. Included are rental services concerning all kinds of machinery, electrical or not, which is generally used as investment goods by industries, such as engines and turbines, machine tools, mining and oil field equipment; commercial radio, television and communication equipment; professional, scientific measuring and controlling apparatus; and other commercial and industrial machinery.

832 8320 Leasing or rental services concerning personal and household goods

83201 Leasing or rental services concerning televisions, radios, video cassette recorders and related equipment and accessories

Renting or hiring services concerning all kinds of electric and electronic home entertainment equipment, such as stereo systems, tape decks, televisions, radios, and video cassette recorders, and similar equipment. Also included are rental services concerning pre-recorded records, sound cassettes, compact discs, and similar accessories.

83202 Leasing or rental services concerning video tapes

Renting or hiring services concerning pre-recorded video cassettes for use in home entertainment equipment, predominantly for home entertainment.

83203 Leasing or rental services concerning furniture and other household appliances

Renting or hiring services concerning furniture (incl. mattresses and mattress supports), and household appliances, whether or not electric, such as refrigerators, washing machines, room air-conditioners, fans, toasters, mixers, kitchen and tableware, etc.

83204 Leasing or rental services concerning pleasure and leisure equipment

Renting or hiring services concerning pleasure and leisure equipment, such as bicycles, snow skis, balloons, dirigibles, gliders, hang gliders, water sport equipment (e.g., surfboards, pleasure craft, water skis), other sport equipment (e.g., golf-clubs, equipment for playing field games, racquet games, etc., ice-skates), saddle-horses, etc.

83209 Leasing or rental services concerning other personal or household goods

Renting or hiring services concerning other personal or household goods, such as clothing and footwear; cameras, binoculars and other optical goods; watches and clocks; jewellery and related articles; musical instruments; etc.

DIVISION 84 COMPUTER AND RELATED SERVICES

841 Consultancy services related to the installation of computer hardware

8410 84100 Consultancy services related to the installation of computer hardware

Assistance services to the clients in the installation of computer hardware (i.e. physical equipment) and computer networks.

842 Software implementation services

All services involving consultancy services on, development and implementation of software. The term "software" may be defined as the sets of instructions required to make computers work and communicate. A number of different programmes may be developed for specific applications (application software), and the customer may have a choice of using ready-made programmes off the shelf (packaged software), developing specific programmes for particular requirements (customized software) or using a combination of the two.

8421 84210 Systems and software consulting services

Services of a general nature prior to the development of data processing systems and applications. It might be management services, project planning services, etc.

8422 84220 Systems analysis services

Analysis services include analysis of the clients' needs, defining functional specification, and setting up the team. Also involved are project management, technical coordination and integration and definition of the systems architecture.

8423 84230 Systems design services

Design services include technical solutions, with respect to methodology, quality-assurance, choice of equipment software packages or new technologies, etc.

8424 84240 Programming services

Programming services include the implementation phase, i.e. writing and debugging programmes, conducting tests, and editing documentation.

8425 84250 Systems maintenance services

Maintenance services include consulting and technical assistance services of software products in use, rewriting or changing existing programmes or systems, and maintaining up-to-date software documentation and manuals. Also included are specialist work, e.g. conversions.

843 Data processing services

8431 84310 Input preparation services

Data recording services such as key punching, optical scanning or other methods for data entry.

8432 84320 Data-processing and tabulation services

Services such as data processing and tabulation services, computer calculating services, and rental services of computer time.

8433 84330 Time-sharing services

This seems to be the same type of services as 84320. Computer time only is bought; if it is bought from the customer's premises, telecommunications services are also bought. Data processing or tabulation services may also be bought from a service bureau. In both cases the services might be time sharing processed. Thus, there is no clear distinction between 84320 and 84330.

8439 84390 Other data processing services

Services which manage the full operations of a customer's facilities under contract: computer-room environmental quality control services; management services of in-place computer equipment combinations; and management services of computer work flows and distributions.

844 Database services

8440 84400 Database services

All services provided from primarily structured databases through a communication network.

Exclusions: Data and message transmission services (e.g. network operation services, value-added network services) are classified in class 7523 (Data and message transmission services).

Documentation services consisting in information retrieval from databases are classified in subclass 96311 (Library services).

- 845 Maintenance and repair services of office machinery and equipment including computers
- 8450 84500 Maintenance and repair services of office machinery and equipment including computers
- Repair and maintenance services of office machinery, computers and related equipment.
- 849 Other computer services
- 8491 84910 Data preparation services
- Data preparation services for clients not involving data processing services.
- 8499 84990 Other computer services n.e.c.
- Other computer related services, not elsewhere classified, e.g. training services for staff of clients, and other professional computer services.

DIVISION 85 RESEARCH AND DEVELOPMENT SERVICES

Research and development services consisting in scientific progress achieved in the various fields of natural or social sciences in the three areas of R&D, i.e. basic research, applied research and experimental development. R&D services are subdivided into groups, classes and subclasses according to the sciences to which the R&D services relate.

- 851 8510 Research and experimental development services on natural sciences and engineering
- 85101 Research and experimental development services on physical sciences
- Research and experimental development services on physical sciences, including research and experimental development services on heat, light, electromagnetism, astronomy, etc.
- 85102 Research and experimental development services on chemistry and biology
- Research and experimental development services on chemistry and biology, including research and experimental development services on catalyzer, fermentation, physiology and ecology of animals and plants, microorganisms, etc.
- 85103 Research and experimental development services on engineering and technology
- Research and experimental development services on engineering and technology, including research and experimental development services on applied science and technology for casting, metal, machinery, electricity, communications, vessels, aircraft, civil engineering, construction, information, etc.

- 85104 Research and experimental development services on agricultural sciences  
Research and experimental development services on agricultural sciences, including research and experimental development services on agricultural techniques, fruit culture, forestry, stockbreeding, fisheries, etc.
- 85105 Research and experimental development services on medical sciences and pharmacy  
Research and experimental development services on medical sciences and pharmacy, including research and experimental development services on treatment of diseases, preventive hygiene, pharmacy, etc.
- 85109 Research and experimental development services on other natural sciences  
Research and experimental development services on other natural sciences.
- 852 8520 Research and experimental development services on social sciences and humanities
- 85201 Research and experimental development services on cultural sciences, sociology and psychology  
Research and experimental development services on cultural sciences, sociology and psychology, including research and experimental development on literature, philosophy, history, welfare, educational psychology, etc.
- 85202 Research and experimental development services on economics  
Research and experimental development services on economics, including research and experimental development services on theories of economics, business management, finance, statistics, etc.
- 85203 Research and experimental development services on law  
Research and experimental development services on law, including research and experimental development services on public law, civil law, etc.
- 85204 Research and experimental development services on linguistics and languages  
Research and experimental development services on linguistics and languages, including research and experimental development services on linguistic structure and distribution, foreign languages, etc.
- 85209 Research and experimental development services on other social sciences and humanities  
Research and experimental development services on other social sciences and humanities.

853 Interdisciplinary research and experimental development services

8530 85300 Interdisciplinary research and experimental development services

Interdisciplinary research and experimental development services on interdisciplinary sciences, including research and experimental development services on environmental sciences, educational engineering, human geography, etc.

DIVISION 86LEGAL, ACCOUNTING, AUDITING AND BOOKKEEPING SERVICES; TAXATION SERVICES; MARKET RESEARCH AND PUBLIC OPINION POLLING SERVICES; MANAGEMENT AND CONSULTING SERVICES; ARCHITECTURAL, ENGINEERING AND OTHER TECHNICAL SERVICES

861 Legal services

8611 Legal advisory and representation services in the different fields of law

86111 Legal advisory and representation services concerning criminal law

Legal advisory and representation services during the litigation process, and drafting services of legal documentation in relation to criminal law. Generally, this implies the defence of a client in front of a judicial body in a case of criminal offence. However, it can also consist of acting as a prosecutor in a case of criminal offence when private legal practitioners are hired on a fee basis by the government. Included are both the pleading of a case in court and out-of-court legal work. The latter comprises research and other work for the preparation of a criminal case (e.g. researching legal documentation, interviewing witnesses, reviewing police and other reports), and the execution of post-litigation work, in relation to criminal law.

86119 Legal advisory and representation services in judicial procedures concerning other fields of law

Legal advisory and representation services during the litigation process, and drafting services of legal documentation in relation to law other than criminal law. Representation services generally consist of either acting as a prosecutor on behalf of the client, or defending the client from a prosecution. Included are both the pleading of a case in court, and out-of-court legal work. The latter comprises research and other work for the preparation of a case (e.g. researching legal documentation, interviewing witnesses, reviewing police and other reports), and the execution of post-litigation work, in relation to law other than criminal law.

8612 86120 Legal advisory and representation services in statutory procedures of quasi-judicial tribunals, boards, etc.

Legal advisory and representation services during the litigation process, and drafting services of legal documentation in relation to statutory procedures. Generally, this implies the representation of a client in front of a statutory body (e.g. an administrative tribunal). Included are both the pleading of a case in front of authorized bodies other than judicial courts, and the related legal work. The latter

comprises research and other work for the preparation of a non-judicial case (e.g. researching legal documentation, interviewing witnesses, reviewing reports), and the execution of post-litigation work.

8613 86130 Legal documentation and certification services

Preparation, drawing up and certification services of legal documents. The services generally comprise the 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 documents. Included are the drawing up of wills, marriage contracts, commercial contracts, business charters, etc.

8619 86190 Other legal advisory and information services

Advisory services to clients related to their legal rights and obligations and providing information on legal matters not elsewhere classified. Services such as escrow services and estate settlement services are included.

862 Accounting, auditing and bookkeeping services

8621 Accounting and auditing services

86211 Financial auditing services

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

86212 Accounting review services

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 therefore the level of assurance provided is lower.

86213 Compilation of financial statements services

Compilation services of financial statements from information provided by the client. No assurances regarding the accuracy of the resulting statements are provided. Preparation services of business tax returns, when provided as a bundle with the preparation of financial statements for a single fee, are classified here.

Exclusion: Business tax preparation services, when provided as separate services, are classified in subclass 86302 (Business tax preparation and review services).



86219 Other accounting services

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

8622 86220 Bookkeeping services, except tax returns

Bookkeeping services consisting in classifying and recording business transactions in terms of money or some unit of measurement in the books of account.

Exclusion: Bookkeeping services related to tax returns are classified in subclass 86302 (Business tax preparation and review services).

863 8630 Taxation services

86301 Business tax planning and consulting services

Advisory services to enterprises on how to arrange their affairs, with a view to minimizing the impact of income taxation on their profits by taking advantage of all allowances and benefits that the law provides.

Exclusion: Similar advisory services but including preparation or review services of various returns and reports for the client are classified in subclass 86302 (Business tax preparation and review services).

86302 Business tax preparation and review services

Services consisting in preparing or reviewing, for enterprises, various returns and reports required for compliance with the income tax laws and regulations and defending them if contested by the tax authorities. This may also include tax planning and control.

Exclusion: Advisory services on tax planning not including preparation or review services of returns and reports are classified in subclass/86301 (Business tax planning and consulting services).

86303 Individual tax preparation and planning services

Services consisting in advising individuals on the means to minimize the impact of income tax on their revenues by taking advantage of all allowances and benefits that the law provides and/or preparing the returns and reports required for compliance with tax laws and regulations.

86309 Other tax related services

Services consisting in assisting enterprises in tax planning and control other than income tax and preparing all documentation required by law.

864 8640 Market research and public opinion polling services

86401 Market research services

Investigation services designed to secure information on the prospects and performance of an organization's products in the market. Included here are market analysis (size and other characteristics of a market) and analysis of consumer attitudes and preferences, which may utilize personal interviews, telephone and mail surveys, historical data, etc. Economic and social intelligence services not in connection with merchandised products, such as industry analysis, econometric modelling, demographic analysis, etc., are also included.

Exclusion: Public opinion polling services are classified in subclass/86402.

86402 Public opinion polling services

Investigation services designed to secure information on public opinions regarding social, economic, political and other issues. Public opinion polling is typically done by telephone interviews but may also utilize personal interviews and mail surveys.

Exclusion: Similar investigation services designed to gather intelligence on consumer attitudes and preferences are classified in subclass 86401 (Market research services).

865 8650 Management consulting services

86501 General management consulting services

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

86502 Financial management consulting services (except business tax)

Advisory, guidance and operational assistance services concerning decision areas which 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., but excluding advisory services on short-term portfolio management which are normally offered by financial intermediaries.

86503 Marketing management consulting services

Advisory, guidance and operational assistance services concerning the marketing strategy and marketing operation of an organization. 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, organization of distribution channels (sell to wholesalers or directly to retailers, direct mail, franchise, etc.), organization of the distribution process, package design and other matters related to the marketing strategy and operations of an organization.

86504 Human resources management consulting services

Advisory, guidance and operational assistance services concerning the human resources management of an organization. Human resources consulting assignments may deal with one or a combination of the following: audit of the personnel function, development of a human resource policy, human resource planning, recruitment procedures, motivation and remuneration strategies, human resource development, labour-management relations, absenteeism control, performance appraisal and other matters related to the personnel management function of an organization.

86505 Production management consulting services

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 utilization 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, but excluding advisory services and design for plant layout and industrial processes which are normally offered by consulting engineering establishments.

86506 Public relations services

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

86509 Other management consulting services

Advisory, guidance and operational assistance services concerning other matters. These services include industrial development consulting services, tourism development consulting services, etc.

866 8660 Services related to management consulting

86601 Project management services other than for construction

Coordination and supervision services of 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 timescales and other operating conditions, coordination of subcontractors' work, inspection and quality control, etc. These services consist only of management services; operating staff services are excluded.

Exclusions: Construction project management services are classified in class 8671 (Architectural services), 8672 (Engineering services) and, for turnkey projects, 8673 (Integrated engineering services).

86602 Arbitration and conciliation services

Assistance services through arbitration or mediation for the settlement of a dispute between labour and management, between businesses or between individuals.

Exclusions: Representation services on behalf of one of the parties in the dispute and consulting services in the field of labour relations are classified in subclass 86190 (Other legal advisory and information services), 95110 (Services furnished by business and employers organizations) and 95200 (Services furnished by trade unions), respectively.

86609 Other management services n.e.c.

Management services, not elsewhere classified.

867 Architectural, engineering and other technical services

8671 Architectural services

86711 Advisory and pre-design architectural services

Assistance, advisory and recommendation services concerning architectural and related matters. Included here are services 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 and any other issues affecting the nature of the design and construction of a project. 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 or recycling of buildings, or appraisals of the value and quality of buildings or of advice on any other architectural matter.

86712 Architectural design services

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 of determining, with the client, the essential character of the project, defining intent, space requirements, budget limitations and time scheduling; and of preparing sketches including floor plans, site plans and exterior views; design development services, which consist of a more precise illustration of the design concept in terms of 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.

86713 Contract administration services

Advisory and technical assistance services to the client during the construction phase to ensure that the structure is being erected in conformity with the final drawings and specifications. This involves services provided both in offices and the field, such as construction inspection, preparation of progress reports, issuance of certificates for payments to the contractor, guidance to the client and the contractor in the interpretation of contract documents and any other advice on technical questions that may develop during construction.

86714 Combined architectural design and contract administration services

Combinations of architectural services utilized on most projects including schematic design, design development, final design and contract administration services. This may include post construction services which consist of the assessment of deficiencies in construction and instructions regarding corrective measures to be taken during the 12-month period following the completion of the construction.

86719 Other architectural services

All other services requiring the expertise of architects, such as the preparation of promotional material and presentations, preparation of as-built drawings, constant site representation during the construction phase, provision of operating manuals, etc.

8672 Engineering services

86721 Advisory and consultative engineering services

Assistance, advisory and recommendation services concerning engineering matters.

Included here are the undertaking of preparatory technical feasibility studies and project impact studies. Examples are: study of the impact of topography and geology on the design, construction and cost of a road, pipeline or other transportation infrastructure; study of the quality or suitability of materials intended for use in a construction project and the impact on design, construction and cost of

using different materials; study of the environmental impact of a project; study of the efficiency gains in production as a result of alternative process, technology or plant layout. The provision of these services is not necessarily related to a construction project. It may consist, for example, of the appraisal of the structural, mechanical and electrical installations of buildings, of expert testimony in litigation cases, of assistance to government bodies in drafting laws, etc.

86722 Engineering design services for the construction of foundations and building structures

Structural engineering design services for the load-bearing framework of residential and commercial, industrial and institutional buildings. Design services consist of one or a combination of the following: preliminary plans, specifications and cost estimates to define the engineering design concept; final plans, specifications and cost estimates, including working drawings, specifications regarding materials to be used, method of installation, time limitations and other specifications necessary for tender submission and construction and expert advice to the client at the time of calling for and accepting tenders; services during the construction phase.

Exclusion: Engineering services for buildings if they are an integral part of the engineering design service for a civil work or production plant or facility.

86723 Engineering design services for mechanical and electrical installations for buildings

Mechanical and electrical engineering design services for the power system, lighting system, fire alarm system, communication system and other electrical installations for all types of buildings and/or the heating, ventilating, air conditioning, refrigeration and other mechanical installations for all types of buildings. Design services consist of one or a combination of the following: preliminary plans, specifications and cost estimates to define the engineering design concept; final plans, specifications and cost estimates, including working drawings, specifications regarding materials to be used, method of installation, time limitations and other specifications necessary for tender submission and construction and expert advice to the client at the time of calling for and accepting tenders; services during the construction phase.

86724 Engineering design services for the construction of civil engineering works

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 harbours works, water supply and sanitation works such as water distribution systems, water, sewage, industrial and solid waste treatment plants and other civil engineering projects. Design services consist of one or a combination of the following: preliminary plans,

specifications and cost estimates to define the engineering design concept; final plans, specifications and cost estimates, including working drawings, specifications regarding materials to be used, method of installation, time limitations and other specifications necessary for tender submission and construction and expert advice to the client at the time of calling for and accepting tenders; services during the construction phase. Included are engineering design services for buildings if they are an integral part of the engineering design for a civil engineering work.

86725 Engineering design services for industrial processes and production

Engineering design services for production processes, procedures and facilities. Included here are design services as they relate to methods of cutting, handling and transporting logs and logging site layout; mine development layout and underground construction, the complete civil, mechanical and electrical mine surface plant installations including hoists, compressors, pumping stations, crushers, conveyors and ore and waste-handling systems; oil and gas recovery procedures, the construction, installation and/or maintenance of drilling equipment, pumping stations, treating and storage facilities and other oil field facilities; materials flows, equipment layout, material handling systems, processes and process control (which may integrate computer technology) for manufacturing plants; special machinery, equipment and instrumentation systems; any other design services for production procedures and facilities. Design services consist of one or a combination of the following: preliminary plans, specifications and cost estimates to define the engineering design concept; final plans, specifications and cost estimates, including working drawings, specifications regarding materials to be used, method of construction and/or installation, time limitations and other specifications necessary for tender submission and construction and expert advice to the client at the time of calling for and accepting tenders; services during the installation phase. Included are engineering design services for buildings if they are an integral part of the engineering design service for a production plant or facility.

86726 Engineering design services n.e.c.

Other specialty engineering design services. Included here are acoustical and vibration engineering designs, traffic control systems designs, prototype development and detailed designs for new products and any other specialty engineering design services.

Exclusion: The aesthetic design of products and the complete design of products which do not require complex engineering (e.g. furniture) are classified in subclass 87907 (Specialty design services).

86727 Other engineering services during the construction and installation phase

Advisory and technical assistance services to the client during construction to ensure that construction work is in conformity with the

final design. This involves services provided both in offices and in the field, such as the review of shop drawings, periodic visits to the site to assess progress and quality of the work, guiding the client and the contractor in the interpretation of contract documents and any other advice on technical questions that may develop during construction.

86729 Other engineering services

Engineering services not elsewhere classified. Included here are geotechnical engineering services providing engineers and architects with necessary subsurface information to design various projects; groundwater engineering services including groundwater resources assessment, contamination studies and quality management; corrosion engineering services including inspection, detection and corrosion control programmes; failure investigations and other services requiring the expertise of engineers.

8673 Integrated engineering services

86731 Integrated engineering services for transportation infrastructure turnkey projects

Fully integrated engineering services for the construction of transportation infrastructure turnkey projects. Services included here are planning and pre-investment studies, preliminary and final design, cost estimation, construction scheduling, inspection and acceptance of contract work as well as technical services, such as the selection and training of personnel and the provision of operation and maintenance manuals and any other engineering services provided to the client that form part of an integrated bundle of services for a turnkey project.

86732 Integrated engineering and project management services for water supply and sanitation works turnkey projects

Fully integrated engineering services for the construction of water supply and sanitation works turnkey projects. Services included here are planning and pre-investment studies, preliminary and final design, cost estimation, construction scheduling, inspection and acceptance of contracts as well as technical services, such as the selection and training of personnel and the provision of operation and maintenance manuals and any other engineering services provided to the client that form part of an integrated bundle of services for a turnkey project.

86733 Integrated engineering services for the construction of manufacturing turnkey projects

Fully integrated engineering services for the construction of manufacturing facilities turnkey projects. Services included here are planning and pre-investment studies to address issues such as the integration of operations, site selection, pollution and effluent control and capital requirements; all necessary structural, mechanical and electrical design services; production process engineering design services including detailed process flow diagrams, general site and plant arrangement drawings, plant and equipment specifications; tender



specifications; construction scheduling inspection and acceptance of work as well as technical services, such as the selection and training of personnel, the provision of operations and maintenance manuals, start-up assistance and any other engineering services that form part of an integrated bundle of services for a turnkey project.

86739 Integrated engineering services for other turnkey projects

Fully integrated engineering services for other construction works. Services included here are planning and pre-investment studies, preliminary and final design, cost estimates, construction scheduling, inspection and acceptance of contracts as well as technical services, such as the selection and training of personnel and the provision of operation and maintenance manuals and any other engineering services provided to the client that form part of an integrated bundle of services for a turnkey project.

8674 Urban planning and landscape architectural services

86741 Urban planning services

Development services of programme regarding land use, site selection, control and utilization, road systems and servicing of land with a view to creating and maintaining systematic, coordinated urban development.

86742 Landscape architectural services

Plan and design services for the aesthetic landscaping of parks, commercial and residential land, etc. This implies 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. Also included are inspection services of the work during construction.

8675 Related scientific and technical consulting services

86751 Geological, geophysical and other scientific prospecting services

Geological, geophysical, geochemical and other scientific consulting services as they relate to the location of mineral deposits, oil and gas and groundwater by studying the properties of the earth and rock formations and structures. Included here are the services of analysing the results of subsurface surveys, the study of earth sample and core, and assistance and advice in developing and extracting mineral resources.

86752 Subsurface surveying services

Gathering services of information on subsurface earth formations by different methods, including seismographic, gravimetric, magnetometric and other subsurface surveying methods.

86753 Surface surveying services

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.

86754 Map-making services

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

8676 Technical testing and analysis services

86761 Composition and purity testing and analysis services

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. Included are testing and analysis services in related scientific fields such as microbiology, biochemistry, bacteriology, etc. Excluded are medical and dental testing services.

86762 Testing and analysis services of physical properties

Testing and analysis services of physical properties such as strength, ductility, electrical conductivity and radioactivity of materials such as metal, plastics, textiles, woods, glass, concrete and other materials. Included are tests for tension, hardness, impact resistance, fatigue resistance, and high-temperature effects.

86763 Testing and analysis services of integrated mechanical and electrical systems

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.

86764 Technical inspection services

Testing and analysis services of a technical or scientific nature which do not alter or affect the object being tested. Included are radiographic, magnetic, and ultrasonic testing of machine parts and structures conducted in order to identify defects. These tests are often conducted on site. Excluded are inspection services of a non-technical or scientific nature, such as visual inspection of buildings, machines, etc.

86769 Other technical testing and analysis services

All other technical testing and analysis services not elsewhere classified.

DIVISION 87 BUSINESS SERVICES N.E.C.

871 Advertising services

8711 87110 Sale or leasing services of advertising space or time

Services provided in soliciting advertising space or time for newspapers, other periodicals, and television stations.

8712 87120 Planning, creating and placement services of advertising

Planning, creating and placement services of advertisements to be displayed through the advertising media.

8719 87190 Other advertising services

Other advertising services not elsewhere classified, including outdoor and aerial advertising services and delivery services of samples and other advertising material.

872 8720 Placement and supply services of personnel

87201 Executive search services

Services consisting in the search for, selection and referral of executive personnel for employment by others. Included in this category are services provided by senior administrators and managers whose functions generally include planning, organizing, directing and controlling activities of private or public sector businesses through subordinate administrators. The services may be supplied to the potential employer or to the prospective employee and may involve the formulation of job descriptions, the screening and testing of applicants, the investigation of references, and other research.

87202 Placement services of office support personnel and other workers

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 the formulation of job descriptions, the screening and testing of applicants, the investigation of references, etc. Included are the placement of secretaries, clerks, receptionists, book-keepers, data entry operators, typists, word-processor operators, nurses, models, maids, ship crews, etc.

87203 Supply services of office support personnel

Services consisting in supplying on a fee or contract basis to the clients, whether on a temporary or long-term basis, office support personnel hired by the supplier, who pays their emoluments. Included are the provision of personnel such as secretaries, clerks, receptionists, book-keepers, data entry operators, typists and word-processor operators.

87204 Supply services of domestic help personnel

Services consisting in supplying on a fee or contract basis to the clients, whether on a temporary or long-term basis, domestic help personnel hired by the supplier, who pays their emoluments. Included are the provision of maids, nannies, housekeepers, companions, etc.

Exclusions: Supply services of specialized domestic services through employees on the payroll of the supplier are classified according to the services rendered, e.g. as cleaning services, class 8740, or lawn maintenance services, subclass 88110 (Services incidental to agriculture).

87205 Supply services of other commercial or industrial workers

Services consisting in supplying on a fee or contract basis to the clients, whether on a temporary or long-term basis, industrial workers hired by the supplier, who pays their emoluments. Included are supply services of construction workers, maintenance workers, drivers, machinists assemblers, metalworking machine operators, labourers, movers, shippers, etc.

87206 Supply services of nursing personnel

Services consisting in supplying on a fee or contract basis to the clients, whether on a temporary or long-term basis, nursing personnel hired by the supplier, who pays their emoluments. Included are supply services of nurses, nursing assistants and other health care aides.

87209 Supply services of other personnel

Supply services of other personnel not elsewhere classified.

873 8730 Investigation and security services

87301 Investigation services

Services consisting in investigating cases submitted by the client, relating to crimes, theft, fraud, shoplifting, dishonesty, missing persons, domestic relations and other unlawful or lawful practices. Included are internal and undercover investigation and shoplifting protection services.

87302 Security consultation services

Services consisting in determining client's 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.

87303 Alarm monitoring services

Services consisting in monitoring and maintaining 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.

87304 Armoured car services

Services consisting in providing an armoured car to pick up and deliver money, receipts or other valuable items, with hired personnel to directly protect properties while in transit. The services generally imply bank collection and deposit services, securities transfer, etc.

87305 Guard services

Services consisting in providing protective services through hired personnel to ensure safety of people or private, industrial and commercial properties by guarding them against fire, theft, vandalism or illegal entry. Included are patrol and inspection services, security guard services, bodyguard services, watchdog services, parking control and access control services.

87309 Other security services

Security services not elsewhere classified.

874 8740 Building cleaning services

87401 Disinfecting and exterminating services

Services consisting in disinfecting dwellings and other buildings and exterminating insects, rodents and other pests. Included are fumigating services and pest control services.

87402 Window cleaning services

Services consisting in cleaning windows in dwellings and other buildings. Included here are cleaning services of exterior windows using swing stages.

87403 Janitorial services

Services consisting in cleaning and maintaining dwellings and other buildings. Included here are floor cleaning and waxing, interior wall cleaning, furniture polishing and other janitorial and maintenance services.

87409 Other building cleaning services

Building cleaning services not elsewhere classified. Included are furnace and chimney cleaning.

Exclusions: Building exterior cleaning services are classified in subclass 51790 (Other building completion and finishing work).

Lawn maintenance services are classified in subclass 88110 (Services incidental to agriculture).

875 8750 Photographic services

87501 Portrait photography services

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. Included are passport or identification photographs, infant and child portraits, family or military portraits, studio fashion photos, and corporate pictures.

87502 Advertising and related photography services

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 or literature, such as annual reports, product brochures, newspaper advertisements, catalogues or food and beverage layouts. Generally included with these services is the development and printing of such pictures according to customer specifications.

87503 Action photography services

Services consisting in photographing live events, such as weddings, graduations, conventions, receptions, fashion shows, sports and news events, and any other events of current interest. Generally included with these services is the development and printing of such pictures according to customer specifications.

87504 Specialty photography services

Services consisting in photographing persons, objects or scenery using special apparatus and techniques. Generally these services also include the development and printing of such pictures. Examples of such services are aerial photography, underwater photography, medical and biological photography, and photomicrography.

87505 Photography processing services

Services consisting primarily in the development of negatives and the printing of pictures for others according to customer specifications. These services may include enlargement of negatives or slides, black and white processing, colour printing, slide and negative duplicates, reprints, etc. Also included are preparation services of photographic slides.

87506 Motion picture processing services not related to the motion picture and television industries

Services consisting in the development of motion picture films of both amateur photographers and commercial clients.

Exclusion: Processing services of motion pictures in connection with the motion picture and television industries are classified in subclass 96112 (Motion picture or video tape production services).

87507 Restoration, copying and retouching services of photography

Services consisting of old photograph restoration, copying from a picture, retouching, and other special photographic effects.

87509 Other photographic services

Photographic services not elsewhere classified.

876 8760 87600 Packaging services

Services consisting in packaging goods for others on a fee or contract basis, 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. Parcel packing and gift wrapping are also included. This service may also include the labelling or imprinting of the package.

Exclusions: If the services provided consist solely of printing information on packaging materials, it is classified in the appropriate subclass of group 325 or 326, i.e. printed matter or articles of paper or paperboard.

Packing and crating services incidental to transport are classified in division 74 (Supporting and auxiliary transport services).

Package design services are classified in subclass 87907 (Specialty design services).

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 appropriate subclass of group 884 or 885 (Services incidental to manufacturing).

879 8790 Other business services

87901 Credit reporting services

Services consisting in the reporting of credit ratings of persons and businesses. This involves the evaluation of the financial status and credit experience of prospective customers, loan applicants, etc.

87902 Collection agency services

Services consisting in the collection on a fee or contract basis of accounts, cheques, contracts or notes, and remittance of the money to the client. Included are both the collection of regular accounts (e.g. utility bills) and the recovery of delinquent accounts. Also included is the outright purchase of delinquent accounts and debts and subsequent recovery.

87903 Telephone answering services

Services consisting in the provision of telephone answering services. Included are telephone call forwarding services (excluding paging services), and telephone wake-up services.

87904 Duplicating services

Services consisting in the provision of duplicating services. Included are blue printing, photocopying, mimeographing, photostating, and other duplication services other than printing.

87905 Translation and interpretation services

Services consisting in the provision of translation and interpretation services. Translation services generally relate to the rewriting of texts from one language to another; while interpretation services are generally concerned with stating orally in one language what has been stated orally in another language.

87906 Mailing list compilation and mailing services

Services consisting in compiling and selling the use of lists of names and addresses from telephone directories and other sources, or in sending materials (e.g. advertising material, information material) by envelope addressing, stuffing, sealing, metering and mailing.

87907 Specialty design services

Services consisting in creating designs and preparing patterns for a variety of products by harmonizing aesthetic considerations with technical and other requirements. Included in this category are furniture designs, interior designs and decorations and aesthetic designs for various other consumer products. Design services for industrial products are classified in subclass 86726 (Engineering design services n.e.c.).

Exclusion: Graphic design services are classified in group 871 (Advertising services).



87909 Other business services n.e.c.

Services generally provided to businesses, not elsewhere classified. Included here are business brokerage services, appraisal services other than for real estate, secretarial services, demonstration and exhibition services, etc.

DIVISION 88 AGRICULTURAL, MINING AND MANUFACTURING SERVICES

Services rendered on a fee or contract basis by units mainly engaged in the production of transportable goods, and services typically related to the production of such goods.

A great number and a wide variety of services are classified here which may be classified according to broad industry categories into:

Services incidental to agriculture, hunting, forestry and fishing: services rendered on a fee or contract basis, mostly performed at the site where the agricultural production is done, e.g. services providing agricultural machinery with drivers and crew; harvesting and related services; services of farm labour contractors; animal boarding, care and breeding services; services to promote propagation, growth and output of animals; services to promote commercial hunting and trapping; timber evaluation, firefighting, forest management including forest damage assessment services; logging related services; services related to fishery and operational services of fish hatcheries or fish farms.

Services incidental to mining: services rendered on a fee or contract basis at oil and gas fields, e.g. drilling services, derrick building, repair and dismantling services, oil and gas well casings cementing services.

Exclusion: Mineral prospecting services, oil and gas field exploration and geophysical (e.g. seismic) and geological surveying services are classified in class 8675 (Engineering related scientific and technical consulting services).

Services incidental to manufacturing: these include manufacturing on a fee or contract basis, i.e. manufacturing services rendered to others where the raw materials processed, treated or finished are not owned by the manufacturer. Assembly, installation other than construction work, fitting of articles, maintenance and repair services are also classified here.

The following are examples of manufacturing services:

- services rendered on a fee or contract basis related to processing and preserving of meat, fish, fruit, vegetables, dairy products and bakery products;
- services rendered on a fee or contract basis related to finishing of textiles and manufacture of made-up textile articles (incl. services concerning some entrepreneurial functions, e.g. designing and preparing samples); services related to tanning and dressing of leather and to manufacture of leather and footwear;

- printing on a fee or contract basis and services related to printing, e.g. bookbinding services;
- casting and forging services of metals treatment and coating services of metals; general mechanical engineering services on a fee or contract basis; repair services incidental to metal products, machinery and equipment.

Exclusions: Installation work for constructions is classified in group 516. Repair services of motor vehicles, motorcycles, and household appliances, equipment, furnishings and other consumer goods are classified in subclasses/61120 and 61220 and in group 633 (Repair services of personal and household goods). Services consisting in merely bottling and labelling liquors, wines and waters are classified in subclass 62226 (Wholesale trade services of beverages), if performed as part of buying and selling at wholesale, and in subclass 87600 (Packaging services), if performed on a fee or contract basis.

Maintenance and repair services of office and computing machinery are classified in subclass 84500.

Services incidental to energy distribution: transmission and distribution services on a fee or contract basis of electricity, gaseous fuels and steam and hot water to household, industrial, commercial and other users.

Exclusion: Transport services via pipeline on a fee or contract basis of petroleum and natural gas are classified in subclass 71310.

#### DIVISION 89 INTANGIBLE ASSETS

891 Financial assets and liabilities

8910 89100 Financial assets and liabilities

Gold and IMF special drawing rights. Currency in circulation and transferable deposits. Other claims on monetary institutions, other financial institutions and government organs that are represented by evidence of deposit. Short-term or long-term loans not elsewhere classified. Net equity of households on life insurance reserves and on pension funds. Proprietors' net equity in enterprises. Trade credit and advances. Other financial assets and liabilities.

892 Non-financial intangible assets

8921 89210 Patents

Royalties for the right to use patents, i.e. periodic fees in respect of licences for inventions (novel ideas) concerning the manufacture of patented goods, or the use of patented processes. A patent may be defined as a document, issued by a government office, that describes the invention and creates a legal situation in which the patented invention can normally only be exploited with the authorization of the patentee. This protection is limited in time.

8922 89220 Trademarks

Royalties for the right to distinguish the goods or services ("service marks") of an enterprise or a group of enterprises. To be protected, a trademark generally necessitates registration in a government office. If a trademark is protected, no person or enterprise other than its owner may use it. This protection is generally not limited in time.

8923 89230 Copyrights

Royalties for the right to use copyrighted materials in determined ways. Copyrighted materials can be original literary and artistic works including maps and audiovisual works, furniture and choreographic works. Copyright protection may include the right to copy or reproduce any kind of work; the right to perform in public; the right to make sound recordings of performances; the right to make motion pictures of literary works; the right to broadcast any kind of work; and the right to translate literary works. The author of a work is generally the owner of the copyright, but sometimes it may be transferred to the author's employer. Copyright protection is generally independent of any formalities, i.e. it starts with the creation of a work.

8929 89290 Other non-financial intangible assets

Royalties for the right to use similar exclusive rights as above, not elsewhere classified, owned by other economic agents.

SECTION 9 COMMUNITY, SOCIAL AND PERSONAL SERVICES

DIVISION 91 PUBLIC ADMINISTRATION AND OTHER SERVICES TO THE COMMUNITY AS A WHOLE;  
COMPULSORY SOCIAL SECURITY SERVICES

911 Administrative services of the government

9111 Overall government public services

91111 Executive and legislative services

Legislative and executive services by different bodies at the different levels of government, i.e. at the central, regional or local level; and executive services provided by executive bodies at the different levels of government. Also included are legislative and executive services provided by ministries and other administrative or advisory staff attached to the legislative or executive bodies.

91112 Financial and fiscal services

A great variety of public financial and fiscal services: administrative and supervisory services for financial and fiscal affairs; operational services for taxation schemes, duty and tax collection on goods; tax violation investigation services; management services of public funds and public debt services: services concerning raising and receiving of moneys and control of their disbursement, and services concerning monitoring and control of the money supply.

91113 Overall economic and social planning and statistical services

Administrative and operational services for overall economic and social planning. Included are services provided by planning and statistical offices undertaken at the different levels of government, and services by the other offices, bureaux or programme units which formulate, coordinate and frequently monitor the implementation of overall economic and social plans and programmes.

91114 Government services to fundamental research

Services related to fundamental research, i.e. any activity directed towards the increase of scientific knowledge or discovery of new fields of investigation, without any specific practical objective. Included are administrative services provided by offices, bureaux, programme units, etc., for governmental activities in, providing funding for or undertaking fundamental research into the natural sciences, the social sciences and humanities, and fundamental multidisciplinary research.

91119 Other administrative services of the government n.e.c.

Other overall general public services. Included are administrative, operational and support services for government public affairs that cannot be assigned to one of the four previous categories. Also included are services by programme units dealing with non-self-governing

and trust territory affairs, and services by programme units administering elections.

9112 Administrative services of agencies that provide educational, health care, cultural and other social services excluding social security services

91121 Administrative educational services

Public administrative services for different educational institutions. Included are management, operation, inspection and support services for all school-types and other educational institutions.

Also included are public information services concerning the educational system in general, provided by government offices of special programme units.

91122 Administrative health care services

Public administrative services for all kinds of health care. Management, operation, inspection and support services for general and specialized medical or dental hospitals and clinics, and nursing and convalescent home services.

Also included are administration, management, operation and support services in public health matters, such as blood-bank operation services, disease detection services, prevention services, population control services, etc. These services are frequently provided by special teams not connected with a hospital, clinic or practitioner.

Exclusion: Sickness benefit services are classified in subclass 91310 (Sickness, maternity or temporary disablement benefits).

91123 Administrative housing and community amenity services

Public administrative services for housing and overall community development affairs, water supply affairs, sanitary affairs and street lighting affairs. Included are services related to the development, monitoring and evaluation of housing activities and housing standards (other than construction standards), the planning of new communities or of restoration projects, administrative services for rent control and eligibility standards for publicly supported dwelling units, housing services for the general public or for people with special needs, dissemination services of public information about housing. Services provided by offices, bureaux, departments and programme units engaged in developing and administering regulations concerning water supply; public administrative services related to refuse collection and disposal operations, sewage system operation and street cleaning, pollution standards, information dissemination on pollution.

91124 Administrative recreational, cultural and religious services

Public administrative services for sporting and recreational affairs, cultural affairs, and religious affairs. Included are support services for facilities for cultural pursuits and individual artists and organizations engaged in promoting cultural activities; support services for national, regional or local celebrations and for facilities for maintenance and operation of religious affairs.

Exclusion: Sports events promotion and organization services, sports facilities operation services and other recreational services are classified in group 964 (Sporting and other recreational services).

9113 Administrative services for more efficient operation of business

91131 Administrative agriculture, forestry, fishing and hunting related services

Public administrative services related to agricultural land management, agrarian reform and land settlement, stabilization of agrarian markets, veterinary affairs, pest control, forestry, fishing and hunting affairs, agricultural research and experimental development.

Administrative services by offices, bureaux and programme units concerning: agricultural land conservation, land reclamation, land improvement and expansion; veterinary services rendered to farms; eradication or control of pests, vermin, plant diseases or other destructive agents, and crop inspection and grading.

Administrative services concerning: regulations governing forest operations and the issuance of tree-felling licences; rationalization of forest resources exploitation, reforestation work; operation and support of game preserves and fish hatcheries; the development and monitoring of regulations, including the licensing of fishing and hunting.

Also included are support services and information dissemination services for all the above-mentioned affairs.

91132 Administrative fuel and energy related services

Public administrative services for fuel and energy affairs.

Administrative services by offices, bureaux and programme units for: solid mineral fuel affairs, including regulations concerning their exploitation or conservation; petroleum and natural gas affairs, including distribution of town gas; nuclear and non-commercial fuel affairs, including such fuels as alcohol, wood and wood wastes, etc.

Also included are support services and information dissemination services for all the above-mentioned affairs.

91133 Administrative mining and mineral resources, manufacturing and construction related services

Public administrative services for mining and mineral resources, manufacturing and construction affairs.

Administrative services by offices, bureaux and programme units for: 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 certificates permitting occupancy, development and monitoring of regulations concerning safety at building sites.

Also included are support services and information dissemination services for all the above-mentioned affairs.

Exclusion: Services related to mineral fuel affairs are classified in subclass 91132 (Administrative fuel and energy related services).

91134 Administrative transport and communications related services

Public administrative services for road and water transport, railway and air transport, and communications affairs.

Administrative services by offices, bureaux and programme units concerning: planning, design, construction, maintenance, and improvement of roads and highways and associated structures; roadbeds and associated structures; water transport facilities; railway; airports, runways, terminals, hangars, air navigation aids and other fixed structures and equipment associated with transport by air; and pipelines and other transport facilities; supervision and regulation of such work and development and administration of operation regulations for all the above-mentioned transport media and related equipment.

Administrative services for communications affairs, i.e. postal, telephone, telegraph, cable and wireless communications systems, and communications satellites. Included are services concerning design, construction, operation, and improvement of communications systems and services concerning the development and administration of regulations for these systems.

Also included are support services and information dissemination services for all the above-mentioned affairs.

Exclusions: Street cleaning and street lighting services are classified in subclass 91123 (Administrative housing and community amenity services). Public administrative services related to the regulation and monitoring of pollution arising from motor vehicle operation are also classified in subclass 91123.

Traffic control services are classified in subclass 91260 (Police and fire protection services).

Control services of water traffic are also classified in subclass 91260.

91135 Administrative services related to the distributive and catering trades, hotels and restaurants

Public administrative services for distributive trade affairs, storage and warehousing, and hotel and restaurant affairs.

Administrative services by offices, bureaux and programme units concerning: the development and monitoring of regulations concerning wholesale and retail trade, consumer protection affairs, price control and rationing schemes operating through retailers or wholesalers, storage and warehousing, hotels and restaurant operations.

Administrative services concerning the design and construction of hotel and restaurant accommodations. Also included are support services and information dissemination services for the above-mentioned affairs.

91136 Administrative services related to tourism affairs

Public administrative services for tourism and tourism promotion.

Administrative services by offices, bureaux and programme units concerning: advertising campaigns, dissemination of tourism information, operation of tourist offices, other support for tourism.

91137 Administrative multipurpose development project services

Public administrative services for multipurpose development projects.

Administrative services by offices, bureaux and programme units concerning planning, design, construction, improvement and operation of multipurpose projects. Such projects typically consist of integrated facilities for generation of power, flood control, irrigation, navigation and recreation. Also included are support services and information dissemination services for the above-mentioned affairs.

91138 General administrative economic, commercial and labour affairs related services

Public administrative services for general economic and commercial affairs and for general labour affairs.

Administrative services by offices, bureaux and programme units involving the formulation of general economic policies and the 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, weather forecasting institutions, standardization 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.

9114 General services for the government n.e.c.

91141 General personnel services for the government

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.

91149 Other general services for the government n.e.c.

Public administrative services for general affairs of the government.

Included are administrative, operational and support services for overall general affairs, such as centralized supply and purchasing operations, maintenance and storage of government records and archives, operation of government owned or occupied buildings, government operated printing offices and other general affairs not connected with a specific function.

912 Services to the community as a whole

9121 91210 Administrative external affairs related services, diplomatic and consular services abroad

Public administrative and operational services for the ministry of foreign affairs and diplomatic and consular missions stationed abroad or at offices of international organizations. 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.

Also included are administrative services by programme units dealing with non-self-governing and trust territory affairs.

9122 91220 Foreign economic aid related services

Public administrative services for economic aid to developing countries, whether or not routed through international organizations.

Administrative services 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.

Exclusion: Administrative services related to military aid to foreign countries are classified in subclass 91230.

9123 91230 Foreign military aid related services

Public administrative services for the provision of military aid to foreign countries.

Administrative services by offices, bureaux and other programme units concerning military aid missions accredited to foreign governments or attached to international military organizations or alliances, grants and loans for military aid, contributions to international peace-keeping forces, including assignment of manpower.

9124 91240 Military defence services

Public administrative services for military defence affairs.

Administrative, operational and supervision services for military defence affairs and forces: land, sea, air and space defence forces; engineering, transport, communications, intelligence, material, personnel and other non-combat forces and commands; and reserve and auxiliary forces of the defence establishment. Services for provision of equipment, structures, supplies, etc., and for health activities for military personnel in the field. Also included are administrative and support services for defence-related applied research and experimental development.

Exclusions: Administrative services of the Ministry of Defence are classified in class 9111 (Overall government public services).

Foreign military aid related services are classified in subclass 91230.

Administrative services for military tribunals are classified in subclass 91270 (Law courts related administrative services).

Educational services of military schools, colleges and academies are classified in the appropriate categories of division 92.

Military hospital services are classified in subclass 93110.

9125 91250 Civil defence services

Public administrative services for civil defence affairs.

Administrative, operational and support services for civil defence forces; support services for the working out of contingency plans and the carrying out of exercises in which civilian institutions and populations are involved.

9126 91260 Police and fire protection services

Public administrative, operational and supervision services for police forces and fire protection affairs.

Administrative and operational services for regular and auxiliary police forces supported by public authorities, and port, border, and coast guards and other special police forces. Police services are related to traffic regulation, alien registration, operation of police laboratories and maintenance of arrest records.

Administrative and operational services for fire-fighting and fire-prevention by regular and auxiliary fire brigades supported by public authorities.

9127 91270 Law courts related administrative services

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 rendering of judgements and interpretation of the law including arbitration of civil actions.

Exclusion: Services concerning advice and representation in civil, criminal and other cases are classified in class 8611 (Legal advisory and representation services in the different fields of law).

9128 91280 Administrative services related to detention or rehabilitation of criminals

Public correctional services; administrative and operational services for prisons and other places for incarceration and rehabilitation of criminals, such as prison farms, work-houses, reformatories and asylums.

Exclusions: Education services by prison schools are classified in subclass 92900 (Other education services).

Prison hospital services are classified in subclass 93110 (Hospital services).

9129 91290 Other public order and safety affairs related services

Other public administrative services for public order and safety affairs.

Services for 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 case of peace-time disasters, and information dissemination services for the above-mentioned affairs.

913 Compulsory social security services

9131 91310 Sickness, maternity or temporary disablement benefits

Public administrative services for sickness, maternity or temporary disablement benefits affairs.

Administrative and operational services for social security affairs, involving provision of benefits for loss of income due to sickness, childbirth or temporary disablement.

9132 91320 Government employee pension schemes; old-age, disability or survivors' benefits other than for government employees

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 for retirement, pension and disability plans for government employees and their survivors, including government social assistance schemes to compensate for permanent loss of income due to partial or full disablement.

9133 91330 Unemployment compensation benefits

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

Exclusion: Welfare services are classified in group 933 (Social services).

9134 91340 Family and child allowances

Public administrative, operational and support services for income assistance to households and families with dependent children.

Included are payments to families with dependent children whether or not an income recipient is part of the household; and payments to households on a per-child basis regardless of needs.

Exclusion: Maternity benefit services are classified in subclass 91310 (Sickness, maternity or temporary disablement benefits).

DIVISION 92 EDUCATION SERVICES

921 Primary education services

9211 92110 Preschool education services

Pre-primary school 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 anticipated school-type environment.

Exclusion: Child day-care services are classified in subclass 93321.

9219 92190 Other primary education services

Other primary school education services at the first level. Such education services are intended to give the students a basic education in diverse subjects, and are characterized by a relatively low specialization level.

Exclusion: Services related to the provision of literacy programmes for adults are classified in subclass 92400 (Adult education services n.e.c.).

922 Secondary education services

9221 92210 General secondary education services

General school education services at the second level, first stage. Such education services consist of education that continues the basic programmes taught at the primary education level, but usually on a more subject-oriented pattern and with some beginning specialization.

9222 92220 Higher secondary education services

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 specialization than at the first stage. The programmes intend to qualify students either for technical or vocational education or for university entrance without any special subject prerequisite.

9223 92230 Technical and vocational secondary education services

Technical and vocational education services below the university level. Such education services consist of programmes emphasizing subject-matter specialization and instruction in both theoretical and practical skills. They usually apply to specific professions.

9224 92240 Technical and vocational secondary school-type education services for handicapped students

Technical and vocational secondary school-type education services specially designed to meet the possibilities and needs of handicapped students below the university level.

923 Higher education services

9231 92310 Post-secondary technical and vocational education services

Post-secondary, sub-degree technical and vocational education services. Such education services consist of a great variety of subject-matter

programmes. They emphasize teaching of practical skills, but also involve substantial theoretical background instruction.

9239 92390 Other higher education services

Education services leading to a university degree or equivalent. Such education services are provided by universities or specialized professional schools. The programmes not only emphasize theoretical instruction, but also research training aiming to prepare students for participation in original work.

924 Adult education services n.e.c.

9240 92400 Adult education services n.e.c.

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. Included are education services through radio or television broadcasting or by correspondence. The programmes may cover both general and vocational subjects. Services related to literacy programmes for adults are also included.

Exclusion: Higher education services provided within the regular education system are classified in subclass 92310 (Post-secondary technical and vocational education services) or 92390 (Other higher education services).

929 Other education services

9290 92900 Other education services

Education services at the first and second levels in specific subject-matters not elsewhere classified, and all other education services that are not definable by level.

Exclusions: Education services primarily concerned with recreational matters are classified in class 9641 (Sporting services).

Education services provided by governesses or tutors employed by private households are classified in subclass 98000 (Private households with employed persons).

DIVISION 93 HEALTH AND SOCIAL SERVICES

931 Human health services

9311 93110 Hospital services

Services delivered under the direction of medical doctors chiefly to in-patients, aimed at curing, reactivating and/or maintaining the health status of a patient. Hospital services comprise medical and paramedical services, nursing services, laboratory and technical services including radiological and anaesthesiological services, etc.

Exclusions: Services delivered by hospital out-patient clinics are classified in subclass 93121 (General medical services) or 93122 (Specialized medical services).

Dental services are classified in subclass 93123.

Ambulance services are classified in subclass 93192.

9312 Medical and dental services

Services chiefly aimed at preventing, diagnosing and treating illness through consultation by individual patients without institutional nursing, except nursing provided by hospital out-patient clinics (for a part of the day).

93121 General medical services

Services consisting in the prevention, diagnosis and treatment by doctors of medicine of physical and/or mental diseases of a general nature, such as consultations, injections (limited and/or periodical), physical check-ups, etc. 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, attached to firms, schools, etc.

93122 Specialized medical services

Diagnosis and treatment services by doctors of medicine of diseases of a specific nature, delivered in a specialists' practice or health institution (including hospital in-/out-patient clinics).

These services are defined as those limited to specific or particular conditions, diseases or anatomical regions (except dental services), such as medical services for the following: nervous system; eye; ear, nose and throat; respiratory system; circulatory system; digestive system; hepatobiliary system and pancreas; musculoskeletal system connected tissues; skin, subcutaneous tissue and breast; endocrine, nutritional and metabolic diseases and disorders; kidney and urinary tract; male reproductive system; female reproductive system; pregnancy, childbirth and puerperium; newborns and other neonates; blood and bloodforming organs; myeloproliferative disorders; infectious and parasitic diseases; mental diseases and disorders; substance use and substance induced organic mental disorders; injuries, poisonings and toxic effects of drugs; burns; factors influencing health status and other contacts with health services (e.g. rehabilitation, aftercare, etc.).

Exclusion: Services of medical laboratories are classified in subclass/93199 (Other human health services n.e.c.).

93123 Dental services

Diagnosis and treatment services of diseases affecting the patient's teeth or aberrations in the cavity of the mouth, and services aimed at the prevention of development of dental diseases, including dental surgery even when given in hospitals to in-patients.

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 and operating rooms. It concerns services in the field of general dentistry, such as routine dental examinations, preventive dental care, treatment of caries, etc.; orthodontic services, e.g. treatment of protruding teeth, crossbite, overbite, etc.; services in the field of oral surgery; other specialized dental services, e.g. in the field of periodontics, paedodontics, endodontics and reconstruction.

9319 Other human health services

93191 Deliveries and related services, nursing services, physiotherapeutic and para-medical services

Services such as supervision during pregnancy and childbirth and the supervision of the mother after birth. Services in the field of nursing (without admission) care, advice and prevention for patients at home, the provision of maternity care, children's hygienics, etc. Physiotherapy and para-medical services are services in the field of physiotherapy, ergotherapy, occupational therapy, speech therapy, homeopathy, acupuncture, nutrition instructions, etc.

93192 Ambulance services

General and specialized medical services delivered in the ambulance.

93193 Residential health facilities services other than hospital services

Combined lodging and medical services not carried out under the supervision of a medical doctor located on the premises.

93199 Other human health services n.e.c.

Services in the field of: morphological or chemical pathology, bacteriology, virology, immunology, etc., and services not elsewhere classified, such as blood collection services.

932 9320 Veterinary services

93201 Veterinary services for pet animals

Animal and veterinary hospital and non-hospital medical, surgical and dental services delivered to pet animals. The services are aimed at curing, reactivating and/or maintaining the health status of the animal. Included are hospital, laboratory and technical services, food (incl. special diets), and other facilities and resources.



93209 Other veterinary services

Animal and veterinary hospital and non-hospital medical, surgical and dental services delivered to animals other than pets (incl. zoo animals and animals raised for their fur or other products). The services are aimed at curing, reactivating and/or maintaining the health status of the animal. Included are hospital, laboratory and technical services, food (incl. special diets), and other facilities and resources.

933 Social services

9331 Social services with accommodation

93311 Welfare services delivered through residential institutions to old persons and the handicapped

Social assistance services involving round-the-clock care services by residential institutions for the aged and the physically or mentally handicapped, including the blind, deaf and dumb.

Exclusions: Education services are classified in division 92.

Combined lodging and medical services are classified in subclass 93110 (Hospital services) if under the direction of medical doctors, and in subclass 93193 (Residential health facilities services other than hospital services) if without supervision by a medical director.

93312 Welfare services delivered through residential institutions to children and other clients

Social assistance services involving round-the-clock care services by residential institutions to children and other clients, e.g. social services by orphanages, homes for children in need of protection, homes for emotionally disturbed children, homes for single mothers, and other social rehabilitation services.

93319 Other social services with accommodation

Social assistance services involving round-the-clock care services by residential institutions, e.g. social work provided by juvenile correction homes and rehabilitation services (not including medical treatment services) for people addicted to drugs or alcohol.

9332 Social services without accommodation

93321 Child day-care services including day-care services for the handicapped

Social services by non-residential institutions consisting in providing day-time shelter and elementary, playlike teaching to small children (day-care services) in nursery schools, including day-care services for the handicapped.

93322 Guidance and counselling services n.e.c. related to children

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 services of cruelty to children, crisis intervention services, adoption services, etc.

93323 Welfare services not delivered through residential institutions

Welfare services not including lodging services, e.g. eligibility determination services in connection with welfare aid, rent supplements and food stamps, old age visiting services, household budget counselling services, and other community and neighbourhood services.

93324 Vocational rehabilitation services

Vocational rehabilitation services for handicapped or unemployed persons, where the social assistance component is predominant.

Exclusion: Vocational rehabilitation services where the education component is predominant are classified in division 92 (Education services).

93329 Other social services without accommodation

Other social services not including lodging services, e.g. marriage guidance services, guidance services delivered to persons on parole or probation, social assistance services to disaster victims, refugees and immigrants including shelter services.

DIVISION 94 SEWAGE AND REFUSE DISPOSAL, SANITATION AND OTHER ENVIRONMENTAL PROTECTION SERVICES

940 Sewage and refuse disposal, sanitation and other environmental protection services

9401 94010 Sewage services

Sewage removal, treatment and disposal services. Equipment used are waste pipes, sewers or drains, cesspools or septic tanks and processes utilized may be dilution, screening and filtering, sedimentation, chemical precipitation, etc.

Exclusions: Collection, purification and distribution services of water are classified in subclass 18000 (Natural water).

Construction, repair and alteration work of sewers are classified in subclass 51330 (Construction work for waterways, harbours, dams and other waterworks).

9402 94020 Refuse disposal services

Refuse collection and disposal services. Collection services of garbage, trash, rubbish and waste, whether from households or from industrial and commercial establishments, transport services and disposal services by incineration or by other means. Waste reduction services are also included.

Exclusions: Dealing services in wastes or scraps are classified in subclass 62118 (Sales on a fee or contract basis of goods n.e.c.) and 62278 (Wholesale trade services of waste and scrap and materials for recycling).

Research and experimental development services on environmental issues are classified in division 85.

Regulatory administrative services by the government related to environmental issues are classified in subclass 91123 (Administrative housing and community amenity services), 91131 (Administrative agriculture, forestry, fishing and hunting related services) and 91132 (Administrative fuel and energy related services).

9403 94030 Sanitation and similar services

Other sanitation and similar services including outdoor sweeping services and snow- and ice-clearing services.

Exclusion: Disinfecting and exterminating services for buildings and other non-agricultural structures are classified in subclass 87401.

Pest control services in connection with agriculture are classified in subclass 88110 (Services incidental to agriculture).

9404 94040 Cleaning services of exhaust gases

Emission monitoring and control services of pollutants into the air, whether from mobile or stationary sources, mostly caused by the burning of fossil fuels. Concentration monitoring, control and reduction services of pollutants in ambient air, especially in urban areas.

9405 94050 Noise abatement services

Noise pollution monitoring, control and abatement services, e.g. traffic-related noise abatement services in urban areas.

9406 94060 Nature and landscape protection services

Ecological system protection services, e.g. of lakes, coastlines and coastal waters, dryland, etc., including their respective fauna, flora and habitats. Services consisting in studies on the interrelationship between environment and climate (e.g. greenhouse effect), including natural disaster assessment and abatement services. Landscape protection services not elsewhere classified.

Exclusion: Forest and damage assessment and abatement services are classified in group 881 (Services incidental to agriculture, hunting and forestry).

9409 94090 Other environmental protection services n.e.c.

Other environmental protection services not elsewhere classified, e.g. acidifying deposition ("acid rain") monitoring, controlling and damage assessment services.

DIVISION 95 SERVICES OF MEMBERSHIP ORGANIZATIONS

Services rendered by membership organizations to the general public or to other businesses are classified according to the principal services involved (e.g. as lodging, insurance, education or medical services).

951 Services furnished by business, employers and professional organizations

9511 95110 Services furnished by business and employers organizations

Information dissemination services, representation services before government agencies, public relations services, labour negotiations services and other services, supplied by associations whose member interests centre on the development and welfare of business or trade in general or of a particular line.

Exclusion: Public relations services rendered by others, on a fee or contract basis, on behalf of the association are classified in subclass 86506 (Public relations services).

9512 95120 Services furnished by professional organizations

Information dissemination services, development and supervision services of standards of practice for particular professions, representation services before government agencies and public relations services; other services supplied by associations whose member interests centre on scholarly disciplines or professional practices of technical fields in general or of a particular field.

952 Services furnished by trade unions

9520 95200 Services furnished by trade unions

Representation services of members' views concerning the work situation and organizational services for concerted action, provided by associations whose members are mainly employees.

959 Services furnished by membership organizations n.e.c.

9591 95910 Religious services

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. General religious

worship services, evangelistic and missionary services, specialized religious services such as marriage services, services for the dead, confirmation services, baptismal and christening services, etc. Religious services, including retreat services provided by houses of religious orders. Services related to religion and religious services, not elsewhere classified.

9592 95920 Services furnished by political organizations

Information dissemination services, public relations services, fund-raising services and similar services, provided by political parties and similar organizations associated with a political party or candidates. These organizations are chiefly engaged in placing members of the party, or those sympathetic to the party, in political office.

9599 Services furnished by other membership organizations n.e.c.

95991 Civic betterment and community facility support services

Services provided by civic betterment associations and similar organizations which are chiefly composed of individuals who have associated together for the purpose of furthering a public cause or issue by means of public education, political influence, etc. Also included are services provided by associations for the support of community, social and educational facilities.

95992 Special group advocacy services

Services provided by associations for the protection and betterment of special groups, such as ethnic and minority groups.

95993 Services provided by youth associations

Services provided by associations of young people and children. Services of boys', girls' and similar associations, and of student associations, clubs and fraternities.

95999 Other services provided by membership organizations n.e.c.

Services provided by fraternal societies and similar organizations, patriotic association services, cultural and non-sporting recreational club services and social and related community services, not elsewhere classified.

Exclusion: Services of sporting clubs are classified in class 9641 (Sporting services).

DIVISION 96 RECREATIONAL, CULTURAL AND SPORTING SERVICES

961 Motion picture, radio and television and other entertainment services

9611 Motion picture and video production and distribution services

96111 Promotion or advertising services

96112 Motion picture or video tape production services

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. The products may be full-length and short theatrical films for public entertainment, for advertising, education, training and news information as well as religious pictures, animated cartoons of any kind, etc.

Exclusion: Production services of still and slide films are classified in class 8750 (Photographic services).

96113 Motion picture or video tape distribution services

Distribution services of motion pictures and video tapes. This involves the sale or rental of movies or tapes to other industries for public entertainment, television broadcasting, or sale or rental to others.

96114 Other services in connection with motion picture and video tape production and distribution

Auxiliary services, not elsewhere classified, on a fee or contract basis, to motion picture and tape production and distribution, such as film dubbing, film title printing, editing, cutting, etc.

Exclusions: Rental services of articles and equipment (e.g. apparel, scenery, cameras) to the entertainment industries are classified in division 83 (Leasing or rental services without operator).

Agency services on behalf of individual performers are classified in subclass 87909 (Other business services n.e.c.).

Film and tape duplicating services are classified in subclass 88442 (Publishing and printing, on a fee or contract basis).

Casting and booking agency services are classified in subclass 96499 (Other recreational services n.e.c.).

9612 Motion picture projection services

96121 Motion picture projection services

Motion picture projection services in cinemas or in the open air and in private screening rooms or other projection facilities.

96122 Video tape projection services

Video tape projection services in cinemas or in the open air and in private screening rooms or other projection facilities.

9613 Radio and television services

96131 Radio services

Production services of radio programmes whether live or on tape or other recording medium for subsequent broadcast. These programmes may be for entertainment, for promotion, education or training or news dissemination, including plays that are normally produced in radio studios. Also included are productions such as sport covering, weather forecasting, interviews, etc.

Exclusion: Transmission services for radio programmes produced by others are classified in class 7524 (Programme transmission services).

96132 Television services

Production of television programmes whether live or on tape or other recording medium for subsequent broadcast. These programmes may be for entertainment, for promotion, education or training or news dissemination, including pictures or plays that are normally produced in television studios. Also included are productions such as sport covering, weather forecast, interviews, etc.

Exclusion: Transmission services for television programmes produced by others are classified in class 7524 (Programme transmission services).

96133 Combined programme making and broadcasting services

Combined services of both producing and transmitting radio and television programmes.

9619 Other entertainment services

96191 Theatrical producer, singer group, band and orchestra entertainment services

Live theatrical presentation services, including concert, opera and dance production services, whether on professional or amateur basis and whether set up for only a single attraction or multiple attractions.

96192 Services provided by authors, composers, sculptors, entertainers and other individual artists

96193 Ancillary theatrical services n.e.c.

Ancillary services to entertainment, not elsewhere classified, including the operation of scenery and backdrops, lighting and sound equipment, ticket agencies, and design services of scenery and lighting.

96194 Circus, amusement park and similar attraction services

96195 Ballroom, discotheque and dance instructor services

96199 Other entertainment services n.e.c.

- 962 News agency services
- 9621 News agency services to newspapers and periodicals
- 96211 Printed news supply services
- Gathering, investigating and supply services of news in the form of manuscripts to printed media businesses such as for newspapers, periodicals and books.
- 96212 Picture supply services
- Supply services of news pictures to printed media businesses, such as newspapers, periodicals and books.
- 9622 96220 News-reporting agency services to radio stations
- Gathering, investigating and supply services of news to radio stations in news reports or in on-the-spot broadcasts from actual spots of news source.
- 9623 News agency services to television stations
- 96231 News-reporting agency services to television stations
- Gathering or investigating news to supply them in news manuscripts, or news photos/images to television stations.
- 96232 Live-coverage reporting agency services to television stations
- Live-coverage reporting agency services of news photos/images by relay telecasting from actual spots of news source to television stations.
- 9629 96290 Other news agency services
- Supplying services of news manuscripts, news photos/images to other mass-media businesses, such as motion picture companies.
- 963 Library, archive, museum and other cultural services
- 9631 Library and archive services
- 96311 Library services
- Services of libraries of all kinds. Documentation services, i.e. collection, cataloguing, whether manually or computer-aided, and retrieval services of documents. The services may be provided to the general public or to a special clientele, such as students, scientists, employers, members, etc.



- 96312 Archive services
- Services of archives. Documentation services, i.e. collection, cataloguing, whether manually or computer-aided, conservation and retrieval services of documents, mainly for historical and other scientific purposes.
- 9632 Museum services including preservation services of historical sites and buildings
- 96321 Museum services except for historical sites and buildings
- Services of museums of all kinds such as art museums, museums of jewellery, furniture, costumes, ceramics, silverware, etc., science museums such as geological, botanical, zoological, anthropological, etc., technological museums and all kinds of other specialized museums, except historical sites and buildings.
- 96322 Preservation services of historical sites and buildings
- Services for the preservation of historical sites and buildings.
- 9633 Other cultural services
- 96331 Botanical and zoological garden services
- Services for maintaining botanical and zoological gardens, except nature reserves.
- 96332 Nature reserve services including wildlife preservation services
- 964 Sporting and other recreational services
- 9641 Sporting services
- 96411 Sports event promotion services
- 96412 Sports event organization services
- Organization services of any kind of sports events outdoor or indoor for professionals or amateurs. Included here are services provided by different sports clubs, e.g. football clubs, bowling clubs, etc.
- 96413 Sports facility operation services
- Operation services of the 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.

96419 Other sporting services

Services related to sporting events, such as judges, time keepers, etc., and services provided by sport and game schools and other sporting services, not elsewhere classified.

9649 Other recreational services

96491 Recreation park and beach services

96492 Gambling and betting services

96499 Other recreational services n.e.c.

DIVISION 97 OTHER SERVICES

970 Other services

9701 Washing, cleaning and dyeing services

97011 Laundry collection services

Laundry services involving the receipt or delivery of clothes without performing working or cleaning services.

97012 Textile and fur product cleaning services

Washing and other cleaning services, except dry cleaning, of apparel and other textile articles, including underwear, outerwear, curtains, table linens, bed linens and rugs. Such services may be performed on customer premises. They may also consist of the provision of coin-operated machines which are used by the customer. Also included are washing and rental of textile articles, such as diapers, linens and industrial work uniforms.

97013 Dry cleaning services

Dry cleaning services of apparel and other textile articles. Such services may consist of the provision of coin-operated machines which are used by the customer.

97014 Pressing services

Pressing services of apparel and other textile articles, including bed linens and table linens after the cleaning process.

97015 Dyeing and colouring services

Dyeing and colouring services of apparel and other textile articles.

Exclusion: Dyeing and colouring services of yarns and cloth are classified in class 8842 (Manufacture of textiles, wearing apparel and leather products on a fee or contract basis).

9702 Hairdressing and other beauty services

97021 Hairdressing and barbers' services

Hair-cutting and hairdressing services for males, females and children, including shaving and the care of beards.

97022 Cosmetic treatment, manicuring and pedicuring services

Face and beauty treatment, cosmetic treatment, manicure and pedicure services.

97029 Other beauty treatment services n.e.c.

Personal hygiene, body care, depilation, massage, excluding therapeutical massage, treatment with ultraviolet rays and infra-red rays, solarium and other hygienic services.

9703 97030 Funeral, cremation and undertaking services

Arrangement of a traditional funeral and cremation and funeral ceremony services. Maintenance services of cemeteries, care of graves, graveyards, carriage of corpses, cremation, disinterment services.

9709 97090 Other services n.e.c.

DIVISION 98 PRIVATE HOUSEHOLDS WITH EMPLOYED PERSONS

980 Private households with employed persons

9800 98000 Private households with employed persons

Services provided by private households in their capacity of employing all kinds of household personnel, such as maids, cooks, babysitters and tutors.

Exclusion: Independent units (including individuals) providing services to households are classified according to their principal activity.

DIVISION 99 SERVICES PROVIDED BY EXTRATERRITORIAL ORGANIZATIONS AND BODIES

990 Services provided by extraterritorial organizations and bodies

9900 99000 Services provided by extraterritorial organizations and bodies

Services provided by the United Nations, its specialized agencies, regional bodies, etc., the Organization of American States, the Council for Mutual Economic Assistance, the European Communities, the Organisation for Economic Cooperation and Development, the Organization of African Unity, the League of Arab States, the Customs Cooperation Council, the Organization of Oil Producing and Exporting Countries, and other international bodies or extraterritorial units.



Part Four

CORRESPONDENCE TABLES BETWEEN ISIC, REV.3, AND CPC

The coding system of the CPC was developed in such a way that there is no longer a linkage in the CPC codes reflecting the industrial origin of products following ISIC, Rev.3. In order to show the correspondence between ISIC, Rev.3 and CPC to users interested in retracing the industrial origin of broad product categories, two separate tables (tables 1 and 2) have been developed.

The two tables actually serve a similar purpose, i.e. to show the industrial structure of production, relating outputs defined in terms of broad CPC categories to broad industry categories following ISIC, Rev.3. However, table 1 uses the ISIC, Rev.3, framework as starting point, indicating where the outputs of industries are classified in the CPC. Whenever broad CPC output categories originate from more than one broad ISIC, Rev.3, industry, this fact is indicated by an asterisk behind the CPC division code. Table 2 is the counterpart of table 1, using the CPC framework as starting point. It is, in fact, an aggregated version of the detailed classification given in the present publication, which already contains a column referring to the industrial origin of products, but relating CPC and ISIC, Rev.3, at their most detailed levels. In table 2, reference is sometimes being made to ISIC, Rev.3, groups (three-digit categories) in cases where such reference is more specific and possible without splitting.

It is hoped that tables 1 and 2 will provide guidance specifically to users interested in using ISIC, Rev.3, and CPC at a more aggregated level, and who need information on the industry vs. output relationship for particular analytical needs.

1. CORRESPONDENCE TABLE: ISIC, REV.3, TO CPC

Tabulation categories	Division	Description	Output categories in terms of CPC
<b>A</b>		<b>AGRICULTURE, HUNTING AND FORESTRY</b>	
	01	AGRICULTURE, HUNTING AND RELATED SERVICE ACTIVITIES	01,02,88*
	02	FORESTRY, LOGGING AND RELATED SERVICE ACTIVITIES	03,88*
<b>B</b>		<b>FISHING</b>	
	05	FISHING, OPERATION OF FISH HATCHERIES AND FISH FARMS; SERVICE ACTIVITIES INCIDENTAL TO FISHING	04,88*
<b>C</b>		<b>MINING AND QUARRYING</b>	
	10	MINING OF COAL AND LIGNITE; EXTRACTION OF PEAT	11
	11	EXTRACTION OF CRUDE PETROLEUM AND NATURAL GAS; SERVICE ACTIVITIES INCIDENTAL TO OIL AND GAS EXTRACTION EXCLUDING SURVEYING	12, 88*
	12	MINING OF URANIUM AND THORIUM ORES	13
	13	MINING OF METAL ORES	14
	14	OTHER MINING AND QUARRYING	15,16
<b>D</b>		<b>MANUFACTURING</b>	
	15	MANUFACTURE OF FOOD PRODUCTS AND BEVERAGES	21,22,23,24, 88*
	16	MANUFACTURE OF TOBACCO PRODUCTS	25,88*
	17	MANUFACTURE OF TEXTILES	26,27,28*,88*
	18	MANUFACTURE OF WEARING APPAREL; DRESSING AND DYEING OF FUR	28*,88*
	19	TANNING AND DRESSING OF LEATHER; MANUFACTURE OF LUGGAGE, HANDBAGS, SADDLERY, HARNESS AND FOOTWEAR	29,88*

Tabulation categories	Division	Description	Output categories in terms of CPC
	20	MANUFACTURE OF WOOD AND OF PRODUCTS OF WOOD AND CORK, EXCEPT FURNITURE; MANUFACTURE OF ARTICLES OF STRAW AND PLAITING MATERIALS	31,88*
	21	MANUFACTURE OF PAPER AND PAPER PRODUCTS	32*,88*
	22	PUBLISHING, PRINTING AND REPRODUCTION OF RECORDED MEDIA	32*,88*
	23	MANUFACTURE OF COKE, REFINED PETROLEUM PRODUCTS AND NUCLEAR FUEL	33,88*
	24	MANUFACTURE OF CHEMICALS AND CHEMICAL PRODUCTS	34,35,88*
	25	MANUFACTURE OF RUBBER AND PLASTICS PRODUCTS	36,88*
	26	MANUFACTURE OF OTHER NON-METALLIC MINERAL PRODUCTS	37,88*
	27	MANUFACTURE OF BASIC METALS	41,88*
	28	MANUFACTURE OF FABRICATED METAL PRODUCTS, EXCEPT MACHINERY AND EQUIPMENT	42,88*
	29	MANUFACTURE OF MACHINERY AND EQUIPMENT N.E.C.	43,44,88*
	30	MANUFACTURE OF OFFICE, ACCOUNTING AND COMPUTING MACHINERY	45,88*
	31	MANUFACTURE OF ELECTRICAL MACHINERY AND APPARATUS N.E.C.	46,88*
	32	MANUFACTURE OF RADIO, TELEVISION AND COMMUNICATION EQUIPMENT AND APPARATUS	47,88*
	33	MANUFACTURE OF MEDICAL, PRECISION AND OPTICAL INSTRUMENTS, WATCHES AND CLOCKS	48,88*
	34	MANUFACTURE OF MOTOR VEHICLES, TRAILERS AND SEMI-TRAILERS	49*,88*
	35	MANUFACTURE OF OTHER TRANSPORT EQUIPMENT	49*,88*



Tabulation categories	Division	Description	Output categories in terms of CPC
	36	MANUFACTURE OF FURNITURE; MANUFACTURING N.E.C.	38,88*
	37	RECYCLING	88*
<b>E</b>		<b>ELECTRICITY, GAS AND WATER SUPPLY</b>	
	40	ELECTRICITY, GAS, STEAM AND HOT WATER SUPPLY	17, 88*
	41	COLLECTION, PURIFICATION AND DISTRIBUTION OF WATER	18
<b>F</b>		<b>CONSTRUCTION</b>	
	45	CONSTRUCTION	51,52
<b>G</b>		<b>WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES, MOTORCYCLES AND PERSONAL AND HOUSEHOLD GOODS</b>	
	50	SALE, MAINTENANCE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES; RETAIL SALE OF AUTOMOTIVE FUEL	61
	51	WHOLESALE TRADE AND COMMISSION TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES	62
	52	RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES; REPAIR OF PERSONAL AND HOUSEHOLD GOODS	63
<b>H</b>		<b>HOTELS AND RESTAURANTS</b>	
	55	HOTELS AND RESTAURANTS	64
<b>I</b>		<b>TRANSPORT, STORAGE AND COMMUNICATIONS</b>	
	60	LAND TRANSPORT; TRANSPORT VIA PIPELINES	71
	61	WATER TRANSPORT	72
	62	AIR TRANSPORT	73

Tabulation categories	Division	Description	Output categories in terms of CPC
	63	SUPPORTING AND AUXILIARY TRANSPORT ACTIVITIES; ACTIVITIES OF TRAVEL AGENCIES	74
	64	POST AND TELECOMMUNICATIONS	75
<b>J</b>		<b>FINANCIAL INTERMEDIATION</b>	
	65	FINANCIAL INTERMEDIATION, EXCEPT INSURANCE AND PENSION FUNDING	811,891
	66	INSURANCE AND PENSION FUNDING, EXCEPT COMPULSORY SOCIAL SECURITY	812
	67	ACTIVITIES AUXILIARY TO FINANCIAL INTERMEDIATION	813,814
<b>K</b>		<b>REAL ESTATE, RENTING AND BUSINESS ACTIVITIES</b>	
	70	REAL ESTATE ACTIVITIES	82
	71	RENTING OF MACHINERY AND EQUIPMENT WITHOUT OPERATOR AND OF PERSONAL AND HOUSEHOLD GOODS	83
	72	COMPUTER AND RELATED ACTIVITIES	84
	73	RESEARCH AND DEVELOPMENT	85,892
	74	OTHER BUSINESS ACTIVITIES	86,87
<b>L</b>		<b>PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY</b>	
	75	PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY	91
<b>M</b>		<b>EDUCATION</b>	
	80	EDUCATION	92
<b>N</b>		<b>HEALTH AND SOCIAL WORK</b>	
	85	HEALTH AND SOCIAL WORK	93

Tabulation categories	Division	Description	Output categories in terms of CPC
<b>O</b>		<b>OTHER COMMUNITY, SOCIAL AND PERSONAL SERVICE ACTIVITIES</b>	
	90	SEWAGE AND REFUSE DISPOSAL, SANITATION AND SIMILAR ACTIVITIES	94
	91	ACTIVITIES OF MEMBERSHIP ORGANIZATIONS N.E.C.	95
	92	RECREATIONAL, CULTURAL AND SPORTING ACTIVITIES	96
	93	OTHER SERVICE ACTIVITIES	97
<b>P</b>		<b>PRIVATE HOUSEHOLDS WITH EMPLOYED PERSONS</b>	
	95	PRIVATE HOUSEHOLDS WITH EMPLOYED PERSONS	98
<b>Q</b>		<b>EXTRA-TERRITORIAL ORGANIZATIONS AND BODIES</b>	
	99	EXTRA-TERRITORIAL ORGANIZATIONS AND BODIES	99

2. CORRESPONDENCE TABLE: CPC TO ISIC, REV.3

Division Code	Description	ISIC, Rev. 3
<b>0</b>	<b>AGRICULTURE, FORESTRY AND FISHERY PRODUCTS</b>	
01	Products of agriculture, horticulture and market gardening	01*
02	Live animals and animal products	01*
03	Forestry and logging products	02
04	Fish and other fishing products	05
<b>1</b>	<b>ORES AND MINERALS; ELECTRICITY, GAS AND WATER</b>	
11	Coal and lignite; peat	10
12	Crude petroleum and natural gas	111
13	Uranium and thorium ores	12
14	Metal ores	13
15	Stone, sand and clay	141
16	Other minerals	142
17	Electricity, town gas, steam and hot water	40
18	Water	41
<b>2</b>	<b>FOOD PRODUCTS, BEVERAGES AND TOBACCO; TEXTILES, APPAREL AND LEATHER PRODUCTS</b>	
21	Meat, fish, fruit, vegetables, oils and fats	151
22	Dairy products	152
23	Grain mill products, starches and starch products other food products	153,154
24	Beverages	155
25	Tobacco products	16
26	Yarn and thread; woven and tufted textile fabrics	171
27	Textile articles other than apparel	172
28	Knitted or crocheted fabrics; wearing apparel	173,18
29	Leather and leather products; footwear	19
<b>3</b>	<b>OTHER TRANSPORTABLE GOODS, EXCEPT METAL PRODUCTS, MACHINERY AND EQUIPMENT</b>	
31	Products of wood, cork, straw and plaiting materials	20
32	Pulp, paper and paper products; printed matter and related articles	21,22
33	Coke oven products; refined petroleum products; nuclear fuel	23
34	Basic chemicals	241
35	Other chemical products; man-made fibres	242,243
36	Rubber and plastics products	25

Division Code	Description	ISIC, Rev. 3
37	Glass and glass products and other non-metallic products n.e.c.	26
38	Furniture; other transportable goods n.e.c.	36
39	Wastes or scraps	-
<b>4</b>	<b>METAL PRODUCTS, MACHINERY AND EQUIPMENT</b>	
41	Basic metals	27
42	Fabricated metal products, except machinery and equipment	28
43	General purpose machinery	291
44	Special purpose machinery	292,293
45	Office, accounting and computing machinery	30
46	Electrical machinery and apparatus	31
47	Radio, television and communication equipment and apparatus	32
48	Medical appliances, precision and optical instruments, watches and clocks	33
49	Transport equipment	34,35
<b>5</b>	<b>CONSTRUCTION WORK AND CONSTRUCTIONS; LAND</b>	
51	Construction work	45*
52	Constructions	45*
53	Land	-
<b>6</b>	<b>TRADE SERVICES; HOTEL AND RESTAURANT SERVICES</b>	
61	Sale, maintenance and repair services of motor vehicles and motorcycles	50
62	Commission agents' and wholesale trade services, except of motor vehicles and motorcycles	51
63	Retail trade services; repair services of personal and household goods	52
64	Hotel and restaurant services	55
<b>7</b>	<b>TRANSPORT, STORAGE AND COMMUNICATIONS SERVICES</b>	
71	Land transport services	60
72	Water transport services	61
73	Air transport services	62
74	Supporting and auxiliary transport services	63
75	Post and telecommunications services	64
<b>8</b>	<b>BUSINESS SERVICES; AGRICULTURAL, MINING AND MANUFACTURING SERVICES</b>	
81	Financial intermediation services and auxiliary services therefor	65-67
82	Real estate services	70

Division Code	Description	ISIC, Rev. 3
83	Leasing or rental services without operator	71
84	Computer and related services	72
85	Research and development services	73
86	Legal, accounting, auditing and book-keeping services; taxation services; market research and public opinion polling services; management and consulting services; architectural, engineering and other technical services	741,742
87	Business services n.e.c.	743,749
88	Agricultural, mining and manufacturing services	01-40
89	Intangible assets	65,731
<b>9</b>	<b>COMMUNITY, SOCIAL AND PERSONAL SERVICES</b>	
91	Public administration and other services to the community as a whole; compulsory social security services	75
92	Education services	80
93	Health and social services	85
94	Sewage and refuse disposal, sanitation and other environmental protection services	90
95	Services of membership organizations	91
96	Recreational, cultural and sporting services	92
97	Other services	93
98	Private households with employed persons	95
99	Services provided by extraterritorial organizations and bodies	99