

Dansk Branchekode 2025

Statistical classification of economic
activities in Denmark 2025



**STATISTICS
DENMARK**

Dansk Branchekode 2025

DB25

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of economic activities in
Denmark 2025**

Dansk Branchekode 2025 – DB25

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Preface

This publication presents the results of a revision of the Danish statistical classification of economic activities 2025, Dansk Branchekode 2025 (DB25), which is used in a wide range of Statistics Denmark's products.

The classification is prepared primarily for statistical use. The introductory sections describe the rules and guidelines for classifying the main activities of Danish enterprises and the associated production units (workplaces) so that they can be registered with accurate activity codes. This ensures that the economic activities are classified in a uniform manner in Statistics Denmark's Statistical Business Register (ESR) and thus also in the Administrative Business Register (CVR), which is publicly available.

DB25 is a Danish subdivision of EU's classification, the 4-digit NACE rev. 2.1, which is a revised version of NACE rev. 2 from 2008. NACE rev. 2.1 is based on the UN classification ISIC rev. 4. NACE rev. 2.1 applies from 1 January 2025 in all EU Member States according to Regulation 2023/137, which updates the NACE rev. 2 nomenclature to take into account technological and economic developments, and to adapt it to other economic and social classifications.

The revision of the Danish classification was carried out to accommodate the general development in the business structure and is the first major revision since 2008. In the revision, we have consulted with Statistics Denmark's advisory committees and expert committees, as well as with a wide range of statistics users in ministries, business organisations, etc.

NACE rev. 2.1 is more detailed at the 3- and 4-digit level than NACE rev. 2. This has resulted in a number of Danish subdivisions in DB07 becoming 4-digit codes in DB25, and thus the number of 6-digit codes has not grown significantly.

The number of 6-digit codes is the result of a thorough review of the DB07 based on the consideration that the activity codes must be both relevant in a statistical context and contain a certain number of units in order to enable statistical confidentiality.

With the revision of the Danish classification, the current standard groupings used by Statistics Denmark for the publication of statistics have also been revised.

DB25 does not contain a key between the 6-digit DB07 and DB25 activity codes, but this can be found on Statistics Denmark's website instead, where an electronic version of DB25 can also be found.

Dansk Branchekode 2025 is valid from 1 January 2025.

Copenhagen, October 2025

Martin Ulrik Jensen / Søren Schiønning Andersen

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About

The introduction to the Danish Classification of Economic Activities 2025 (Dansk Branchekode, abbreviated DB25) is divided into three parts.

- Part one* Part One, consisting of Chapter 1, provides a brief introduction to the international classification system. The chapter describes the various activity and product classifications at the international and European levels, as well as how they relate to each other and are interconnected.
- Part two* Part Two provides an introduction to the Dansk Branchekode 2025, describing its structure and hierarchical levels. It explains how the classification is organised, how the coding system is constructed, and how the different levels relate to one another. In addition, this part outlines the relationship between DB25 and NACE, clarifying how the Danish classification builds upon the European and international classification framework.
- Part three* Part Three presents a more in-depth discussion of the principles, definitions, and background of DB25. Chapter 3 contains a detailed description of delimitations, definitions, and principles. It explains the underlying framework, theoretical basis, and practical guidelines for working with the classification of economic activities.

Chapter 4 describes the criteria for developing NACE.

Chapter 5 provides an overview of statistical units within the statistical system and explains how these relate to the administrative system in Denmark, the Central Business Register (CVR).

Chapter 6 describes the special aggregations made by Eurostat and Statistics Denmark used to publish official statistics, ensuring both comparability and confidentiality in the dissemination of data.

- Correspondence between DB25 and DB07* Dansk Branchekode 2025 does not include the correspondence table between DB07 and DB25. However, it can be downloaded from the website, where additional files are also available.

Part 1. Scope and characteristics

1. Dansk Branchekode: Scope and characteristics

DB25 is based on NACE Dansk Branchekode 2025 (DB25) is a statistical classification of economic activities, which is based on the European classification NACE Rev. 2.1¹, which is based on UN's classification ISIC Rev. 5².

Statistics produced based on NACE are comparable across Europe and, in general, the world. The use of NACE is mandatory within the European Economic Area (EEA) for all statistics presented according to economic activities.

1.1. The international system of economic classifications

Activity classifications As noted above, DB, NACE, and ISIC are used to classify economic activities and are therefore referred to as activity classifications. It is the economic activities of enterprises that are classified.

Statistics compiled on the basis of DB25 are comparable at the four-digit level within the EU and at the two-digit level globally.

NACE is based on ISIC NACE is a classification derived from ISIC. The categories at all levels of NACE are either identical with or, in a large majority of cases, subsets of single ISIC categories. The first and second levels of NACE and ISIC (sections and divisions) are identical. In principle, the third and fourth levels (groups and classes) of ISIC are subdivided in NACE according to European requirements. The aim of the further breakdowns in NACE, as compared with ISIC, is to obtain a classification more suited to the structure of the European economy.

Furthermore, the coding systems used in ISIC and NACE are, as far as possible, the same. In order to distinguish easily between the two classifications, NACE places a dot between the first two digits (division level) and the last two (group and class levels). Since some groups and classes in ISIC are disaggregated into NACE groups and classes, without introducing additional hierarchical levels, some ISIC codes differ from the corresponding NACE codes. An activity at group or class level may therefore have a numerical code in NACE which differs from that in ISIC.

In order to ensure international comparability, the definitions and guidelines established for the use of NACE within the EU are in line with those published in the introduction to ISIC.

Product classifications However, both the UN and the EU have, alongside activity classifications, also developed product classifications that classify goods and services. The criteria for

¹ NACE is an abbreviation of the French title "Nomenclature generale des Activités économiques dans les Communautés Européennes".

² ISIC is an abbreviation of the title "International Standard Industrial Classification of all economic activities".

these classifications are based on the characteristics of goods and services, such as the materials used, the degree of processing, and their intended use. It is the output of a production process - i.e. the result of an economic activity - that is classified.

Uniformity in output and production process

Uniformity in output often implies uniformity in the production process, and there will therefore generally be a clear relationship between a process and its output. Consequently, an economic activity can often be defined on the basis of the products produced. This makes it possible to link categories in product classifications to the corresponding activities in activity classifications.

The comparability, across countries globally, of statistics produced based on NACE is due to the fact that NACE is part of an integrated system of statistical classifications, developed under the auspices of the United Nations Statistics Division (UNSD). From the European point of view, this system is illustrated in Figure 1, which introduces the following classifications related to NACE:

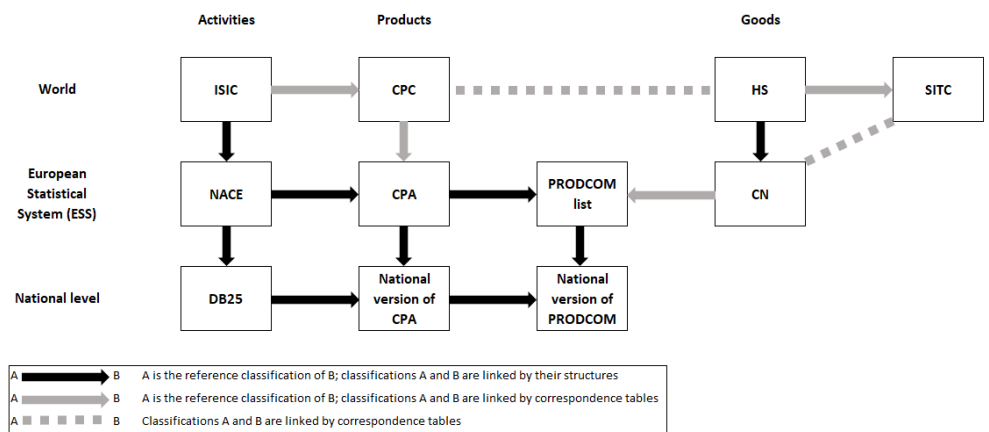


Figure 1: The integrated system of economic statistical classifications.

UNSD's ISIC ISIC is the International Standard Industrial Classification of all Economic Activities, for which the UNSD is the custodian.

EU's NACE NACE is the Nomenclature statistique des activités économiques dans la Communauté européenne. It designates the various statistical classifications of economic activities developed in the European Union (EU) since 1970. NACE provides the framework for collecting and presenting a large range of statistical data according to economic activity in the fields of economic and business statistics (for example, production, employment, value added and national accounts variables) and in other statistical domains.

UNSD's CPC The CPC is the Central Product Classification, for which the UNSD is the custodian.

EU's CPA The CPA is the European Classification of Products by Activity.

WCO's HS The HS is the Harmonized Commodity Description and Coding System, for which the World Customs Organization (WCO) is the custodian

EU's CN The CN stands for the Combined Nomenclature, the European classification of goods used for International Trade in Goods Statistics.

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EU's PRODCOM PRODCOM is the title of the EU production statistics for mining and quarrying, manufacturing, and materials recovery.

Such an integrated system facilitates the production of comparable statistics produced in different statistical domains. Therefore, for instance, statistics on the production of goods (reported in the EU according to PRODCOM) can be compared with statistics on trade (produced in the EU according to the CN).

Part 2. The Danish classification of economic activities

2. Dansk Branchekode is the Danish classification of economic activities

2.1. Dansk Branchekode is a statistical classification

Hierarchical classification

Statistical classifications group and organise information meaningfully and systematically, in exhaustive and structured sets of categories that are defined according to a set of criteria for similarity. These sets of categories may be assigned to variables registered in statistical surveys or administrative files and used in the production and dissemination of statistics. The categories are defined in terms of one or more characteristics of a particular population of units of observation.

Statistical classifications are characterised by:

- a. exhaustive coverage of the observed universe;
- b. mutually exclusive categories – each element must be classified in only one category of the classification;
- c. methodological principles, which support the consistent allocation of the elements to the various categories of the classification.

Hierarchical classifications are structured with the most aggregated or broadest categories at the top and the most detailed categories at the bottom. The categories at each level of the classification structure must be mutually exclusive and collectively exhaustive of all objects in the population of interest. More specifically, hierarchical classifications are characterised by an increasingly granular partition of categories, which makes it possible to collect and present information at various levels of aggregation.

For statistical purposes

The Danish Economic Activity Classification (Dansk Branchekode, DB) is a statistical classification of economic activities, for which Statistics Denmark is the responsible authority. DB forms the basis for a wide range of statistics, for example on turnover, production, employment, investments, services, etc.

Dansk Branchekode 2025 comprises 738 activity codes (six-digit level), describing different economic activities. As noted in Part 1, the purpose of the activity codes is to enable the production of comparable statistics.

Administrative use

In addition, Dansk Branchekode is used for various administrative purposes by a range of public and private actors, including the Danish Tax Agency, banks, insurance companies, and industry associations.

When using the Danish Industrial Classification for non-statistical purposes, it is important to understand how economic activities are classified.

2.1. The structure of DB25

<i>DB25 is the NACE code with an added two-digit sequence number</i>	In Dansk Branchekode, the four-digit NACE code is extended with a two-digit sequence number. In cases where Danish sub-divisions have been created, the sequence numbers typically increase in steps of 10. These intervals make the classification flexible, allowing future changes to be incorporated easily.												
<i>The section-level code is not integrated into the DB25 code</i>	The section-level code (i.e. the letter) is not included in the DB25 code, which is used to identify the division, group, class, and subclass describing a given activity. For example, the activity “Manufacture of liquid biofuels” is identified by the code 20.51.00, where 20 is the division code, 20.5 is the group code, 20.51 is the class code, and 20.51.00 is the subclass (i.e. the DB25 code). The section C, to which this activity belongs, is therefore not shown in the code itself.												
<i>Use of “0”, “00”, and “90”</i>	<p>Where a level in the classification is not further subdivided, “0” is used in the code position at the next and more detailed level. If a class is not subdivided in the Danish classification, “00” is added as the sequence number.</p> <p>For example, the subclass “Veterinary activities” is coded as 75.00.00, since the division “Veterinary activities” (code 75) is not subdivided into groups, classes, or subclasses. The subclass “Manufacture of beer” is coded as 11.05.00, as the division “Manufacture of beverages” (code 11.0) is subdivided into classes, while the class “Manufacture of beer” (code 11.05) is not further subdivided into subclasses.</p> <p>A residual category within a class is, where possible, assigned the sequence number 90.</p>												
<i>Example of the structure</i>	<p>The example below from DB25 illustrates the relationships between the levels and between the three industry classifications: DB25, NACE Rev. 2.1, and ISIC Rev. 5.</p> <table border="0" style="margin-left: 20px;"> <tr> <td style="padding-right: 20px;">C</td> <td>Manufacturing</td> </tr> <tr> <td>10</td> <td>Manufacture of food products</td> </tr> <tr> <td>10.1</td> <td>Processing and preserving of meat and production of meat products</td> </tr> <tr> <td>10.11</td> <td>Processing and preserving of meat, except of poultry meat</td> </tr> <tr> <td>10.11.10</td> <td>Processing of pork</td> </tr> <tr> <td>10.11.90</td> <td>Processing of other meat</td> </tr> </table>	C	Manufacturing	10	Manufacture of food products	10.1	Processing and preserving of meat and production of meat products	10.11	Processing and preserving of meat, except of poultry meat	10.11.10	Processing of pork	10.11.90	Processing of other meat
C	Manufacturing												
10	Manufacture of food products												
10.1	Processing and preserving of meat and production of meat products												
10.11	Processing and preserving of meat, except of poultry meat												
10.11.10	Processing of pork												
10.11.90	Processing of other meat												

The following table provides an overview of the levels:

Table 1: Illustrated hierarchical structure

Manufacturing			
	NACE Rev. 2.1	DB25	
C			Manufacturing
10			Manufacture of food products
	10.1		Processing and preserving of meat and production of meat products
	10.11		Processing and preserving of meat, except of poultry meat
		10.11.10	Processing of pork
		10.11.90	Processing of other meat

- ① Section
- ② Division
- ③ Group
- ④ Class
- ⑤ Subclass

- Section** The first letter (C) in the example identifies the section.
- Division** The first two digits (10) in the example identify the division.
- Group** The first three digits (10.1) identify the group. There are a total of 9 groups under division 10.
- Class** The first four digits (10.11) identify the class. There are a total of three classes under group 10.1.
- Subclass** The last two digits (respectively 10 and 90) indicate the Danish sub-division of class 10.11 in NACE Rev. 2.1. Class 10.11 is thus divided into two subclasses, one of which—industry 10.11.90—can be considered a residual category (as it covers the processing of all meat other than pork).
- Danish sub-divisions** Danish sub-divisions of NACE Rev. 2.1 are introduced where there is sufficient economic activity in the relevant area and where the area is particularly important and diverse within the Danish business structure. In addition, it must be possible to produce statistics for the industry.

The following table shows the number of categories in DB25, DB07, DB93, NACE, and ISIC.

Table 2: Number of levels in Dansk Branchekode, NACE og ISIC

	Sections	Divisions	Groups	Classes	Subclasses
DB25	22	87	287	651	738
DB07, 3. udgave	21	88	272	615	736
DB07, 2. udgave	21	88	272	615	729
DB07, 1. udgave	21	88	272	615	726
DB03	61	61	222	501	825
DB93, 2. udgave	60	60	221	491	810
DB93, 1. udgave	60	60	221	497	813
NACE Rev 2.1	22	87	287	651	
NACE Rev. 2	21	88	272	615	
NACE Rev. 1.1	62	62	224	514	
NACE Rev. 1	60	60	222	503	
ISIC Rev 5	22	87	258	463	
ISIC Rev. 4	21	88	238	419	
ISIC Rev. 3.1	62	62	161	298	
ISIC Rev. 3	60	60	159	292	

2.3. The explanatory notes in DB25

Explanatory notes

The title of an industry in DB25 does not in all cases precisely describe what the activity code includes. Therefore, explanatory notes are attached to most activity codes to describe the content of it in more detail. In most cases, it is also specified what the activity code does not include, as illustrated in the following table.

Table 3: Example of explanatory notes

Agriculture, forestry and fishing			
	NACE Rev. 2.1	DB25	
		01.19.00	<p>Growing of other non-perennial crops</p> <p>This subclass includes the growing of all other non-perennial crops, e.g. maize, other grasses, fodder kale and similar forage crops. This subclass also includes the growing of flowers, cut flowers, flower buds and flower seeds.</p> <p>Includes: ①</p> <ul style="list-style-type: none"> - growing of all other non-perennial crops, e.g.: <ul style="list-style-type: none"> • growing of clover, alfalfa, sainfoin, maize, lupines, other grasses, fodder kale and similar forage crops • growing of beet seeds and seeds of forage plants • growing of flowers • cutting of flowers and flower buds • growing of flower seeds <p>Includes also: ②</p> <ul style="list-style-type: none"> - growing of perennial flowers and other ornamental plants <p>Excludes: ③</p> <ul style="list-style-type: none"> - growing of sugar beet seeds, see 01.13 - growing of non-perennial spices and aromatic, drug and pharmaceutical crops, see 01.28

- ① Under the heading “Includes”, the general content of the subclass is defined. “Includes” should be understood as “Includes, among other things”. The list is therefore not exhaustive but should be seen as indicative. In cases where the subclass title is considered sufficiently descriptive, this section is omitted.
- ② The heading “Also includes” refers to activities that are covered by the industry but may not immediately be expected to belong to it.
- ③ The heading “Excludes” refers to activities that are related to those of the subclass in question but are classified in other subclasses, to which reference is made.

Notes All sections, as well as many divisions, groups, and classes, contain a general definition that delineates and describes the content of the respective level. Examples are provided of the activities included at that level - and in many cases also of activities that are excluded.

Abbreviations used The following abbreviations are used in the subclass descriptions:

- i.e. in other words
- e.g. for example
- n.e.c. not elsewhere classified
- etc. et cetera

2.4. From DB07 to DB25

<i>Revision</i>	As noted above, NACE Rev. 2 has been revised, and from 1 January 2025 NACE Rev. 2.1 applies at the European level. Consequently, DB07 has undergone a corresponding revision, and DB25 is now the applicable Danish classification of economic activities from 1 January 2025. In connection with this revision, changes have been made to the overall structure of the classification.
<i>New technologies, activities, and products</i>	The reason for revising the classification is that economic development and new technologies give rise to new activities and products that gain increasing importance in the economy. It is essential that statistics reflect reality, and it has therefore been necessary to adapt the classification to developments since 2008, when DB07 was introduced. For example, digitalisation, globalisation, and a growing focus on sustainability have not only transformed existing economic activities but have also led to the emergence of new ones.
<i>Breaks in time series</i>	At the same time, a certain degree of continuity is required to ensure comparability of data over time. Any revision of a classification may result in breaks in time series. Moreover, implementing a revised classification - especially where structural changes have occurred - is resource-intensive. A large number of units must be recoded, and the changes must be incorporated into statistical systems.
<i>Changes in the structure</i>	Changes in the structure of ISIC and NACE have led to corresponding changes in DB25. For example, one section has been split into two, and one division has been abolished and redistributed across three groups.
<i>Increased level of detail at the 3- and 4-digit levels</i>	The level of detail in NACE has increased from 272 groups (3-digit level) to 287 and from 615 classes (4-digit level) to 651. This increase in the number of classes has reduced the need for additional national subclasses, meaning that the number of 6-digit codes has only increased slightly - from 736 in the latest version of DB07 to 738 in DB25.
<i>New concepts at the highest level</i>	New concepts have been introduced at the highest level of the classification, and certain areas have been reorganised. At the same time, room has been created for economic activities that have grown in importance.

However, emphasis has been placed on maintaining the structure of the classification in all areas where changes were not explicitly required by the introduction of new concepts.

The following table presents the overall correspondence between the sections in DB07 and DB25. It should be noted that the table shows only a one-to-one, high-level correspondence between sections. The full correspondence is described in a detailed mapping (correspondence table) between DB07 and DB25, which is available on the website.

Correspondence between sections in DB07 and DB25³

DB07		DB25	
Section	Description	Section	Description
A	Agriculture, forestry and fishing	A	Agriculture, forestry and fishing
B	Mining and quarrying	B	Mining and quarrying
C	Manufacturing	C	Manufacturing
D	Electricity, gas, steam and air conditioning supply	D	Electricity, gas, steam and air conditioning supply
E	Water supply; sewerage, waste management and remediation activities	E	Water supply; sewerage, waste management and remediation activities
F	Construction	F	Construction
G	Wholesale and retail trade; repair of motor vehicles and motorcycles	G	Wholesale and retail trade
H	Transportation and storage	H	Transportation and storage
I	Accommodation and food service activities	I	Accommodation and food service activities
J	Information and communication	J	Publishing, broadcasting, and content production and distribution activities
		K	Telecommunication, computer programming, consulting, computing infrastructure and other information service activities
K	Financial and insurance activities	L	Financial and insurance activities
L	Real estate activities	M	Real estate activities
M	Professional, scientific and technical activities	N	Professional, scientific and technical activities
N	Administrative and support service activities	O	Administrative and support service activities
O	Public administration and defence compulsory social security	P	Public administration and defence; compulsory social security
P	Education	Q	Education
Q	Human health and social work activities	R	Human health and social work activities
R	Arts, entertainment and recreation	S	Arts, sports and recreation
S	Other service activities	T	Other service activities
T	Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use	U	Activities of households as employers and undifferentiated goods – and service-producing activities of households for own use
U	Activities of extraterritorial organizations and bodies	V	Activities of extraterritorial organisations and bodies

³ This does not reflect the full correspondence table between DB07 and DB25 sections. For more information, visit our website.

Part 3. Definitions, principles and classification rules for economic activities

3. Definitions and principles for classification of economic activities

3.1. Definitions and principles

<i>Economic activity</i>	An economic activity takes place when inputs to a production process such as natural resources, equipment, labour, manufacturing techniques, information networks or intermediary products are combined, leading to the creation of specific goods or services. Thus, an economic activity is characterised by input of resources and production processes leading to output (goods or services).
<i>One or more economic activities</i>	NACE does not per se provide categories for specific types of statistical units: units may perform several economic activities and can be defined in different ways according to specific characteristics. It is the activity, we classify, and not the unit performing the activity.
<i>Principal activity</i>	A unit may perform one or more economic activities classified in one or more DB25 codes. For each unit, their principal activity is classified. The principal activity of a unit is the activity which contributes most to the total value added of that unit.
<i>Value added</i>	The principal activity of the unit should ideally be determined with reference to the value added associated with each activity. The relevant valuation concept is gross value added at basic prices, defined as the difference between output at basic prices and intermediate consumption at purchasers' prices.
<i>Secondary activity</i>	A secondary activity is any other economic activity carried out by the unit whose output consists of goods or services suitable for sale to third parties. This means that the recipient of these goods or services must be an external unit. A unit may engage in several secondary activities – and these do not always need to be classified with their own activity code.
<i>Ancillary activity</i>	A distinction should be made between principal and secondary activities, on the one hand, and ancillary activities, such as accounting, transportation, storage, purchasing, sales promotion, repair and maintenance, on the other hand. The output of principal and secondary activities, which are consequently principal and secondary products, is produced for sale on the market or for other uses that are not defined in advance; for example, they may be stocked for future sale or for further processing. Ancillary activities are undertaken solely to facilitate the principal or secondary activities of the unit by providing goods or services for the use of that unit only.

3.1.1. The top-down method for classifying activities

<i>The activity is classified</i>	Units that carry out the same principal economic activity belong to the same activity code, regardless of whether they are (part of) corporations, sole proprietorships, or public enterprises, whether the parent company is a foreign entity, or whether the unit consists of more than one entity. No distinction is made with regard to the type
-----------------------------------	--

of legal organization or production methods, as these factors do not relate to the characteristics of the activity.

No distinction is made between work carried out mechanically or manually, nor between work performed in a factory or in a workshop. Likewise, modern versus traditional production processes, formal versus informal activities, or legal versus illegal production are not classification criteria.

DB25 no longer differentiates between the various ways by which goods are distributed. The DB25 structure for retail and wholesale trade is based on the product sold, no matter whether the good is sold in a shop, online, via stalls and markets or via vending machines.

Furthermore, geographical factors have no influence on the classification; that is, whether the activity takes place on land, at sea, or in the air—for example, electrical installation work or cleaning activities. The underlying technology is also not a general criterion for defining economic activities in DB25.

The top-down method

The top-down method follows a hierarchical principle: the classification of the principal activity of a unit at the lowest level of the classification must be consistent with the classification of the unit at the higher levels of the structure. To satisfy this condition, the process starts with identification of the relevant highest level and progresses down through the levels of the classification in the following way:

1. identify the section which has the highest share of the value added;
2. within this section, identify the division which has the highest share of the value added;
3. within this division, identify the group which has the highest share of the valued added;
4. within this group, identify the class which has the highest share of value added.

Example: a unit carries out the following activities (shares in terms of value added).

20 Definitions and principles for classification of economic activities

Table 4: Top-down method to classify units

Section	Division	Group	Class	Description of the class	Share
C	25	25.9	25.91	Manufacture of steel drums and similar containers	10 %
		28	28.1	28.11	Manufacture of engines and turbines, except aircraft, vehicle and cycle engines
		28.2	28.24	Manufacture of power-driven hand tools	5 %
		28.9	28.93	Manufacture of machinery for food, beverage and tobacco processing	23 %
			28.95	Manufacture of machinery for paper and paperboard production	8 %
G	46	46.1	46.14	Activities of agents involved in the wholesale of machinery, industrial equipment, ships and aircraft	7 %
		46.6	46.61	Wholesale of agricultural machinery, equipment and supplies	28 %
N	71	71.1	71.12	Engineering activities and related technical consultancy	13 %

Based on the information in the table above, the following steps are taken to identify the principal activity:

1. Identify the main section among the sections.

Section C – Manufacturing	52 %
Section G – Wholesale and retail trade	35 %
Section N – Professional, scientific and technical activities	13 %

2. Identify the main division within the main section (section C).

Division 25 – Manufacture of fabricated metal products, except machinery and equipment	10 %
Division 28 – Manufacture of machinery and equipment n.e.c.	42 %

3. Identify the main group within the main division (division 28).

Group 28.1 – Manufacture of general-purpose machinery	6 %
Group 28.2 – Manufacture of other general-purpose machinery	5 %
Group 28.9 – Manufacture of other special-purpose machinery	31 %

4. Identify the main class within the main group (group 28.9).

Class 28.93 – Manufacture of machinery for food, beverage and tobacco processing	23 %
Class 28.95 – Manufacture of machinery for paper and paperboard production	8 %

Therefore, the correct class for the principal activity is 28.93 'Manufacture of machinery for food, beverage and tobacco processing', although the class with the biggest share of value added is class 46.61 'Wholesale of agricultural machinery, equipment and supplies'.

The following figure illustrates the decision path followed in the example.

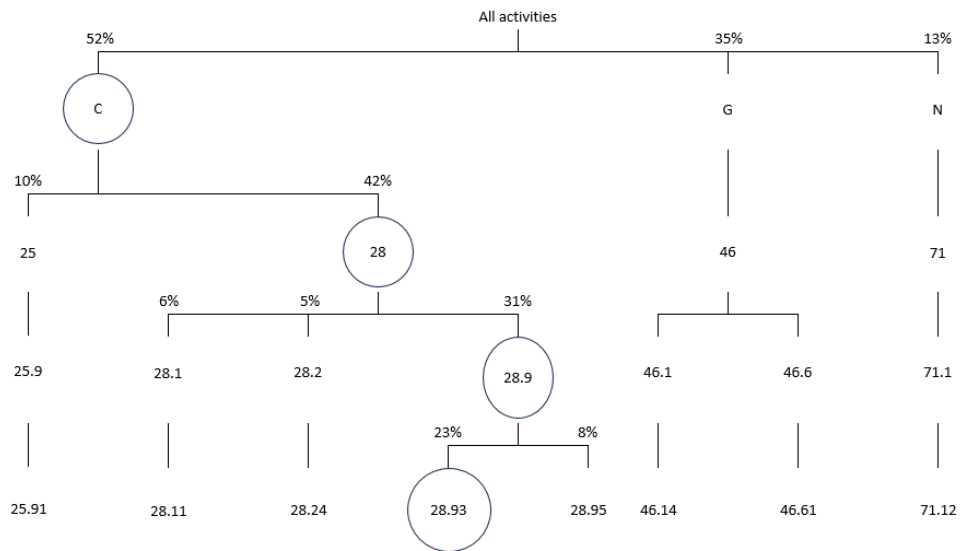


Figure 2: Top-down decision path to classify units

When applied to section G ‘Wholesale and retail trade’, a specific adaptation of the top-down method is required (see 3.5.2).

3.2. Principal activity and value added

Units performing multiple activities

A unit may perform one or more economic activities (primary, secondary or ancillary activities) described in one or more categories of NACE.

The principal activity of a statistical unit is the activity which contributes most to the total value added of that unit. There are cases where the activities of a unit are so diversified that there is no single class accounting for the majority of the unit’s total value added. In those instances, the principal activity is identified according to the top-down method and available data on the unit’s activities.

3.2.1. Value added

Definition

The principal activity of the unit should ideally be determined with reference to the value added associated with each activity. The relevant valuation concept is gross value added at basic prices, defined as the difference between output at basic prices and intermediate consumption at purchasers’ prices. Thus, value added at basic prices can be decomposed into the following components: compensation of employees, gross operating surplus, gross mixed income and other taxes on production less other subsidies on production (net other taxes on production equals other taxes on production less other subsidies on production). Application of this definition of value added should be envisaged in case an output of an economic activity is provided to other units for free, or at prices that are not economically significant. It should be noted that capital gains do not constitute value added, and therefore should not be considered.

The principal activity may, in some cases, account for less than 50 per cent of the unit’s total value added, but it will always be the largest of the unit’s economic activities.

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- Supported by* The classification of a unit's principal activity is supported by:
- a. The explanatory notes to DB25
 - b. Decisions taken by the Standard Working Group at Eurostat or by relevant working groups and committees at Statistics Denmark
 - c. Other classification systems, such as ISIC, CPA, HS, CN, etc., and the associated correspondence tables

3.2.2. Value added substitutes

Substitute criteria as proxies To determine the principal activity of a unit, the activities carried out by the unit and the corresponding share of value added must be known. Sometimes it is not possible to obtain information on the value added associated with the different activities carried out, and the activity classification must be determined by using substitute criteria. Such criteria could be the following.

- a. Substitutes based on output:
 - gross output of the unit that is attributable to the goods or services associated with each activity,
 - value of sales or turnover of the groups of products within each activity.
- b. Substitutes based on input:
 - wages and salaries (or income of self-employed people) plus depreciation attributable to the different activities,
 - number of staff involved in the different economic activities of the unit, time worked by staff attributable to the different activities of the unit.

Such substitute criteria should be used as proxies for the unknown value-added data to obtain the best possible approximation of the result which would have been obtained based on the value-added data. The use of substitute criteria does not change the methods used to determine the principal activity as they are only operational approximations of value-added data.

Can be misleading However, the simple use of the substitute criteria listed above may be misleading. This is always the case when the structure of the substitute criteria is not directly proportional to the (unknown) value added.

Sales/turnover When using sales (turnover) as a proxy for value added, it should be considered that in certain cases turnover and value added are not proportional. For example, turnover in trade usually has a much lower share of value added than turnover in manufacturing. Even within manufacturing, the relation between sales and the resulting value added may vary between activities. For some activities (for example, financial intermediation activities or insurance activities), turnover is defined in a specific way which makes comparisons with other activities misleading. When using gross output data as substitute criteria, the same considerations should be kept in mind.

Gross margin Many units perform both trade and other activities. In such cases, trade turnover figures are highly unsuitable indicators for the unknown value-added share of the trade activity. A much better indicator is the gross margin (difference between the trade turnover and purchases of goods for resale adjusted by changes in stocks). The

trade margins may vary within a single wholesale or retail trade activity and may also vary between different trade activities. In addition, consideration must be given to the specific classification rules for trade.

Wages and employment Similar precautions must be considered when input-based substitute criteria are applied. The proportionality between wages and salaries or employment, on the one hand, and value added on the other hand, is not reliable when the capital intensity or the labour intensity of the various activities are different. Higher capital intensity normally implies higher depreciation and a lower share of wages and salaries in value added. Capital intensity and labour intensity may vary substantially between different economic activities and between activities of the same DB25 code. For instance, the production of a good using craft techniques (for example, with hand tools) is more labour intensive than production of the same good using a mechanised process which is more capital intensive.

3.3. Secondary activities and ancillary activities

Units have only one principal activity, but often several other activities. These may be either economic activities or ancillary activities.

3.3.1. Secondary activities

Definition A secondary activity is an economic activity that results in output suitable for sale to third parties, but whose contribution to value added is smaller than that of the principal activity. The purchaser of the output - goods or services - is an external unit. A unit may carry out several secondary activities.

In practice, a secondary activity is only classified if both of the following criteria are met, or if the activity is carried out at a separate location:

- The turnover of the secondary activity amounts to at least DKK 500,000 per year (2025), and
- The turnover of the secondary activity accounts for at least 10 per cent of total turnover

An economic activity Both principal and secondary activities are economic activities, whereas ancillary activities are not. It is therefore necessary to distinguish between principal and secondary activities on the one hand, and ancillary activities on the other, such as bookkeeping, marketing and sales of own products, transport, storage, purchasing, repair, and maintenance.

3.3.2. Ancillary activities

Definition Ancillary activities are carried out solely to support the unit's principal or secondary activities and typically consist of the provision of goods or services for use within the same unit, i.e. for internal purposes.

If ancillary activities are carried out at a location geographically separate from the principal activity, they are recorded as ancillary units with the same activity classification as the principal activity.

Ancillary activity if ... An activity is ancillary if it fulfils all the following conditions:

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- a. it serves only the unit or units performing them;
- b. the inputs contribute to the costs of the unit;
- c. the outputs (usually services, seldom goods) are not part of the unit's final product and do not generate gross fixed capital formation;
- d. a comparable activity on a similar scale is performed in similar production units.

Not an ancillary activity if ...

For instance, the following are not to be regarded as ancillary activities:

- a. production of goods and services that are part of own-account capital formation; for example, construction work for own account, which would be classified separately in construction if data would be available, and software production exclusively for a unit's internal use;
- b. production of outputs, a significant part of which is sold on the market, even if part of it is consumed in connection with the principal activities;
- c. production of goods or services which subsequently become an integral part of the output of the principal or secondary activities (for example, the production of boxes by a department of an enterprise for packing its products);
- d. production of energy (for example, an integrated power station or coking plant), even if the whole output is consumed by the parent unit;
- e. purchase of goods for resale in an unaltered state;
- f. research and development, as these activities do not provide a service that is consumed during current production.

In all these cases, separate units should, whenever separate data are available, be distinguished and recognised as independent and then classified according to their activity.

3.4. Multiple and integrated activities

Instances may arise where considerable proportions of the activities of a unit are included in more than one DB25 code. These cases may result from:

- a. the vertical integration of activities (for example, tree felling combined with sawmilling or the manufacture of textiles combined with the subsequent production of wearing apparel);
- b. the horizontal integration of activities (for example, the same unit carrying out both wholesale and retail trade);
- c. any combination of activities that cannot be separated within a statistical unit.

In these situations, the principal activity of the unit should be classified according to the rules below. If value added cannot be determined for the activities involved, approximations can be used, provided that their application to the different activities is consistent.

50 per cent threshold

If a unit performs activities falling in only two different NACE classes, there will always be one activity that accounts for more than 50 % of value added, except in the highly unlikely case that both activities in the different classes have equal shares (both 50 %). The activity that represents more than 50 % of the value added is the principal activity and determines the NACE classification of the principal activity of the unit.

In the complex case where a unit performs more than two activities falling into more than two different NACE classes, with none of them accounting for more than 50 % of value added, the activity classification of that unit must be determined by using the top-down method.

3.4.1. Vertical integration

Definition Vertical integration of activities occurs where the different stages of production are carried out in succession by the same unit and where the output of one process serves as an input to the next. Examples of vertical integration include tree felling and subsequent sawmilling, a clay pit combined with brickworks or production of apparel in a textile mill.

When applying DB25, vertical integration should be treated like any other form of multiple activities, which means that the principal activity of the unit is the activity accounting for the largest share of value added, as determined according to the top-down method.

Complex cases If value added or value-added substitutes cannot be determined for the individual steps in a vertically integrated process directly from accounts compiled by the unit itself, comparisons with similar units (for example, based on market prices for intermediate and final products) could be used. The same precautions for using substitutes apply here. If it is still impossible to determine the share of value added (or its substitutes) for the different stages in the chain of production activities, default assignments for typical forms of vertical integration can be applied. A negative consequence of assigning one DB25 code for the principal activity of a unit engaged in vertical integration (instead of splitting this unit into more statistical units for which different principal activities would be identified) is that the production chain as represented in the input-output framework becomes less clear.

3.4.2. Horizontal integration

Definition Horizontal integration of activities occurs when activities are carried out simultaneously using the same factors of production, in which case it would often be impossible to statistically separate such activities into different processes, assign them to different units or generally provide separate data for them, nor would the principle of value added normally be applicable. In general, in the case of horizontally integrated activities, gross output or turnover might be the most appropriate value-added substitutes to be used for determining the principal activity, following the top-down method. To mitigate the classification problem described above, integrated activities are in many cases included in the same DB25 codes even though their outputs have quite different characteristics. The principle of value added has to be applied, following the top-down method, and the same precautions for using substitutes apply here.

3.4.3. Stability rule – changes of the principal activity of the unit

Inconsistency Units may change their principal activity, either abruptly or gradually over a period, either because of seasonal factors or because of a management decision to change the pattern of output. While all these cases call for the classification of the unit to be changed, frequent changes could result in inconsistencies between short-term

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(monthly and quarterly) and longer-term statistics, making their interpretation extremely difficult.

Stability rule To avoid frequent changes, it is necessary to have a stability rule. Without such a rule, there would be apparent changes in the economic demography of the business population that would be no more than statistical artefacts. Such a stability rule is intended for units that engage in a mix of activities that are almost balanced and are thus subject to a higher risk of changes to the principal activity resulting from only small changes in the ratio of the activities involved. In such cases, the ratio of activities over the previous two to three years should be taken into account when determining the principal activity of the unit. Changes in the classification of units for the purpose of statistical surveys are made not more than once a year, either at fixed dates or as information becomes available. More frequent changes would result in inconsistency between short-term (monthly and quarterly) and longer-term statistics.

3.5. Classification rules for specific activities

3.5.1. Outsourcing

Outsourcing In some cases, units sell goods or services under their own name but the actual production, such as the physical transformation process in the case of manufacturing, is carried out fully or in part by others through specific contractual arrangements.

In this chapter, the following terminology is applied:

The principal The principal is a unit that enters into a contractual relationship with another unit (contractor) that is to carry out some part (or all) of the production process.

The contractor The contractor is a unit that carries out specific tasks, such as parts of a production process or even the full production process or support functions on a contractual relationship with a principal.

Outsourcing Outsourcing is a contractual agreement according to which the principal requires the contractor to carry out a specific production process. The term 'subcontracting' (see Regulation (EU) 2019/2152) is sometimes used as well.

Factoryless goods producer A Factoryless Goods Producer (FGP) is a principal that controls the production of a good by undertaking the entrepreneurial steps and providing the technical specifications required to produce the good, but that outsources the material transformation process required to produce the output. NACE Rev. 2.1 follows the conceptual definition of a factoryless goods producer (FGP), outlined in paragraph 23.26 of the 2025 SNA manual.

Contractors, in other words units carrying out an activity on a fee or contract basis, are usually classified in the same NACE category as units producing the same goods or services for their own account. Exceptions to this rule exist for trade activities, for which separate categories for such outsourced activities exist (see group 46.1 'Wholesale on a fee or contract basis').

Additional information about outsourcing is listed in appendix 2, including descriptions of production processes that are partly or completely outsourced.

3.5.2. Wholesale and retail trade

Trade is partitioned into wholesale and retail trade. It may happen that a unit performs horizontally integrated trade activities under various possible forms. If the goods sold by the unit do not correspond to a single class accounting for at least 50 % of the value added, then application of the top-down method requires special caution and consideration of additional levels.

Wholesale trade Within division 46 ‘Wholesale trade’, a first distinction must be considered between group 46.1 ‘Wholesale on a fee or contract basis’ (in this case, the wholesaler does not assume ownership of the goods they trade), and the other groups of division 46. In the case of wholesale other than on a fee or contract basis, the next step is to decide whether to categorise the principal activity of the unit as specialised wholesale trade (an aggregate of groups 46.2 to 46.8), or group 46.9 ‘Non-specialised wholesale trade’. Finally, the group (if not already identified) and class must be identified using the top-down method.

Figure 3 represents the decision tree to be used for the allocation of the principal activity of a unit to a specific group in division 46 ‘Wholesale trade’.

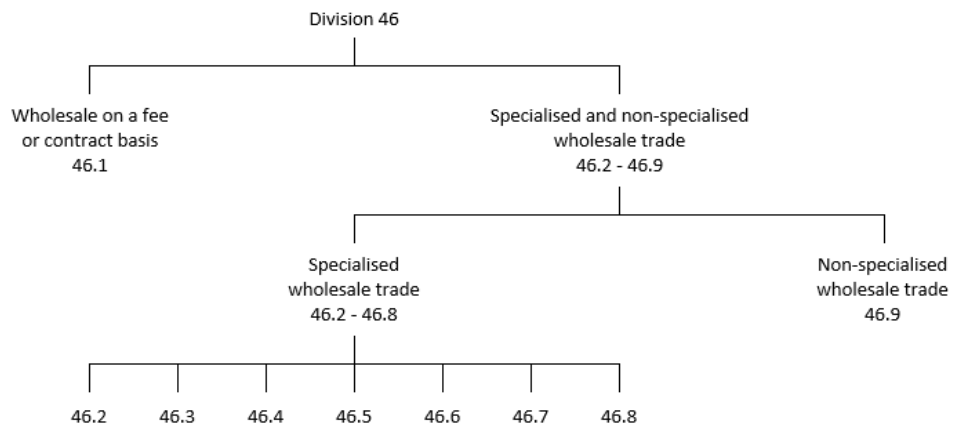


Figure 3: Decision tree for allocation of a unit to a specific class in division 46 "Wholesale trade"

Retail trade Concerning division 47 ‘Retail trade’, the first decision is whether or not to allocate the principal activity of a unit to intermediation service activities for retail trade. If the principal activity of the unit is not classified to intermediation service activities for retail trade, the next step is to categorise the principal activity in either group 47.1 ‘Non-specialised retail trade’ or in specialised retail trade, covered by the groups 47.2 to 47.8 (see below). Finally, the group (if not already identified) and class must be identified using the top-down method.

Figure 4 represents the decision tree to be used for the allocation of the principal activity of a unit to a specific group in division 47 ‘Retail trade’.

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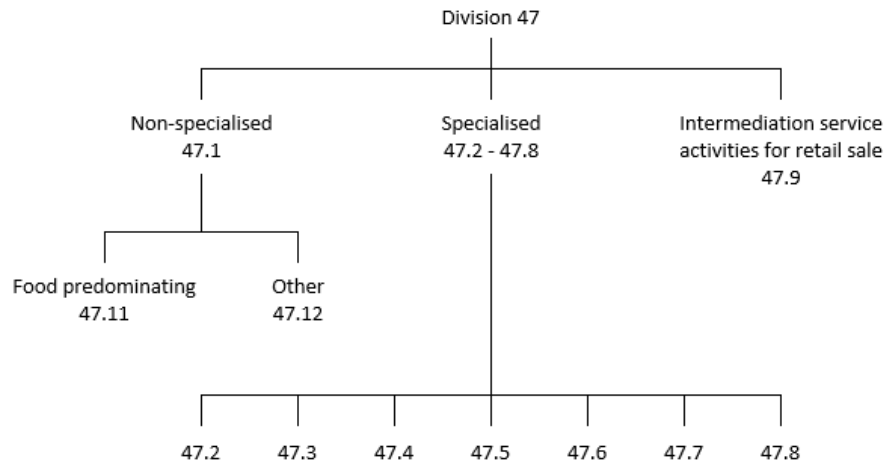


Figure 4: Decision tree for allocation of a unit to a specific class in division 47 "Retail trade"

Specialised and non-specialised trade

In both wholesale and retail trade, the distinction between specialised and non-specialised trade is based on the number of classes comprising the goods sold, where the classes to be considered each account for at least 5 % (and less than 50 %) of the value added.

- a. If the products sold correspond to no more than four classes in any of the groups 46.2 to 46.8 (for wholesale trade) or 47.2 to 47.8 (for retail trade), the unit is considered to be carrying out specialised trade. It is then necessary to determine the principal activity applying the top-down method based on the value added, selecting first the main group and then the class within that group (see the table below).

Table 5: Examples of the identification of the principal activity in specialised trade

Classes	Case A	Case B	Case C
47.21	30 %	30 %	20 %
47.25	5 %	15 %	5 %
47.62	45 %	40 %	35 %
47.75	20 %	15 %	40 %
Final allocation	Class 47.62	Class 47.21	Class 47.75

- b. If the products sold correspond to five or more classes in any of groups 46.2 to 46.8 (for wholesale trade) or 47.2 to 47.8 (for retail trade), the principal activity of the unit should be considered to be non-specialised trade (group 46.9 for non-specialised wholesale trade and group 47.1 for non-specialised retail trade). For non-specialised retail trade, the following rule applies: if food, beverages and tobacco account for at least 35 % of value added, the unit should be classified in NACE Rev. 2.1 class 47.11; in all other cases, the unit must be classified in class 47.12.

Table 6: Examples of the identification of the principal activity in non-specialised trade

Classes	Case A	Case B	Case C
47.21	5 %	20 %	5 %
47.22	15 %	15 %	5 %
47.54	45 %	45 %	5 %
47.61	10 %	10 %	45 %
47.62	25 %	10 %	40 %
Final allocation	Class 47.12	Class 47.11	Class 47.12

3.5.3. Intermediation services

Intermediation activities have increased enormously due to technological advances of digital platforms. The UN Expert Group of International Statistical Classifications evaluated the treatment of intermediation activities within ISIC Rev. 4, indicating how the use of such services related to service transactions should be addressed in ISIC.

Definition In the framework of the revision of ISIC Rev. 4 and the update of NACE Rev. 2, it was agreed to define non-financial intermediation service activities as:

Activities that facilitate transactions between buyers and sellers for the ordering and/or delivering of goods and services for a fee or commission, without supplying the services or taking ownership of the goods that are intermediated. These activities can be carried out on digital platforms or through non-digital channels. Revenue for the intermediation activities can include other sources of income, such as revenues from sale of advertising space.

This definition excludes financial and insurance service activities, which are classified in section L 'Financial and insurance activities'.

To reflect these activities in NACE, separate groups or classes have been created in the divisions where these goods and services are produced. As a result, those new categories, combined with previously dedicated categories, can identify all non-financial intermediation services, which are now a significant component in the delivery of the underlying goods or services of the respective divisions. Intermediation services (except monetary intermediation) which cannot be classified in the dedicated classes or belong to several divisions, are integrated into a dedicated class 82.40 'Intermediation service activities for business support service activities n.e.c.'

3.5.4. Financial activities

Financial activities are not intermediation activities

In recent years, there have been various innovations in the provision of financial services. Some examples of these innovations include an increased use of digital technologies to facilitate the provision of or access to financial services, the expansion in many financial markets by units other than the traditional banks and a greater number of financial activities provided by traditional units that are engaged in financial activities. The provision of financial intermediation services facilitated by information and communication technologies (digital technologies) is also integrated in section L 'Financial and insurance activities'

Fintech No new groups or classes have been created for the classification of activities carried out by financial technology companies (fintechs) that are using digital techniques to

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provide, improve or increase access to financial services. Such activities are integrated in the existing structure of NACE, since these are not viewed as new activities, but rather as existing activities being carried out via a new modality. Activities of fintechs are classified based on their principal economic activity. Thus, activities of a fintech unit principally carrying out financial intermediation or other financial and insurance activities will be classified in section L, whereas when the unit's activity is to provide digital technologies that support the provision of a financial service, it will be classified in section K 'Telecommunication, computer programming, consulting, computing infrastructure and other information service activities'. Digital technology provision activities include, for example:

- the provision of software used by financial services units to digitalise and improve their compliance structures;
- the provision of information technology infrastructure (including hardware and software) analytics to support insurance as underwriting, distribution, pricing and claims processing.

Special purpose entities (SPE) Section L includes two groups, 64.2 'Activities of holding companies and financing conduits' and 64.3 'Activities of trusts, funds and similar financial entities', which classify units that do not have any real activity, such as revenue from the sale of products and provision of services, and usually do not employ staff, and go beyond the normal scope of NACE (based on value added or substitutes to value added). They are integrated in NACE solely to facilitate the classification of units in the statistical business registers as prescribed in Regulation (EU) 2019/2152. Some of these units may also be called 'brass plate companies', 'post box companies', 'empty boxes' or 'special purpose entities (SPEs)', as they have just a name and an address.

Consider other classes When considering classifying the principal activity of a unit in either of these two groups, attention should be paid also to other classes (66.30 'Fund management activities', 70.10 'Activities of head offices' and 70.20 'Business and other management consultancy activities'), which include generating value-added economic activities.

The coverage of these activities is as follows:

- a. group 64.2 'Activities of holding companies and financing conduits' refers to the activities of holding companies and financing conduits whose principal activity is, respectively, owning the group or acting as a vehicle to arrange and channel funds within the group;
- b. group 64.3 'Activities of trusts, funds and similar financial entities' covers the activities of legal entities organised to pool securities or other financial assets, without managing them, on behalf of shareholders or beneficiaries;
- c. class 66.30 'Fund management activities' includes activities carried out on a fee or contract basis;
- d. class 70.10 'Activities of head offices' includes overseeing and managing other units of the enterprise or enterprise group, exercising operational control and day-to-day management;
- e. class 70.20 'Business and other management consultancy activities' includes consultancy activities related to issues like corporate strategic and organisational planning, marketing objectives and policies, and human resources policies (see Final report from the Task Force on the Classification of Head Offices and Holdings according to NACE).

The principal activity of a unit performing several of the aforementioned activities should be identified, as usual, based on the value-added principle. It should be kept in mind that capital gains do not constitute value added, and therefore should not be considered.

3.5.5. Public administration

Public entities are not automatically classified in section P

NACE does not make any distinction regarding the institutional sector (as defined in the ESA and the SNA) in which a statistical unit is classified. For instance, there is no NACE category that describes all activities carried out by the government as such. Consequently, not all government bodies have their activities automatically classified in section P 'Public administration and defence; compulsory social security'.

Activities of public sector units at national, regional or local levels that are specifically attributable to other areas of NACE are classified in the appropriate section.

Public entities are classified based on their economic activity

For example, the activities of a secondary school administered by the central or local government are allocated to group 85.3 'Secondary and post-secondary non-tertiary education', whereas the public administration of educational programmes is classified in class 84.12 'Regulation of health care, education, cultural services and other social services'. Similarly, the activities of a public hospital are allocated to class 86.10 'Hospital activities', whereas the public health administration is integrated in class 84.12 'Regulation of health care, education, cultural services and other social services'.

Division 84 includes activities of a governmental nature that are normally carried out by the public administration, including:

- the enactment and judicial interpretation of laws and their pursuant regulation;
- the administration of programmes based on them;
- legislative activities;
- taxation; national defence; public order and safety;
- immigration services;
- foreign affairs;
- the administration of government programmes.

Private sector units can also be classified in this section

Section P comprises not only the activities of government bodies: activities which are typically public administration activities are classified here even when they are in fact carried out by private sector units.

Nevertheless, the legal or institutional status of the unit carrying it out is not, in itself, the determining factor for an activity to belong in that division.

3.5.6. On-site installation

Installation in buildings is classified in construction

The activities of installation or assembly of items or equipment in buildings for their functioning are considered to be construction and therefore classified in division 43 'Specialised construction activities'.

Installation of machinery is classified in installation

Installation of machinery and other equipment other than those linked to the functioning of buildings (or civil engineering works) is classified in group 33.2 'Installation of industrial machinery and equipment'.

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3.5.7. Repair and maintenance

The type of good determines the classification

Activities of repair or maintenance of goods are classified in one of the following categories, depending on the types of goods:

- a. repair and maintenance of fabricated metal products, machinery and equipment is classified in group 33.1;
- b. repair of buildings and of engineering works is classified in section F;
- c. repair and maintenance of computers and communication equipment is classified in group 95.1;
- d. repair and maintenance of personal and household goods is classified in group 95.2;
- e. repair and maintenance of motor vehicles and motorcycles is classified in group 95.3.3.6.8. Individual entrepreneurs

Individual entrepreneurs are classified based on their activities

The activities of individual entrepreneurs are classified according to the economic activity they carry out, in other words according to the goods or services they are producing, which is not necessarily identical with the economic activity of the unit they are working for. For example, the principal activity of an independent doctor working in a hospital must be classified in group 86.2 'Medical and dental practice activities', depending on the specialist area for which medical services are provided.

4. Criteria for developing NACE

The principles and criteria that have been used to define and delineate NACE categories are based on the inputs of goods, services and factors of production, the process and technique of production, the characteristics of outputs, the use to which outputs are put as well as on the use of the classification for statistical purposes and the availability of data. These criteria are applied differently at different levels of the classification: the criteria for lower levels consider similarities in the actual production process, while this is largely irrelevant at more aggregated levels of the classification. Economic activities that are similar with respect to these criteria have been grouped together in the categories of NACE. At the lowest level of the classification, preference has been given to the process and technique of production to define individual NACE classes, particularly in classes related to services. At higher levels, characteristics of outputs and the use to which outputs are put are more important for creating analytically useful aggregations.

However, a strict application of these criteria has not proven useful. The weight that has been applied to each of these criteria therefore changes throughout the classification. In addition, practical considerations such as the organisation of economic production in most countries and the need for stability of the classification, are factors that have also influenced the way categories have been defined at different levels of the classification.

Technology is not a general criterion

The underlying technology is not a general criterion for defining economic activities in NACE. For instance, financial technology (fintech) provides, improves, or increases access through the extensive use of digitalisation to financial services which were already carried out in the past, albeit with less advanced technical instruments than those existing at the time that Update 1 to NACE Rev. 2 was defined. Activities of

financial intermediation are classified in section L 'Finance and insurance activities', whereas the activity of provision of digital technology supporting the provision of a financial service is classified in section K 'Telecommunication, computer programming, consulting, computing infrastructure and other information service activities'.

Trade is no longer differentiated based on distribution method

NACE no longer differentiates between the various ways by which goods are distributed. The NACE structure for retail and wholesale trade is based on the product sold, no matter whether the good is sold in a shop, online, via stalls and markets or via vending machines.

4.1. Criteria for classes

Grouping of activities into classes

The criteria concerning the way activities are combined in, and allocated among, production units are central to the definition of classes (the most disaggregated categories) of NACE. They are intended to ensure that NACE classes will be relevant for the classification of the activity of the unit and that units whose activity is classified in the same class will be similar, with respect to the activities in which they engage. In general, this means that activities are grouped together when they share a common process for producing goods or services.

Two conditions

In addition, the classes of NACE are defined so that the following two conditions are fulfilled:

- a. the output of the category of goods and services characterising the activities of a given class represents a major part of the output of the units whose principal activity is classified in that class;
- b. the class contains the units that produce most of the category of goods and services that characterise it.

These conditions are required in order for establishments or similar types of units to be classified uniquely and easily according to their economic activity, and that units that have their principal activity categorised in the same class will be as similar to each other as is feasible.

The relative importance of the activities to be included

Another major consideration in defining classes in NACE is the relative importance of the activities to be included. In general, separate classes are provided for activities that are prevalent in most EU Member States, or that are of particular importance in the world economy. Thus, certain additional classes which are of importance only for certain Member States have been introduced in NACE.

As a matter of principle, NACE generally may not have classes covering combined activities (bundled services), in other words classes integrating activities already classified in other NACE positions.

4.2. Criteria for groups, divisions and sections

The actual production process and the technology used

The actual production process and technology used become less important as a criterion for grouping activities at more aggregated levels. At the section, division and group levels, not only the general characteristics of the goods and services produced but also the potential use of the statistics, for instance in the ESA and the SNA, become more important.

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<i>The main criteria</i>	The main criteria applied in delineating groups and divisions of NACE concern the following characteristics of the activities of production units: <ul style="list-style-type: none">• the character of the goods and services produced,• the uses to which the goods and services are put,• the inputs, the process and technique of production
<i>The type of goods and services produced</i>	Regarding the character of the goods and services produced, account is taken of the physical composition and stage of fabrication of the items and the needs served by them. Distinguishing categories of NACE in terms of the nature of goods and services produced provides the basis for grouping production units according to similarities in, and links between, the raw materials consumed and the input-output framework.
<i>The weight given to each criterion varies</i>	The weight assigned to the criteria described above varies between categories. In a few instances (for example, food manufacturing, textile, clothing and leather industries, machinery and equipment manufacturing, as well as service activities) the three specific characteristics are so closely related that the problem of assigning weights to the criteria does not arise. In the case of activities involving intermediate goods, the physical composition as well as the stage of fabrication of goods are often given the greatest weight. In the case of activities involving goods with complicated production processes, the end use, the technique, and the organisation of production of the items are frequently given priority over the physical composition of the goods.

5. Statistical units

To draw a complete statistical picture of the economy, a wide range of information is required, and the organisational level at which it is feasible to collect the information varies depending on the type of data. For example, data for an enterprise may be available from only one geographically central location referring to several different locations, whereas product sales data may be available for each of the separate locations. To observe and analyse the data satisfactorily, it is therefore necessary to define a system of types of statistical units that are suitable for data collection, compilation and aggregation. These form the reference building blocks with respect to which data can be collected and classified according to NACE.

Different types of statistical units meet different needs, but each unit is a specific entity which is defined in such a way that it can be recognised and identified and not confused with any other unit. It may be an identifiable legal or physical entity or, as for example in the case of the unit of homogeneous production, a statistical construct.

The following are the types of units that are described in Regulation (EEC) 696/93 on statistical units:

- the enterprise,
- the institutional unit,
- the enterprise group,
- the kind-of-activity unit (KAU),
- the unit of homogeneous production (UHP),
- the local unit,
- the local kind-of-activity unit (local KAU),
- the local unit of homogeneous production (local UHP).

The relationship between the various types of statistical units is illustrated in the table below:

Table 7: Relationship between statistical units

	One or more locations	Single location
One or more activities	Enterprise Institutional unit	Local unit
Single activity	Kind-of-activity unit (KAU) Homogeneous production unit (HPU)	Local kind-of-activity unit (local KAU) Local homogeneous production unit (LHPU)

The relationship between administrative and statistical unit types, as well as analytical (non-observable) unit types as defined in the units regulation, can be illustrated by the following diagram:

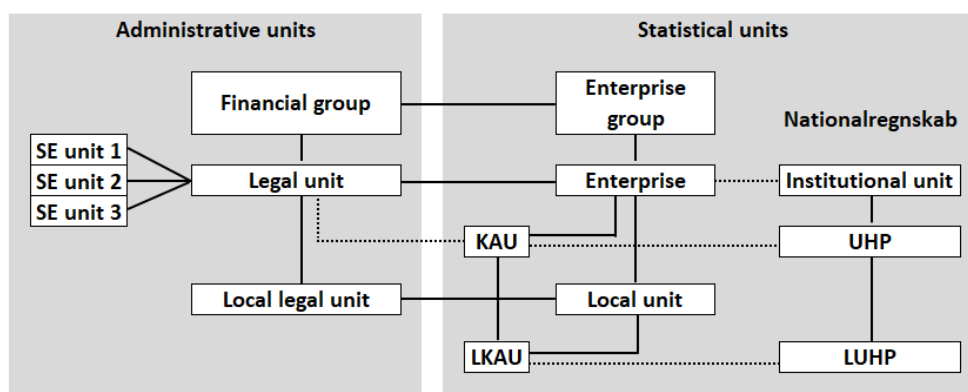


Figure 5: The relationship between administrative and statistical unit type

Types of units in the Danish statistical system

In the Danish statistical system, the following unit types from the above are used:

- *The legal unit* is an administrative unit type originating from the Central Business Register (CVR)
- *The enterprise* is defined as an organisational unit that carries out one or more economic activities at one or more locations. It is a statistical unit type, but is usually identical to the legal unit. However, it may also consist of several legal units, for example when an enterprise is split into multiple legal units for tax or financial reasons but is operated in practice as a single enterprise
- *The institutional unit* is a statistical unit type defined as an economic entity that, on its own authority and under its own legal responsibility, can:
 - own assets and exercise the associated rights
 - incur liabilities
 - carry out economic activities such as production, consumption, investment, and saving
 - engage in economic transactions with other units
 - compile a complete set of accounts, including both an income statement and a balance sheet
 - It is not necessary for such accounts to actually exist; it is sufficient that the unit would be capable of compiling meaningful accounts if required

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- *The enterprise group* is a statistical unit type consisting of several enterprises (economic units) linked through controlling influence
- *The kind-of-activity unit (KAU)* is a statistical unit type defined as the group of local units within the same enterprise that carry out the same industry activity
- *The local kind-of-activity unit (LKAU)* is defined as an organisationally distinct part of an enterprise, located at a single address and carrying out one—or predominantly one—activity. This unit type is used both administratively (as a “production unit” in the CVR) and statistically (as a “local unit” in the Business Register). As a general rule, there is therefore a one-to-one correspondence between production units and local units, although a local unit may consist of several production units

Allocation of responsibilities and coordination

Responsibility for business registration in Denmark is distributed across authorities, with tasks coordinated and systems able to share core data. The core of the system is the Central Business Register (CVR), which is an administrative base register containing fundamental data on all legal units and their associated production units.

The legal units from the CVR are included in the Danish Tax Agency’s business system, which also contains administrative SE units, which often have relationships to legal units. Statistics Denmark’s Statistical Business Register (ESR) is likewise based on the CVR, as there is generally a one-to-one correspondence between the legal unit in the CVR and the enterprise in the ESR, as well as between the local legal unit in the CVR and the local unit in the ESR.

In addition, the ESR contains the derived statistical unit type, the kind-of-activity unit (KAU), and the statistical unit type, the enterprise group.

6. Special aggregations for publication

DB25 forms the basis for a wide range of statistics and, consequently, for the dissemination of statistical outputs. Statistics may be published at the level of the 738 industry codes or at the four-digit level (referred to as NACE codes). However, confidentiality requirements apply to ensure that individual enterprises cannot be identified. For this reason, Statistics Denmark has developed five standard groupings/aggregations for publication purposes (see Annex 1).

In addition, the EU has established a specific European grouping for industry known as the Main Industrial Groupings (MIGs). The MIGs group all industrial activities within Sections B, C, D, and E of NACE. These groupings consist of five categories based on demand: capital goods (e.g. machinery), intermediate goods, durable consumer goods (e.g. furniture), non-durable consumer goods (e.g. food, clothing, and pharmaceuticals), and energy. These groupings are used for several statistical indicators, including the index of industrial production and the producer price index.

Overview of sections

Distribution of divisions by sections and page references.

Sections	Divisions	Page number
A Agriculture, forestry and fishing.....	01-03	41
B Mining and quarrying.....	05-09	66
C Manufacturing.....	10-33	78
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E Water supply; sewerage, waste management etc.*.....	36-39	250
F Construction.....	41-43	261
G Wholesale and retail trade.....	46-47	277
H Transportation and storage.....	49-53	329
I Accommodation and food service activities.....	55-56	350
J Publishing, broadcasting, content production etc.*.....	58-60	361
K Telecommunication, computer programming etc.*.....	61-63	377
L Financial and insurance activities.....	64-66	390
M Real estate activities.....	68	410
N Professional, scientific and technical activities.....	69-75	418
O Administrative and support service activities.....	77-82	442
P Public administration and defence; social security*.....	84	468
Q Education.....	85	475
R Human health and social work activities.....	86-88	486
S Arts, sports and recreation.....	90-93	508
T Other service activities.....	94-96	528
U Activities of households and their production activities*.....	97-98	543
V Activities of extraterritorial organisations and bodies.....	99	546

* These titles are abbreviated

7. Explanatory notes

	Nace Rev. 2.1	DB25	
A			<p>Agriculture, forestry and fishing</p> <p>This section includes the exploitation of vegetal and animal natural resources, comprising the activities of growing of crops, raising and breeding of animals, harvesting of timber and other plants, and the production of animal products from a farm or natural habitats.</p> <p>This section also includes organic farming, aquaculture, growing genetically modified crops and raising genetically modified animals.</p> <p>This section excludes undifferentiated subsistence goods-producing activities of households, which are classified in class 98.10.</p>
01			<p>Crop and animal production, hunting and related service activities</p> <p>This division includes two basic activities, namely the production of crop products and the production of animal products.</p> <p>Mixed farming (group 01.5) breaks with the usual principles for identifying the main activity. It accepts that many agricultural units have a reasonably balanced production of crops and animals, and that it would be arbitrary to classify them in one category or the other.</p> <p>This division includes the soilless cultivation of crops, such as using hydroponic and aquaponic methods.</p> <p>This division also includes service activities incidental to agriculture, as well as hunting, trapping and related activities.</p> <p>Agricultural activities exclude any subsequent processing of the agricultural products (classified under divisions 10, 11 and 12), beyond that needed to prepare them for the primary markets. The preparation of products for the primary markets is included here.</p> <p>This division excludes field construction (for example, agricultural land terracing, drainage, preparing rice paddies) classified in section F and buyers and cooperative associations engaged in the marketing of farm products classified in section G. Also excluded are landscape service activities, which are classified in class 81.30.</p> <p>IMPLEMENTATION RULE: In agriculture, one frequent situation where the breakdown of the value added presents difficulties is when a unit manufactures a product from its own agricultural output. For example, when a unit produces grapes and manufactures wine from the own-produced grapes, or when it produces olives and manufactures oil from the own-produced olives. In these cases, the most suitable proxy variable is the number of hours worked. Applying this variable to these vertically integrated activities would generally lead to the classification of the units under agriculture. In the same case for other agricultural products, units will be classified in agriculture by convention, in order to guarantee harmonised treatment. This division does not include unspecified production of goods by private households for own use, which is classified in 98.10.</p>

	Nace Rev. 2.1	DB25	
01.1			<p>Growing of non-perennial crops</p> <p>This group includes the growing of non-perennial crops, in other words, plants that do not last for more than two growing seasons. Further included is the growing of these plants for the purpose of seed production.</p>
	01.11		<p>Growing of cereals, other than rice, leguminous crops and oil seeds</p> <p>This class includes all forms of growing of cereals, leguminous crops and oil seeds. Further included is the growing of these plants for the purpose of seed production. The growing of these crops is often combined within agricultural units.</p>
		01.11.00	<p>Growing of cereals, other than rice, leguminous crops and oil seeds</p> <p>This subclass includes the growing of all types of grains (except rice), including pseudo-grains (e.g. quinoa), legumes and oilseeds.</p> <p>Includes:</p> <ul style="list-style-type: none"> - growing of cereals, e.g.: <ul style="list-style-type: none"> • wheat • grain maize • sorghum • barley • rye • oats • millet • pseudocereals, in other words, fruits or seeds used as cereals, e.g. quinoa, amaranth and chia - growing of leguminous crops, e.g.: <ul style="list-style-type: none"> • beans • broad beans • chickpeas • cowpeas • lentils • lupines • peas • pigeon peas - growing of oil seeds, e.g.: <ul style="list-style-type: none"> • soya beans • groundnuts • castor beans • linseed • mustard seed • niger seed • rapeseed • safflower seed • sesame seed • sunflower seed <p>Excludes:</p> <ul style="list-style-type: none"> - growing of rice, see 01.12 - growing of sweetcorn, see 01.13 - growing of maize, lupines or kale for fodder, see 01.19 - growing of oleaginous fruits, see 01.26

Nace Rev. 2.1	DB25	
01.12	01.12.00	<p>Growing of rice</p> <p>Growing of rice</p> <p>This subclass includes the growing of rice.</p> <p>Includes:</p> <ul style="list-style-type: none"> - growing of rice
01.13	01.13.00	<p>Growing of vegetables and melons, roots and tubers</p> <p>Growing of vegetables and melons, roots and tubers</p> <p>This subclass includes the growing of vegetables and melons, roots and tubers, e.g. cucumbers, tomatoes, potatoes, cassava and honeydew melons. Cultivation of spices and aromatic plants is classified in 01.28.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - growing of leafy or stem vegetables, e.g.: <ul style="list-style-type: none"> • artichokes • asparagus • cabbages • cauliflower and broccoli • lettuce and chicory • spinach - growing of fruit-bearing vegetables, e.g.: <ul style="list-style-type: none"> • cucumbers and gherkins • eggplants (aubergines) • tomatoes • watermelons - growing of root, bulb or tuberous vegetables, e.g.: <ul style="list-style-type: none"> • carrots • turnips • garlic • onions (including shallots) • leeks and other alliaceous vegetables - growing of mushrooms and truffles - growing of vegetable seeds, including sugar beet seeds, excluding other beet seeds - growing of sugar beet - growing of chillies, peppers (<i>Capsicum</i> spp.) - growing of roots and tubers, e.g.: <ul style="list-style-type: none"> • potatoes • sweet potatoes • cassava • yams • swedes and mangolds <p>Includes also:</p> <ul style="list-style-type: none"> - growing of sweetcorn <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - growing of spices and aromatic, drug and pharmaceutical crops, see 01.28 - growing of mushroom spawn, see 01.30

	Nace Rev. 2.1	DB25	
	01.14	01.14.00	<p>Growing of sugar cane</p> <p>Growing of sugar cane</p> <p>This subclass includes the growing of sugar cane. Cultivation of sugar beet is classified in 01.13.00.</p> <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - growing of sugar beet, see 01.13
	01.15	01.15.00	<p>Growing of tobacco</p> <p>Growing of tobacco</p> <p>This subclass includes the growing of tobacco plants and the initial processing of raw tobacco.</p> <p>Includes:</p> <ul style="list-style-type: none"> - growing of unmanufactured tobacco <p>Includes also:</p> <ul style="list-style-type: none"> - preliminary processing of tobacco when associated with the growing of tobacco <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - preparation of tobacco leaves (e.g. sun drying) by a third party, see 01.63 - manufacture of tobacco products, see 12.00
	01.16	01.16.00	<p>Growing of fibre crops</p> <p>Growing of fibre crops</p> <p>This subclass includes the growing of fibre crops, e.g. cotton, jute, flax and hemp.</p> <p>Includes:</p> <ul style="list-style-type: none"> - growing of fibre crops, e.g.: <ul style="list-style-type: none"> • growing of cotton • growing of jute, kenaf and other textile bast fibres • growing of flax and hemp • growing of sisal and other textile fibre of the genus agave • growing of abaca, ramie and other vegetable textile fibres

	Nace Rev. 2.1	DB25	
01.2	01.19	01.19.00	<p>Growing of other non-perennial crops</p> <p>Growing of other non-perennial crops</p> <p>This subclass includes the growing of all other non-perennial crops, e.g. maize, other grasses, fodder kale and similar forage crops. This subclass also includes the growing of flowers, cut flowers, flower buds and flower seeds.</p> <p>Includes:</p> <ul style="list-style-type: none"> - growing of all other non-perennial crops, e.g.: <ul style="list-style-type: none"> • growing of clover, alfalfa, sainfoin, maize, lupines, other grasses, fodder kale and similar forage crops • growing of beet seeds and seeds of forage plants • growing of flowers • production of cut flowers and flower buds • growing of flower seeds <p>Includes also:</p> <ul style="list-style-type: none"> - growing of perennial flowers <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>growing of sugar beet seeds, see 01.13</i> - <i>growing of non-perennial spices and aromatic, drug and pharmaceutical crops, see 01.28</i>
	01.21	01.21.00	<p>Growing of perennial crops</p> <p>This group includes the growing of perennial crops, in other words, plants that last for more than two growing seasons, either dying back after each season or growing continuously. Further included is the growing of these plants for the purpose of seed production.</p> <p>This group excludes the growing of perennial flowers, which is classified in 01.19.00.</p> <p>Growing of grapes</p> <p>Growing of grapes</p> <p>This subclass includes the growing of grapes for consumption or for further production of wine, juice, vinegar and dried fruit (e.g. raisins, zante currants or sultanas). Production of wine is classified in 11.02.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - growing of grapes for consumption or for further production of wine, juice, vinegar and dried fruit (e.g. raisins, zante currants or sultanas) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of juice, see 10.32</i> - <i>manufacture of wine, see 11.02</i>

	Nace Rev. 2.1	DB25	
	01.22		<p>Growing of tropical and subtropical fruits</p> <p>01.22.00 Growing of tropical and subtropical fruits</p> <p>This subclass includes the growing of tropical and subtropical fruits, e.g. avocados, bananas, figs and mangoes.</p> <p>Includes:</p> <ul style="list-style-type: none"> - growing of tropical and subtropical fruits, e.g.: <ul style="list-style-type: none"> • avocados • bananas and plantains • dates • figs • mangoes • papayas • pineapples • rambutans • lychees
	01.23		<p>Growing of citrus fruits</p> <p>01.23.00 Growing of citrus fruits</p> <p>This subclass includes the growing of citrus fruits, e.g. grapefruits, lemons, limes and oranges.</p> <p>Includes:</p> <ul style="list-style-type: none"> - growing of citrus fruits, e.g.: <ul style="list-style-type: none"> • grapefruit and pomelo • lemons and limes • oranges • tangerines, mandarins and clementines
	01.24		<p>Growing of pome fruits and stone fruits</p> <p>01.24.00 Growing of pome fruits and stone fruits</p> <p>This subclass includes the growing of pome fruits and stone fruits, e.g. apples, pears, quinces, apricots, cherries, peaches, plums and sloes.</p> <p>Includes:</p> <ul style="list-style-type: none"> - growing of pome fruits and stone fruits, e.g.: <ul style="list-style-type: none"> • apples • apricots • cherries and sour cherries • peaches and nectarines • pears and quinces • plums and sloes <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - growing of mangoes, rambutans and lychees, see 01.22 - growing of olives, see 01.26

Nace Rev. 2.1	DB25	
01.25	01.25.00	<p>Growing of other tree and bush fruits and nuts</p> <p>Growing of other tree and bush fruits and nuts</p> <p>This subclass includes the growing of other tree and bush fruits and nuts, e.g. blueberries, currants, blackcurrants, gooseberries, raspberries, strawberries and kiwifruit. Also included is the growing of fruit seeds and edible nuts, except the growing of coconuts, which is classified in 01.26.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - growing of berries, e.g.: <ul style="list-style-type: none"> • blueberries • fresh currants • gooseberries • kiwi fruit • raspberries • strawberries • sea buckthorn - growing of fruit seeds - growing of edible nuts, e.g.: <ul style="list-style-type: none"> • almonds • cashew nuts • chestnuts • hazelnuts • pistachios • walnuts • pine nuts - growing of other tree and bush fruits, e.g.: <ul style="list-style-type: none"> • locust beans <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - growing of coconuts, see 01.26
01.26	01.26.00	<p>Growing of oleaginous fruits</p> <p>Growing of oleaginous fruits</p> <p>This subclass includes the growing of oleaginous fruits, e.g. coconuts, olives and oil palms.</p> <p>The growing of soybeans, peanuts and other oil seeds is classified in 01.11.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - growing of oleaginous fruits, e.g.: <ul style="list-style-type: none"> • coconuts • olives • oil palms <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - growing of soya beans, groundnuts and other oil seeds, see 01.11 - growing of nuts for oil (e.g. walnuts, almonds, hazelnuts, pine nuts or pistachios), see 01.25

	Nace Rev. 2.1	DB25	
	01.27	01.27.00	<p>Growing of beverage crops</p> <p>Growing of beverage crops</p> <p>This subclass includes the growing of beverage crops e.g. coffee and tea.</p> <p>Includes:</p> <ul style="list-style-type: none"> - growing of beverage crops e.g.: <ul style="list-style-type: none"> • coffee • tea • maté • cocoa <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - growing of grapes, see 01.21 - growing of hops, see 01.28
	01.28	01.28.00	<p>Growing of spices, aromatic, drug and pharmaceutical crops</p> <p>Growing of spices, aromatic, drug and pharmaceutical crops</p> <p>This subclass includes the growing of perennial and non-perennial spices, e.g. pepper, nutmeg, anise, cinnamon, ginger and vanilla, as well as the growing of aromatic, drug and pharmaceutical crops.</p> <p>Includes:</p> <ul style="list-style-type: none"> - growing of perennial and non-perennial spices and aromatic crops: <ul style="list-style-type: none"> • pepper (Piper spp.) • nutmeg, mace and cardamoms • anise, badian and fennel as a spice or aromatic plant • cinnamon (Canella) • cloves • ginger • vanilla • hops • caraway - growing of drug and narcotic crops <p>Includes also:</p> <ul style="list-style-type: none"> - sun drying of spices and aromatic, drug and pharmaceutical plants when associated with the growing of the plants <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - drying of spices and aromatic, drug and pharmaceutical plants by third parties, see 01.63

	Nace Rev. 2.1	DB25	
01.3	01.29	01.29.00	<p>Growing of other perennial crops</p> <p>Growing of other perennial crops</p> <p>This subclass includes the growing of other perennial crops, e.g. Christmas trees, trees for sap extraction and plant material for plaiting. Also included is the growing of rubber trees for harvesting of latex.</p> <p>Includes:</p> <ul style="list-style-type: none"> - growing of rubber trees for harvesting of latex - growing of Christmas trees - growing of trees for extraction of sap - growing of vegetable materials of a kind used primarily for plaiting <p>Excludes:</p> <ul style="list-style-type: none"> - growing of flowers, production of cut flowers and flower buds and growing of flower seeds, see 01.19 - gathering of tree sap or rubber-like gums in the wild, see 02.30
	01.30	01.30.00	<p>Plant propagation</p> <p>This class includes the production of all vegetative planting materials, including cuttings, suckers and seedlings either for direct plant propagation or to create plant grafting stock into which a selected scion is grafted for eventual planting to produce crops.</p> <p>Plant propagation</p> <p>This subclass includes the production of cuttings, root suckers, side shoots and seedlings intended for direct plant propagation or for grafting for eventual planting.</p> <p>Includes:</p> <ul style="list-style-type: none"> - growing of plants for planting - growing of plants for ornamental purposes, including turf for transplanting - growing of live plants for bulbs, tubers and roots, cuttings and slips, and mushroom spawn - operation of tree nurseries, except forest tree nurseries <p>Excludes:</p> <ul style="list-style-type: none"> - growing of plants for the purpose of seed production, see 01.1 and 01.2 - operation of forest tree nurseries, see 02.10

	Nace Rev. 2.1	DB25	
01.4			<p>Animal production</p> <p>This group includes the farming (husbandry, raising) and breeding of all animals, except aquatic animals.</p> <p>This group excludes:</p> <ul style="list-style-type: none"> - provision of farm animal boarding and care, which is classified in 01.62.00 - production of hides and skins from slaughterhouses, which is classified in 10.11.10 and 10.11.90
	01.41		<p>Raising of dairy cattle</p>
		01.41.00	<p>Raising of dairy cattle</p> <p>This subclass includes the raising and breeding of dairy cattle, production of raw milk from cows or buffaloes, and the production of bovine semen of dairy breeds. The processing of milk is classified in 10.51.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - raising and breeding of dairy cattle and/or buffaloes - production of raw milk from cows or buffaloes - production of bovine semen of dairy breeds <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>processing of milk, see 10.51</i>
	01.42		<p>Raising of other cattle and buffaloes</p>
		01.42.00	<p>Raising of other cattle and buffaloes</p> <p>This subclass includes the raising and breeding of cattle and buffaloes for meat production and production of bovine semen of meat breeds.</p> <p>Includes:</p> <ul style="list-style-type: none"> - raising and breeding of cattle and buffaloes for meat - production of bovine semen of meat breeds <p>Includes also:</p> <ul style="list-style-type: none"> - raising and breeding of draft cattle or buffaloes - raising and breeding of fighting bulls
	01.43		<p>Raising of horses and other equines</p>
		01.43.00	<p>Raising of horses and other equines</p> <p>This subclass includes the raising and breeding of horses, asses, mules or hinnies, regardless of the purpose. The operation of stables for racehorses and riding schools is classified in 93.19.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - raising and breeding of horses, asses, mules or hinnies, regardless of the purpose <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>operation of racing and riding stables (if they do not have breeding activities), see 93.19</i>

	Nace Rev. 2.1	DB25	
	01.44		<p>Raising of camels and camelids</p>
		01.44.00	<p>Raising of camels and camelids</p> <p>This subclass includes the raising and breeding of camels (dromedary) and camelids.</p> <p>Includes:</p> <ul style="list-style-type: none"> - raising and breeding of camels (dromedary) and camelids
	01.45		<p>Raising of sheep and goats</p>
		01.45.00	<p>Raising of sheep and goats</p> <p>This subclass includes the raising and breeding of sheep and goats, as well as the production of raw sheep's milk, goat's milk and raw wool.</p> <p>Includes:</p> <ul style="list-style-type: none"> - raising and breeding of sheep and goats - production of raw sheep or goat milk - production of raw wool <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>sheep shearing on a fee or contract basis, see 01.62</i> - <i>production of pulled wool, see 10.11</i> - <i>processing of milk, see 10.51</i>
	01.46		<p>Raising of swine and pigs</p>
		01.46.10	<p>Breeding of piglets</p> <p>This subclass includes the breeding of piglets.</p> <p>Includes:</p> <ul style="list-style-type: none"> - breeding of piglets
		01.46.20	<p>Production of pigs for slaughter</p> <p>This subclass includes the breeding and rearing of pigs for slaughter.</p> <p>Includes:</p> <ul style="list-style-type: none"> - breeding and rearing of pigs for slaughter

	Nace Rev. 2.1	DB25	
	01.47	01.47.00	<p>Raising of poultry</p> <p>Raising of poultry</p> <p>This subclass includes the breeding and raising of poultry, such as chickens, turkeys, ducks, geese and guinea fowl. It also includes egg production and the operation of poultry hatcheries.</p> <p>The production of feathers and down is classified in 10.12.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - raising and breeding of poultry, e.g.: <ul style="list-style-type: none"> • chickens, turkeys, ducks, geese, quails, ostriches or guineafowls - production of eggs from poultry - operation of poultry hatcheries - automated egg hatching for poultry <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - production of feathers or down, see 10.12
	01.48	01.48.00	<p>Raising of other animals</p> <p>Raising of other animals</p> <p>This subclass includes the breeding and raising of other animals such as pets, reptiles and worms, as well as beekeeping, excluding the raising and breeding of fish. It also includes the production of skins from farmed reptiles or birds.</p> <p>Includes:</p> <ul style="list-style-type: none"> - raising and breeding of semi-domesticated or other live animals, e.g.: <ul style="list-style-type: none"> • birds (except poultry and ostriches) • insects • rabbits and other fur animals • reindeer - production of bird skins from ranching operations or skins from farming reptiles (e.g. snakes and turtles) - raising and breeding of reptiles, except crocodiles - operation of land worm farms, land mollusc farms, land snail farms, etc. - raising of silkworms, production of silkworm cocoons - beekeeping, production of bees' byproducts (e.g. honey, beeswax, propolis, bee venom or honeycomb), and bee propagation for sale - raising and breeding of pets (except fish), e.g.: <ul style="list-style-type: none"> • cats and dogs • birds (e.g. parakeets) • hamsters <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - production of hides and skins originating from hunting and trapping, see 01.70 - raising of live ornamental fish, see 03.2 - operation of frog farms, crocodile farms, marine worm farms, see 03.21, 03.22 - operation of fish farms, see 03.21, 03.22 - boarding and training of pets, see 96.99 - operation of shelters for abandoned pets, see 96.99

	Nace Rev. 2.1	DB25	
01.5	01.50	01.50.00	<p>Mixed farming</p> <p>Mixed farming</p> <p>Mixed farming</p> <p>This subclass includes the combined production of crops and animals without a specialised production of crops or animals.</p> <p>IMPLEMENTATION RULE: The size of the overall farming operation is not a determining factor. If either the production of crops or the production of animals in a given unit is 66 % or more of standard output, the combined activities should not be included here, but allocated to crop or animal farming.</p> <p>Includes:</p> <ul style="list-style-type: none"> - the combined production of crops and animals without a specialised production of crops or animals <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>mixed crop farming, see 01.1, 01.2</i> - <i>mixed animal farming, see 01.4</i>

	Nace Rev. 2.1	DB25	
01.6	01.61	01.61.00	<p>Support activities to agriculture and post-harvest crop activities</p> <p>This group includes activities incidental to agricultural production and activities similar to agriculture not undertaken for production purposes (in the sense of harvesting agricultural products), usually done on a fee or contract basis. Also included are post-harvest crop activities, aimed at preparing agricultural products for the primary market.</p> <p>Support activities for crop production</p> <p>Support activities for crop production</p> <p>This subclass includes support activities related to crop production on a fee or contract basis, e.g. crop spraying, fruit tree trimming, harvesting, pest control (including rabbits) in agriculture, field irrigation equipment, and the rental of agricultural machinery with operators and crew. Post-harvest processing of crops is classified in 01.63.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - crop production activities on a fee or contract basis: <ul style="list-style-type: none"> • preparation of fields • establishing a crop • treatment of crops • crop spraying, including by air • trimming of fruit trees and vines • transplanting of rice and thinning of beets • harvesting • pest control (including of rabbits) in connection with agriculture - operation of agricultural irrigation equipment <p>Includes also:</p> <ul style="list-style-type: none"> - provision of agricultural machinery with operators and crew - maintenance of own or leased land, keeping it in good condition without agricultural production <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>post-harvest crop activities, see 01.63</i> - <i>drainage of agricultural land, see 43.12</i> - <i>landscape architecture activities, see 71.11</i> - <i>activities of agronomists and agricultural economists, see 74.99</i> - <i>landscape gardening and planting, see 81.30</i> - <i>organisation of agricultural shows and fairs, see 82.30</i>

	Nace Rev. 2.1	DB25	
	01.62	01.62.00	<p>Support activities for animal production</p> <p>Support activities for animal production</p> <p>This subclass includes support activities related to animal production on a fee or contract basis, e.g. herd testing services, stud services, sheep shearing, farm animal boarding and care and activities related to artificial insemination.</p> <p>Includes:</p> <ul style="list-style-type: none"> - animal production activities on a fee or contract basis: <ul style="list-style-type: none"> • activities to promote the propagation, growth and output of animals • herd testing services, droving services, agistment services, poultry caponising, coop cleaning, etc. • activities related to artificial insemination • stud services • sheep shearing • farm animal boarding and care <p>Includes also:</p> <ul style="list-style-type: none"> - activities of farriers <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - provision of space for animal boarding only, see 68.20 - agricultural research activities, see 72.10 - veterinary activities, see 75.00 - vaccination of animals, see 75.00 - rental of animals (e.g. herds or racehorses), see 77.39 - pet boarding, see 96.99

	Nace Rev. 2.1	DB25	
	01.63	01.63.00	<p>Post-harvest crop activities and seed processing for propagation</p> <p>This class includes post-harvest crop activities on a fee or contract basis. This class also includes all post-harvest activities aimed at improving the quality of seeds and grains, for example by removing non-seed material, insect-damaged or immature seeds, and reducing moisture to a level that allows safe storage of the seeds.</p> <p>Post-harvest crop activities and seed processing for propagation</p> <p>This subclass includes activities on a fee or contract basis in connection with the processing of crops, e.g. cleaning, artificial ripening of fruit as a service, drying and waxing of fruit, etc.</p> <p>Includes:</p> <ul style="list-style-type: none"> - preparation of crops for primary markets (e.g. cleaning, trimming, grading or disinfecting) - cotton ginning - preparation of tobacco leaves (e.g. sun drying) - preparation of cocoa beans (e.g. peeling) - waxing of fruit - drying of fruit, vegetables, herbs, spices, medicinal herbs and tobacco - sorting, cleaning and cutting of medicinal herbs - grain drying - post-harvest activities aimed at improving the propagation quality of seed (e.g. by the removal of non-seed materials, or damaged or immature seeds, or by reducing the seed moisture to a safe level for storage) - retting of plants bearing vegetable textile fibres (such as jute, flax or coir), not associated with the growing of vegetable textile fibres - artificial ripening of fruits as a service (e.g. banana ripening) <p>Includes also:</p> <ul style="list-style-type: none"> - drying, cleaning, grading and treating of seeds until they are marketed - treatment of genetically modified seeds <p>Excludes:</p> <ul style="list-style-type: none"> - preparation of agricultural products by the producer, see the corresponding classes in groups 01.1, 01.2, 01.3 - growing of seeds, see 01.1, 01.2 - processing of seeds to obtain oil, see 10.41 - stemming and redrying of tobacco, see 12.00 - marketing activities of commission merchants and cooperative associations, see division 46 - wholesale of agricultural raw materials, see 46.2 - research to develop or modify new forms of seeds, see 72.10

	Nace Rev. 2.1	DB25	
01.7	01.70	01.70.00	<p>Hunting, trapping and related service activities</p> <p>Hunting, trapping and related service activities</p> <p>Hunting, trapping and related service activities</p> <p>This subclass includes hunting, trapping and related service activities on a commercial basis, as well as the capture of animals for the production of food and furs, or for use in research, zoos, or as pets.</p> <p>This subclass also includes the land-based capture of marine mammals such as walruses and seals.</p> <p>Includes:</p> <ul style="list-style-type: none"> - hunting and trapping on a commercial basis - taking of wild animals (dead or alive) for i) food, fur or skin and ii) use in research, in zoos or as pets - production of fur skins and reptile or bird skins from hunting or trapping activities - catching of frogs and collecting of snails in the wild <p>Includes also:</p> <ul style="list-style-type: none"> - land-based catching of sea mammals (e.g. walruses or seals) - hunting of foxes, minks and wolves to protect livestock - hunting for animal population control <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - raising of game animals on ranching operations, see 01.4 - production of bird skins from ranching operations or skins from farming reptiles (e.g. snakes and turtles), see 01.48 - pest control (including rabbits) in connection with agriculture, see 01.61 - whaling, see 03.11 - production of hides and skins originating from slaughterhouses, see 10.11 - support activities for sport or recreational hunting, see 93.19 - service activities to promote hunting and trapping, see 94.99

	Nace Rev. 2.1	DB25	
02			<p>Forestry and logging</p> <p>This division includes silviculture and the production of roundwood as well as the extraction and gathering of wild-growing non-wood forest products. Besides the production of timber, forestry activities result in products that undergo little processing, for example, firewood, charcoal or roundwood used in an unprocessed form (such as pit-props or pulpwood). These activities can be carried out in natural, semi-natural or planted forests.</p> <p>Further processing of wood starting with sawing and planing of wood is classified in division 16.</p>
	02.1		<p>Silviculture and other forestry activities</p>
	02.10		<p>Silviculture and other forestry activities</p>
		02.10.00	<p>Silviculture and other forestry activities</p> <p>This subclass includes silviculture and other forestry activities, e.g. growing of forest trees and coppice, as well as the operation of forest tree nurseries. These activities can be carried out in natural, semi-natural or planted forests. The growing of Christmas trees is classified in 01.29.00, and the operation of tree nurseries other than for forest trees is classified in 01.30.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - growing of standing timber: planting, replanting, transplanting, thinning and conserving of forests, and timber tracts - growing of coppice, pulpwood and firewood - operation of forest tree nurseries - growing of poplar and willow <p>Excludes:</p> <ul style="list-style-type: none"> - growing of Christmas trees, see 01.29 - operation of tree nurseries, except for forest trees, see 01.30 - gathering of mushrooms and other wild growing non-wood forest products, see 02.30 - production of wood chips and particles, not associated with forestry activities, see 16.11 - production of wood fire logs not associated with forestry activities, see 16.26 - activities relating to amenity tree care and arboriculture, see 81.30 - provision of conservation and maintenance services of national parks, nature parks and reserves, see 91.42

	Nace Rev. 2.1	DB25	
02.2	02.20	02.20.00	<p>Logging</p> <p>Logging</p> <p>Logging</p> <p>This subclass includes the production of roundwood for forest-based manufacturing industries and production of roundwood used in an unprocessed form (e.g. pit-props, fence posts, utility poles).</p> <p>Includes:</p> <ul style="list-style-type: none"> - production of roundwood for forest-based manufacturing industries - production of roundwood used in an unprocessed form (e.g. pit-props, fence posts, utility poles) <p>Includes also:</p> <ul style="list-style-type: none"> - gathering and production of forest harvesting residues (e.g. brushwood, stumps, wood chips from logging, other forest waste for energy) - production of charcoal in the forest (using traditional methods) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>growing of Christmas trees, see 01.29</i> - <i>growing of standing timber: planting, replanting, transplanting, thinning and conserving of forests, and timber tracts, see 02.10</i> - <i>gathering of wild growing non-wood forest products, see 02.30</i> - <i>production of wood chips and particles, not associated with forestry activities, see 16.11</i> - <i>production of charcoal through distillation of wood, see 20.14</i>

	Nace Rev. 2.1	DB25	
02.3			<p>Gathering of wild growing non-wood products</p>
02.4	02.30	02.30.00	<p>Gathering of wild growing non-wood products</p> <p>Gathering of wild growing non-wood products</p> <p>This subclass includes the gathering of wild growing materials, e.g.: berries, mushrooms, nuts and mosses.</p> <p>Includes:</p> <ul style="list-style-type: none"> - gathering of wild growing materials, e.g.: <ul style="list-style-type: none"> • mushrooms, truffles • berries, nuts • balata and other rubber-like gums • cork • lac and resins • balsams • acorns, horse chestnuts • mosses and lichens • vegetable hair/eelgrass <p>Includes also:</p> <ul style="list-style-type: none"> - harvesting wild herbs and associated natural drying <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - non-wild growing of any of these products (except growing of cork trees), see division 01 - growing of mushrooms or truffles, see 01.13 - growing of berries or nuts, see 01.25 - gathering of firewood, see 02.20
	02.40	02.40.00	<p>Support services to forestry</p> <p>Support services to forestry</p> <p>This class includes carrying out part of the forestry operation on a fee or contract basis.</p> <p>Support services to forestry</p> <p>This subclass includes forestry service activities, e.g. forest management consulting services, forest pest control and transport of logs within the forest.</p> <p>Includes:</p> <ul style="list-style-type: none"> - forestry service activities: <ul style="list-style-type: none"> • forestry inventories • forest management consulting services • timber evaluation • firefighting and fire-prevention activities for forestry • forest pest control - logging service activities: <ul style="list-style-type: none"> • transport of logs within the forest <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - operation of forest tree nurseries, see 02.10 - draining of forestry land, see 43.12 - clearing of building sites, see 43.12

	Nace Rev. 2.1	DB25	
03			<p>Fishing and aquaculture</p> <p>This division includes capture fishery and aquaculture, which are characterised by the gathering of marine, brackish or freshwater fish, crustaceans, molluscs and other organisms and products (for example, aquatic plants, pearls and sponges).</p> <p>This division also includes service activities incidental to marine or freshwater fishery or aquaculture.</p> <p>This division excludes:</p> <ul style="list-style-type: none"> - processing of fish, crustaceans or molluscs, both on land-based facilities and on ships, which is classified in 10.20.20 - building and repair of ships and boats, which are classified in 30.11.00, 30.13.00, 33.15.00 and 33.18.00 - support activities for sport or recreational fishing, which are classified in 93.19.00
03.1			<p>Fishing</p> <p>This group includes capture fishery, in other words, the harvesting, collecting and gathering activities directed at removing or collecting live wild aquatic organisms (predominantly fish, molluscs and crustaceans), including plants from the oceanic, coastal or inland waters for human consumption and other purposes by hand or more usually by various types of fishing gear (for example, nets, lines, stationary traps). Such activities can be conducted on the intertidal zones (for example, the collection of molluscs, such as mussels, oysters), coastal waters or offshore waters. These activities also include fishing in restocked water bodies.</p>
	03.11	03.11.00	<p>Marine fishing</p> <p>Marine fishing</p> <p>This subclass includes fishing on a commercial basis in ocean and coastal waters, e.g. of wild fish, crustaceans, whales, turtles, sea urchins, etc. in sea and coastal waters.</p> <p>Includes:</p> <ul style="list-style-type: none"> - fishing on a commercial basis in ocean and coastal waters - taking of marine crustaceans and molluscs - whaling - taking of marine aquatic animals (e.g. turtles, sea squirts, tunicates, sea urchins) <p>Includes also:</p> <ul style="list-style-type: none"> - gathering of other marine organisms and materials (e.g. natural pearls, sponges, coral, seaweed, algae) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - capturing of marine mammals apart from whales (e.g. seals, walruses), see 01.70 - processing of whales on factory ships, see 10.11 - processing of fish, crustaceans and molluscs on factory ships or in factories ashore, see 10.20 - rental of pleasure boats with crew for sea and coastal water transport (e.g. for fishing trips), see 50.10 - fishing inspection, protection and patrol services, see 84.24 - support activities for sport or recreational fishing, see 93.19 - operation of sport fishing preserves, see 93.19

	Nace Rev. 2.1	DB25	
	03.12	03.12.00	<p>Freshwater fishing</p> <p>Freshwater fishing</p> <p>This subclass includes fishing on a commercial basis in inland waters, e.g. of fish, crustaceans, molluscs and other freshwater organisms in freshwater.</p> <p>Includes:</p> <ul style="list-style-type: none"> - fishing on a commercial basis in inland waters - taking of freshwater crustaceans and molluscs - taking of freshwater aquatic animals <p>Includes also:</p> <ul style="list-style-type: none"> - gathering of freshwater materials - gathering of other freshwater organisms: seaweed and algae <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>catching of frogs or collection of snails in the wild, see 01.70</i> - <i>collecting wild plants (e.g. reeds, sedges), see 02.30</i> - <i>processing of fish, crustaceans and molluscs on factory ships or in factories ashore, see 10.20</i> - <i>fishing inspection, protection and patrol services, see 84.24</i> - <i>support activities for sport or recreational fishing, see 93.19</i> - <i>operation of sport fishing preserves, see 93.19</i>

	Nace Rev. 2.1	DB25	
03.2			<p>Aquaculture</p> <p>This group includes aquaculture (or aquafarming), in other words, the production process involving the culturing or farming (including harvesting) of aquatic organisms (for example, fish, molluscs, crustaceans, plants, amphibians) using techniques designed to increase the production of the organisms in question beyond the natural capacity of the environment (for example, regular stocking, feeding and protection from predators). Aquaculture also encompasses individual, corporate or state ownership of the individual organisms throughout the rearing or culture stage, up to and including harvesting.</p> <p>Culturing/farming refers to the rearing up to their juvenile and/or adult phase under captive conditions of the above organisms.</p> <p>This group also includes the breeding/farming of fry and adults under artificial conditions.</p> <p>This group excludes:</p> <ul style="list-style-type: none"> - breeding/rearing of reptiles (including snakes and turtles), which is classified in 01.48.00 - production of skins from farmed reptiles, e.g. snakes and turtles or birds, which is classified in 01.48.00 - raising of reptiles, which is classified in 01.48.00
	03.21	03.21.00	<p>Marine aquaculture</p> <p>Marine aquaculture</p> <p>This subclass includes fish farming in sea water, including farming of marine ornamental fish, growing of seaweed and algae, as well as production of bivalve spat (e.g. oyster mussel, etc.). Culture of crustaceans, bivalves, other molluscs and other aquatic animals in sea water is also included.</p> <p>Includes:</p> <ul style="list-style-type: none"> - fish farming in sea water, including farming of marine ornamental fish - production of bivalve spat (e.g. oyster mussel, etc.), lobsterlings, shrimp post-larvae, fish fry and fingerlings - growing of seaweed and algae - culture of crustaceans, bivalves, other molluscs and other aquatic animals in sea water <p>Includes also:</p> <ul style="list-style-type: none"> - aquaculture activities in brackish waters - land-based aquaculture activities in salt water filled tanks and reservoirs - operation of marine fish hatcheries and marine worm farms - marine microalgae cultivation <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>frog farming, see 03.22</i> - <i>operation of sport fishing preserves, see 93.19</i>

	Nace Rev. 2.1	DB25	
	03.22	03.22.00	<p>Freshwater aquaculture</p> <p>Freshwater aquaculture</p> <p>This subclass includes fish farming in freshwater, including farming of freshwater ornamental fish, growing of seaweed and algae, farming of frogs, as well as operation of fish hatcheries (freshwater). Culture of freshwater crustaceans, bivalves, other molluscs and other aquatic animals is also included.</p> <p>Includes:</p> <ul style="list-style-type: none"> - fish farming in freshwater, including farming of freshwater ornamental fish - culture of freshwater crustaceans, bivalves, other molluscs and other aquatic animals - operation of fish hatcheries (freshwater) - farming of frogs - growing of seaweed and algae (edible or not) <p>Includes also:</p> <ul style="list-style-type: none"> - freshwater microalgae cultivation <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - aquaculture activities in salt water filled tanks and reservoirs, see 03.21 - operation of sport fishing preserves, see 93.19

	Nace Rev. 2.1	DB25	
03.3			<p>Support activities for fishing and aquaculture</p> <p>This group includes support activities for fishing and aquaculture in sea water and freshwater.</p> <p>This group excludes:</p> <ul style="list-style-type: none"> - fishing and aquaculture activities, which are classified in 03.1 and 03.2 - processing of fish, crustaceans and molluscs on ships or in factories on land, which is classified in 10.20.20 - activities related to servicing equipment and/or vessels, which are classified in division 33 - trade with fish products, which is classified in divisions 46 and 47
	03.30	03.30.00	<p>Support activities for fishing and aquaculture</p> <p>Support activities for fishing and aquaculture</p> <p>This subclass includes service activities incidental to marine or freshwater fishery or aquaculture, e.g. diving services for aquaculture and repair and maintenance services for fish cages.</p> <p>Processing of fish and other aquaculture products on ships or factories on land is classified in 10.20.20.</p> <p>Includes:</p> <ul style="list-style-type: none"> - service activities incidental to marine or freshwater fishery or aquaculture, e.g.: <ul style="list-style-type: none"> • diving services for aquaculture • remotely operated underwater vehicles (ROV) services for aquaculture • repair and maintenance services for fish cages • other support activities on fishing and aquaculture n.e.c. <p>Includes also:</p> <ul style="list-style-type: none"> - fishery and aquacultural control, e.g. fishery guard activities (private) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>fishing and aquaculture activities, see 03.1, 03.2</i> - <i>processing of fish and aquaculture products on factory ships or in factories ashore, see 10.20</i> - <i>processing of fish, crustaceans and molluscs, see 10.20</i> - <i>activities related to the servicing of equipment and/or vessels, see division 33</i> - <i>distribution of fisheries and aquaculture products, see divisions 46, 47, 52</i> - <i>fishery (fishery guard) and aquaculture control (public), see 84.13</i> - <i>support activities for sport or recreational fishing, see 93.19</i> - <i>operation of sport fishing preserves, see 93.19</i>

	Nace Rev. 2.1	DB25	
B			<p>Mining and quarrying</p> <p>This section includes the extraction of minerals occurring naturally as solids (coal and ores), liquids (petroleum) or gases (natural gas). Extraction can be achieved by different methods (for example, underground or surface mining, well operation, seabed mining).</p> <p>This section includes supplementary activities aimed at preparing the crude materials for marketing (for example, crushing, grinding, cleaning, drying, sorting, concentrating ores and liquefaction of natural gas).</p> <p>Mining activities are classified into divisions, groups and classes on the basis of the principal mineral produced. Divisions 05 and 06 are concerned with mining and quarrying of fossil fuels (coal, lignite, petroleum, gas); divisions 07 and 08 concern metal ores, various minerals and quarry products.</p> <p>Some of the technical operations of this section, particularly related to the extraction of hydrocarbons, may also be carried out for third parties by specialised units as an industrial service activity, which is reflected in division 09.</p> <p>This section excludes:</p> <ul style="list-style-type: none"> - further processing of the extracted materials, which is classified in division C (Manufacturing) - use of the extracted materials without further processing into building materials, which is classified in division F (Construction) - extraction of natural water and mineral water from springs and wells, which is classified in 11.07.00 - cleaning of extraction sites, which is classified in 39.00.00

	Nace Rev. 2.1	DB25	
05			<p>Mining of coal and lignite</p> <p>This division includes the extraction of solid mineral fuels through underground or surface mining and includes operations (for example, grading, cleaning, compressing and other steps necessary for transport) leading to a marketable product.</p> <p>This division excludes:</p> <ul style="list-style-type: none"> - coking, see 19.10 - provision of services incidental to coal or lignite mining, see 09.90 - manufacture of briquettes, see 19.20
05.1	05.10		<p>Mining of hard coal</p>
	05.10.00		<p>Mining of hard coal</p> <p>Mining of hard coal</p> <p>This subclass includes the mining of hard coal through underground or surface mining, including mining through liquefaction methods.</p> <p>Includes:</p> <ul style="list-style-type: none"> - mining of hard coal: underground or surface mining, including mining through liquefaction methods - cleaning, sizing, grading, pulverising, compressing, etc. of coal to classify, improve quality or facilitate transport or storage <p>Includes also:</p> <ul style="list-style-type: none"> - recovery of hard coal from culm banks <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - lignite mining, see 05.20 - peat digging, see 08.92 - support activities for hard coal mining, see 09.90 - test drilling for coal mining, see 09.90 - operation of coke ovens producing solid fuels, see 19.10 - manufacture of hard coal briquettes, ovoids and similar solid hard coal fuels, see 19.20 - work performed to develop or prepare properties for coal mining, see 43.12

	Nace Rev. 2.1	DB25	
05.2	05.20	05.20.00	<p>Mining of lignite</p> <p>Mining of lignite</p> <p>Mining of lignite</p> <p>This subclass includes the mining of lignite (brown coal) through underground or surface mining, including mining through liquefaction methods.</p> <p>Includes:</p> <ul style="list-style-type: none"> - mining of lignite (brown coal): underground or surface mining, including mining through liquefaction methods - washing, dehydrating, pulverising, compressing of lignite to improve quality or facilitate transport or storage <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>hard coal mining, see 05.10</i> - <i>peat digging, see 08.92</i> - <i>support activities for lignite mining, see 09.90</i> - <i>test drilling for coal mining, see 09.90</i> - <i>manufacture of lignite fuel briquettes, ovoids and similar solid lignite fuels, see 19.20</i> - <i>work performed to develop or prepare properties for lignite mining, see 43.12</i>

	Nace Rev. 2.1	DB25	
06			<p>Extraction of crude petroleum and natural gas</p> <p>This division includes the production of crude petroleum, the mining and extraction of oil from oil shale and oil sands, and the production of natural gas and recovery of hydrocarbon liquids.</p> <p>This division also includes the activities of operating and/or developing oil fields and gas fields. Such activities may include:</p> <ul style="list-style-type: none"> - drilling, completing and equipping wells - operating separators, emulsion breakers, desalting equipment and field-gathering lines for crude petroleum - all other activities in the preparation of oil and gas up to the point of shipment from the producing property <p>This division excludes:</p> <ul style="list-style-type: none"> - support activities on oil and gas fields on a fee or contract basis, which are classified in 09.10.00 - exploration of oil and gas wells, which is classified in 09.10.00 - test drilling and drilling in connection with the extraction of crude oil or gas, which are classified in 09.10.00 - refining of petroleum products, which is classified in 19.20.00 - carrying out of geophysical, geological and seismic surveys, which are classified in 71.12.40
06.1	06.10	06.10.00	<p>Extraction of crude petroleum</p> <p>Extraction of crude petroleum</p> <p>Extraction of crude petroleum</p> <p>This subclass includes the extraction of crude petroleum oils and the production of crude oil from tar shale and oil sands.</p> <p>Includes:</p> <ul style="list-style-type: none"> - extraction of crude petroleum oils <p>Includes also:</p> <ul style="list-style-type: none"> - extraction of bituminous or oil shale and tar sand - production of crude petroleum from bituminous shale and sand - processes to obtain crude oils (e.g. decantation, desalting, dehydration, stabilisation) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - extraction of condensates or natural gas liquids, see 06.20 - support activities for oil and natural gas extraction, see 09.10 - oil and gas exploration, see 09.10 - production of natural gas liquids from crude petroleum (crude oil), see 19.20 - manufacture of refined petroleum products, see 19.20 - recovery of liquefied petroleum gases in the refining of petroleum, see 19.20 - operation of pipelines, see 49.50

	Nace Rev. 2.1	DB25	
06.2	06.20	06.20.00	<p>Extraction of natural gas</p> <p>Extraction of natural gas</p> <p>Extraction of natural gas</p> <p>This subclass includes the production of crude gaseous hydrocarbon (natural gas) and gas desulphurisation.</p> <p>Includes:</p> <ul style="list-style-type: none"> - production of crude gaseous hydrocarbon (natural gas) - extraction of condensates - draining and separation of liquid hydrocarbon fractions - gas desulphurisation - extraction of coal mine methane <p>Includes also:</p> <ul style="list-style-type: none"> - mining of hydrocarbon liquids obtained through liquefaction or pyrolysis - fracking to extract coal seam gas <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>support activities for oil and natural gas extraction, see 09.10</i> - <i>oil and gas exploration, see 09.10</i> - <i>production of natural gas liquids from crude petroleum (crude oil), see 19.20</i> - <i>recovery of liquefied petroleum gases in the refining of petroleum, see 19.20</i> - <i>manufacture of industrial gases, see 20.11</i> - <i>operation of pipelines, see 49.50</i>

	Nace Rev. 2.1	DB25	
07			<p>Mining of metal ores</p> <p>This division includes mining for metallic minerals (ores), performed through underground or surface extraction, seabed mining, and so on.</p> <p>This division also includes:</p> <ul style="list-style-type: none"> - ore dressing and beneficiating operations (e.g. crushing, grinding, washing, drying, sintering, calcining or leaching ore, gravity separation or flotation operations) <p>This division excludes:</p> <ul style="list-style-type: none"> - roasting of iron pyrites, see 20.13 - operation of blast furnaces, see division 24 - production of aluminium oxide, see 24.42
07.1	07.10		<p>Mining of iron ores</p> <p>Mining of iron ores</p> <p>07.10.00 Mining of iron ores</p> <p>This subclass includes the mining of ores valued chiefly for iron content and beneficiation of iron ores.</p> <p>Includes:</p> <ul style="list-style-type: none"> - mining of ores valued chiefly for iron content - beneficiation of iron ores <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - extraction and preparation of pyrites and pyrrhotite (except roasting), see 08.91
07.2	07.21	07.21.00	<p>Mining of non-ferrous metal ores</p> <p>This group includes the mining of non-ferrous metal ores.</p> <p>Mining of uranium and thorium ores</p> <p>07.21.00 Mining of uranium and thorium ores</p> <p>This subclass includes the mining of ores chiefly valued for uranium and thorium content as well as concentration of such ores and manufacture of yellowcake.</p> <p>Includes:</p> <ul style="list-style-type: none"> - mining of ores chiefly valued for uranium and thorium content: pitchblende, etc. - concentration of such ores - manufacture of yellowcake <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - enrichment of uranium and thorium ores, see 20.13 - production of uranium metal from pitchblende or other ores, see 24.46 - smelting and refining of uranium, see 24.46

	Nace Rev. 2.1	DB25	
	07.29	07.29.00	<p>Mining of other non-ferrous metal ores</p> <p>Mining of other non-ferrous metal ores</p> <p>This subclass includes the mining and preparation of ores chiefly valued for non-ferrous metal content, e.g. aluminium (bauxite), copper, lead, zinc, tin, manganese, chrome, nickel, cobalt, etc. as well as precious metals, e.g. gold, silver and platinum.</p> <p>Includes:</p> <ul style="list-style-type: none"> - mining and preparation of ores chiefly valued for non-ferrous metal content: <ul style="list-style-type: none"> • aluminium (bauxite), copper, lead, zinc, tin, manganese, chrome, nickel, cobalt, molybdenum, tantalum, vanadium, lithium/spodumene, etc. • precious metals: gold, silver, platinum <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>mining and preparation of uranium and thorium ores, see 07.21</i> - <i>production of aluminium oxide, see 24.42</i> - <i>production of mattes of copper, see 24.44</i> - <i>production of mattes of nickel, see 24.45</i>

	Nace Rev. 2.1	DB25	
08			<p>Other mining and quarrying</p> <p>This division includes the extraction from a mine or quarry, but also dredging of alluvial deposits, rock crushing and the use of salt marshes. The products are used most notably in construction (for example, sands, stones), the manufacture of materials (for example, clay, gypsum, calcium), the manufacture of chemicals, etc.</p> <p>This division excludes processing (except crushing, grinding, cutting, cleaning, drying, sorting and mixing) of the minerals extracted, see section C.</p>
08.1			<p>Quarrying of stone, sand and clay</p>
	08.11		<p>Quarrying of ornamental stone, limestone, gypsum, slate and other stone</p>
		08.11.00	<p>Quarrying of ornamental stone, limestone, gypsum, slate and other stone</p> <p>This subclass includes the quarrying, breaking, crushing and rough trimming of monumental and building stone (granite, sandstone and marble), limestone, gypsum, anhydrite, chalk and uncalcined dolomite. The production of granules, chippings and powder from quarried stone is also included.</p> <p>Includes:</p> <ul style="list-style-type: none"> - quarrying, rough trimming and sawing of monumental and building stone (for example, marble, granite, sandstone) - breaking and crushing of ornamental and building stone - quarrying, crushing and breaking of limestone - mining of gypsum and anhydrite - mining of chalk and uncalcined dolomite - production of granules, chippings and powder of extracted stones, whether heat-treated or not <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - mining of chemical and fertiliser minerals, see 08.91 - production of calcined dolomite, see 23.52 - cutting, shaping and finishing of stone outside quarries, see 23.70
	08.12		<p>Operation of gravel and sand pits and mining of clay and kaolin</p>
		08.12.00	<p>Operation of gravel and sand pits and mining of clay and kaolin</p> <p>This subclass includes the extraction and dredging of industrial sand, sand for construction and gravel, as well as quarrying of sand and breaking and crushing of gravel. The mining of clays, refractory clays and kaolin is also included.</p> <p>Includes:</p> <ul style="list-style-type: none"> - extraction and dredging of industrial sand, sand for construction and gravel - breaking and crushing of gravel - quarrying of sand - mining of clays, refractory clays and kaolin <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - mining of bituminous sand, see 06.10

	Nace Rev. 2.1	DB25	
08.9	08.91	08.91.00	<p>Mining and quarrying n.e.c.</p> <p>Mining of chemical and fertiliser minerals</p> <p>Mining of chemical and fertiliser minerals</p> <p>This subclass includes the extraction of natural phosphates, potassium salts, native sulphur, natural magnesium sulphates, earth colours, etc., which are mainly utilised as a source of chemical substances. The extraction and preparation of pyrites and pyrrhotite is also included.</p> <p>Includes:</p> <ul style="list-style-type: none"> - mining of natural phosphates and natural potassium salts - mining of native sulphur - extraction and preparation of pyrites and pyrrhotite, except roasting - mining of natural barium sulphate and carbonate (barytes and witherite), natural borates, natural magnesium sulphates (kieserite) - mining of earth colours, fluorspar and other minerals valued chiefly as a source of chemicals <p>Includes also:</p> <ul style="list-style-type: none"> - guano mining - mining of medicinal mud - extraction processes to produce lithium from brine <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - extraction of salt, see 08.93 - roasting of iron pyrites, see 20.13 - manufacture of synthetic fertilisers and nitrogen compounds, see 20.15
	08.92	08.92.00	<p>Extraction of peat</p> <p>Extraction of peat</p> <p>This subclass includes peat digging and preparation of peat to improve quality or facilitate transport/storage. The manufacture of peat products or peat briquettes is classified in 23.99.90 and 19.20.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - peat digging - preparation of peat to improve quality or facilitate transport/storage <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - service activities incidental to peat mining, see 09.90 - manufacture of peat briquettes, see 19.20 - manufacture of potting soil mixtures (e.g. of peat, natural soil, sands, clays, fertiliser minerals), see 20.15 - manufacture of articles of peat, see 23.99

	Nace Rev. 2.1	DB25	
	08.93	08.93.00	<p>Extraction of salt</p> <p>Extraction of salt</p> <p>This subclass includes the extraction of salt from underground, including by dissolving and pumping, and salt production by evaporation of sea water or other saline waters. The crushing, purification and refining of salt by the producer is also included.</p> <p>Includes:</p> <ul style="list-style-type: none"> - extraction of salt from underground, including by dissolving and pumping - salt production by evaporation of sea water or other saline waters - crushing, purification and refining of salt by the producer <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>processing of salt into food-grade salt (e.g. iodised salt), see 10.84</i> - <i>potable water production by evaporation of saline water, see 36.00</i>
	08.99	08.99.00	<p>Other mining and quarrying n.e.c.</p> <p>Other mining and quarrying n.e.c.</p> <p>This subclass includes the mining and quarrying of various minerals and materials, e.g. abrasive materials, asbestos, siliceous fossil meals, natural graphite, steatite (talc), feldspar, natural asphalt, gemstones, etc.</p> <p>Includes:</p> <ul style="list-style-type: none"> - mining and quarrying of various minerals and materials: <ul style="list-style-type: none"> • abrasive materials, asbestos, siliceous fossil meals, natural graphite, steatite (talc), feldspar, etc. • natural asphalt, asphaltites and asphaltic rock, including natural solid bitumen • gemstones, quartz, mica, etc.

	Nace Rev. 2.1	DB25	
09			<p>Mining support service activities</p> <p>This division includes the provision of specialised support services incidental to mining provided on a fee or contract basis. It includes the provision of exploration services through traditional prospecting methods (for example, taking core samples and making geological observations as well as drilling, test drilling or redrilling for oil wells, metallic and non-metallic minerals). Other typical service activities cover building oil and gas well foundations, cementing oil and gas well casings, cleaning, bailing and swabbing oil and gas wells, draining and pumping mines, and so on.</p>
	09.1		<p>Support activities for petroleum and natural gas extraction</p>
	09.10		<p>Support activities for petroleum and natural gas extraction</p>
		09.10.00	<p>Support activities for petroleum and natural gas extraction</p> <p>This subclass includes support activities for petroleum and natural gas extraction on a fee or contract basis, e.g. test drilling in connection with petroleum or gas extraction, draining and pumping services, directional drilling and redrilling, exploration services in connection with petroleum or gas extraction (traditional prospecting methods), and liquefaction and regasification of natural gas for the purpose of transport, done at the mine site.</p> <p>Includes:</p> <ul style="list-style-type: none"> - oil and gas extraction service activities provided on a fee or contract basis: <ul style="list-style-type: none"> • exploration services in connection with petroleum or gas extraction (e.g. traditional prospecting methods, making geological observations at prospective sites) • directional drilling and redrilling, 'spudding in', derrick erection in situ, repairing and dismantling, cementing oil and gas well casings, pumping of wells, plugging and abandoning wells, etc. • liquefaction and regasification of natural gas for the purpose of transport, done at the mine site • draining and pumping services on a fee or contract basis • test drilling in connection with petroleum or gas extraction <p>Includes also:</p> <ul style="list-style-type: none"> - firefighting services and fire-prevention services for activities at oilfields and gas fields <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - service activities performed by operators of oilfields or gas fields, see 06.10, 06.20 - specialised repair and maintenance of drilling and extraction machinery and equipment, see 33.12 - specialised offshore installation, repair and maintenance of equipment that forms an integral part of floating platforms, see division 43 - liquefaction and regasification of natural gas for the purpose of land or water transport, not done at the mine site, see 52.21 or 52.22 - geophysical surveying services, on a contract or fee basis, see 71.12

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09.9	09.90	09.90.00	<p>Support activities for other mining and quarrying</p> <p>Support activities for other mining and quarrying</p> <p>Support activities for other mining and quarrying</p> <p>This subclass includes support services on a fee or contract basis, required for mining activities, e.g. exploration services by using traditional prospecting method, draining and pumping services on a fee or contract basis, and test drilling and test hole boring. Securing mine shafts and tunnels and demolition and dismantling of underground mining facilities are also included.</p> <p>Includes:</p> <ul style="list-style-type: none"> - provision of support services on a fee or contract basis, required for mining activities of divisions 05, 07 and 08: <ul style="list-style-type: none"> • exploration services by using traditional prospecting methods (e.g. taking core samples and making geological observations at prospective sites) • draining and pumping services on a fee or contract basis • test drilling and test hole boring - securing mine shafts and tunnels - demolition and dismantling of underground mining facilities <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>operating mines or quarries on a contract or fee basis, see divisions 05, 07, 08</i> - <i>specialised repair and maintenance of mining machinery, see 33.12</i> - <i>geophysical surveying services, on a contract or fee basis, see 71.12</i>

	Nace Rev. 2.1	DB25	
C			<p>Manufacturing</p> <p>This section includes the physical, mechanical, chemical or biological transformation of materials, substances, or components into new products, although this cannot be used as the single universal criterion for defining manufacturing (see remark on processing of waste below). The materials, substances, or components undergoing transformation are either raw materials or products of agriculture, forestry, fishing, mining or quarrying as well as products of other manufacturing activities. Substantial alteration, renovation or reconstruction of goods is generally considered to be manufacturing.</p> <p>The output of a manufacturing process may be finished in the sense that it is ready for use or consumption, or it may be semi-finished in the sense that it is to become an input for further manufacturing. For example, the output of alumina refining is the input used in the primary production of aluminium; primary aluminium is the input to aluminium wire drawing; aluminium wire is the input for the manufacture of fabricated wire products.</p> <p>Manufacture of specialised components and parts of, and accessories and attachments to, machinery and equipment is, as a general rule, classified in the same class as the manufacture of the machinery and equipment for which the parts and accessories are intended. Manufacture of unspecialised components and parts of machinery and equipment (for example, engines, pistons, electric motors, electrical assemblies, valves, gears, roller bearings) is classified in the appropriate class of manufacturing, without regard to the machinery and equipment in which these items may be included.</p> <p>Making specialised components and accessories by moulding or extruding plastics materials is usually included in group 22.2.</p> <p>Assembly of the component parts of manufactured products is considered manufacturing. This includes the assembly of manufactured products from either self-produced or purchased components.</p> <p>The recovery of waste, in other words, the processing of waste into secondary raw materials* is classified in group 38.2. While this may involve physical, mechanical, biological or chemical transformations, this is not considered to be a part of manufacturing activities. The primary purpose of these activities is considered to be the treatment or processing of waste and they are therefore classified in section E. However, the manufacture of new products from secondary raw materials is classified in manufacturing, even if these processes use waste as an input (for example, the production of silver from film waste is considered to be a manufacturing process).</p> <p>Specialised repair and maintenance of industrial, commercial and similar machinery and equipment is, in general, classified in division 33. However, the repair and maintenance of computers, personal and household goods, motor vehicles and motorcycles is classified in division 95.</p> <p>The installation of machinery and equipment, when carried out as a specialised activity, is classified in class 33.20.</p>

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		<p>Repair, maintenance and installation of equipment that forms an integral part of buildings or similar structures (for example, repair, maintenance and installation of escalators or of air-conditioning systems) is classified as construction in section F, if carried out at the construction site.</p> <p>This section also contains the activities of factoryless goods producers (FGPs) in manufacturing (see introductory guidelines).</p> <p>As a general rule, the activities in the manufacturing section involve the transformation of materials into new, rebuilt and remanufactured products. Their output is a new product. As clarification, the following activities are considered manufacturing in NACE:</p> <ul style="list-style-type: none"> - fresh fish processing (oyster shucking, fish filleting), not done on a fishing boat, see 10.20 - milk pasteurising and bottling, see 10.51 - leather converting, see 15.11 - wood preserving, see 16.12 - printing and related activities, excluding published goods, see 18.1 - tyre retreading, see 22.11 - ready-mixed concrete production, see 23.63 - galvanising, electroplating, plating, etc., and other metallic or non-metallic coating of metals, see 25.51 - heat treatment of metals, see 25.52 - refilling of ink cartridges, see 26.20 - refilling or recharging of fire extinguishers, see 28.29 - rebuilding or remanufacture of machinery (e.g. automobile engines), see 29.10 <p>Conversely, there are activities that, although sometimes involving transformation processes, are classified in other sections of NACE; in other words, they are not considered as manufacturing. They include:</p> <ul style="list-style-type: none"> - logging, classified in section A - beneficiating of agricultural products, classified in section A - preparation of food for immediate consumption on the premises, classified in division 56 - beneficiating of ores and other minerals, classified in section B - production of gaseous fuels for energy supply through a permanent network, classified in section D - production of compost from organic waste, classified in section E - assembly provided as part of a delivery or by a seller; however, if assembly is the main activity provided by a contractor, it is classified in manufacturing - activities of breaking bulk and redistribution in smaller lots, including packaging, repackaging, or bottling products (e.g. as liquors or chemicals); sorting and reselling of scrap; mixing paints to customer order; cutting metals to customer order; treatment not resulting in a different good, classified in section G - publishing and the combined activities of publishing and printing, classified in section J <p>Note: * secondary raw materials are materials and products, which can be used as raw materials by simple reuse, or via recycling and recovery.</p>

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10			<p>Manufacture of food products</p> <p>This division includes the processing of products of agriculture, forestry and fishing into food for humans or animals, and includes the production of various intermediate products that are not directly food products. The activity often generates associated products of greater or lesser value (for example, hides from slaughtering, or oilcake from oil production).</p> <p>This division is organised by activities dealing with different kinds of products: meat, fish, fruits and vegetables, fats and oils, milk products, grain mill products, animal feed and other food products. Production can be carried out for own account, as well as for third parties, as in custom slaughtering.</p> <p>Some activities are considered manufacturing even though there is retail sale of the products in the producers' own shop (for example, those activities performed in bakeries, pastry shops and prepared meat shops which sell their own production). However, where the processing is minimal and does not lead to a real transformation, the unit is classified to section G.</p> <p>This division also includes the manufacture of liquids considered food or that use similar manufacturing processes (for example, milk and fruit juice/concentrate).</p> <p>This division excludes the preparation of meals for immediate consumption, see division 56.</p>
10.1	10.11	10.11.10	<p>Processing and preserving of meat and production of meat products</p> <p>Processing and preserving of meat, except of poultry meat</p> <p>Processing of pork</p> <p>This subclass includes the operation of slaughterhouses involved in the slaughtering, processing or packaging of pork. It also includes the production of fresh, chilled, or frozen pork, in carcasses or cuts. This subclass further includes the processing of lard and offal.</p> <p>Includes:</p> <ul style="list-style-type: none"> - operation of slaughterhouses involved in the slaughtering, processing or packaging of pork - production of fresh, chilled or frozen pork, in carcasses - production of fresh, chilled or frozen pork, in cuts <p>Includes also:</p> <ul style="list-style-type: none"> - production of hides and skins originating from slaughterhouses, e.g. by fellmongery and salting - rendering and refining of pig fat - processing of offal from pigs, including intestines, and production of bone meal <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of dried, salted or smoked meat and meat products, see 10.13.00</i>

	Nace Rev. 2.1	DB25	
	10.12	10.11.90	<p>Processing of other meat</p> <p>This subclass includes the operation of slaughterhouses involved in the slaughtering, processing or packaging of beef, lamb, rabbit, mutton, camel meat, etc. It also includes the production of fresh, chilled or frozen meat, in carcasses or cuts, except for pork.</p> <p>The manufacture of dried, salted or smoked meat and meat products is classified in 10.13.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - operation of slaughterhouses involved in the slaughtering, processing or packaging of beef, lamb, rabbit, mutton, camel meat, etc. - production of fresh, chilled or frozen meat, in carcasses, except for pork - production of fresh, chilled or frozen meat, in cuts, except for pork <p>Includes also:</p> <ul style="list-style-type: none"> - slaughtering and processing of whales on land or on special vessels - production of hides and skins from slaughterhouses, e.g. by fellmongery and salting - rendering and refining of edible animal fats, except lard - processing of offal (except from pigs), including intestines, and production of bone meal - production of badger wool - production of fur wool <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - rendering of edible fat from poultry, see 10.12.00 - manufacture of dried, salted or smoked meat and meat products, see 10.13.00
		10.12.00	<p>Processing and preserving of poultry meat</p> <p>Processing and preserving of poultry meat</p> <p>This subclass includes the operation of slaughterhouses engaged in slaughtering, processing or packing poultry. It also includes the production of fresh, chilled, or frozen meat in individual portions, as well as the rendering of edible poultry fats.</p> <p>Includes:</p> <ul style="list-style-type: none"> - operation of slaughterhouses engaged in killing, dressing or packing poultry - production of fresh, chilled or frozen poultry meat in individual portions - rendering of edible poultry fats <p>Includes also:</p> <ul style="list-style-type: none"> - cleaning, disinfecting, treating for preservation and trimming of feathers and down

	Nace Rev. 2.1	DB25	
10.2	10.13	10.13.00	<p>Production of meat and poultry meat products</p> <p>Production of meat and poultry meat products</p> <p>This subclass includes the production of preserved meat (e.g. by cooking, drying, salting or smoking). It also includes the production of meat products, e.g. sausages, salami, puddings, andouillettes, saveloys, bolognas, pâtés, rillettes, boiled ham, etc.</p> <p>Includes:</p> <ul style="list-style-type: none"> - production of preserved meat (e.g. by cooking, drying, salting or smoking) - production of meat products: <ul style="list-style-type: none"> • sausages, salami, puddings, andouillettes, saveloys, bolognas, pâtés, rillettes, boiled ham <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of prepared meat and poultry dishes, see 10.85</i> - <i>manufacture of soup containing meat, see 10.89</i> - <i>wholesale of meat, see 46.32</i>
	10.20	10.20.10	<p>Processing and preserving of fish, crustaceans and molluscs</p> <p>Processing and preserving of fish, crustaceans and molluscs</p> <p>Production of fishmeal</p> <p>This subclass includes the production of fishmeal for human consumption or animal feed and the production of meals and solubles from fish and other aquatic animals unfit for human consumption.</p> <p>Includes:</p> <ul style="list-style-type: none"> - production of fishmeal for human consumption or animal feed - production of meals and solubles from fish, crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption

	Nace Rev. 2.1	DB25	
10.3		10.20.20	<p>Processing and preservation of fish, crustaceans and molluscs, except fishmeal</p> <p>This subclass includes the processing and preservation of fish, crustaceans and molluscs, e.g. freezing, deep-freezing, drying, cooking, smoking, salting, immersing in brine, preserving, etc. It also includes the production of fish, crustaceans and molluscs, e.g. fish fillets, roe, caviar and caviar substitutes.</p> <p>Includes:</p> <ul style="list-style-type: none"> - processing and preservation of fish, crustaceans and molluscs, e.g.: freezing, deep-freezing, drying, cooking, smoking, salting, immersing in brine, preserving - production of fish, crustaceans and molluscs, e.g.: <ul style="list-style-type: none"> • fish fillets, roe, caviar and caviar substitutes <p>Includes also:</p> <ul style="list-style-type: none"> - activities carried out by factory vessels, which are not involved in fishing, but only in the processing and preservation of fish - processing of seaweed - removal of fish heads, cleaning of fish and cutting of fish and subsequent freezing <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - processing and preserving of fish on vessels engaged in fishing, see 03.11.00 - processing of whales on land or specialised vessels, see 10.11.90 - manufacture of oils and fats from fish and marine mammals, see 10.41.00 - manufacture of prepared fish dishes, see 10.85.00 - manufacture of fish soups, see 10.89.00
	10.31	10.31.00	<p>Processing and preserving of fruit and vegetables</p> <p>Processing and preserving of potatoes</p> <p>Processing and preserving of potatoes</p> <p>This subclass includes the processing and preserving of potatoes, e.g. the manufacture of prepared frozen potatoes, dehydrated mashed potatoes, potato snacks, potato crisps and potato flour and meal. It also includes the peeling and cutting of potatoes.</p> <p>Includes:</p> <ul style="list-style-type: none"> - processing and preserving of potatoes: <ul style="list-style-type: none"> • manufacture of prepared frozen potatoes • manufacture of dehydrated mashed potatoes • manufacture of potato snacks • manufacture of potato crisps • manufacture of potato flour and meal • peeling and cutting of potatoes

	Nace Rev. 2.1	DB25	
	10.32	10.32.00	<p>Manufacture of fruit and vegetable juice</p> <p>Manufacture of fruit and vegetable juice</p> <p>This subclass includes the manufacture of fruit or vegetable juices, as well as concentrates.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of fruit or vegetable juices <p>Includes also:</p> <ul style="list-style-type: none"> - production of concentrates from fresh fruits and vegetables <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of beverages produced with fruit nectars, see 11.07</i>
	10.39	10.39.00	<p>Other processing and preserving of fruit and vegetables</p> <p>Other processing and preserving of fruit and vegetables</p> <p>This subclass includes the manufacture of food consisting chiefly of fruits or vegetables and preserving of fruits, nuts or vegetables (e.g. jams, marmalades, table jellies, nut foods and pastes. It also includes the manufacture of fruit or vegetable food products (e.g. packaged salads and tofu) and the shelling, peeling and roasting of nuts.</p> <p>The production of ready-made vegetable dishes is classified in 10.85.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of food consisting chiefly of fruits or vegetables - preserving of fruits, nuts or vegetables (e.g. freezing, drying, freeze-drying, drying by infra-red radiation, immersing in oil or in vinegar, canning, high pressure processing, high temperature processing) - manufacture of fruit or vegetable food products - manufacture of jams, marmalades and table jellies - shelling, peeling and roasting of nuts - manufacture of nut foods and pastes <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of perishable prepared foods of fruits and vegetables, e.g.: <ul style="list-style-type: none"> • salads, including mixed salads, packaged • peeled or cut vegetables • tofu (bean curd) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of fruit and vegetable juices, see 10.32</i> - <i>manufacture of flour or meal of dried leguminous vegetables, see 10.61</i> - <i>preservation of fruits and nuts in sugar, see 10.82</i> - <i>manufacture of prepared vegetable dishes, see 10.85</i> - <i>manufacture of artificial concentrates, see 10.89</i>

	Nace Rev. 2.1	DB25	
10.4			<p>Manufacture of vegetable and animal oils and fats</p> <p>This group includes the manufacture of crude and refined oils and fats from vegetable or animal materials.</p> <p>This group excludes the rendering or refining of lard and other edible animal fats of bovine animals, sheep, goats, pigs and poultry, see 10.1.</p>
	10.41		<p>Manufacture of oils and fats</p>
		10.41.00	<p>Manufacture of oils and fats</p> <p>This subclass includes the manufacture of crude and refined vegetable oils, e.g. olive, soybean, rapeseed and sunflower oils. The manufacture of non-edible animal oils and fats is also included as well as oils from fish and marine mammals. The manufacture of corn oil is classified in 10.62.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of crude and refined vegetable oils (e.g. olive oil, soya-bean oil, hemp oil, sunflower seed oil, rape oil) - manufacture of non-defatted flour or meal of oilseeds, oil nuts or oil kernels - processing of vegetable oils (e.g. blowing, boiling, dehydration, hydrogenation) <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of inedible animal oils and fats - extraction of fish and marine mammal oils - production of cotton linters, oilcakes and other residual products of oil production <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - rendering and refining of lard and other edible fats of bovine animals, sheep, goats or pigs, see 10.11 - rendering of edible poultry fats, see 10.12 - manufacture of margarine, see 10.42 - wet corn milling, see 10.62 - manufacture of corn oil, see 10.62 - manufacture of essential oils, see 20.59 - treatment of oil and fats by chemical processes, see 20.59
	10.42		<p>Manufacture of margarine and similar edible fats</p>
		10.42.00	<p>Manufacture of margarine and similar edible fats</p> <p>This subclass includes the manufacture of margarine and similar edible fats from animal or vegetable fat or oil, e.g. plantbased spreadables.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of margarine - manufacture of melanges of animal or vegetable fats or oils and similar spreads - manufacture of compound cooking fats

	Nace Rev. 2.1	DB25	
10.5	10.51	10.51.00	<p>Manufacture of dairy products and edible ice</p> <p>This group excludes the manufacture of plant-based milk substitutes, which is classified in 11.07.00.</p> <p>Manufacture of dairy products</p> <p>Manufacture of dairy products</p> <p>This subclass includes the manufacture of milk, butter, cheese and other dairy products. The manufacture of dairy-based infant formula is classified in 10.86.00 and manufacture of plant-based milk substitutes (e.g. coconut, rice, almond, oat or soy-based drinks) is classified in 11.07.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of fresh liquid milk, pasteurised, sterilised, homogenised and/or ultra-heat treated - manufacture of milk-based drinks - manufacture of cream from fresh liquid milk, pasteurised, sterilised, homogenised - manufacture of dried or concentrated milk, whether or not sweetened - manufacture of milk or cream in solid form - manufacture of butter - manufacture of yoghurt - manufacture of cheese and curd - refining and ageing cheese - manufacture of whey - manufacture of casein - manufacture of lactose-free dairy products <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of milk kefir - manufacture of lactose and lactose syrup <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - production of raw milk of cattle, see 01.41 - production of raw milk of sheep, goats, horses, asses, camels, etc., see 01.43, 01.44, 01.45 - production of milk-based dietary drinks, see 10.86 - production of dairy-based infant formulae, see 10.86 - manufacture of cheese substitutes, see 10.89 - manufacture of fruit kefir and water kefir, see 11.03 - manufacture of non-dairy milk (e.g. plant-based milk), see 11.07
	10.52	10.52.00	<p>Manufacture of ice cream and other edible ice</p> <p>Manufacture of ice cream and other edible ice</p> <p>This subclass includes the manufacture of ice cream and sorbet (edible).</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of ice cream and other edible ice (e.g. sorbet) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - production of ice from natural water for cooling purposes, see 35.30 - activities of ice cream parlours, see 56.1

	Nace Rev. 2.1	DB25	
10.6			<p>Manufacture of grain mill products, starches and starch products</p> <p>This group includes the milling of flour or meal from grains or vegetables, the cleaning, polishing and milling of rice, as well as the micronisation and thermal processing of flour and the manufacture of flour mixes or doughs from these products.</p> <p>Also included in this group are the wet milling of corn and vegetables and the manufacture of starch and starch products. This group also includes the manufacture of gluten-free mill products.</p> <p>This group excludes: - grain drying on a fee or contract basis, see 01.63</p>
	10.61	10.61.00	<p>Manufacture of grain mill products</p> <p>Manufacture of grain mill products</p> <p>This subclass includes the manufacture of milling products, e.g. flour, flour mixtures, groats, breakfast cereals and the grinding of rice, nuts and vegetables. Manufacture of potato flour is classified in 10.31.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - grain milling: production of flour, semolina, groats, meal or pellets of wheat, rye, oats, maize (corn) or other cereal grains - rice milling: production of husked, milled, polished, glazed, parboiled or converted rice, including production of rice flour - vegetable milling: production of flour or meal of dried leguminous vegetables, of roots or tubers, or of edible nuts - manufacture of cereal breakfast foods - manufacture of flour mixes and prepared blended flour and dough for bread, cakes, biscuits, pancakes, etc. <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>preparation of crops for primary markets (e.g. cleaning, trimming, grading etc.), see 01.63</i> - <i>grain drying on a fee or contract basis, see 01.63</i> - <i>manufacture of potato flour and meal, see 10.31</i> - <i>wet corn milling, see 10.62</i>

	Nace Rev. 2.1	DB25	
10.7	10.62	10.62.00	<p>Manufacture of starches and starch products</p> <p>Manufacture of starches and starch products</p> <p>This subclass includes the production of starch (from rice, potatoes, corn, etc.) and starch products (e.g. glucose, maltose, tapioca and gluten).</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of starches from rice, potatoes, maize, etc. - wet corn milling - manufacture of glucose, glucose syrup, maltose, inulin, etc. - manufacture of gluten - manufacture of tapioca and tapioca substitutes prepared from starch - manufacture of corn oil <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of lactose (milk sugar), see 10.51</i> - <i>production of cane or beet sugar, see 10.81</i>
	10.71	10.71.10	<p>Manufacture of bakery and farinaceous products</p> <p>This group includes the production of bakery products, macaroni, noodles and similar products. The group also includes the manufacture of gluten-free bakery and farinaceous products.</p> <p>Manufacture of bread; manufacture of fresh pastry goods and cakes</p> <p>Industrial production of bread and cakes etc.</p> <p>This subclass includes the industrial production of baked goods, e.g. bread, pastries, cakes, etc., as well as frozen baked goods.</p> <p>Includes:</p> <ul style="list-style-type: none"> - industrial production of baked goods, e.g.: <ul style="list-style-type: none"> • bread and rolls • pastries, cakes, pies, pancakes, waffles, etc. - production of frozen baked goods <p>Includes also:</p> <ul style="list-style-type: none"> - industrial production of pre-baked bread <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of "dry" bakery products, see 10.72.00</i> - <i>manufacture of pasta, see 10.73.00</i> - <i>bakeoff in connection with retail trade of pre-baked bread and rolls, see 47.24.00</i>

	Nace Rev. 2.1	DB25	
	10.72	10.71.20	<p>Production of fresh bakery products</p> <p>This subclass includes the manufacture of fresh baked goods, e.g. bread, pastries, cakes, waffles, etc. Manufacture of dry baked goods is classified in 10.72.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - production of fresh baked goods, e.g.: <ul style="list-style-type: none"> • bread and rolls • pastries, cakes, pies, pancakes, waffles, tortillas, etc. <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - manufacture of "dry" bakery products, see 10.72.00 - manufacture of pasta, see 10.73.00
	10.72	10.72.00	<p>Manufacture of rusks, biscuits, preserved pastries and cakes</p> <p>Manufacture of rusks, biscuits, preserved pastries and cakes</p> <p>This subclass includes the manufacture of rusks, biscuits and other dry baked goods as well as preserved cakes, whether sweet or savory.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of rusks, biscuits and other dry bakery products - manufacture of preserved pastry goods, cakes and waffles - manufacture of snack products (cookies, crackers, pretzels, etc.), whether sweet or salted <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of breadcrumbs, obtained by grinding toasted bread <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - manufacture of potato snacks, see 10.31
	10.73	10.73.00	<p>Manufacture of farinaceous products</p> <p>Manufacture of farinaceous products</p> <p>This subclass includes the manufacture of pasta and couscous.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of pastas (e.g. macaroni and noodles), whether or not cooked or stuffed - manufacture of couscous <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - manufacture of prepared meals and dishes based on pasta and/or couscous, see 10.85 - manufacture of soup containing pasta, see 10.89

	Nace Rev. 2.1	DB25	
10.8			<p>Manufacture of other food products</p> <p>This group includes the production of sugar and confectionery, prepared meals and dishes, coffee, tea and spices.</p>
	10.81		<p>Manufacture of sugar</p>
		10.81.00	<p>Manufacture of sugar</p> <p>This subclass includes the production or refining of sugar from juice from sugar cane, sugar beet, maple and palm sap, as well as the production of molasses and syrup.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture or refining of sugar (sucrose) from the juice of sugar cane, sugar beet and maple - manufacture of sugar syrups - manufacture of molasses - production of maple syrup and sugar <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - gathering of maple syrup in the wild, see 02.30 - manufacture of lactose and lactose syrup, see 10.51 - manufacture of glucose, glucose syrup, maltose, see 10.62
	10.82		<p>Manufacture of cocoa, chocolate and sugar confectionery</p>
		10.82.00	<p>Manufacture of cocoa, chocolate and sugar confectionery</p> <p>This subclass includes the manufacture of cocoa, cocoa butter and chocolate products as well as sweets, e.g. caramels, pastilles, nougat, chewing gum, including sugar preservation of fruit, nuts, etc.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of cocoa, cocoa butter, cocoa fat, cocoa oil - manufacture of chocolate and chocolate confectionery - manufacture of sugar confectionery: caramels, cachous, nougats, fondant, white chocolate - manufacture of chewing gum - preserving in sugar of fruits, nuts, fruit peels and other parts of plants - manufacture of confectionery lozenges and pastilles - manufacture of sugar-free confectionery <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - manufacture of sucrose sugar, see 10.81

	Nace Rev. 2.1	DB25	
	10.83	10.83.00	<p>Processing of tea and coffee</p> <p>Processing of tea and coffee</p> <p>This subclass includes the roasting of coffee and the manufacture of coffee products, such as instant coffee, coffee extracts and coffee substitutes, as well as the manufacture of tea blends, extracts and products based on tea.</p> <p>Includes:</p> <ul style="list-style-type: none"> - decaffeinating and roasting of coffee - production of coffee products: <ul style="list-style-type: none"> • ground coffee • soluble coffee • extracts and concentrates of coffee - manufacture of coffee substitutes - blending of tea and maté - manufacture of extracts and preparations based on tea or maté <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of herb infusions (mint, vervain, chamomile, etc.) - manufacture of tea and coffee filled in bags, pads or capsules <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>drying, sorting, cleaning and cutting in the processing of medicinal herbs by third parties, see 01.63</i> - <i>manufacture of inulin, see 10.62</i> - <i>manufacture of spirits, beer, wine and soft drinks, see division 11</i> - <i>preparation of botanical products for pharmaceutical use, see 21.20</i>
	10.84	10.84.00	<p>Manufacture of condiments and seasonings</p> <p>Manufacture of condiments and seasonings</p> <p>This subclass includes the manufacture of spices, sauces and condiments, such as mustard, mayonnaise and vinegar.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of spices, sauces and condiments: <ul style="list-style-type: none"> • mayonnaise • mustard flour and meal • prepared mustard, etc. - manufacture of vinegar <p>Includes also:</p> <ul style="list-style-type: none"> - processing of salt into food-grade salt (e.g. iodised salt) - processing of condiments and herbs, including drying, sorting, cleaning and cutting <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>growing of spice crops, see 01.28</i>

	Nace Rev. 2.1	DB25	
	10.85		<p>Manufacture of prepared meals and dishes</p> <p>This class includes the manufacture of ready-made (in other words, prepared, seasoned and cooked) meals and dishes. These dishes are processed and conserved (for example, in frozen or canned form) and are usually packaged and labelled for resale, in other words, this class excludes the preparation of meals for immediate consumption (for example, food prepared in restaurants or by caterers). To be considered a dish, these foods have to contain at least two distinct main ingredients (except seasonings, etc.).</p>
		10.85.00	<p>Manufacture of prepared meals and dishes</p> <p>This subclass includes the production of ready-made meals, e.g. meat, fish, poultry, pasta and vegetables.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of meat or poultry dishes - manufacture of fish dishes, including fish and chips - manufacture of pasta and rice dishes - manufacture of vegetable dishes - manufacture of frozen or otherwise preserved pizza and croque-monsieur <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of fresh foods or foods with less than two main ingredients, see corresponding class in division 10</i> - <i>manufacture of perishable prepared foods of fruits and vegetables, see 10.39</i> - <i>manufacture of perishable prepared foods, see 10.89</i> - <i>wholesale of prepared meals and dishes, see 46.38</i> - <i>retail sale of prepared meals and dishes, see 47.11, 47.27</i> - <i>activities of event catering and contract catering services, see 56.2</i>
	10.86		<p>Manufacture of homogenised food preparations and dietetic food</p>
		10.86.00	<p>Manufacture of homogenised food preparations and dietetic food</p> <p>This subclass includes the manufacture of foods for special nutritional purposes, such as infant formula, baby food and foods for medical purposes. The manufacture of foods with low energy content, e.g. for weight control, is also included.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of foods for particular nutritional uses: <ul style="list-style-type: none"> • infant formulae • follow-up formulae milk and other follow-up foods • baby foods • low-energy and energy-reduced foods intended for weight control • foods for medical purposes <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of lactose-free dairy products, see 10.51</i> - <i>manufacture of gluten-free products, see 10.6, 10.7</i> - <i>manufacture of sugar-free confectionery, see 10.82</i>

	Nace Rev. 2.1	DB25	
	10.89	10.89.00	<p>Manufacture of other food products n.e.c.</p> <p>Manufacture of other food products n.e.c.</p> <p>This subclass includes the manufacture of other foods, e.g. fresh pizzas, sandwiches, etc. The subclass also includes the manufacture of soups, broths, yeast, artificial honey, etc.</p> <p>The manufacture of plant-based milk substitutes (e.g. coconut, rice, almond, oat or soy-based drinks) is classified in 11.07.00 and the manufacture of open sandwiches for immediate consumption is classified in 56.11.90.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of food products edible within a maximum of three days after production: <ul style="list-style-type: none"> • manufacture of soups and broths • manufacture of perishable prepared foods (e.g. sandwiches and fresh (uncooked) pizza) • manufacture of quiche and croque-monsieur <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of yeast - manufacture of extracts and juices of meat, fish, crustaceans or molluscs - manufacture of meat and cheese substitutes - manufacture of egg products (e.g. egg albumin) - manufacture of artificial concentrates - processing of purchased natural honey - production of semi-finished products for ice cream and pastries - manufacture of pre-cooked instant soups and instant noodles - manufacture of artificial honey and caramel - manufacture of malt extracts and flavoured or coloured syrups - manufacture of insect meal and other insect-based preparations <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of perishable prepared foods of fruits and vegetables, see 10.39</i> - <i>manufacture of tofu (bean curd), see 10.39</i> - <i>manufacture of frozen pizza, see 10.85</i> - <i>manufacture of spirits, beer, wine and soft drinks, see division 11</i> - <i>production of plant-based milk substitutes (e.g. coconut, rice, almond, soya-based beverages), see 11.07</i> - <i>manufacture of vitamins, see 21.10</i>

	Nace Rev. 2.1	DB25	
10.9	10.91	10.91.00	<p>Manufacture of prepared animal feeds</p> <p>Manufacture of prepared feeds for farm animals</p> <p>Manufacture of prepared feeds for farm animals</p> <p>This subclass includes the manufacture of feed for farm animals as well as for marine and freshwater aquaculture, including feed from slaughterhouse offal. The manufacture of pet food is classified in 10.92.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of prepared feed for farm animals, including concentrated animal feed and feed supplements - preparation of unmixed (single) feed for farm animals <p>Includes also:</p> <ul style="list-style-type: none"> - processing of waste products from the food industry into animal feed <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of meat products, see 10.13</i> - <i>manufacture of fishmeal for animal feed, see 10.20</i> - <i>manufacture of oilseed cake, see 10.41</i> - <i>activities resulting in by-products usable as animal feed without special treatment (e.g. oilseeds (see 10.41), grain milling residues (see 10.61), etc.)</i>
	10.92	10.92.00	<p>Manufacture of prepared pet foods</p> <p>Manufacture of prepared pet foods</p> <p>This subclass includes the manufacture of feed mixtures for pets, e.g. dogs, cats, birds, fish, etc.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of prepared feed for pets, including dogs, cats, birds, fish, etc. <p>Includes also:</p> <ul style="list-style-type: none"> - processing of slaughter waste to produce animal feed <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of meat products, see 10.13</i> - <i>production of fishmeal for animal feed, see 10.20</i> - <i>production of oilseed cake, see 10.41</i> - <i>activities resulting in by-products usable as animal feed without special treatment (e.g. oilseeds (see 10.41), grain milling residues (see 10.61), etc.)</i>

	Nace Rev. 2.1	DB25	
11			<p>Manufacture of beverages</p> <p>This division includes the manufacture of beverages (for example, non-alcoholic beverages and mineral waters, alcoholic beverages mainly through fermentation, beer and wine, and distilled alcoholic beverages).</p> <p>This division excludes:</p> <ul style="list-style-type: none"> - manufacture of fruit and vegetable juices, which is classified in 10.32.00 - manufacture of milk-based beverages, which is classified in 10.51.00 - manufacture of coffee, tea and maté, which is classified in 10.83.00
11.0	11.01	11.01.00	<p>Distilling, rectifying and blending of spirits</p> <p>Distilling, rectifying and blending of spirits</p> <p>This subclass includes the manufacture of distilled alcoholic beverages (e.g. whiskey, brandy, gin, liqueurs, etc.) and neutral spirits.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of distilled, potable, alcoholic beverages: whisky, brandy, gin, liqueurs, etc. - manufacture of drinks mixed with distilled alcoholic beverages - blending of distilled spirits - production of neutral spirits <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - manufacture of non-distilled alcoholic beverages, see 11.02 to 11.05 - manufacture of synthetic ethyl alcohol, see 20.14 - manufacture of ethyl alcohol from fermented materials, see 20.14 - merely bottling and labelling, see 46.34 (if performed as part of wholesale) and 82.92 (if performed on a fee or contract basis)
	11.02	11.02.00	<p>Manufacture of wine from grape</p> <p>Manufacture of wine from grape</p> <p>This subclass includes the manufacture of wine from grapes, such as sparkling wine and wine from concentrated grape must, including any blending, clarification and bottling of wine. This subclass also includes low or non-alcoholic wine.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of wine of fresh grapes - manufacture of sparkling wine - manufacture of fortified wines - manufacture of wine from concentrated grape must <p>Includes also:</p> <ul style="list-style-type: none"> - blending, purification and bottling of wine - manufacture of low or non-alcoholic wine <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - manufacture of wine from raisins, see 11.03 - merely bottling and labelling, see 46.34 (if performed as part of wholesale) and 82.92 (if performed on a fee or contract basis)

	Nace Rev. 2.1	DB25	
	11.03	11.03.00	<p>Manufacture of cider and other fermented fruit beverages</p> <p>Manufacture of cider and other fermented fruit beverages</p> <p>This subclass includes the manufacture of fermented (but non-distilled alcoholic beverages), such as cider and other fruit wines, as well as the production of mixtures of fermented and non-alcoholic beverages.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of fermented but not distilled alcoholic beverages: mead, sake, cider, perry and other fruit wines - manufacture of wine from raisins <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of mixtures of fermented beverages and non-alcoholic beverages n.e.c. - manufacture of fruit kefir and water kefir <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of wine from grapes, see 11.02</i> - <i>merely bottling and labelling, see 46.34 (if performed as part of wholesale) and 82.92 (if performed on a fee or contract basis)</i>
	11.04	11.04.00	<p>Manufacture of other non-distilled fermented beverages</p> <p>Manufacture of other non-distilled fermented beverages</p> <p>This subclass includes the manufacture of aromatised wine of fresh grapes, flavoured with aromatic substances (e.g. vermouth).</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of aromatised wine of fresh grapes, flavoured with aromatic substances (e.g. vermouth) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>merely bottling and labelling, see 46.34 (if performed as part of wholesale) and 82.92 (if performed on a fee or contract basis)</i>
	11.05	11.05.00	<p>Manufacture of beer</p> <p>Manufacture of beer</p> <p>This subclass includes the manufacture of malt liquors, such as beer or porter. This subclass also includes the production of non-alcoholic beers.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of beer made from malt (e.g. malt liquor, ale, porter, stout) <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of low alcohol or non-alcoholic beer

	Nace Rev. 2.1	DB25	
	11.06	11.06.00	<p>Manufacture of malt</p> <p>Manufacture of malt</p> <p>This subclass includes the manufacture of malt from barley, wheat or other grains.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of malt from barley, wheat, or other grains <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of malt extracts and syrups, see 10.89</i>
	11.07	11.07.00	<p>Manufacture of soft drinks and bottled waters</p> <p>This class includes the manufacture of non-alcoholic beverages (except non-alcoholic beer and wine).</p> <p>Manufacture of soft drinks and bottled waters</p> <p>This subclass includes the manufacture of soft drinks and other non-alcoholic beverages, mineral waters and other bottled waters with or without added flavouring and sweeteners. This subclass also includes the manufacture of plant-based milk substitutes (e.g. coconut, rice, almond, oat or soy-based drinks). This subclass excludes the manufacture of fruit and vegetable juices, which is classified in 10.32.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of non-alcoholic beverages (except non-alcoholic beer and wine): <ul style="list-style-type: none"> • production of natural mineral waters and other bottled waters • manufacture of soft drinks and non-alcoholic flavoured and/or sweetened waters (e.g. lemonade, orangeade, cola, fruit drinks, tonic waters, etc.) • manufacture of other non-alcoholic beverages <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of beverages produced with fruit nectars - production of plant-based milk substitutes (e.g. coconut, rice, almond, soya-based beverages) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>production of fruit and vegetable juice, see 10.32</i> - <i>production of concentrates from fresh fruits and vegetables, see 10.32</i> - <i>manufacture of milk-based drinks, see 10.51</i> - <i>manufacture of coffee, tea and maté products, see 10.83</i> - <i>manufacture of alcohol-based drinks, see 11.01 to 11.05</i> - <i>manufacture of non-alcoholic wine, see 11.02</i> - <i>manufacture of non-alcoholic beer, see 11.05</i> - <i>merely bottling and labelling, see 46.34 (if performed as part of wholesale) and 82.92 (if performed on a fee or contract basis)</i>

	Nace Rev. 2.1	DB25	
12			<p>Manufacture of tobacco products</p> <p>This division includes the processing of an agricultural product, tobacco, into a form suitable for final consumption.</p>
12.0	12.00	12.00.00	<p>Manufacture of tobacco products</p> <p>Manufacture of tobacco products</p> <p>Manufacture of tobacco products</p> <p>This subclass includes the manufacture of tobacco products and tobacco substitute products. The subclass also includes the manufacture of homogenised or reconstituted tobacco.</p> <p>Growing and primary processing of tobacco are classified in 01.63.00 and the manufacture of vapor liquids for e-cigarettes is classified in 20.59.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of tobacco products and products of tobacco substitutes: cigarettes, fine-cut tobacco, cigars, pipe tobacco, chewing tobacco, snuff - manufacture of homogenised or reconstituted tobacco <p>Includes also:</p> <ul style="list-style-type: none"> - stemming and redrying of tobacco <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - growing or preliminary processing of tobacco, see 01.15, 01.63 - manufacture of electronic cigarette vapour liquids, not containing tobacco or tobacco substitutes, including closed refills, see 20.59 - manufacture of electronic cigarettes (vapes), see 32.99

	Nace Rev. 2.1	DB25	
13			<p>Manufacture of textiles</p> <p>This division includes preparation and spinning of textile fibres as well as textile weaving, finishing of textiles and wearing apparel, manufacture of technical textiles, manufacture of made-up textile articles, except apparel (for example, household linen, blankets, rugs, cordage).</p> <p>This division excludes:</p> <ul style="list-style-type: none"> - growing of natural fibres, which is classified in division 01 - manufacture of clothing, which is classified in division 14 - manufacture of synthetic fibres, which is classified in 20.60.00
	13.1		<p>Preparation and spinning of textile fibres</p>
	13.10		<p>Preparation and spinning of textile fibres</p> <p>This class includes preparatory operations on textile fibres and the spinning of textile fibres. This can be done from varying raw materials, whether new or recycled textile materials (for example, silk, cotton, wool, vegetable or man-made fibres and paper cellulose-based fibres, such as wood or straw).</p>
		13.10.00	<p>Preparation and spinning of textile fibres</p> <p>This subclass includes the reeling and washing of silk and wool, the degreasing, carbonisation and dyeing of new wool, as well as the carding, combing, spinning and production of yarn or thread for weaving. Processing of textile waste into secondary raw materials is classified in 38.21.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - preparatory operations on textile fibres: <ul style="list-style-type: none"> • reeling and washing of silk • wool scouring, i.e. degreasing and carbonising of wool and dyeing of wool fleece • carding and combing of all kinds of animal, vegetable and man-made fibres - spinning and manufacture of yarn or thread for weaving or sewing, for trade or for further processing <ul style="list-style-type: none"> • scutching of flax • texturising, twisting, folding, cabling and dipping of synthetic or artificial filament yarns - spinning of recycled fibres from secondary raw materials <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of paper yarn <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - preparatory operations carried out in combination with agriculture, see division 01 - retting of plants bearing vegetable textile fibres (jute, flax, coir, etc.), not associated with the growing of vegetable textile fibres, see 01.63 - cotton ginning, see 01.63 - manufacture of synthetic or artificial fibres and tows, manufacture of single yarns (including high-tenacity yarn and yarn for carpets) of synthetic or artificial fibres, see 20.60 - manufacture of glass fibres, see 23.14 - processing of textile waste into secondary raw materials, see 38.21

	Nace Rev. 2.1	DB25	
13.2	13.20	13.20.00	<p>Weaving of textiles</p> <p>This class includes weaving of textiles. This can be done from varying raw materials, whether new fibres or recycled textile materials (for example, silk, cotton, wool, vegetable or man-made fibres or paper, recovered textile waste materials).</p> <p>Weaving of textiles</p> <p>This subclass includes weaving textiles from various raw materials, whether new fibers or recycled textiles, e.g. cotton, wool, silk, linen, china grass and hemp, as well as imitation fur from weaving.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of broad woven cotton-type, woollen-type, worsted-type or silk-type fabrics, including from mixtures or artificial or synthetic yarns (polypropylene, etc.) - manufacture of other broad woven fabrics, using flax, ramie, hemp, jute, other bast fibres and special yarns - manufacture of broad woven fabrics, from secondary raw materials <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of woven pile or chenille fabrics, terry towelling, gauze, etc. - manufacture of woven fabrics of aramid threads - manufacture of imitation fur by weaving <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of knitted or crocheted fabrics, see 13.91</i> - <i>manufacture of textile floor coverings, see 13.93</i> - <i>manufacture of non-woven fabrics, see 13.95</i> - <i>manufacture of narrow fabrics, see 13.96</i> - <i>manufacture of tarpaulins, tents, camping goods of textile materials, windsurfing and boat sails, sunblinds, loose covers for cars, machines or furniture, parachutes, see 13.96</i> - <i>manufacture of fabrics of glass fibres, see 13.96</i> - <i>manufacture of felt, see 13.99</i> - <i>manufacture of carbon fibres and articles of carbon fibres, for non-electrical purposes, see 23.99</i>

	Nace Rev. 2.1	DB25	
13.3	13.30	13.30.00	<p>Finishing of textiles</p> <p>Finishing of textiles</p> <p>This class includes finishing of textiles and wearing apparel, in other words, bleaching, dyeing, dressing and similar activities.</p> <p>Finishing of textiles</p> <p>This subclass includes the finishing of textiles and clothing, e.g. bleaching and dyeing, and the processing of these. This subclass also includes printing and surface treatment of clothing.</p> <p>Printing, including silk-screen printing, on textiles and clothing, which is not part of the manufacture of textiles, is classified in 18.12.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - bleaching and dyeing of textile fibres, yarns, fabrics and textile articles, including wearing apparel - dressing, drying, steaming, shrinking, mending, sanforising, mercerising of textiles and textile articles, including wearing apparel <p>Includes also:</p> <ul style="list-style-type: none"> - bleaching of jeans - pleating and similar work on textiles - waterproofing, coating, rubberising, or impregnating purchased garments - printing of textile fabrics as an intermediate process within the manufacture of textiles <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>printing, including silkscreen printing, on textiles and wearing apparel, not as an intermediate process within the manufacture of textiles, see 18.12</i> - <i>laser engraving on textiles, see 18.12</i> - <i>manufacture of textile fabric impregnated, coated, covered or laminated with rubber where rubber is the primary constituent, see 22.12</i>

	Nace Rev. 2.1	DB25	
13.9			<p>Manufacture of other textiles</p> <p>This group includes the manufacture of products produced from textiles, except wearing apparel (for example, made-up textile articles, carpets and rugs, rope, narrow fabrics, trimmings).</p>
	13.91	13.91.00	<p>Manufacture of knitted and crocheted fabrics</p> <p>Manufacture of knitted and crocheted fabrics</p> <p>This subclass includes the manufacture of knitted or crocheted fabrics, pile and terry fabrics, and the manufacture of imitation fur by knitting.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture and processing of knitted or crocheted fabrics: <ul style="list-style-type: none"> • pile and terry fabrics • net and window furnishing type fabrics • other knitted or crocheted fabrics <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of imitation fur by knitting <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - manufacture of net and window furnishing type fabrics of lace, see 13.99 - manufacture of knitted or crocheted apparel, see 14.10
	13.92	13.92.00	<p>Manufacture of household textiles and made-up furnishing articles</p> <p>Manufacture of household textiles and made-up furnishing articles</p> <p>This subclass includes the manufacture of finished textiles of any textile material for household use, e.g. blankets, bed, table and kitchen linen, cushions, quilts, flags and cloths. The subclass also includes the manufacture of textile parts for electric blankets and hand-woven tapestries. Manufacture of textiles for technical use is classified in 13.96.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of made-up household textiles articles of any material, including of knitted or crocheted fabrics, e.g.: <ul style="list-style-type: none"> • blankets, including travelling rugs • bed, table, toilet or kitchen linen • quilts, eiderdowns, cushions, pouffes, pillows, sleeping bags - manufacture of made-up furnishing articles: <ul style="list-style-type: none"> • curtains, valances, bedspreads • flags, banners, pennants • dust-cloths, dishcloths and similar articles <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of the textile part of electric blankets - manufacture of hand-woven tapestries <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - manufacture of textile articles for technical use, see 13.96 - manufacture of sunblinds of textile material or synthetic fibres, see 13.96 - manufacture of napkins and napkin liners for babies, period panties and similar articles of textile materials, see 17.22

	Nace Rev. 2.1	DB25	
	13.93	13.93.00	<p>Manufacture of carpets and rugs</p> <p>Manufacture of carpets and rugs</p> <p>This subclass includes the manufacture of carpets, mats and other floor coverings made of textile, needle felt or artificial grass.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of textile floor coverings, e.g.: <ul style="list-style-type: none"> • carpets, rugs and mats, tiles <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of needleloom felt floor coverings - manufacture of artificial grass (synthetic turf) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of mats and matting of plaiting materials, see 16.28</i> - <i>manufacture of floor coverings of cork, see 16.28</i> - <i>manufacture of resilient floor coverings (e.g. vinyl, linoleum) see 22.24</i>
	13.94	13.94.00	<p>Manufacture of cordage, rope, twine and netting</p> <p>Manufacture of cordage, rope, twine and netting</p> <p>This subclass includes the manufacture of twine, rope, cordage of textile fibres, etc., e.g. fishing nets.</p> <p>Manufacture of fishing nets for sport fishing is classified in 32.30.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of twine, cordage, rope and cables of textile fibres or strip, etc., whether or not impregnated, coated, covered or sheathed with rubber or plastics - manufacture of knotted netting of twine, cordage or rope - manufacture of products of rope or netting (e.g. fishing nets, ships' fenders, unloading cushions, loading slings, rope or cable fitted with metal rings, etc.) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of hairnets, see 14.29</i> - <i>manufacture of wire rope, see 25.93</i> - <i>manufacture of landing-nets for sports fishing, see 32.30</i>

	Nace Rev. 2.1	DB25	
	13.95	13.95.00	<p>Manufacture of non-wovens and non-woven articles</p> <p>Manufacture of non-wovens and non-woven articles</p> <p>This subclass includes the manufacture of nonwoven parts, e.g. in the form of wound care dressings or baby wipes. This subclass also includes the manufacture of nonwovens where plastic or rubber forms the bonding substance.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of non-wovens, whether or not impregnated, coated, covered or laminated with plastics or rubber. It also includes the manufacture of non-wovens in which plastics or rubber forms the bonding substance <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of non-woven sheets used for production of wound care dressings - manufacture of non-woven fabric used for production of baby wipes <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of made-up articles from non-wovens, e.g.:</i> <ul style="list-style-type: none"> • <i>bed linen, table linen, toilet linen and kitchen linen, of non-wovens, see 13.92</i> • <i>curtains of non-wovens, see 13.92</i> • <i>floorcloths, dishcloths, dusters and similar cleaning cloths, of non-wovens, see 13.92</i> • <i>garments made up of non-wovens, see 14.29</i> - <i>manufacture of napkins and napkin liners for babies, period panties, see 17.22</i> - <i>manufacture of textile wallpaper, see 17.24</i> - <i>manufacture of single-use drapes used during surgical procedures made up of non-wovens, see 32.50</i> - <i>manufacture of individual protective masks (e.g. FFP2, FFP3, surgical masks), see 32.50</i>

	Nace Rev. 2.1	DB25	
	13.96	13.96.00	<p>Manufacture of other technical and industrial textiles</p> <p>Manufacture of other technical and industrial textiles</p> <p>This subclass includes the manufacture of narrow woven fabrics, e.g. trims, decorative ribbons, textiles, coated fabrics, canvases and fabrics made of glass fibres. This subclass also includes the manufacture of tarpaulins, tents and sunshades. Manufacture of woven metal wire cloth is classified in 25.93.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of narrow fabrics, including fabrics consisting of warp without weft assembled by means of an adhesive - manufacture of labels, badges, etc. - manufacture of ornamental trimmings: braids, tassels, pompons, etc. - manufacture of textile fabrics impregnated, coated, covered or laminated with plastics - manufacture of metallised yarn, rubber thread and cord covered with textile material, textile yarn covered, impregnated, coated or sheathed with rubber or plastics - manufacture of tyre cord fabric of high-tenacity man-made yarn - manufacture of other treated or coated fabrics (e.g. buckram and similar stiffened textile fabrics, fabrics coated with gum or amylaceous substances) - manufacture of diverse textile articles (e.g. textile wicks, incandescent gas mantles and tubular knitted gas mantle fabric thereof) - manufacture of hose piping, transmission or conveyor belts or belting (whether or not reinforced with metal or other material), bolting cloth, straining cloth - manufacture of automotive trimmings - manufacture of artists' canvas boards and tracing cloth - manufacture of tarpaulins, tents, pneumatic mattresses of textile materials, sails, parachutes, textiles for blinds and sunblinds, loose covers for cars, machines or furniture <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of fabrics of glass fibres <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of napkins and napkin liners for babies and similar articles of textile materials, see 17.22</i> - <i>manufacture of medical textiles impregnated or covered with pharmaceutical substances (e.g. gauze, bandages) see 21.20</i> - <i>manufacture of transmission or conveyor belts of textile fabric, impregnated, coated, covered or laminated with rubber, see 22.12</i> - <i>manufacture of pneumatic mattresses of vulcanised rubber, see 22.12</i> - <i>manufacture of plates or sheets of cellular rubber or plastic combined with textiles for reinforcing purposes only, see 22.12, 22.21</i> - <i>manufacture of cloth of woven metal wire, see 25.93</i> - <i>manufacture of single-use surgical drapes used during surgical procedures made up of non-wovens, see 32.50</i>

	Nace Rev. 2.1	DB25	
	13.99	13.99.00	<p>Manufacture of other textiles n.e.c.</p> <p>Manufacture of other textiles n.e.c.</p> <p>This subclass includes the manufacture of other textiles, e.g. felt, tulle, lace and embroidery, self-adhesive textile tape and textile shoelaces.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of felt - manufacture of tulles and other net fabrics, of lace and embroidery, in the piece, in strips or in motifs - manufacture of pressure-sensitive cloth-tape - manufacture of shoelaces, of textiles - manufacture of net and window furnishing type fabrics of lace <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of needle-loom felt floor coverings, see 13.93</i> - <i>manufacture of textile wadding and articles of wadding: sanitary towels, tampons, etc., see 17.22</i>

	Nace Rev. 2.1	DB25	
14			<p>Manufacture of wearing apparel</p> <p>This division includes all tailoring (ready-to-wear or made-to-measure), in all materials (for example, leather, fur fabric, knitted or crocheted fabrics), of all items of clothing (for example, outerwear, underwear for men, women or children; work, city or casual clothing) and accessories. There is no distinction made between clothing for adults and clothing for children.</p> <p>This division also includes:</p> <ul style="list-style-type: none"> - manufacture of clothing, clothing accessories and other articles of fur skin <p>This division excludes:</p> <ul style="list-style-type: none"> - repair of clothing, which is classified in 95.29.00
	14.1		<p>Manufacture of knitted and crocheted apparel</p>
	14.10		<p>Manufacture of knitted and crocheted apparel</p>
		14.10.00	<p>Manufacture of knitted and crocheted apparel</p> <p>This subclass includes the manufacture of knitwear, e.g. knitted or crocheted tights and stockings, as well as other knitted or crocheted clothing items.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of hosiery, including socks, tights and pantyhose - manufacture of knitted or crocheted wearing apparel (e.g. pullovers, cardigans, jerseys, shirts, T-shirts, blouses, waistcoats, nightwear, underwear, including babies' wear) - manufacture of knitted and crocheted sportswear and swimwear <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of medical stockings and hosiery - manufacture of footwear without applied soles, knitted or crocheted <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of knitted or crocheted fabrics, see 13.91</i> - <i>manufacture of knitted or crocheted brassieres and corsets, see 14.22</i>

	Nace Rev. 2.1	DB25	
14.2			<p>Manufacture of other wearing apparel and accessories</p> <p>This group includes the manufacture of wearing apparel, other than knitted or crocheted. The material used may be of any kind and may be coated, impregnated or rubberised.</p> <p>This group excludes: - repair of clothing, which is classified in 95.29.00</p>
	14.21	14.21.00	<p>Manufacture of outerwear</p> <p>Manufacture of outerwear</p> <p>This subclass includes the manufacture of outerwear, e.g. jackets, trousers, etc., and made-to-measure clothing, except knitted or crocheted clothing. Manufacture of rubber or plastic clothing is classified in 22.12.00 or 22.26.00. Repair and tailoring of clothing is classified in 95.29.00.</p> <p>Includes: - manufacture of outerwear, other than knitted or crocheted (e.g. pullovers, cardigans, jerseys, coats, suits, ensembles, jackets, trousers, skirts, shirts, T-shirts, blouses, babies' outerwear garments)</p> <p>Includes also: - manufacture of bridal dresses and other clothes for ceremonies - custom tailoring</p> <p><i>Excludes:</i> - <i>manufacture of knitted or crocheted wearing apparel (e.g. pullovers, cardigans, jerseys, shirts, T-shirts, blouses, waistcoats, nightwear, underwear, including babies' wear), see 14.10</i> - <i>manufacture of uniforms and similar official clothing, see 14.23</i> - <i>manufacture of wearing apparel of rubber or plastics, see 22.12, 22.26</i></p>
	14.22	14.22.00	<p>Manufacture of underwear</p> <p>Manufacture of underwear</p> <p>This subclass includes the manufacture of underwear, nightwear and swimwear, except knitwear.</p> <p>Includes: - manufacture of woven underwear and nightwear (e.g. underpants, briefs, pyjamas, nightdresses, dressing gowns, slippers, swimwear, babies' underwear garments)</p> <p>Includes also: - manufacture of brassieres and corsets of all types of textile materials</p>

Nace Rev. 2.1	DB25	
14.23	14.23.00	<p>Manufacture of workwear</p> <p>Manufacture of workwear</p> <p>This subclass includes the manufacture of workwear, such as uniforms and other official clothing.</p> <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of uniforms and similar official clothing (e.g. judge's gowns, church vestments) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - manufacture of footwear, see 15.20 - manufacture of fire-protective clothing, see 32.99
14.24	14.24.00	<p>Manufacture of leather clothes and fur apparel</p> <p>Manufacture of leather clothes and fur apparel</p> <p>This subclass includes the manufacture of clothing and clothing accessories, e.g. from fur or fur skins.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of wearing apparel, including working clothes, made of leather or composition leather (e.g. coats, overcoats, jackets, trousers, aprons) - manufacture of articles made of fur skins: <ul style="list-style-type: none"> • fur wearing apparel and clothing accessories • assemblies of fur skins (e.g. 'dropped' fur skins, plates, mats, strips) • diverse articles of fur skins: rugs, unstuffed pouffes, industrial polishing cloths <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - production of raw fur skins, see 01.48, 01.70 - production of raw hides and skins, see 10.11 - manufacture of imitation furs (long-hair cloth obtained by weaving or knitting), see 13.20, 13.91 - manufacture of synthetic leather outerwear, see 14.21 - manufacture of outerwear trimmed with fur, see 14.21 - manufacture of working clothes not made of leather or composition of leather, see 14.23 - manufacture of fur hats, see 14.29 - dressing and dyeing of fur, see 15.11 - manufacture of boots or shoes containing fur parts, see 15.20 - manufacture of specially designed gloves of leather or composition leather for use in sport, see 32.30

	Nace Rev. 2.1	DB25	
	14.29	14.29.00	<p>Manufacture of other wearing apparel and accessories n.e.c.</p> <p>Manufacture of other wearing apparel and accessories n.e.c.</p> <p>This subclass includes the manufacture of sportswear made from broad-woven fabric, e.g. tracksuits, skiwear and other technical sportswear, as well as headwear, gloves, belts and ties.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of sportswear of broad woven fabrics (e.g. tracksuits, ski suits, other technical sportswear) - manufacture of hats and caps - manufacture of other clothing accessories (e.g. gloves, belts, shawls, ties, cravats, hairnets) <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of footwear of textile material without applied soles, except knitted or crocheted <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of knitted or crocheted footwear without applied soles, see 14.10</i> - <i>manufacture of knitted or crocheted swimwear, see 14.10</i> - <i>manufacture of swimwear other than knitted or crocheted, see 14.22</i> - <i>manufacture of fur clothing accessories, see 14.24</i> - <i>manufacture of plastic headgear excluding safety headgear, see 22.26</i> - <i>manufacture of safety headgear, see 32.99</i>

	Nace Rev. 2.1	DB25	
15			<p>Manufacture of leather and related products of other materials</p> <p>This division includes dressing and dyeing of fur and the transformation of hides or skins into leather by tanning or curing and fabricating the leather into products for final consumption.</p> <p>It also includes the manufacture of direct substitute products (like-products) made from materials other than leather (for example, rubber footwear, textile luggage). Products made from leather substitutes are included here because they are made in ways similar to those in which leather products are made (for example, luggage) and are often produced in the same unit.</p>
	15.1		<p>Tanning, dyeing, dressing of leather and fur; manufacture of luggage, handbags, saddlery and harness</p> <p>This group includes the manufacture of leather and fur and products thereof.</p>
	15.11		<p>Tanning, dressing, dyeing of leather and fur</p>
		15.11.00	<p>Tanning, dressing, dyeing of leather and fur</p> <p>This subclass includes the tanning, dyeing and preparation of hides and skins, as well as the production of chamois leather, parchment-treated leather, patent leather, metallised leather and artificial leather. The subclass also includes the scraping, finishing, tanning and dyeing of hides with hair.</p> <p>Includes:</p> <ul style="list-style-type: none"> - tanning, dyeing and dressing of hides, skins and pre-tanned leather - manufacture of chamois dressed, parchment dressed, patent or metallised leathers - manufacture of composition leather - scraping, shearing, plucking, currying, tanning, bleaching and dyeing of fur skins and hides with the hair on <p>Excludes:</p> <ul style="list-style-type: none"> - production of hides and skins as part of ranching, see 01.4 - production of raw hides and skins as part of slaughtering, see 10.11 - manufacture of leather apparel, see 14.24 - manufacture of imitation leather not based on natural leather, see 22.12, 22.26

	Nace Rev. 2.1	DB25	
15.2	15.12	15.12.00	<p>Manufacture of luggage, handbags, saddlery and harness of any material</p> <p>Manufacture of luggage, handbags, saddlery and harness of any material</p> <p>This subclass includes the manufacture of suitcases, bags, etc. from leather and other materials, using the same manufacturing technology as for leather. This subclass also includes the manufacture of saddles, harness, riding whips, etc.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of luggage, handbags, backpacks, etc., of leather, composition leather or any other material where the same technology is used as for leather - manufacture of saddlery and harness for any animal - manufacture of non-metallic watch bands (e.g. fabric, leather, plastic) - manufacture of diverse articles of leather or composition leather (e.g. driving belts, packings) - manufacture of shoelaces, of leather - manufacture of horse whips and riding crops <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of leather clothes for animals <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of leather wearing apparel, see 14.24</i> - <i>manufacture of leather gloves and hats, see 14.29</i> - <i>manufacture of footwear, see 15.20</i> - <i>manufacture of saddles for bicycles, see 30.92</i> - <i>manufacture of precious metal watch bands, see 32.12</i> - <i>manufacture of non-precious metal watch bands, see 32.13</i> - <i>manufacture of linemen's safety belts and other belts for occupational use, see 32.99</i>
	15.20	15.20.00	<p>Manufacture of footwear</p> <p>Manufacture of footwear</p> <p>This subclass includes the manufacture of ordinary footwear of any material as well as leather parts for footwear (soles, heels, uppers, etc.). Manufacture of orthopedic shoes is classified in 32.50.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of footwear for all purposes, of any material, by any process, including moulding - manufacture of leather parts of footwear (e.g. manufacture of uppers and parts of uppers, outer and inner soles, heels) - manufacture of gaiters, chaps and similar articles <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of rubber, wooden or plastic parts of footwear <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of knitted or crocheted footwear without applied soles, see 14.10</i> - <i>manufacture of footwear of textile material without applied soles, except knitted or crocheted, see 14.29</i> - <i>manufacture of ski boots, see 32.30</i> - <i>manufacture of prescription orthopaedic shoes, see 32.50</i>

	Nace Rev. 2.1	DB25	
16			<p>Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials</p> <p>This division includes the manufacture of wood products (for example, lumber, plywood, veneers, wood containers, wood flooring, wood trusses, prefabricated wood buildings), the manufacture of solid fuels from vegetable biomass and the finishing of wooden products. The production processes include sawing, planing, shaping, laminating and assembling of wood products starting from logs that are cut into bolts, or lumber that may then be cut further, or shaped by lathes or other shaping tools. The lumber or other transformed wood shapes may also be subsequently planed or smoothed, and assembled into finished products (for example, wooden containers).</p> <p>With the exception of sawmilling, this division is subdivided mainly based on the specific products manufactured.</p> <p>This division excludes:</p> <ul style="list-style-type: none"> - manufacture of furniture, which is classified in 31.00.00 - installation of wooden mouldings and similar products, which is classified in 43.32.00, 43.33.00 and 43.35.00
16.1	16.11	16.11.00	<p>Sawmilling and planing of wood; processing and finishing of wood</p> <p>Sawmilling and planing of wood</p> <p>Sawmilling and planing of wood</p> <p>This subclass includes sawing, planing, other machining and cutting of wood and the manufacture of wood for railways, floorboards, etc. Manufacture of firewood or pressed wood is classified in 16.26.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - sawing, planing and other machining of wood - slicing, peeling or chipping logs - manufacture of wooden railway sleepers - manufacture of unassembled wooden flooring - manufacture outside the forest of wood wool, wood sawdust and flour, wood chips and particles <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - logging and production of wood in the rough, see 02.20 - drying of wood, see 16.12 - manufacture of veneer sheets thin enough for use in plywood, boards and panels, see 16.21 - manufacture of parquet panels and other assembled flooring panels of wood or bamboo, see 16.22 - manufacture of wooden shingles and shakes, see 16.23 - manufacture of fire logs or pressed wood, see 16.26

	Nace Rev. 2.1	DB25	
	16.12	16.12.00	<p>Processing and finishing of wood</p> <p>This class includes general activities for the processing and finishing of wood, which are typically carried out on a fee or contract basis.</p> <p>Processing and finishing of wood</p> <p>This subclass includes the processing and finishing of wood, typically carried out on a fee or contract basis, e.g. boring, drying and treating unfinished wood with paint, stain or other preservatives. Surface treatment, impregnation or chemical treatment of wood products is classified in 16.27.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - general activities for the processing and finishing of wood, which are typically carried out on a fee or contract basis: <ul style="list-style-type: none"> • boring, turning, milling, broaching, levelling, grinding, polishing, splicing, etc., of wood • drying of wood • impregnation or chemical treatment of wood • treatment of wood in the rough with paint, stains or other preservatives • other activities of processing and finishing of wood <p>Excludes:</p> <ul style="list-style-type: none"> - <i>manufacture of unassembled wooden flooring, see 16.11</i> - <i>coating, impregnation or chemical treatment of wooden products, see 16.27</i> - <i>disinfection and extermination services in buildings, etc., see 81.23</i> - <i>reupholstering, refinishing and repairing of furniture, see 95.24</i>

	Nace Rev. 2.1	DB25	
16.2			<p>Manufacture of products of wood, cork, straw and plaiting materials</p> <p>This group includes the manufacture of products of wood, cork, straw or plaiting materials, including basic shapes as well as assembled products.</p>
	16.21		<p>Manufacture of veneer sheets and wood-based panels</p>
		16.21.00	<p>Manufacture of veneer sheets and wood-based panels</p> <p>This subclass includes the manufacture of veneer sheets, plywood, OSB sheets, MDF sheets, pressed wood and glulam, as well as insulation fiberboards made of wood or other woody materials.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of veneer sheets thin enough to be used for veneering, making plywood or other purposes: <ul style="list-style-type: none"> • smoothed, dyed, coated, impregnated, reinforced (with paper or fabric backing) • made in the form of motifs - manufacture of plywood, veneer panels and similar laminated wood boards and sheets - manufacture of oriented strand board (OSB) and other particle board - manufacture of medium density fibreboard (MDF) and other fibreboard - manufacture of densified wood - manufacture of glue-laminated wood, cross-laminated timber (CLT) and laminated veneer wood <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of insulating fibreboards of wood, or other ligneous materials, whether or not bonded with resins or other organic substances
	16.22		<p>Manufacture of assembled parquet floors</p>
		16.22.00	<p>Manufacture of assembled parquet floors</p> <p>This subclass includes the manufacture of wooden parquet floor blocks, strips, etc., assembled into panels.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of wooden parquet floor blocks, strips, etc., assembled into panels <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - manufacture of unassembled wooden flooring, see 16.11

	Nace Rev. 2.1	DB25	
	16.23	16.23.00	<p>Manufacture of other builders' carpentry and joinery</p> <p>Manufacture of other builders' carpentry and joinery</p> <p>This subclass includes manufacturing of wooden products for the construction sector, e.g. beams, rafters, stairs, railings and saunas.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of wooden goods intended to be used primarily in the construction industry: <ul style="list-style-type: none"> • beams, rafters, roof struts • glue-laminated and metal connected, prefabricated wooden roof trusses • stairs, railings • wooden beadings and mouldings, shingles and shakes - manufacture of prefabricated buildings, or elements thereof, predominantly of wood (e.g. saunas) - manufacture of mobile homes and house trailers - manufacture of wood partitions (except free-standing) <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of wooden stands <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of doors, windows, shutters and their frames, see 16.25</i> - <i>manufacture of wood partitions, free-standing, see 31.00</i> - <i>manufacture of walk-in wardrobes, see 31.00</i> - <i>installation of doors, windows and stairs, see 43.32</i> - <i>installation of kitchens, walk-in wardrobes, shopfittings, etc., see 43.32</i> - <i>erection of roof frames, see 43.41</i>
	16.24	16.24.00	<p>Manufacture of wooden containers</p> <p>Manufacture of wooden containers</p> <p>This subclass includes the manufacture of wooden packaging, e.g. boxes, cable drums, tubs, barrels and pallets.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of packing cases, boxes, crates, drums and similar items of wood - manufacture of pallets, box pallets and other load boards of wood - manufacture of barrels, vats, tubs and other coopers' products of wood - manufacture of wooden cable drums <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of luggage, see 15.12</i> - <i>manufacture of cases of plaiting material, see 16.28</i>
	16.25	16.25.00	<p>Manufacture of doors and windows of wood</p> <p>Manufacture of doors and windows of wood</p> <p>This subclass includes the manufacture of wooden doors, windows and shutters including the frames.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of doors and their frames and thresholds of wood - manufacture of windows, shutters and French windows and their frames of wood - manufacture of multi-material doors and windows with the frame made of wood

	Nace Rev. 2.1	DB25	
	16.26	16.26.00	<p>Manufacture of solid fuels from vegetable biomass</p> <p>Manufacture of solid fuels from vegetable biomass</p> <p>This subclass includes the manufacture of briquettes, firewood and pellets from sawdust, surplus wood, wood waste, etc. Manufacture of peat briquettes is classified in 19.20.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of fire logs, briquettes and pellets from agglomerated sawdust, wood waste and scrap, straw or other vegetable biomass <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of animal feed from soybean waste, see 10.9</i> - <i>slicing, peeling or chipping logs, see 16.11</i> - <i>manufacture of peat briquettes, see 19.20</i>
	16.27	16.27.00	<p>Finishing of wooden products</p> <p>Finishing of wooden products</p> <p>This subclass includes the refining or protection of wooden surfaces, which covers various type of surface treatments, e.g. impregnation, polishing, oiling and varnishing. Reupholstery, revarnishing and repair of furniture are classified in 95.24.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - process of refining or protecting wooden surfaces (for example, coating, impregnating, finishing, polishing, buffing, oiling, waxing, bleaching, staining, painting or varnishing of wooden products) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>reupholstering, refinishing and repairing of furniture, see 95.24</i>

	Nace Rev. 2.1	DB25	
	16.28	16.28.00	<p>Manufacture of other products of wood and articles of cork, straw and plaiting materials</p> <p>Manufacture of other products of wood and articles of cork, straw and plaiting materials</p> <p>This subclass includes the manufacture of other wooden products, e.g. door handles, wooden statues, kitchenware and picture frames, as well as products of cork, straw and wickerwork.</p> <p>Manufacture of pulleys and keys, which are part of textile machinery, is classified in 28.94.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of various wood products: <ul style="list-style-type: none"> • wooden handles and bodies for tools, brooms, brushes • wooden boot- or shoe-lasts and trees, clothes-hangers • household utensils, tableware and kitchenware of wood • wooden statuettes and ornaments, wood marquetry, inlaid wood • wooden cases for jewellery, cutlery and similar articles • wooden spools, cops, bobbins, sewing thread reels and similar articles of turned wood • other articles of wood - manufacture of wooden frames for artists' canvases - natural cork processing, manufacture of agglomerated cork - manufacture of cork for bottles - manufacture of articles of natural or agglomerated cork, including floor coverings - manufacture of plaits and products of plaiting materials: mats, matting, screens, cases, etc. - manufacture of basket-ware and wickerwork - manufacture of wooden mirror and picture frames - manufacture of handles for umbrellas, canes and similar - manufacture of blocks for the manufacture of smoking pipes <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of mats or matting of textile materials, see 13.93</i> - <i>manufacture of luggage, see 15.12</i> - <i>manufacture of wooden footwear or wooden parts of footwear, see 15.20</i> - <i>manufacture of matches, see 20.59</i> - <i>manufacture of clock cases, see 26.52</i> - <i>manufacture of wooden spools and bobbins that are part of textile machinery, see 28.94</i> - <i>manufacture of furniture, see 31.00</i> - <i>manufacture of wooden toys, see 32.40</i> - <i>manufacture of brooms and brushes, see 32.91</i> - <i>manufacture of coffins, see 32.99</i> - <i>manufacture of cork life preservers, see 32.99</i>

	Nace Rev. 2.1	DB25	
17			<p>Manufacture of paper and paper products</p> <p>This division includes the manufacture of pulp, paper, converted paper and the manufacture of products of recycled goods from wood, paper, cardboard and paperboard.</p> <p>The manufacture of these products is grouped together because they constitute a series of vertically connected processes. More than one activity is often carried out in a single unit.</p> <p>The manufacture of pulp involves separating the cellulose fibres from other matter in wood, or dissolving and de-inking of used paper, and mixing in small amounts of reagents to reinforce the binding of the fibres.</p> <p>Converted paper products are made from paper and other materials by various techniques.</p> <p>The paper articles may be printed (for example, wallpaper, gift wrap), as long as the printing of information is not the main purpose.</p> <p>The production of pulp, paper and paperboard in bulk is included in group 17.1, while the remaining classes include the production of further-processed paper and paper products.</p>
17.1	17.11	17.11.00	<p>Manufacture of pulp, paper and paperboard</p> <p>Manufacture of pulp</p> <p>Manufacture of pulp</p> <p>This subclass includes the manufacture of paper pulp, which may be formed by mechanical or chemical processes, including the removal of printing ink.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of bleached, semi-bleached or unbleached paper pulp by mechanical, chemical (dissolving or non-dissolving) or semi-chemical processes - manufacture of cotton linter pulp - removal of ink and manufacture of pulp from waste paper

	Nace Rev. 2.1	DB25	
	17.12	17.12.00	<p>Manufacture of paper and paperboard</p> <p>Manufacture of paper and paperboard</p> <p>This subclass includes the manufacture of paper and paperboard for further industrial processing, e.g. surface treatment, coating and impregnation (secondary component), manufacture of handmade paper, newsprint and carbon paper. Manufacture of corrugated paper and paperboard is classified in 17.21.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of paper and paperboard intended for further industrial processing <p>Includes also:</p> <ul style="list-style-type: none"> - further processing of paper and paperboard: <ul style="list-style-type: none"> • colouring, coating, covering and impregnation of paper and paperboard • manufacture of crêpe or crinkled paper • manufacture of laminates and foils, if laminated with paper or paperboard - manufacture of handmade paper - manufacture of newsprint and other printing or writing paper - manufacture of cellulose wadding and webs of cellulose fibres - manufacture of carbon paper or stencil paper in rolls or large sheets <p>Excludes:</p> <ul style="list-style-type: none"> - <i>manufacture of corrugated paper and paperboard, see 17.21</i> - <i>manufacture of further-processed articles of paper, paperboard or pulp, see 17.22 to 17.25</i> - <i>printing and service activities related to printing, see 18.1</i> - <i>manufacture of abrasive paper, see 23.91</i> - <i>publishing of books, newspapers and other publishing activities, except software publishing, see 58.1</i> - <i>manufacture of coated or impregnated paper where the coating or impregnation is the main ingredient, see class in which the manufacture of the coating or impregnation is classified</i>

	Nace Rev. 2.1	DB25	
17.2	17.21	17.21.00	<p>Manufacture of articles of paper and paperboard</p> <p>Manufacture of corrugated paper, paperboard and containers of paper and paperboard</p> <p>Manufacture of corrugated paper, paperboard and containers of paper and paperboard</p> <p>This subclass includes the manufacture of packaging made of paper and cardboard and corrugated cardboard and paper. This subclass also includes the manufacture of, for example, boxes, cartons, bags and sacks made of paper and cardboard. Manufacture of egg trays and other packaging made of molded or pressed paper pulp are classified in 17.25.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of corrugated paper and paperboard - manufacture of cartons, boxes and cases of corrugated paper or paperboard - manufacture of folding cartons, boxes and cases of non-corrugated paper or paperboard - manufacture of containers of solid paperboard - manufacture of other containers of paper and paperboard - manufacture of sacks and bags of paper - manufacture of office box files and similar articles <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of envelopes, see 17.23</i> - <i>manufacture of moulded or pressed articles of paper pulp (e.g. boxes for packing eggs, moulded pulp paper plates), see 17.25</i>
	17.22	17.22.00	<p>Manufacture of household and sanitary goods and of toilet requisites</p> <p>Manufacture of household and sanitary goods and of toilet requisites</p> <p>This subclass includes the manufacture of household paper, paper for personal hygiene and other products, such as cleaning wipes, toilet paper and disposable tableware.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of household and personal hygiene paper and cellulose wadding products: <ul style="list-style-type: none"> • cleansing tissues • handkerchiefs, towels, serviettes • toilet paper • sanitary towels and tampons, napkins and napkin liners for babies • cups, dishes and trays - manufacture of textile wadding and articles of wadding: sanitary towels, tampons, etc. <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of cellulose wadding, see 17.12</i>

	Nace Rev. 2.1	DB25	
	17.23	17.23.00	<p>Manufacture of paper stationery</p> <p>Manufacture of paper stationery</p> <p>This subclass includes the manufacture of office supplies made of paper, such as writing paper, printer paper, envelopes and notebooks.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of printing and writing paper ready for use - manufacture of computer print-out paper ready for use - manufacture of self-copy paper ready for use - manufacture of duplicator stencils and carbon paper ready for use - manufacture of gummed or adhesive paper ready for use - manufacture of envelopes and letter cards - manufacture of educational and commercial stationery (notebooks, binders, registers, accounting books, business forms, etc.), when the printed information is not the main characteristic - manufacture of boxes, pouches, wallets and writing compendiums containing an assortment of paper stationery <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - printing on paper products, see 18.1
	17.24	17.24.00	<p>Manufacture of wallpaper</p> <p>Manufacture of wallpaper</p> <p>This subclass includes the manufacture of wallpaper and similar wall coverings. Plastic wallpaper is classified in 22.26.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of wallpaper and similar wall coverings, including vinyl-coated and textile wallpaper <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - manufacture of paper or paperboard, see 17.12 - manufacture of plastic wallpaper, see 22.26

	Nace Rev. 2.1	DB25	
	17.25	17.25.00	<p>Manufacture of other articles of paper and paperboard</p> <p>Manufacture of other articles of paper and paperboard</p> <p>This subclass includes other paper and cardboard products, such as filter paper, cigarette paper, spools, reels and paper gadgets and cardboard cards.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of paper or paperboard labels - manufacture of filter paper and paperboard - manufacture of cigarette paper - manufacture of paper and paperboard bobbins, spools, cops, etc. - manufacture of egg trays and other moulded or pressed articles of paper pulp - manufacture of paper novelties - manufacture of paper or paperboard cards for use on Jacquard machines <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>printing of labels, not self-manufactured, see 18.12</i> - <i>manufacture of playing cards, see 32.40</i> - <i>manufacture of games and toys of paper or paperboard, see 32.40</i> - <i>publishing of books, newspapers and other publishing activities, except software publishing, see 58.1</i>

	Nace Rev. 2.1	DB25	
18			<p>Printing and reproduction of recorded media</p> <p>This division includes printing of products (for example, newspapers, books, periodicals, business forms and greeting cards), printing on T-shirts and other types of material, and associated support activities (for example, bookbinding, plate-making services, data imaging). The support activities included here are an integral part of the printing industry, and a product (a printing plate, a bound book, or a computer disk or file) that is an integral part of the printing industry is almost always provided by these operations.</p> <p>The ownership of the input material is irrelevant to the classification of printing and reproduction of recorded media activities. Division 18 covers explicitly the processing activities.</p> <p>Processes used in printing include a variety of methods for transferring an image from a plate, screen or computer file to a medium (for example, paper, plastics, metal, textile articles, wood). The most prominent of these methods entails the transfer of the image from a plate or screen to the medium through lithographic, gravure, screen or flexographic printing. Often a computer file is used to directly drive the printing mechanism to create the image or electrostatic and other types of equipment (digital or non-impact printing).</p> <p>Though printing and publishing can be carried out by the same unit (for example, a newspaper), it is less and less the case that these distinct activities are carried out in the same physical location.</p> <p>This division also includes:</p> <ul style="list-style-type: none"> - the reproduction of recorded media (e.g. compact discs, video recordings, software on discs or tapes, records) <p>This division excludes:</p> <ul style="list-style-type: none"> - publishing activities, see section J - manufacture of products with a 3D printer, which is classified according to the product and material used

	Nace Rev. 2.1	DB25	
18.1	18.11	18.11.00	<p>Printing and service activities related to printing</p> <p>This group includes the printing of products (for example, newspapers, books, periodicals, business forms and greeting cards), printing on T-shirts and other types of material, and associated support activities (for example, bookbinding, plate-making services, data imaging). Printing can be done using various techniques and on different materials.</p> <p>Printing of newspapers</p> <p>Printing of newspapers</p> <p>This subclass includes printing of newspapers, etc., published at least 4 times a week.</p> <p>Includes also:</p> <ul style="list-style-type: none"> - printing of other periodicals, appearing at least four times a week <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>photocopying activities, see 18.12</i> - <i>publishing of printed matter, see 58.1</i> - <i>operation of photocopying machines for photocopying as a self-service, see 82.10</i>

	Nace Rev. 2.1	DB25	
	18.12	18.12.00	<p>Other printing</p> <p>Other printing</p> <p>This subclass includes the printing of magazines and periodicals published less than four times a week, as well as the printing of books and brochures, stamps, cards, posters, labels and other printed advertising. The production of playing cards, the printing of photographs and printing for advertising purposes are also included.</p> <p>This subclass includes only printing activities performed as a service, not the production of goods, and which are performed on a fee or contract basis. The material printed is typically copyrighted.</p> <p>Includes:</p> <ul style="list-style-type: none"> - printing of magazines and other periodicals, appearing less than four times a week - printing of books and brochures, music and music manuscripts, maps, atlases, posters, advertising catalogues, prospectuses and other printed advertising, postage stamps, taxation stamps, documents of title, cheques and other security papers, smart cards, albums, diaries, calendars and other commercial printed matter, beer mats, personalised stationery and other printed matter by letterpress, offset, photogravure, flexographic, screen printing, and other printing presses, duplication machines, computer printers, embossers etc., including quick printing directly onto textiles, plastic, glass, metal, wood and ceramics - digital printing - silk-screen printing on textiles and wearing apparel - photocopying of documents - decorative printing (e.g. printing of gift wraps, wallpapers, materials for transfer) - large format printing (e.g. printing of flags, banners, roll-ups, posters) <p>Includes also:</p> <ul style="list-style-type: none"> - printing on labels or tags (for example, by lithographic printing, gravure printing, flexographic printing, printing signs) - laser engraving on textiles - activities of printing photographs <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>printing of textile fabrics as an intermediate process within the manufacture of textiles, see 13.30</i> - <i>manufacture of stationery (e.g. notebooks, binders, registers, accounting books, business forms), when the printed information is not the main characteristic, see 17.23</i> - <i>publishing of printed matter, see 58.1</i> - <i>advertising design activities, see 73.11</i> - <i>operation of photocopying machines for photocopying as a self-service, see 82.10</i> - <i>engraving onto metal, glass, wood, etc., see corresponding class according to the material used</i>

Nace Rev. 2.1	DB25	
18.13	18.13.00	<p>Pre-press and pre-media services</p> <p>Pre-press and pre-media services</p> <p>This subclass includes preparatory work prior to printing (physical or digital), e.g. typesetting, prepressing data input, preparing data files, preparing plates, etc.</p> <p>Includes:</p> <ul style="list-style-type: none"> - composing, typesetting and phototypesetting, pre-press data input into a form suitable for use in various printing processes and representation in other visual media, including scanning and optical character recognition, electronic make-up - preparation of data files for multimedia (printing on paper, CD-ROM, the internet) applications - provision of plate-making services, including image setting and plate setting (for letterpress and offset printing processes) - cylinder preparation: engraving or etching of cylinders for gravure printing - plate processing: computer-to-plate (CTP), also photopolymer plates - preparation of plates and dies for relief stamping or printing - preparation of: <ul style="list-style-type: none"> • artistic works of technical character (e.g. preparation of lithographic stones and wood blocks) • presentation media • sketches, layouts, dummies, etc. • proofs <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>graphic designing of visual content for the communication of information, see 74.1</i>
18.14	18.14.00	<p>Binding and related services</p> <p>Binding and related services</p> <p>This subclass includes preparatory work prior to printing (physical or digital), e.g. typesetting, prepressing data input, preparing data files, preparing plates, etc.</p> <p>Includes:</p> <ul style="list-style-type: none"> - trade binding, sample mounting and post-press services in support of printing activities (e.g. trade binding and finishing of books, brochures, magazines, catalogues), by e.g. folding, cutting and trimming, assembling, stitching, thread sewing, adhesive binding, cutting and cover laying, gluing, collating, basting, gold stamping, including spiral binding and plastic wire binding - binding and finishing of printed paper or printed cardboard, by folding, stamping, drilling, punching, perforating, embossing, sticking, gluing, laminating - provision of finishing services for CD-ROMs - provision of mail finishing services (e.g. customisation, envelope preparation) - other finishing activities (e.g. die, sinking or stamping, Braille copying)

	Nace Rev. 2.1	DB25	
18.2	18.20	18.20.00	<p>Reproduction of recorded media</p> <p>Reproduction of recorded media</p> <p>Reproduction of recorded media</p> <p>This subclass includes the reproduction of gramophone records, CDs, tapes, etc., e.g. with music or films.</p> <p>Manufacture and distribution of films, videotapes and DVDs or similar media are classified in 59.11.00, 59.12.00 and 59.13.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - reproduction from master copies of gramophone records, compact discs and tapes with music, or other sound recordings - reproduction from master copies of records, compact discs and tapes with motion pictures, and other video recordings - reproduction from master copies of software and data on discs and tapes <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>reproduction of printed matter, see 18.11, 18.12</i> - <i>software publishing, see 58.2</i> - <i>production and distribution of motion pictures, videotapes and movies on discs or similar media, see 59.11, 59.12, 59.13</i> - <i>reproduction of motion picture film for theatrical distribution, see 59.12</i> - <i>production of master copies for records or audio material, see 59.20</i>

	Nace Rev. 2.1	DB25	
19			<p>Manufacture of coke and refined petroleum products</p> <p>This division includes the transformation of crude petroleum and coal into usable products. The dominant process is petroleum refining, which involves the separation of crude petroleum into component products through such techniques as cracking and distillation.</p> <p>This division includes the manufacture of gases (for example, ethane, propane, butane) as products of petroleum refineries.</p> <p>This division includes the manufacture on own account of characteristic products (for example, coke, butane, propane, petrol, kerosene, fuel oil) as well as the provision of processing services on a fee or contract basis (for example, custom refining).</p> <p>This division excludes the manufacture of such gases in other units (see 20.14), the manufacture of industrial gases (see 20.11), the extraction of natural gas (methane, ethane, butane or propane, see 06.20), and the manufacture of gases other than petroleum gases for the provision of gaseous fuels through a permanent supply network (for example, coal gas, water gas, producer gas, gasworks gas, see 35.21).</p> <p>The manufacture of petrochemicals from refined petroleum and the manufacture of liquid biofuels are classified in division 20.</p>
19.1	19.10	19.10.00	<p>Manufacture of coke oven products</p> <p>Manufacture of coke oven products</p> <p>Manufacture of coke oven products</p> <p>This subclass includes the manufacture of coke, pitch, raw coal and lignite tar. The manufacture of briquettes is classified in 19.20.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - operation of coke ovens - production of coke and semi-coke - production of pitch and pitch coke - production of coke oven gas - production of crude coal and lignite tars - agglomeration of coke <p>Excludes:</p> <ul style="list-style-type: none"> - <i>manufacture of coal fuel briquettes, see 19.20</i>

	Nace Rev. 2.1	DB25	
19.2	19.20	19.20.00	<p>Manufacture of refined petroleum products and fossil fuel products</p> <p>Manufacture of refined petroleum products and fossil fuel products</p> <p>This class includes the manufacture of liquid or gaseous fuels or other products from crude petroleum, bituminous minerals or their fractionation products. Petroleum refining involves one or more of the following activities: fractionation, straight distillation of crude oil and cracking.</p> <p>Manufacture of refined petroleum products and fossil fuel products</p> <p>This subclass includes the manufacture of refined mineral oil products and fossil fuels, e.g. fuel, motor fuel, lubricating oils and oil briquettes, including various products from waste oil. Manufacture of solid fuels from biomass is classified in 16.26.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - production of motor fuel: gasoline, kerosene, etc. - production of fuel: light, medium and heavy fuel oil, refinery gases (e.g. ethane, propane, butane) - manufacture of oil-based lubricating oils or greases, including from waste oil - manufacture of products for the petrochemical industry and for the manufacture of road coverings - manufacture of various refined petroleum products: white spirit, Vaseline, paraffin wax, petroleum jelly, etc. - manufacture of petroleum briquettes - blending of biofuels, i.e. blending of alcohols with petroleum (e.g. gasohol) - manufacture of products from petroleum waste materials (e.g. waste lubricating petroleum oils) <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of peat briquettes - manufacture of hard coal and lignite fuel briquettes <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of solid fuels from biomass, see 16.26</i> - <i>manufacture of liquid biofuels, see 20.51</i>

	Nace Rev. 2.1	DB25	
20			<p>Manufacture of chemicals and chemical products</p> <p>This division includes the transformation of organic and inorganic raw materials by a chemical process and the formation of products. It distinguishes the production of basic chemicals that constitute the first industry group from the production of intermediate and end-products produced by further processing of basic chemicals that make up the remaining industry classes.</p> <p>This division also includes:</p> <ul style="list-style-type: none"> - manufacture of liquid biofuels
20.1			<p>Manufacture of basic chemicals, fertilisers and nitrogen compounds, plastics and synthetic rubber in primary forms</p> <p>This group includes the manufacture of basic chemical products, fertilisers and associated nitrogen compounds, as well as plastics and synthetic rubber in primary forms.</p>
	20.11	20.11.00	<p>Manufacture of industrial gases</p> <p>Manufacture of industrial gases</p> <p>This subclass includes the manufacture of liquefied or compressed inorganic industrial or medical gases, e.g. refrigerants and noble gases. The manufacture of fuel gas, e.g. ethane, butane or propane, in an oil refinery is classified in 19.20.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of liquefied or compressed selected inorganic industrial or medical gases: <ul style="list-style-type: none"> • elemental gases • liquid or compressed air • mixed industrial gases • inert gases (e.g. carbon dioxide) <p>Includes also:</p> <ul style="list-style-type: none"> - production of hydrogen, not for energy supply through a network <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - extraction of methane, ethane, butane or propane, see 06.20 - liquefaction and regasification of natural gas for the purpose of transport, done at the mine site, see 09.10 - manufacture of fuel gases (e.g. ethane, butane or propane in a petroleum refinery), see 19.20 - manufacture of refrigerant gases of halogenated hydrocarbons, see 20.14 - manufacture of gaseous fuels from coal, waste, etc., see 35.21 - manufacture of hydrogen for the provision as a gaseous fuel through a permanent supply network, see 35.21

	Nace Rev. 2.1	DB25	
	20.12	20.12.00	<p>Manufacture of dyes and pigments</p> <p>Manufacture of dyes and pigments</p> <p>This subclass includes the manufacture of dyes and pigments, e.g. for the manufacture of optical whiteners. The manufacture of finished dyes and pigments is classified in 20.30.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of dyes and pigments from any source in basic form or as concentrate - manufacture of pure calcium oxide and calcium hydroxide <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of products, of a kind used as fluorescent brightening agents or as luminophores <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - manufacture of prepared pigments, see 20.30
	20.13	20.13.00	<p>Manufacture of other inorganic basic chemicals</p> <p>This class includes the manufacture of chemicals using basic processes. The output of these processes is usually separate chemical elements or separate chemically defined compounds.</p> <p>Manufacture of other inorganic basic chemicals</p> <p>This subclass includes the manufacture of chemical elements (except industrial gases and base metals), e.g. inorganic acids, except nitric acid.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of chemical elements (except industrial gases and basic metals) - manufacture of inorganic acids, except nitric acid - manufacture of alkalis, lyes and other inorganic bases, except ammonia - manufacture of other inorganic compounds - roasting of iron pyrites - manufacture of distilled water <p>Includes also:</p> <ul style="list-style-type: none"> - enrichment of uranium and thorium ores - manufacture of lithium hydroxide - manufacture of decolourising agents <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - manufacture of industrial gases, see 20.11 - manufacture of nitrogenous fertilisers and nitrogen compounds, see 20.15 - manufacture of ammonia, see 20.15 - manufacture of ammonium chloride, see 20.15 - manufacture of nitrites and nitrates of potassium, see 20.15 - manufacture of ammonium carbonates, see 20.15 - manufacture of aromatic distilled water, see 20.59 - manufacture of basic metals, see division 24

	Nace Rev. 2.1	DB25	
	20.14	20.14.00	<p>Manufacture of other organic basic chemicals</p> <p>This class includes the production of organic chemicals using basic processes such as thermal cracking and distillation. The output of these processes is usually separate chemical elements or separate chemically defined organic compounds.</p> <p>Manufacture of other organic basic chemicals</p> <p>This subclass includes the manufacture of basic organic chemicals, e.g. acyclic hydrocarbons, aldehydes and amines, and the fermentation of sugar cane (e.g. for the production of alcohol). This subclass also includes the manufacture of ethanol, except bioethanol fuel, which is classified in 20.51.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of basic organic chemicals: <ul style="list-style-type: none"> • acyclic hydrocarbons, saturated and unsaturated • cyclic hydrocarbons, saturated and unsaturated • acyclic and cyclic alcohols • mono- and polycarboxylic acids, including acetic acid • other oxygen-function compounds, including aldehydes, ketones, quinones and dual or poly oxygen-function compounds • synthetic glycerol • nitrogen-function organic compounds, including amines • other organic compounds, including wood distillation products (e.g. charcoal), etc. - fermentation of sugar cane, corn or similar to produce alcohol and esters - manufacture of synthetic aromatic products - manufacture of methane, not for the provision as a gaseous fuel through a permanent supply network - distillation of coal tar - manufacture of ethyl alcohol, other than for bioethanol fuel - manufacture of refrigerant gases <p>Excludes:</p> <ul style="list-style-type: none"> - extraction of natural gas, consisting predominantly of methane, see 06.20 - manufacture of plastics in primary forms, see 20.16 - manufacture of synthetic rubber in primary forms, see 20.17 - manufacture of crude glycerol, see 20.41 - manufacture of liquid biofuels (e.g. bioethanol fuel), see 20.51 - manufacture of natural essential oils, see 20.59 - manufacture of salicylic and O-acetylsalicylic acids, see 21.10 - manufacture of ethanol from biomass, see 20.51 - production of methane for the provision as a gaseous fuel through a permanent supply network, see 35.21

	Nace Rev. 2.1	DB25	
	20.15	20.15.00	<p>Manufacture of fertilisers and nitrogen compounds</p> <p>Manufacture of fertilisers and nitrogen compounds</p> <p>This subclass includes the manufacture of fertilisers and nitrogen products, e.g. carbamide, nitric acid, potting soil, as well as the manufacture of other fertilizers, e.g. by means of chemical treatment of animal or vegetable products.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of fertilisers: <ul style="list-style-type: none"> • straight or complex nitrogenous, phosphatic or potassic fertilisers • urea, crude natural phosphates and crude natural potassium salts - manufacture of associated nitrogen products: <ul style="list-style-type: none"> • nitric and sulphonitric acids, ammonia, ammonium chloride, ammonium carbonate, nitrites and nitrates of potassium <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of potting soil mixtures of natural soil, peat, sand, clays and minerals, with nitrogen, phosphorus or potassium as an essential constituent - manufacture of other fertilisers by the mixing or chemical treatment of animal or vegetable products <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>mining of guano, see 08.91</i> - <i>manufacture of agrochemical products (e.g. pesticides), see 20.20</i> - <i>manufacture of liming agents, see 20.59</i> - <i>production of waste compost, see 38.21</i>

Nace Rev. 2.1	DB25	
20.16	20.16.00	<p>Manufacture of plastics in primary forms</p> <p>This class includes the manufacture of resins, plastic materials and non-vulcanisable thermoplastic elastomers, the mixing and blending of resins on a custom basis, as well as the manufacture of non-customised synthetic resins.</p> <p>Manufacture of plastics in primary forms</p> <p>This subclass includes the production of polymers, various forms of resin, cellulose, plastic powders and granules, and recycled plastics.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of plastics in primary forms: <ul style="list-style-type: none"> • polymers, including those of ethylene, propylene, styrene, vinyl chloride, vinyl acetate and acrylics • polyamides • phenolic and epoxide resins and polyurethanes • alkyd and polyester resins and polyethers • ion exchangers based on polymers - manufacture of silicones in primary forms - plastic compounding activities <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of cellulose and its chemical derivatives - manufacture of plastic powders, granules or flakes by compounding or transforming plastic resins from recovered plastic waste - manufacture of recycled plastic in flakes or plastic granulates based on pretreated plastic waste following material recovery operations <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of artificial and synthetic fibres, filaments and yarn, see 20.60</i> - <i>processing, shredding, cleaning, grinding of plastic waste, see 38.21</i>
20.17	20.17.00	<p>Manufacture of synthetic rubber in primary forms</p> <p>Manufacture of synthetic rubber in primary forms</p> <p>This subclass includes the manufacture of synthetic rubber, e.g. synthetic rubber and factice, as well as the manufacture of mixtures of synthetic rubber and natural rubber.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of synthetic rubber in primary forms: <ul style="list-style-type: none"> • synthetic rubber • factice - manufacture of mixtures of synthetic rubber and natural rubber or rubber-like gums (e.g. balata) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>sorting, shredding, cleaning, grinding and pelletising of rubber waste, see 38.21</i>

	Nace Rev. 2.1	DB25	
20.2			Manufacture of pesticides, disinfectants and other agrochemical products
	20.20		Manufacture of pesticides, disinfectants and other agrochemical products
		20.20.00	<p>Manufacture of pesticides, disinfectants and other agrochemical products</p> <p>This subclass includes the manufacture of pesticides, e.g. to control insects, rodents, fungi, weeds and snails, as well as the manufacture of plant growth regulators, disinfectants (for agriculture) and agrochemical products.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of insecticides, rodenticides, fungicides, herbicides, acaricides, molluscicides, biocides - manufacture of anti-sprouting products, plant growth regulators - manufacture of disinfectants (for agricultural and other use) - manufacture of other agrochemical products n.e.c. <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of fertilisers and nitrogen compounds, see 20.15</i>
20.3			Manufacture of paints, varnishes and similar coatings, printing ink and mastics
	20.30		Manufacture of paints, varnishes and similar coatings, printing ink and mastics
		20.30.00	<p>Manufacture of paints, varnishes and similar coatings, printing ink and mastics</p> <p>This subclass includes the manufacture of paints, varnishes, etc., e.g. varnish, enamel, ready-made pigments and dyes, solvents, sealants and printing ink. The manufacture of dyes, tuffs and pigments is classified in 20.12.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of paints and varnishes, enamels or lacquers - manufacture of prepared pigments, opacifiers and colours - manufacture of vitrifiable enamels and glazes, engobes and similar preparations - manufacture of mastics - manufacture of caulking compounds and similar non-refractory filling or surfacing preparations - manufacture of organic composite solvents and thinners - manufacture of prepared paint or varnish removers - manufacture of printing ink <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of dyes and pigments, see 20.12</i> - <i>manufacture of writing and drawing ink, see 20.59</i>

	Nace Rev. 2.1	DB25	
20.4	20.41	20.41.00	<p>Manufacture of washing, cleaning and polishing preparations</p> <p>Manufacture of soap and detergents, cleaning and polishing preparations</p> <p>Manufacture of soap and detergents, cleaning and polishing preparations</p> <p>This subclass includes the manufacture of soap, cleaning and purifying agents and polishing agents, e.g. paper, cotton wool, felt, washing powders, cleaning agents, dishwashing detergents and fabric softeners.</p> <p>The manufacture of cosmetic soap is classified in 20.42.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of organic surface-active agents - manufacture of paper, wadding, felt, etc., coated or covered with soap or detergent - manufacture of crude glycerol - manufacture of soap, except cosmetic soap - manufacture of surface-active preparations: <ul style="list-style-type: none"> • washing preparations in solid or liquid form and detergents • dish-washing preparations • textile softeners - manufacture of cleaning and polishing products: <ul style="list-style-type: none"> • preparations for perfuming or deodorising rooms • artificial waxes and prepared waxes • polishes and creams for leather • polishes and creams for wood • polishes for coachwork, glass and metal • scouring pastes and powders, including paper, wadding, etc., coated or covered with these <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of separate, chemically defined compounds, see 20.13, 20.14</i> - <i>manufacture of glycerol, synthesised from petroleum products, see 20.14</i> - <i>manufacture of cosmetic soap, see 20.42</i>

	Nace Rev. 2.1	DB25	
	20.42	20.42.00	<p>Manufacture of perfume and toilet preparations</p> <p>Manufacture of perfume and toilet preparations</p> <p>This subclass includes the manufacture of perfumes, hair shampoos and toothpaste, including shaving products, deodorants and bath salts, as well as depilatories and cosmetic soaps.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of perfume and toilet preparations: <ul style="list-style-type: none"> • perfume and toilet water • beauty and make-up preparations • sunscreen and suntan preparations • manicure and pedicure preparations • shampoos, hair lacquers, waving and straightening preparations • dentifrices and preparations for oral hygiene, including denture fixative preparations • shaving preparations, including pre-shave and aftershave preparations • deodorants and bath salts • depilatories - manufacture of cosmetic soap <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - extraction and refining of natural essential oils, see 20.59
20.5			<p>Manufacture of other chemical products</p> <p>This group includes the manufacture of liquid biofuels and chemical products n.e.c. (for example, explosives and pyrotechnic products, glues, essential oils, composite diagnostic preparations).</p>
	20.51	20.51.00	<p>Manufacture of liquid biofuels</p> <p>Manufacture of liquid biofuels</p> <p>This subclass includes the production of liquid biofuels, e.g. biodiesel, ethanol from biomass and liquid biofuels.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of biodiesel - manufacture of ethanol from biomass - manufacture of mixtures of bioethanol and ethers partially derived from biomass - manufacture of liquid biofuels even if processes use waste as an input <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - manufacture of solid fuels from vegetable biomass, see 16.26 - manufacture of ethyl alcohol other than for bioethanol biofuels, see 20.14 - manufacture of explosives, see 20.59

	Nace Rev. 2.1	DB25	
	20.59	20.59.00	<p>Manufacture of other chemical products n.e.c.</p> <p>Manufacture of other chemical products n.e.c.</p> <p>This subclass includes the manufacture of other chemical products, e.g. chemical preparations for photographic use, explosives, liquids for use in steam units, chemically modified oils and fats and powders and pastes used for soldering.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of photographic plates, films, sensitised paper and other sensitised unexposed materials - manufacture of chemical preparations for photographic uses - manufacture of gelatine and its derivatives - manufacture of glues and prepared adhesives, including rubber-based glues and adhesives - manufacture of essential oils - manufacture of extracts of natural aromatic products - manufacture of resinoids - manufacture of mixtures of odoriferous products for the manufacture of perfumes or food - manufacture of propellant powders - manufacture of explosives and pyrotechnic products, including percussion caps, detonators, signalling flares, etc. - manufacture of e-liquids used in vaping devices - manufacture of various chemical products: <ul style="list-style-type: none"> • peptones, peptone derivatives, other protein substances and their derivatives n.e.c. • chemically modified oils and fats • materials used in the finishing of textiles and leather • powders and pastes used in soldering, brazing or welding • substances used to pickle metal • prepared additives for cements • activated carbon, lubricating oil additives, prepared rubber accelerators, catalysts and other chemical products for industrial use • anti-knock preparations, antifreeze preparations • liquids for hydraulic transmission • composite diagnostic or laboratory reagents • fuel additives (e.g. based on ethyl tertiary-butyl ether (ETBE) and methyl tertiary-butyl ether (MTBE)) <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of writing and drawing ink - manufacture of matches <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - manufacture of synthetic aromatic products, see 20.14 - manufacture of printing ink, see 20.30 - manufacture of perfume and toilet preparations, see 20.42 - manufacture of liquid biofuels, see 20.51

	Nace Rev. 2.1	DB25	
20.6	20.60	20.60.00	<p>Manufacture of man-made fibres</p> <p>Manufacture of man-made fibres</p> <p>Manufacture of man-made fibres</p> <p>This subclass includes the manufacture of man-made fibres, e.g. synthetic or artificial filaments, filament yarn and recycled fibres. The manufacture of yarn made from regenerated fibre is classified in 13.10.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of synthetic or artificial filament tow - manufacture of synthetic or artificial staple fibres, not carded, combed or otherwise processed for spinning - manufacture of synthetic or artificial filament yarn, including high-tenacity yarn - manufacture of synthetic or artificial monofilament or strip - manufacture of recycled fibres <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>spinning of synthetic or artificial fibres, see 13.10</i> - <i>manufacture of yarns made of man-made staple fibres, see 13.10</i> - <i>manufacture of carbon fibres, see 23.99</i>

	Nace Rev. 2.1	DB25	
21			<p>Manufacture of basic pharmaceutical products and pharmaceutical preparations</p> <p>This division includes the manufacture of basic pharmaceutical products and pharmaceutical preparations.</p> <p>This division also includes the manufacture of medicinal chemical and botanical products.</p>
21.1	21.10		<p>Manufacture of basic pharmaceutical products</p>
		21.10.00	<p>Manufacture of basic pharmaceutical products</p> <p>Manufacture of basic pharmaceutical products</p> <p>This subclass includes the manufacture of pharmaceutical raw materials for use in, for example, medicines. This subclass also includes the processing of blood, the manufacture of chemically pure sugar and the processing of glands.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of active pharmaceutical ingredients to be used for their pharmacological properties in the manufacture of medical products (e.g. antibiotics, basic vitamins, salicylic and O-acetylsalicylic acids) - processing of blood <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of chemically pure sugars - manufacture of probiotics - processing of glands and manufacture of extracts of glands, etc. <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of advanced cell and gene therapy pharmaceutical preparations, see 21.20</i>

	Nace Rev. 2.1	DB25	
21.2	21.20	21.20.00	<p>Manufacture of pharmaceutical preparations</p> <p>Manufacture of pharmaceutical preparations</p> <p>Manufacture of pharmaceutical preparations</p> <p>This subclass includes the manufacture of pharmaceuticals, e.g. vaccines and homeopathic preparations, as well as the manufacture of cotton wool, gauze, bandages, dressings, etc. impregnated with pharmaceuticals.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of medicaments: <ul style="list-style-type: none"> • antisera and other blood fractions • vaccines • diverse medicaments, including homeopathic preparations - manufacture of chemical contraceptive products for external use and hormonal contraceptive medicaments - manufacture of medical diagnostic preparations, including pregnancy tests - manufacture of radioactive in-vivo diagnostic substances - manufacture of cell and gene advanced therapy medical products <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of medical impregnated wadding, gauze, bandages, dressings, etc. - preparation of botanical products (grinding, grading, milling) for pharmaceutical use - manufacture of viral vector-based medicines or vaccines - manufacture of pharmaceutical preparations for veterinary medicines <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of herb infusions (mint, vervain, chamomile, etc.), see 10.83</i> - <i>manufacture of probiotics, see 21.10</i> - <i>manufacture of dental cement and other dental fillings, see 32.50</i> - <i>manufacture of bone reconstruction cements, see 32.50</i> - <i>manufacture of surgical drapes, see 32.50</i> - <i>wholesale of pharmaceuticals, see 46.46</i> - <i>retail sale of pharmaceuticals, see 47.73</i> - <i>research and development for pharmaceuticals and biotech products, see 72.10</i> - <i>packaging of pharmaceuticals, see 82.92</i>

	Nace Rev. 2.1	DB25	
22			<p>Manufacture of rubber and plastic products</p> <p>This division includes the manufacture of rubber and plastic products.</p> <p>This division is characterised by the raw materials used in the manufacturing process. However, this does not imply that the manufacture of all products made of these materials is classified here.</p> <p>This division also includes the manufacture of products of composite materials in which plastic is the predominant material.</p>
22.1	22.11		<p>Manufacture of rubber products</p> <p>This group includes the manufacture of rubber products.</p>
	22.11	22.11.00	<p>Manufacture, retreading and rebuilding of rubber tyres and manufacture of tubes</p> <p>Manufacture, retreading and rebuilding of rubber tyres and manufacture of tubes</p> <p>This subclass includes the manufacture of rubber tires and rubber hoses for various vehicles, including the manufacture of treads and retreading.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of rubber tyres for vehicles, equipment, mobile machinery, aircraft, toy, furniture and other uses: <ul style="list-style-type: none"> • pneumatic tyres • solid or cushion tyres - manufacture of inner tubes for tyres - manufacture of interchangeable tyre treads, tyre flaps, camelback strips for retreading tyres, etc. - tyre rebuilding and retreading <p>Excludes:</p> <ul style="list-style-type: none"> - <i>manufacture of tube repair materials, see 22.12</i> - <i>tyre and tube repair, fitting or replacement, see 95.3</i>

	Nace Rev. 2.1	DB25	
	22.12	22.12.00	<p>Manufacture of other rubber products</p> <p>Manufacture of other rubber products</p> <p>This subclass includes the manufacture of other products made of natural or synthetic rubber, e.g. rubber conveyor belts, hygienic rubber products, rubber expansion joints for the construction sector and latex clothing (glued and not sewn).</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of other products of natural or synthetic rubber, unvulcanised, vulcanised or hardened: <ul style="list-style-type: none"> • rubber plates, sheets, strip, rods, profile shapes • tubes, pipes and hoses • rubber conveyor or transmission belts or belting • rubber hygienic articles: sheath contraceptives, teats, hot-water bottles, etc. • rubber articles of apparel • rubber thread and rope • rubberised fabrics • rubber rings, fittings and seals • rubber roller coverings • inflatable rubber mattresses • inflatable balloons - manufacture of hard rubber combs, hairpins, hair rollers, and similar - manufacture of rubber expansion joints for the construction industry - manufacture of cellular rubber latex - manufacture of rubber floor coverings <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of rubber repair materials - manufacture of textile fabric impregnated, coated, covered or laminated with rubber - manufacture of rubber waterbed mattresses - manufacture of rubber bathing caps and aprons - manufacture of rubber wetsuits and diving suits - manufacture of rubber sex articles - manufacture of apparel made of latex <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - manufacture of tyre cord fabrics, see 13.96 - manufacture of apparel of elastic fabrics, see 14.22, 14.29 - rubber sole and other rubber parts of footwear, see 15.20 - manufacture of glues and adhesives based on rubber, see 20.59 - manufacture of camelback strips, see 22.11 - manufacture of inflatable rafts and boats, see 30.11, 30.12, 30.13 - manufacture of mattresses of uncovered cellular rubber, see 31.00 - manufacture of rubber sports requisites (e.g. swimming and paddling pools), except apparel, see 32.30 - manufacture of rubber games and toys (including children's wading pools, inflatable children's rubber boats, inflatable rubber animals, balls, etc.), see 32.40 - reclaiming of rubber, see 38.21

	Nace Rev. 2.1	DB25	
22.2			<p>Manufacture of plastic products</p> <p>This group includes processing new or spent (in other words, recycled) plastic resins into intermediate or final products, using processes such as compression moulding; extrusion moulding; injection moulding; blow moulding; casting. For most of these, the production process is such that a wide variety of products can be made.</p> <p>This group excludes:</p> <ul style="list-style-type: none"> - production of plastic parts or accessories which are suitable for use solely or principally for motor vehicles, see 29.3
	22.21	22.21.00	<p>Manufacture of plastic plates, sheets, tubes and profiles</p> <p>Manufacture of plastic plates, sheets, tubes and profiles</p> <p>This subclass includes the manufacture of both finished and semi-finished plastic products. The manufacture of plastics in unprocessed form is classified in 20.16.00. The manufacture of plastic packaging is classified in 22.22.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of semi-manufactures of plastic products: <ul style="list-style-type: none"> • plates, sheets, blocks, film, foil, strip, etc. - manufacture of finished plastic products: <ul style="list-style-type: none"> • tubes, pipes and hoses, including hose and pipe fittings • cellophane film or sheet - manufacture of flexible or rigid plates and sheets of cellular polyurethane - manufacture of plastic plates, sheets, film, foil and strip, reinforced, laminated, supported or similarly combined with other materials - manufacture of self-adhesive plates, sheets, film, foil, tapes and strip of plastic <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of plastics in primary forms, see 20.16</i> - <i>manufacture of articles of synthetic or natural rubber, see 22.1</i> - <i>embedding of metal pipes with polyurethane foam and encasing with a plastic pipe (e.g. for steam and hot water supply services), see 22.25</i>
	22.22	22.22.00	<p>Manufacture of plastic packing goods</p> <p>Manufacture of plastic packing goods</p> <p>This subclass includes the manufacture of plastic articles for the packing of goods, e.g. plastic bags, containers and bottles.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of plastic articles for the packing of goods: <ul style="list-style-type: none"> • plastic bags, sacks, containers, boxes, cases, carboys, bottles, etc. <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of luggage and handbags of plastic, see 15.12</i>

	Nace Rev. 2.1	DB25	
	22.23	22.23.00	<p>Manufacture of doors and windows of plastic</p> <p>Manufacture of doors and windows of plastic</p> <p>This subclass includes the manufacture of doors, windows and frames of plastic as well as shutters, blinds, etc.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of doors, windows and their frames of plastic - manufacture of multi-material doors and windows with the frame made of plastic - manufacture of shutters, blinds (including venetian blinds) and similar articles, and parts thereof, made of plastic - manufacture of multi-material shutters for doors and windows with the frame made of plastic
	22.24	22.24.00	<p>Manufacture of builders' ware of plastic</p> <p>Manufacture of builders' ware of plastic</p> <p>This subclass includes the manufacture of builders' plastic ware, e.g. skirting boards, tanks, floor coverings for floors and sanitary ware made of a mixture of plastic and minerals.</p> <p>The manufacture of rubber floor coverings is classified in 22.12.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of builders' plastics ware: <ul style="list-style-type: none"> • skirting boards • tanks, reservoirs • plastic floor, wall or ceiling coverings in rolls or in the form of tiles, etc. • plastic sanitaryware like plastic baths, shower baths, washbasins, lavatory pans, flushing cisterns, etc. - manufacture of resilient floor coverings (e.g. vinyl, linoleum) <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of sanitaryware made out of a mixture of plastics and minerals, with the minerals serving as a filler <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of rubber floors, see 22.12</i> - <i>manufacture of doors and windows of plastic, see 22.23</i>

Nace Rev. 2.1	DB25	
22.25		<p>Processing and finishing of plastic products</p> <p>This class includes general activities in relation to processing and finishing of plastic products, typically carried out on a fee or contract basis.</p>
22.26	22.25.00	<p>Processing and finishing of plastic products</p> <p>This subclass includes the processing and finishing of plastics, e.g. cutting, welding, engraving and surface treatment of plastics. Coating of metal pipes with plastics and welding of plastic tanks are also included, whereas surface treatment of metal surfaces with plastics is classified in 25.51.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - general activities for the processing and finishing of plastic products, typically carried out on a fee or contract basis: <ul style="list-style-type: none"> • processing of plastics (e.g. by cutting, chamfering, turning, milling, drilling, threading by computer numerical control (CNC) or other machineries) • bending, gluing and welding of plastic materials • processing of plastic surfaces (e.g. by engraving, sandblasting, microblasting, polishing) • coating of plastic surfaces (e.g. painting, varnishing and metallisation of plastics) <p>Includes also:</p> <ul style="list-style-type: none"> - cladding of metal pipes with plastics - welding of plastic tanks and pipes - metal coating of plastics <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>plastic coating of metal surfaces, see 25.51</i>
22.26	22.26.00	<p>Manufacture of other plastic products</p> <p>Manufacture of other plastic products</p> <p>This subclass includes the manufacture of plastic products, such as tableware, kitchenware, toiletries and clothing. The manufacture of plastic footwear is classified in 15.20.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of plastic tableware, kitchenware and toilet articles - manufacture of diverse plastic products, e.g.: <ul style="list-style-type: none"> • plastic headgear excluding safety headgear, parts of light fittings, office or school supplies, articles of apparel, fittings for furniture, statuettes, transmission and conveyer belts, plastic shoe-lasts, plastic cigar and cigarette holders, combs, plastic hair curlers, plastic novelties - manufacture of products from polymer clay <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of plastic luggage, see 15.12</i> - <i>manufacture of plastic footwear, see 15.20</i> - <i>manufacture of plastic furniture, see 31.00</i> - <i>manufacture of mattresses of uncovered cellular plastic, see 31.00</i> - <i>manufacture of plastic sports requisites, see 32.30</i> - <i>manufacture of plastic games and toys, see 32.40</i> - <i>manufacture of plastic medical and dental appliances, see 32.50</i> - <i>manufacture of plastic ophthalmic goods, see 32.50</i> - <i>manufacture of plastic safety headgear and other personal safety equipment of plastics, see 32.99</i>

	Nace Rev. 2.1	DB25	
23			<p>Manufacture of other non-metallic mineral products</p> <p>This division includes manufacturing activities related to a single substance of mineral origin. This division includes the manufacture of glass and glass products (for example, flat glass, hollow glass, fibres, technical glassware), ceramic products, tiles and fired clay products, cement, concrete and plaster, from raw materials to finished articles.</p> <p>The manufacture of shaped and finished stone and other mineral products is also included in this division.</p> <p>This division also includes the manufacture of products of composite materials in which glass and non-metallic minerals (for example, sand, gravel, stone or clay) are the predominant material.</p>
23.1	23.11	23.11.00	<p>Manufacture of glass and glass products</p> <p>This group includes manufacture of glass in all its forms, made by any process, and manufacture of articles of glass.</p> <p>Manufacture of flat glass</p> <p>Manufacture of flat glass</p> <p>This subclass includes the manufacture of flat glass, including wire-reinforced, coloured or tinted glass. The shaping and processing of flat glass is classified in 23.12.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of flat glass (e.g. cast, rolled, drawn or blown), surface ground or polished glass in sheets and sheets of float glass, opacified, flashed or having an absorbent, reflecting or non-reflecting layer, including wired, coloured throughout the mass, or tinted flat glass <p>Includes also:</p> <ul style="list-style-type: none"> - shaping and processing done as part of the manufacturing process <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>shaping and processing of flat glass sheets (e.g. bending, engraving, laminating, tempering), see 23.12</i>

Nace Rev. 2.1	DB25	
23.12	23.12.00	<p>Shaping and processing of flat glass</p> <p>Shaping and processing of flat glass</p> <p>This subclass includes the shaping and processing of flat glass, including tempering and laminating, as well as manufacture of glass mirrors and double-glazed windows. The manufacture of vehicle mirrors is classified in 29.32.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of bent, edgeworked, engraved, drilled or enamelled glass sheets or profiles - manufacture of toughened or laminated safety glass - manufacture of glass mirrors - manufacture of multiple-walled insulating glass and units of glass - manufacture of coated glass - surface treatment of flat glass <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - printing onto glass, see 18.12 - manufacture of vehicle mirrors, see 29.32
23.13	23.13.00	<p>Manufacture of hollow glass</p> <p>Manufacture of hollow glass</p> <p>This subclass includes the manufacture of glassware, e.g. bottles, drinking glasses and other household glassware. The subclass also includes cutting and decorating of drinking glasses.</p> <p>Printing on glass is classified in 18.12.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of bottles and other containers of glass or crystal - manufacture of drinking glasses, glassware for table or kitchen purposes and other domestic glass or crystal articles <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of glass inners for vacuum vessels - cutting or otherwise decorating drinking glasses <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - printing onto glass, see 18.12 - manufacture of glass toys, see 32.40

	Nace Rev. 2.1	DB25	
	23.14	23.14.00	<p>Manufacture of glass fibres</p> <p>Manufacture of glass fibres</p> <p>This subclass includes the manufacture of glass fibre, including glass wool and non-woven glass wool products, as well as glass fibre products. Manufacture of slag wool, rock wool and similar mineral wool is classified in 23.99.90.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of glass fibres, including glass wool and non-woven products thereof - manufacture of products from glass fibres <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - manufacture of woven fabrics of glass yarn, see 13.96 - manufacture of slag wool, rock wool and similar mineral wools, see 23.99 - manufacture of fibre-optic cables for data transmission or live transmission of images, see 27.31
	23.15	23.15.00	<p>Manufacture and processing of other glass, including technical glassware</p> <p>Manufacture and processing of other glass, including technical glassware</p> <p>This subclass includes the manufacture and processing of glass, e.g. glassware for laboratories, clocks, glass inserts for lamps and glass walls.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of laboratory, hygienic or pharmaceutical glassware - manufacture of clock or watch glasses, optical glass and optical elements not optically worked - manufacture of glassware used in imitation jewellery - manufacture of glass insulators and glass insulating fittings - manufacture of glass envelopes for lamps - manufacture of glass figurines - manufacture of glass blocks and bricks, slabs, squares and tiles, of a kind used for building or construction purposes, and multicellular or foam glass in blocks, panels, plates, shells or similar forms - manufacture of glass in rods or tubes <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of glass doors, walls, etc. - finishing of other glass, including technical glass (e.g. cutting or mechanically polishing glassware) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - manufacture of optical elements optically worked, see 26.70 - manufacture of syringes and other medical laboratory equipment, see 32.50

	Nace Rev. 2.1	DB25	
23.2	23.20	23.20.00	<p>Manufacture of refractory products</p> <p>Manufacture of refractory products</p> <p>Manufacture of refractory products</p> <p>This subclass includes the manufacture of refractory products, such as refractory mortar, concrete and bricks. The manufacture of semi-finished products, such as sand, gravel, clay and stone, is also included.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of intermediate products from mined or quarried non-metallic minerals (e.g. gravel, stone or clay) - manufacture of refractory mortars, concretes, etc. - manufacture of refractory ceramic goods, e.g.: <ul style="list-style-type: none"> • heat-insulating ceramic goods of siliceous fossil meals • refractory bricks, blocks and tiles, etc. • retorts, crucibles, muffles, nozzles, tubes, pipes, etc. <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of refractory articles containing magnesium oxide, calcium magnesium oxide or chromite
23.3	23.31	23.31.00	<p>Manufacture of clay building materials</p> <p>Manufacture of ceramic tiles and flags</p> <p>Manufacture of ceramic tiles and flags</p> <p>This subclass includes the manufacture of ceramic bricks and floor tiles, including wall or mosaic tiles and paving stones.</p> <p>The manufacture of ceramic bricks and roof tiles is classified in 23.32.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of non-refractory ceramic hearth or wall tiles, mosaic cubes, etc. - manufacture of non-refractory ceramic flags and paving <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of refractory ceramic products, see 23.20</i> - <i>manufacture of ceramic bricks and roofing tiles, see 23.32</i> - <i>manufacture of artificial stone articles for use in construction, see 23.61</i>
	23.32	23.32.00	<p>Manufacture of bricks, tiles and construction products, in baked clay</p> <p>Manufacture of bricks, tiles and construction products, in baked clay</p> <p>This subclass includes the manufacture of structured non-refractory ceramic articles and fired clay floor tiles.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of structural non-refractory ceramic articles, obtained by firing clay building materials (e.g. ceramic bricks, roofing tiles, chimney pots, pipes, conduits) - manufacture of flooring blocks in baked clay <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of refractory ceramic products, see 23.20</i> - <i>manufacture of non-structural non-refractory ceramic products, see 23.4</i>

	Nace Rev. 2.1	DB25	
23.4			<p>Manufacture of other porcelain and ceramic products</p> <p>This group includes the manufacture of final products from mined or quarried non-metallic minerals (for example, sand, gravel, stone or clay).</p>
	23.41		<p>Manufacture of ceramic household and ornamental articles</p>
		23.41.00	<p>Manufacture of ceramic household and ornamental articles</p> <p>This subclass includes the manufacture of ceramic household goods and decorative objects, such as tableware, kitchenware and statuettes.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of ceramic tableware, kitchenware, household articles, toilet articles, statuettes and other ornamental articles of ceramics (e.g. of porcelain, china, common pottery, stoneware, earthenware or fine pottery) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of imitation jewellery, see 32.13</i> - <i>manufacture of ceramic toys, see 32.40</i>
	23.42		<p>Manufacture of ceramic sanitary fixtures</p>
		23.42.00	<p>Manufacture of ceramic sanitary fixtures</p> <p>This subclass includes the manufacture of ceramic sanitary ware, such as washbasins, bathtubs and toilet bowls.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of ceramic sanitary fixtures (e.g. sinks, washbasins, washbasin pedestals, baths, bidets, water closet pans, flushing cisterns) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of refractory ceramic goods, see 23.20</i> - <i>manufacture of ceramic building materials, see 23.3</i>
	23.43		<p>Manufacture of ceramic insulators and insulating fittings</p>
		23.43.00	<p>Manufacture of ceramic insulators and insulating fittings</p> <p>This subclass includes the manufacture of electrical insulators and ceramic insulating parts for electrical work.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of electrical insulators and insulating fittings for electrical purposes, of ceramics <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of refractory ceramic goods, see 23.20</i>

	Nace Rev. 2.1	DB25	
	23.44		<p>Manufacture of other technical ceramic products</p> <p>23.44.00 Manufacture of other technical ceramic products</p> <p>This subclass includes the manufacture of ceramic articles for technical use, e.g. permanent magnets or ceramic products for use in laboratories.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of permanent magnets and articles intended to become permanent magnets after magnetisation, of materials other than metal (e.g. agglomerated ferrite) - manufacture of ceramic wares for laboratory, chemical or other technical uses <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of refractory ceramic goods, see 23.20</i> - <i>manufacture of ceramic building materials, see 23.3</i> - <i>manufacture of artificial stone (e.g. cultured marble), see 23.66</i>
	23.45		<p>Manufacture of other ceramic products</p> <p>23.45.00 Manufacture of other ceramic products</p> <p>This subclass includes the manufacture of other ceramic products for transport or packaging, e.g. pots and jars, as well as for agricultural purposes, e.g. ceramic troughs and tubs.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of ceramic pots, jars and similar articles, of a kind used for conveyance or packing of goods - manufacture of ceramic troughs, tubs and similar receptacles, of a kind used in agriculture - manufacture of ceramic products n.e.c. <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of sheets and slabs (whether or not cut to shape) of ceramic <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of ceramic sanitary fixtures, see 23.42</i> - <i>manufacture of artificial teeth, see 32.50</i>
23.5	23.51		<p>Manufacture of cement, lime and plaster</p> <p>Manufacture of cement</p> <p>23.51.00 Manufacture of cement</p> <p>This subclass includes the manufacture of various types of cement and clinker. The manufacture of cement used in dentistry is classified in 32.50.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of clinker and hydraulic cements, including Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of refractory mortars, concrete, etc., see 23.20</i> - <i>manufacture of ready-mixed and dry-mix concrete and mortars, see 23.63, 23.64</i> - <i>manufacture of articles of cement, see 23.65, 23.66</i> - <i>manufacture of cements used in dentistry, see 32.50</i>

	Nace Rev. 2.1	DB25	
23.6	23.52		<p>Manufacture of lime and plaster</p>
		23.52.00	<p>Manufacture of lime and plaster</p> <p>This subclass includes the manufacture of lime and plaster. The manufacture of plaster articles is classified in 23.62.00 and 23.66.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of quicklime, slaked lime and hydraulic lime - manufacture of plasters of calcined gypsum or calcium sulphate <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of calcined or sintered dolomite <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of pure calcium oxide and calcium hydroxide, see 20.12</i> - <i>manufacture of articles of plaster, see 23.62, 23.66</i>
	23.61		<p>Manufacture of articles of concrete, cement and plaster</p>
		23.61.00	<p>Manufacture of concrete products for construction purposes</p> <p>Manufacture of concrete products for construction purposes</p> <p>This subclass includes the manufacture of concrete building materials, such as tiles, slabs and pipes, as well as prefabricated concrete elements for, e.g. rainwater management.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of precast concrete, cement or artificial stone articles for use in construction: <ul style="list-style-type: none"> • tiles, flagstones, building blocks, bricks, boards, sheets, panels, pipes, posts, etc. - manufacture of prefabricated structures and structural components for building or civil engineering, traffic control and obstruction, of cement, concrete or artificial stone - manufacture of prefabricated factory-made elements of brick for construction of prefabricated structures to be used in landscaping and retaining wall, wastewater and stormwater management, and underground utilities - manufacture of factory-made elements with concrete - manufacture of prefabricated concrete pipes for drinking water <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of calcium silicate masonry units - manufacture of autoclaved aerated concrete masonry units <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of other articles of concrete, cement and plaster not for use in construction, see 23.66</i>

Nace Rev. 2.1	DB25	
23.62		Manufacture of plaster products for construction purposes
	23.62.00	<p>Manufacture of plaster products for construction purposes</p> <p>This subclass includes the manufacture of building materials from gypsum, such as boards, panels and tiles.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of articles of plaster or compositions based on plaster for use in construction: <ul style="list-style-type: none"> • boards, sheets, panels, tiles and similar articles, not ornamented
23.63		Manufacture of ready-mixed concrete
	23.63.00	<p>Manufacture of ready-mixed concrete</p> <p>This subclass includes the manufacture of ready-mixed concrete and mortar. Road transport of cement is classified in 49.41.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of concrete ready to pour, i.e. to which water has already been added and which is usually transported in concrete mixer lorries <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of refractory cements, see 23.20</i>
23.64		Manufacture of mortars
	23.64.00	<p>Manufacture of mortars</p> <p>This subclass includes the manufacture of non-refractory mortar and concrete, which has not yet been mixed with water.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of non-refractory mortars and of concrete not yet mixed with water <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of refractory mortars, see 23.20</i> - <i>manufacture of ready-mixed concrete and concrete ready to pour, see 23.63</i>
23.65		Manufacture of fibre cement
	23.65.00	<p>Manufacture of fibre cement</p> <p>This subclass includes the manufacture of fiber cement, e.g. articles made from vegetable substances, articles made from asbestos cement or cement made from cellulose fibers.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of panels, boards, tiles, blocks and similar articles of vegetable substances (e.g. wood wool, straw, reeds, rushes) agglomerated with cement, plaster or other mineral binders - manufacture of articles of asbestos cement or cellulose fibre cement, e.g.: <ul style="list-style-type: none"> • corrugated sheets, other sheets, panels, tiles, tubes, pipes, reservoirs, troughs, basins, sinks, jars, window frames <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of insulating fibreboards of wood or other ligneous fibres, whether or not bonded with resins or other organic substances, see 16.21</i>

	Nace Rev. 2.1	DB25	
	23.66	23.66.00	<p>Manufacture of other articles of concrete, cement and plaster</p> <p>Manufacture of other articles of concrete, cement and plaster</p> <p>This subclass includes the manufacture of other articles of concrete, plaster or compositions based on plaster, cement or artificial stone. The manufacture of decorative sheets or panels of plaster is also included.</p> <p>The manufacture of prefabricated concrete, cement or artificial stone articles for use in construction is classified in 23.61.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of other articles of concrete, plaster or of compositions based on plaster, cement or artificial stone (e.g. statues, bas- and haut-reliefs, vases, flowerpots) <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of ornamented boards or panels of plaster or of compositions based on plaster - manufacture of other articles of calcium silicate - manufacture of other articles of autoclaved aerated concrete - manufacture of sheets and slabs (whether or not cut to shape) of concrete for furniture - manufacture of concrete furniture <p>Excludes:</p> <ul style="list-style-type: none"> - <i>manufacture of precast concrete, cement or artificial stone articles for use in construction, see 23.61</i>
23.7	23.70	23.70.00	<p>Cutting, shaping and finishing of stone</p> <p>Cutting, shaping and finishing of stone</p> <p>Cutting, shaping and finishing of stone</p> <p>This subclass includes the cutting, hewing and finishing stone, e.g. for construction, roads and cemeteries.</p> <p>Includes:</p> <ul style="list-style-type: none"> - cutting, shaping and finishing of stone (e.g. for use in construction, in cemeteries, on roads, as roofing) <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of sheets and slabs (whether or not cut to shape) of stone - manufacture of stone furniture <p>Excludes:</p> <ul style="list-style-type: none"> - <i>activities carried out by operators of quarries (e.g. production of rough-cut stone), see 08.11</i> - <i>production of millstones, abrasive stones and similar products, see 23.9</i>

	Nace Rev. 2.1	DB25	
23.9	23.91	23.91.00	<p>Manufacture of abrasive products and non-metallic mineral products n.e.c.</p> <p>Manufacture of abrasive products</p> <p>Manufacture of abrasive products</p> <p>This subclass includes the manufacture of natural and artificial abrasives, such as millstones and grindstones. The manufacture of natural or artificial scouring powder or abrasive grains based on textiles, cardboard or other materials is also included.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of millstones, grindstones, grinding wheels, etc., without frameworks, for grinding, sharpening, trueing or cutting, hand sharpening or polishing stones <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up
	23.99	23.99.10	<p>Manufacture of other non-metallic mineral products n.e.c.</p> <p>Production of asphalt and roofing felt</p> <p>This subclass includes the manufacture of asphalt and roofing felt, e.g. articles made of asphalt or similar materials such as asphalt bitumen or coal tar pitch.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of asphalt - manufacture of articles of asphalt or similar material (e.g. asphalt bitumen or coal tar pitch) - manufacture of roofing felt <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of glass wool and non-woven products of glass wool, see 23.14.00</i> - <i>manufacture of graphite electrodes, see 27.90.00</i> - <i>manufacture of carbon or graphite gaskets, see 28.29.00</i>

	Nace Rev. 2.1	DB25	
		23.99.90	<p>Manufacture of other non-metallic mineral products, except asphalt and roofing felt</p> <p>This subclass includes the manufacture of non-metallic mineral products, e.g. insulation materials.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of friction materials and unmounted articles thereof based on mineral substances or cellulose - manufacture of mineral insulating materials, e.g.: <ul style="list-style-type: none"> • slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays and similar heat-insulating, sound-insulating or sound-absorbing materials - manufacture of articles of miscellaneous mineral substances, e.g: <ul style="list-style-type: none"> • worked mica and articles of mica, peat or graphite (except electrical articles) - manufacture of fibres and products of carbon and graphite (except electrodes and for electrical devices) - manufacture of artificial corundum <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of dried and ground clay powder <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of glass wool and non-woven products of glass wool, see 23.14.00</i> - <i>manufacture of graphite electrodes, see 27.90.00</i> - <i>manufacture of carbon or graphite gaskets, see 28.29.00</i>

	Nace Rev. 2.1	DB25	
24			<p>Manufacture of basic metals</p> <p>This division includes the activities of smelting and/or refining ferrous and non-ferrous metals from ore, pig iron, metal waste or scrap, using electro-metallurgic and other metallurgical process techniques.</p> <p>This division also includes the manufacture of metal alloys and super-alloys by introducing other chemical elements to pure metals. The output of smelting and refining, usually in ingot form, is used in rolling, drawing and extruding operations to make, for example, plates, sheets, strips, bars, rods, wire or tubes, pipes and hollow profiles and other basic metal products, and in molten form to make castings.</p>
	24.1		<p>Manufacture of basic iron and steel and of ferro-alloys</p>
	24.10		<p>Manufacture of basic iron and steel and of ferro-alloys</p>
		24.10.00	<p>Manufacture of basic iron and steel and of ferro-alloys</p> <p>This subclass includes the production of pig iron and steel and iron alloys, such as ferroalloys, granulated iron and rolled steel products. The operation of blast furnaces and the production of blast furnace gas are also included.</p> <p>Includes:</p> <ul style="list-style-type: none"> - operation of blast furnaces, steel converters, rolling and finishing mills - production of pig iron and spiegeleisen in pigs, blocks or other primary forms - production of ferro-alloys - production of ferrous products by direct reduction of iron and other spongy ferrous products - production of iron of exceptional purity by electrolysis or other chemical processes - remelting of scrap ingots of iron or steel - production of granular iron and iron powder - production of iron and steel in ingots or other primary forms - production of semi-finished products of iron or steel - manufacture of hot-rolled and cold-rolled flat-rolled products of iron or steel - manufacture of hot-rolled bars and rods of iron or steel - manufacture of hot-rolled open sections of iron or steel - manufacture of sheet piling of iron or steel and welded open sections of iron or steel - manufacture of railway track materials (unassembled rails) of iron or steel - production of blast furnace gas <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of coated or uncoated flat-rolled steel products in coils or in straight lengths of a width of 600 mm or more by cold re-rolling of hot-rolled flat products or of steel rods <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - cold drawing of bars, see 24.31

	Nace Rev. 2.1	DB25	
24.2	24.20	24.20.00	<p>Manufacture of tubes, pipes, hollow profiles and related fittings, of steel</p> <p>Manufacture of tubes, pipes, hollow profiles and related fittings, of steel</p> <p>Manufacture of tubes, pipes, hollow profiles and related fittings, of steel</p> <p>This subclass includes the manufacture of pipes, hollow profiles and related fittings of steel, etc., including seamless pipes, except for the manufacture of seamless steel pipes by centrifugal casting, which is classified in 24.52.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of seamless tubes and pipes of circular or non-circular cross section and of blanks of circular cross section, for further processing, by hot rolling, hot extrusion or by other hot processes of an intermediate product, which can be a bar or a billet obtained by hot rolling or continuous casting - manufacture of precision and non-precision seamless tubes and pipes from hot-rolled or hot-extruded blanks by further processing, by cold drawing or cold rolling of tubes and pipes of circular cross section and by cold drawing only for tubes and pipes of non-circular cross section and hollow profiles - manufacture of welded tubes and pipes of an external diameter exceeding 406,4 mm, cold formed from hot-rolled flat products and longitudinally or spirally welded - manufacture of welded tubes and pipes of an external diameter of 406,4 mm or less, of circular cross section by continuous cold or hot forming of hot- or cold-rolled and longitudinally or spirally welded flat products and of non-circular cross section by hot or cold forming into shape from hot- or cold-rolled strip longitudinally welded - manufacture of welded precision tubes and pipes of an external diameter of 406,4 mm or less by hot or cold forming of hot- or cold-rolled strip and longitudinally welded, delivered as welded or further processed, by cold drawing or cold rolling or cold formed into shape for tube and pipe of non-circular cross section - manufacture of flat flanges and flanges with forged collars by processing of hot-rolled flat products of steel - manufacture of butt-welding fittings (e.g. elbows and reductions), by forging of hot-rolled seamless tubes of steel - manufacture of threaded and other tube or pipe fittings of steel <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of seamless tubes and pipes of steel by centrifugally casting, see 24.52</i>

	Nace Rev. 2.1	DB25	
24.3			<p>Manufacture of other products of first processing of steel</p> <p>This group includes manufacturing other products by cold processing of steel.</p>
	24.31		<p>Cold drawing of bars</p>
		24.31.00	<p>Cold drawing of bars</p> <p>This subclass includes the manufacture of pipes, hollow profiles and related fittings of steel, etc., including seamless pipes, except for the manufacture of seamless steel pipes by centrifugal casting, which is classified in 24.52.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of steel bars, rods, and solid sections of steel by cold drawing, grinding or cold-finishing <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - cold drawing of wire, see 24.34
	24.32		<p>Cold rolling of narrow strip</p>
		24.32.00	<p>Cold rolling of narrow strip</p> <p>This subclass includes the manufacture of flat-rolled steel products by cold rolling hot-rolled flat products or steel bars. The products may be coated or uncoated, coiled or in straight lengths, but the width must be less than 600 mm.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of coated or uncoated flat-rolled steel products in coils or in straight lengths of a width less than 600 mm by cold re-rolling of hot-rolled flat products or of steel rods <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - manufacture of coated or uncoated flat-rolled steel products in coils or in straight lengths of a width of 600 mm or more by cold re-rolling of hot-rolled flat products or of steel rods, see 24.10
	24.33		<p>Cold forming or folding</p>
		24.33.00	<p>Cold forming or folding</p> <p>This subclass includes the manufacture of open sections by progressive cold working in a rolling mill.</p> <p>The manufacture of zinc powder by atomization of molten zinc is classified in 24.43.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of open sections by progressive cold forming on a rolling mill or folding on a press of flat-rolled products of steel - manufacture of cold-formed or cold-folded, ribbed sheets and sandwich panels

	Nace Rev. 2.1	DB25	
24.4	24.34		<p>Cold drawing of wire</p>
		24.34.00	<p>Cold drawing of wire</p> <p>This subclass includes the manufacture of drawn steel reinforcement by cold drawing wire rod.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of drawn steel wire, by cold drawing of steel wire rod <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - drawing of bars and solid sections of steel, see 24.31 - manufacture of derived wire products, see 25.93
	24.41		<p>Manufacture of basic precious and other non-ferrous metals</p>
		24.41.00	<p>Precious metals production</p> <p>Precious metals production</p> <p>This subclass includes the production and refining of both processed and unprocessed precious metals, e.g. gold, silver, platinum, etc., as well as alloys thereof.</p> <p>Casting of copper, zinc and other non-ferrous metals is classified in 24.54.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - production of precious metals: <ul style="list-style-type: none"> • production and refining of unwrought or wrought precious metals: gold, silver, platinum, etc., from ore and scrap - production of precious metal alloys - production of precious metal in semi-manufactured or in powder forms - cladding of base metals with a covering of silver, gold or platinum, affixed by soldering, brazing, welding, hot-rolling or similar mechanical means <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of wire of precious metals by drawing - manufacture of precious metal plates, sheets, strips and foil laminates - silver recovery from waste and scrap by electrolytic refining - melting and casting of precious metal into ingots, blocks or similar forms <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - casting of copper, zinc and other non-ferrous metals, see 24.54 - manufacture of precious metal jewellery, see 32.12

	Nace Rev. 2.1	DB25	
	24.42	24.42.00	<p>Aluminium production</p> <p>Aluminium production</p> <p>This subclass includes the manufacture of aluminium, e.g. unwrought aluminium, alloyed and non-alloyed, as well as the manufacture of aluminium pipes, pipe fittings and foil.</p> <p>Casting of aluminium and other light metals is classified in 24.53.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - production of unwrought aluminium, alloyed or not alloyed, from alumina or from aluminium waste and scrap - manufacture of aluminium bars, rods, profiles and wire - manufacture of aluminium tubes, pipes, tube and pipe fittings - manufacture of aluminium plates, sheets and strip, whether or not painted, varnished or coated with plastics - manufacture of aluminium foil, whether or not printed or backed with paper, paperboard, plastics or similar backing materials <p>Includes also:</p> <ul style="list-style-type: none"> - production of aluminium oxide (alumina) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - casting of aluminium and other light metals, see 24.53 - shredding of aluminium waste and scrap, see 38.21
	24.43	24.43.00	<p>Lead, zinc and tin production</p> <p>Lead, zinc and tin production</p> <p>This subclass includes the manufacture of unwrought lead, zinc or tin as well as bars, profiles and foil of lead, zinc or tin.</p> <p>Casting of lead, zinc and tin is classified in 24.54.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - production of unwrought lead, zinc and tin, alloyed or not alloyed, from ores or from lead, zinc or tin waste and scrap - manufacture of bars, rods, profiles, wire, plates, sheets, strip and foil of lead, zinc or tin <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of zinc powder by atomisation of molten zinc <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - casting of lead, zinc or tin, see 24.54 - shredding of lead, zinc or tin waste and scrap, see 38.21

	Nace Rev. 2.1	DB25	
	24.44	24.44.00	<p>Copper production</p> <p>Copper production</p> <p>This subclass includes the manufacture of copper, e.g. the manufacture of bars, profiles, wire of copper and copper foil. The subclass also includes the manufacture of bars, profiles, plates, strips, wire and tubes of brass. Casting of copper is classified in 24.54.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of unrefined or refined unwrought copper, alloyed or not alloyed, from ores or from copper waste and scrap - manufacture of bars, rods, profiles, plates, sheets and strip of copper and copper alloys - manufacture of wire of copper and copper alloys - manufacture of tubes, pipes, tube and pipe fittings of copper and copper alloys - manufacture of copper foil, whether or not printed or backed with paper, paperboard, plastics or similar backing materials <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of bars, rods, profiles, plates, sheets, strip, wire, tubes and pipes of brass <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - casting of copper, see 24.54 - shredding of copper waste and scrap, see 38.21
	24.45	24.45.00	<p>Other non-ferrous metal production</p> <p>Other non-ferrous metal production</p> <p>This subclass includes the production of unwrought chromium, manganese and nickel as well as the production of bars, profiles, plates and strips thereof.</p> <p>Includes:</p> <ul style="list-style-type: none"> - production of unwrought chrome, manganese, nickel, etc., alloyed or not alloyed, from ores or oxides or from electrolytic and aluminothermic refining from waste and scrap of chrome, manganese, nickel, etc. - manufacture of bars, rods, profiles and wire of chrome, manganese, nickel, etc. - manufacture of plates, sheets, strip and foil of chrome, manganese, nickel, etc. - production of mattes of nickel - production of other non-ferrous metals <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - casting of non-ferrous metals, see 24.53, 24.54 - shredding of non-ferrous metal waste and scrap, see 38.21

	Nace Rev. 2.1	DB25	
24.5	24.46		<p>Processing of nuclear fuel</p> <p>24.46.00 Processing of nuclear fuel</p> <p>This subclass includes the production of natural uranium and uranium alloys, as well as the smelting and refining thereof.</p> <p>Includes:</p> <ul style="list-style-type: none"> - production of natural uranium and its compounds from pitchblende or other ores - manufacture of alloys of natural uranium, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds - smelting and refining of natural uranium <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - enrichment of uranium and thorium ores, see 20.13
			<p>Casting of metals</p> <p>This group includes activities of foundries employing different casting processes to produce castings with all ferrous and non-ferrous metal alloys. Subsequent trimming or descaling of the castings might be included, but without any further processing.</p> <p>This group includes the manufacture of castings used in various industries.</p> <p>This group excludes:</p> <ul style="list-style-type: none"> - manufacture of products obtained by production processes other than from casting (e.g. as forged, pressed, drawn and stamped parts, rolled rings or powder metallurgy products), see division 25 - manufacture of finished products by further processing of castings, e.g. steam boilers and radiators, see 25.21, and cast household items, anchors, ships' propellers and bells, see 25.99
	24.51	24.51.00	<p>Casting of iron</p> <p>This class includes activities of iron foundries.</p> <p>24.51.00 Casting of iron</p> <p>This subclass includes the casting of iron products of all types of iron.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of castings made of grey iron castings - manufacture of castings made of ductile iron castings (including casting of spheroidal graphite iron castings and malleable iron castings) - manufacture of castings made of other special iron alloys castings

	Nace Rev. 2.1	DB25	
	24.52		<p>Casting of steel</p> <p>24.52.00 Casting of steel</p> <p>This subclass includes the casting of steel products of all types of steel, including carbon castings.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of castings made of alloy or common steel castings - manufacture of castings made of carbon or commercial steel castings - manufacture of castings made of alloy and high alloy castings - manufacture of castings made of stainless-steel castings
	24.53		<p>Casting of light metals</p> <p>24.53.00 Casting of light metals</p> <p>This subclass includes the casting of light metal products, e.g. aluminum, magnesium and titanium, including the casting of dental instruments etc. from light metals.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of foundries of light metal - manufacture of castings made of aluminium - manufacture of castings made of magnesium - manufacture of castings made of titanium <p>Includes also:</p> <ul style="list-style-type: none"> - casting of dental implements, etc., of light metals <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - casting of metals not considered light metals, see 24.51, 24.52, 24.54
	24.54		<p>Casting of other non-ferrous metals</p> <p>24.54.00 Casting of other non-ferrous metals</p> <p>This subclass includes the casting of other non-ferrous metals, e.g. copper, zinc, lead or nickel alloys. The casting of dental instruments etc. of non-ferrous metals, i.e. non-light metals, is also included.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of foundries of other non-ferrous metals - manufacture of castings made of copper, zinc, lead or nickel alloys - manufacture of castings made of other non-ferrous metals alloys <p>Includes also:</p> <ul style="list-style-type: none"> - casting of dental implements, etc., of other non-ferrous metals

	Nace Rev. 2.1	DB25	
25			<p>Manufacture of fabricated metal products, except machinery and equipment</p> <p>This division includes the manufacture of pure metal products (for example, parts, containers, structures), usually with a static, immovable function. This is in contrast to divisions 26 to 30, which cover the manufacture of combinations or assemblies of such metal products (sometimes with other materials) into more complex units that – unless they are purely electrical, electronic or optical – work with moving parts.</p> <p>This division also includes the manufacture of products of composite materials in which metals are the predominant material.</p> <p>The manufacture of weapons and ammunition is also included in this division.</p> <p>This division excludes:</p> <ul style="list-style-type: none"> - specialised repair and maintenance activities of fabricated metal products, machinery and equipment, see 33.1 - specialised installation of manufactured goods produced in this division in buildings, see 43.22
25.1			<p>Manufacture of structural metal products</p> <p>This group includes the manufacture of structural metal products (for example, metal frameworks or metal parts of structures).</p>
	25.11		<p>Manufacture of metal structures and parts of structures</p>
		25.11.00	<p>Manufacture of metal structures and parts of structures</p> <p>This subclass includes the manufacture of metal frameworks or skeletons for construction and parts thereof (towers, lattice masts, trusses, bridges, bridge sections, etc.). It also includes the manufacture of equipment for scaffolding, shuttering, propping or pit-propping, as well as the manufacture of industrial frameworks in metal (frameworks for blast furnaces, lifting and handling equipment, etc.).</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of metal frameworks or skeletons for construction and parts thereof (towers, lattice masts, trusses, bridges, bridge sections, etc.) - manufacture of equipment for scaffolding, shuttering, propping or pit-propping - manufacture of industrial frameworks in metal (frameworks for blast furnaces, lifting and handling equipment, etc.) - manufacture of prefabricated buildings mainly of metal: <ul style="list-style-type: none"> • site huts, modular exhibition elements, etc. <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of supporting structures of metal (e.g. for lights or loudspeakers) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - manufacture of parts for marine or power boilers, see 25.21 - manufacture of assembled railway track fixtures, see 25.99 - manufacture of coachwork, see 29.20 - manufacture of sections of ships, see 30.11, 30.13

	Nace Rev. 2.1	DB25	
25.2	25.12		Manufacture of doors and windows of metal
		25.12.00	<p>Manufacture of doors and windows of metal</p> <p>This subclass includes the manufacture of metal doors, windows and their frames, thresholds for doors, shutters and gates.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of metal doors, windows and their frames, thresholds for doors, shutters and gates - manufacture of metal room partitions for floor attachment - manufacture of metal blinds, metal sunblinds and insect screens <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of temporary spatial extensions made of metal
			Manufacture of tanks, reservoirs and containers of metal
	25.21		Manufacture of central heating radiators, steam generators and boilers
		25.21.00	<p>Manufacture of central heating radiators, steam generators and boilers</p> <p>This subclass includes the manufacture of radiators for central heating (non-electrically heated), steam or other vapour generating boilers, and condensers for steam or other vapour power units.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of radiators for central heating, non-electrically heated - manufacture of steam or other vapour generating boilers - manufacture of auxiliary plant for use with steam or other vapour generating boilers (e.g. economisers, super heaters, steam collectors and accumulators) - manufacture of condensers for steam or other vapour power units - manufacture of nuclear reactors, except isotope separators - manufacture of marine or power boilers <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of electrical ovens and water heaters, see 27.51</i> - <i>manufacture of boiler turbine sets, see 28.11</i> - <i>manufacture of household heating equipment, see 28.21</i> - <i>manufacture of isotope separators, see 28.99</i>

	Nace Rev. 2.1	DB25	
25.3	25.22	25.22.00	<p>Manufacture of other tanks, reservoirs and containers of metal</p> <p>Manufacture of other tanks, reservoirs and containers of metal</p> <p>This subclass includes the manufacture of reservoirs, tanks, vats and similar containers of metal of a capacity exceeding 300 litres, whether or not lined or heat-insulated.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of reservoirs, tanks, vats and similar containers of metal of a capacity exceeding 300 litres, whether or not lined or heat-insulated - manufacture of metal containers for compressed or liquefied gas <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of metal casks, drums, cans, pails, boxes, etc., of a kind normally used for carrying and packing of goods, of a capacity not exceeding 300 litres, see 25.91, 25.92</i> - <i>manufacture of transport containers, see 29.20</i> - <i>manufacture of tanks (armoured military vehicles), see 30.40</i>
	25.30	25.30.00	<p>Manufacture of weapons and ammunition</p> <p>Manufacture of weapons and ammunition</p> <p>This subclass includes the manufacture of military weapons, pistols, shotguns and rifles, ammunition, etc. The manufacture of firearms and ammunition for hunting, sports or protection is also included.</p> <p>Manufacture of daggers, swords, bayonets, etc. is classified in 25.61.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of military weapons (e.g. artillery weapons, rocket launchers, flame-throwers, grenade launchers, torpedo tubes and similar projectors, machine guns) - manufacture of pistols, shotguns and rifles - manufacture of spring, air or gas guns and pistols, etc. - manufacture of war ammunition - manufacture of cartridges for shotguns, revolvers and pistols - manufacture of bombs, grenades, torpedoes, mines, missiles and similar munitions of war <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of hunting, sporting or protective firearms and ammunition <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of percussion caps, detonators or signalling flares, see 20.59</i> - <i>manufacture of cutlasses, swords, bayonets, etc., see 25.61</i> - <i>manufacture of optical gun-sighting equipment, see 26.70</i> - <i>manufacture of bodies for armoured motor vehicles, see 29.20</i> - <i>building of military ships and vessels, see 30.13</i> - <i>manufacture of military air and spacecraft, see 30.32</i> - <i>manufacture of tanks and other armoured and motorised fighting vehicles, see 30.40</i>

	Nace Rev. 2.1	DB25	
25.4			<p>Forging and shaping metal and powder metallurgy</p>
	25.40		<p>Forging and shaping metal and powder metallurgy</p>
		25.40.00	<p>Forging and shaping metal and powder metallurgy</p> <p>This subclass includes general activities for the forming of metal, e.g. forging, pressing, stamping and roll-forming of metal, including the production of metal objects directly from metal powders by heat treatment (sintering) or under pressure, i.e. powder metallurgy.</p> <p>Includes:</p> <ul style="list-style-type: none"> - forging, pressing, stamping and roll-forming of metal - production of metal objects directly from metal powders by heat treatment (sintering) or under pressure, i.e. powder metallurgy <p>Includes also:</p> <ul style="list-style-type: none"> - subsequent trimming or descaling of the metal, without any further processing <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - production of metal powder, see 24.10, 24.4
25.5			<p>Treatment and coating of metals; machining</p> <p>This group includes general activities for the treatment of metal (for example, plating, coating, engraving, boring, polishing or welding), which are typically carried out on a fee or contract basis.</p>
	25.51		<p>Coating of metals</p>
		25.51.00	<p>Coating of metals</p> <p>This subclass includes surface treatment of metal, e.g. galvanizing, coating, dyeing and enameling.</p> <p>Includes:</p> <ul style="list-style-type: none"> - galvanising, including general (batch) hot-dip galvanising - phosphate or chromate conversion coating - cladding, electroplating, anodising, etc., of metals - colouring of metals - non-metallic coating of metals, e.g.: <ul style="list-style-type: none"> • powder or plastic coating, enamelling, lacquering <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - activities of farriers, see 01.62 - printing onto metals, see 18.12 - metal coating of plastics, see 22.25 - cladding of base metals with a covering of silver, gold or platinum, see 24.41 - heat treatment of metals, see 25.52 - hardening of metals, see 25.52 - painting of metals on buildings and civil engineering structures, see 43.34 - provision of 'while-you-wait' engraving services, see 95.29

	Nace Rev. 2.1	DB25	
25.6	25.52		<p>Heat treatment of metals</p> <p>25.52.00 Heat treatment of metals</p> <p>This subclass includes heat treatment of metal, e.g. preheating, annealing, hardening, oxidation and borating.</p> <p>Includes:</p> <ul style="list-style-type: none"> - general activities for the heat treatment of metals - thermomechanical heat treatment of metals (e.g. preheating, annealing, hardening, tempering, quenching, deep freezing of metal) - thermochemical heat treatment of metals (e.g. carburising, carbonitriding, nitrocarburising, nitriding, oxidising, sulphidising, boriding)
	25.53	25.53.00	<p>Machining of metals</p> <p>Machining of metals</p> <p>This subclass includes machining of metal, such as turning, milling, grinding and welding.</p> <p>Includes:</p> <ul style="list-style-type: none"> - boring, turning, milling, eroding, planing, lapping, broaching, levelling, sawing, grinding, sharpening, deburring, sandblasting, tumbling, polishing, buffing, welding, splicing, etc., of metalwork pieces - cutting of and engraving or writing on metals by means of laser beams <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - activities of farriers, see 01.62
			<p>Manufacture of cutlery, tools and general hardware</p> <p>This group includes the manufacture of cutlery, metal hand tools and general hardware.</p>
	25.61	25.61.00	<p>Manufacture of cutlery</p> <p>Manufacture of cutlery</p> <p>This subclass includes the manufacture of metal products, e.g. cutlery and cutting and shearing tools, as well as the manufacture of machetes, swords, bayonets, etc. The manufacture of cutlery, cutting and shearing tools of precious metal is classified in 32.12.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of domestic cutlery (e.g. knives, forks, spoons) - manufacture of other articles of cutlery, e.g.: <ul style="list-style-type: none"> • cleavers and choppers • razors and razor blades • scissors and hair clippers - manufacture of cutlasses, swords, bayonets, etc. <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - manufacture of knives and cutting blades for industrial machines, see 25.63 - manufacture of hollowware (pots, kettles, etc.), dinnerware (bowls, platters, etc.), or flatware (plates, saucers, etc.), see 25.99 - manufacture of cutlery of precious metal, see 32.12

	Nace Rev. 2.1	DB25	
	25.62	25.62.00	<p>Manufacture of locks and hinges</p> <p>Manufacture of locks and hinges</p> <p>This subclass includes the manufacture of metal hardware, e.g. locks, hinges and fittings for buildings, furniture, vehicles, etc.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of hardware (e.g. padlocks, locks, keys, hinges), mountings, fittings and similar articles, of base metal, for buildings, furniture or vehicles <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - provision of key duplication services, see 95.29
	25.63	25.63.00	<p>Manufacture of tools</p> <p>Manufacture of tools</p> <p>This subclass includes the manufacture of hand tools, e.g. knives and blades for machines or mechanical appliances, saws and saw blades, and interchangeable tools for hand tools.</p> <p>The manufacture of power-operated hand tools is classified in 28.24.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of knives and cutting blades for machines or for mechanical appliances - manufacture of hand tools (e.g. pliers, screwdrivers) - manufacture of non-power-driven agricultural hand tools - manufacture of saws and saw blades, including circular saw blades and chainsaw blades - manufacture of interchangeable tools for hand tools, whether or not power-operated, or for machine tools (e.g. drills, punches, milling cutters) - manufacture of press tools - manufacture of blacksmiths' tools (e.g. portable forges, anvils) - manufacture of moulding boxes and moulds (except ingot moulds) - manufacture of vices, clamps <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - manufacture of power-driven hand tools, see 28.24 - manufacture of ingot moulds, see 28.91

	Nace Rev. 2.1	DB25	
25.9			<p>Manufacture of other fabricated metal products</p> <p>This group includes the manufacture of a variety of metal products (for example, cans, buckets; nails, bolts and nuts; metal household articles; metal fixtures; ships' propellers and anchors; assembled railway track fixtures, etc.) for a variety of household and industrial uses.</p>
	25.91		<p>Manufacture of steel drums and similar containers</p> <p>25.91.00 Manufacture of steel drums and similar containers</p> <p>This subclass includes the manufacture of tanks and barrels of metal and similar containers of iron and steel with a capacity not exceeding 300 litres.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of iron or steel tanks, cans, drums, buckets, boxes and similar containers, of a capacity not exceeding 300 litres <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of metal containers for compressed or liquefied gas, see 25.22</i>
	25.92	25.92.00	<p>Manufacture of light metal packaging</p> <p>25.92.00 Manufacture of light metal packaging</p> <p>This subclass includes the manufacture of light metal packaging, e.g. iron or steel cans, food cans, compressible boxes and tubes, and the manufacture of metal closures.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of iron or steel cans, which are to be closed by soldering or crimping, of a capacity of less than 50 litres - manufacture of aluminium casks, drums, cans, boxes and similar containers, of a capacity not exceeding 300 litres - manufacture of tins and cans for food products, collapsible tubes and boxes - manufacture of metallic closures <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of metal containers for compressed or liquefied gas, see 25.22</i>

	Nace Rev. 2.1	DB25	
	25.93	25.93.00	<p>Manufacture of wire products, chain and springs</p> <p>Manufacture of wire products, chain and springs</p> <p>This subclass includes the manufacture of wire products, chains and springs, e.g. cables with metal elements, nails and bolts, leaves for springs and the manufacture of chains.</p> <p>The manufacture of watch springs is classified in 26.52.00. The manufacture of power transmission chains is classified in 28.15.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of metal cable, plaited bands and similar articles - manufacture of uninsulated metal cable or insulated cable not capable of being used as a conductor of electricity - manufacture of coated or cored wire - manufacture of articles made of wire (e.g. barbed wire, wire fencing, grill, netting, cloth) - manufacture of coated electrodes for electric arc welding - manufacture of nails and pins - manufacture of springs (except watch springs), e.g.: <ul style="list-style-type: none"> • leaf springs, helical springs, torsion bar springs • leaves for springs - manufacture of chain, except power transmission chain <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of clock or watch springs, see 26.52</i> - <i>manufacture of wire and cable for electricity transmission, see 27.32</i> - <i>manufacture of power transmission chain, see 28.15</i> - <i>manufacture of torsion bars for motor vehicles, see 29.32</i>
	25.94	25.94.00	<p>Manufacture of fasteners and screw machine products</p> <p>Manufacture of fasteners and screw machine products</p> <p>This subclass includes the manufacture of fasteners, bolts, screws and nuts, e.g. rivets, bolts and screws with and without threads.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of rivets, washers and similar non-threaded products - manufacture of screw machine products - manufacture of bolts, screws, nuts and similar threaded products

	Nace Rev. 2.1	DB25	
	25.99	25.99.00	<p>Manufacture of other fabricated metal products n.e.c.</p> <p>Manufacture of other fabricated metal products n.e.c.</p> <p>This subclass includes the manufacture of other finished metal products, such as household goods, safes, ship propellers, ladders, thermoses and military badges of metal.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of metal household articles: <ul style="list-style-type: none"> • flatware: plates, saucers, etc. • hollowware: pots, kettles, etc. • dinnerware: bowls, platters, etc. • saucepans, frying pans and other non-electrical utensils for use at the table or in the kitchen • small hand-operated kitchen appliances and accessories • metal scouring pads - manufacture of building components of zinc: gutters, roof capping, baths, sinks, washbasins and similar articles - manufacture of metal goods for office use, except furniture - manufacture of safes, strongboxes, armoured doors, etc. - manufacture of various metal articles: <ul style="list-style-type: none"> • ship propellers and blades thereof • anchors • bells • assembled railway track fixtures • clasps, buckles, hooks • metal ladders • metal signs, including road signs - manufacture of foil bags - manufacture of permanent metallic magnets - manufacture of metal badges and metal military insignia - manufacture of metal hair curlers, metal umbrella handles and frames, combs <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of swords, bayonets, see 25.61</i> - <i>manufacture of shopping carts, see 30.99</i> - <i>manufacture of metal furniture, see 31.00</i> - <i>manufacture of sports goods, see 32.30</i> - <i>manufacture of games and toys, see 32.40</i>

	Nace Rev. 2.1	DB25	
26			<p data-bbox="537 255 1315 286">Manufacture of computer, electronic and optical products</p> <p data-bbox="537 342 1453 499">This division includes the manufacture of computers, computer peripherals, communication equipment, and similar electronic products, as well as the manufacture of components for such products. Production processes of this division are characterised by the design and use of integrated circuits and the application of highly specialised miniaturisation technologies.</p> <p data-bbox="537 539 1465 658">The division also contains the manufacture of consumer electronics, measuring, testing and navigating equipment, irradiation, electromedical and electrotherapeutic equipment, optical instruments and equipment, and the manufacture of magnetic and optical media.</p> <p data-bbox="537 698 1469 757">This division excludes the manufacture of conductors for electronic use and of optical fibre cables, see division 27.</p>

	Nace Rev. 2.1	DB25	
26.1	26.11	26.11.00	<p>Manufacture of electronic components and boards</p> <p>Manufacture of electronic components</p> <p>This class includes the manufacture of semiconductors and other components for electronic applications.</p> <p>Manufacture of electronic components</p> <p>This subclass includes the manufacture of electronic components, e.g. capacitors, electronic crystals, microprocessors, inductors and display components. The manufacture of computer and television monitors is classified in 26.20.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of capacitors, electronic - manufacture of resistors, electronic - manufacture of microprocessors - manufacture of electron tubes - manufacture of cables, printer cables, monitor cables, universal serial bus (USB) cables - manufacture of bare printed circuit boards, consisting only of conductor elements and contacts - manufacture of integrated circuits (analogue, digital or hybrid) - manufacture of diodes, transistors and related discrete devices - manufacture of inductors (e.g. chokes, coils, transformers), electronic component-type transformers - manufacture of electronic crystals and crystal assemblies - manufacture of solenoids, switches and transducers for electronic applications - manufacture of dice or wafers – which consist of chemical elements (e.g. silicon) – that are selectively doped or diffused to create discrete regions for the purposes of their applications in the field of electronics - manufacture of display components (for plasma, polymer or liquid crystal displays (LCDs)) - manufacture of light-emitting diodes (LEDs) - manufacture of photovoltaic cells, modules and panels <p>Excludes:</p> <ul style="list-style-type: none"> - <i>printing of smart cards, see 18.12</i> - <i>manufacture of loaded printed circuits consisting of conductor elements, contacts and other passive elements, see 26.12</i> - <i>manufacture of computer and television displays, see 26.20, 26.40</i> - <i>manufacture of modems (carrier equipment), see 26.30</i> - <i>manufacture of X-ray tubes and similar irradiation devices, see 26.60</i> - <i>manufacture of optical equipment and instruments, see 26.70</i> - <i>manufacture of similar devices for electrical applications, see division 27</i> - <i>manufacture of fluorescent ballasts, see 27.11</i> - <i>manufacture of solar generators, which can be used directly to supply power to, e.g. a motor or an electrolyser, see 27.11</i> - <i>manufacture of electrical relays, see 27.12</i> - <i>manufacture of electrical wiring devices, see 27.33</i> - <i>manufacture of assembled electric conductors, insulated and fitted with connectors, see 27.90</i> - <i>manufacture of solar water heaters, see 28.21</i> - <i>installation of photovoltaic panels, see 43.21</i> - <i>installation of solar heating systems, see 43.22</i>

	Nace Rev. 2.1	DB25	
26.2	26.12	26.12.00	<p>Manufacture of loaded electronic boards</p> <p>Manufacture of loaded electronic boards</p> <p>This subclass includes the manufacture of loaded printed circuit boards, switches, passive element components on printed circuit boards and interface cards, e.g. audio, video, or network loaded with passive elements.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of loaded printed circuit boards consisting of conductor elements, contacts and other passive elements - loading of passive elements (components) onto printed circuit boards - manufacture of interface cards (e.g. for sound, video, controllers, network, modems) loaded with passive elements <p>Excludes:</p> <ul style="list-style-type: none"> - printing of smart cards, see 18.12 - manufacture of bare printed circuit boards, consisting only of conductor elements and contacts, see 26.11
	26.20		<p>Manufacture of computers and peripheral equipment</p> <p>This class includes the manufacture and/or assembly of electronic computers (for example, mainframes, desktop computers, laptops, computer servers), computer peripheral equipment (for example, storage devices, input/output devices, such as printers, monitors, keyboards). Computers can be analogue, digital, or hybrid. Digital computers, the most common type, are devices that do all of the following:</p> <ol style="list-style-type: none"> (1) store the processing program or programs and the data immediately necessary for the execution of a program, (2) can be freely programmed in accordance with the requirements of the user, (3) perform arithmetical computations specified by the user and (4) execute, without human intervention, a processing program that requires the computer to modify its execution by logical decision during the processing run. <p>Analogue computers are capable of simulating mathematical models and comprise at least analogue control and programming elements.</p>

	Nace Rev. 2.1	DB25	
		26.20.00	<p>Manufacture of computers and peripheral equipment</p> <p>This subclass includes the manufacture of computers, e.g. desktops, laptops and computer equipment, e.g. printers, monitors, mice and keyboards, as well as the manufacture of multifunctional office equipment. The manufacture of mobile phones is classified in 26.30.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of desktop computers - manufacture of laptop computers - manufacture of mainframe computers - manufacture of handheld computers - manufacture of magnetic disk drives, flash drives and other storage devices - manufacture of optical disc drives for computers - manufacture of printers - manufacture of monitors - manufacture of keyboards - manufacture of all types of mice, joysticks, and trackball accessories - manufacture of dedicated computer terminals - manufacture of computer servers - manufacture of scanners, including barcode scanners - manufacture of smart card readers - manufacture of computer projectors (video beamers) - manufacture of toner cartridges <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of computer terminals, like automatic teller machines (ATMs) and point-of-sale (POS) terminals, not mechanically operated - manufacture of multifunction office equipment performing two or more of the following functions (e.g. printing, scanning, copying, telefaxing) - refilling of ink cartridges <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - reproduction of recorded media (computer media, sound, video, etc.), see 18.20 - manufacture of electronic components and electronic assemblies used in computers and peripherals, see 26.1 - manufacture of computer modems, see 26.12 - manufacture of interface cards, modules and assemblies, see 26.12 - manufacture of printed circuit boards loaded with passive elements, see 26.12 - manufacture of modems, carrier equipment, see 26.30 - manufacture of digital communication switches, data communication equipment (e.g. bridges, routers, gateways), see 26.30 - manufacture of consumer electronic devices (e.g. CD players, DVD players, Blu-ray players), see 26.40 - manufacture of television monitors and displays, see 26.40 - manufacture of video game consoles, see 26.40 - manufacture of blank optical and magnetic media for use with computers or other devices, see 26.70 - refilling of ink and toner cartridges by retail sellers, see 47.40

	Nace Rev. 2.1	DB25	
26.3	26.30	26.30.00	<p>Manufacture of communication equipment</p> <p>Manufacture of communication equipment</p> <p>This class includes the manufacture of telephone and data communication equipment used to move signals electronically through wired or wireless networks (for example, radio and television broadcasts, wireless communication equipment).</p> <p>Manufacture of communication equipment</p> <p>This subclass includes the manufacture of communication equipment, e.g. telephone exchange equipment, mobile phones, pagers and modems, including smart watches. The manufacture of electronic components and sub-components used in communication equipment is classified in 26.12.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of central office switching equipment - manufacture of cordless telephones - manufacture of private branch exchange (PBX) equipment - manufacture of telephone and facsimile equipment, including telephone answering machines - manufacture of data communication equipment (e.g. bridges, routers, gateways) - manufacture of transmitting and receiving antenna - manufacture of cable television transmission equipment - manufacture of pagers - manufacture of mobile telephones - manufacture of mobile communication equipment - manufacture of radio and television studio and broadcasting equipment, including television cameras - manufacture of modems, carrier equipment - manufacture of radio and television transmitters - manufacture of communication devices using infra-red signals (e.g. remote controls) <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of smartwatches <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of electronic components and sub-assemblies used in communication equipment, including computer modems, see 26.12</i> - <i>manufacture of printed circuit boards loaded with passive elements, see 26.12</i> - <i>manufacture of computers and computer peripheral equipment, see 26.20</i> - <i>manufacture of consumer audio and video equipment, see 26.40</i> - <i>manufacture of burglar- and fire-alarm systems, sending signals to a control station, see 26.51</i> - <i>manufacture of global positioning system (GPS) devices, see 26.51</i> - <i>manufacture of electronic scoreboards, see 27.90</i> - <i>manufacture of traffic lights, see 27.90</i>

	Nace Rev. 2.1	DB25	
26.4	26.40	26.40.00	<p>Manufacture of consumer electronics</p> <p>Manufacture of consumer electronics</p> <p>This class includes the manufacture of electronic audio and video equipment for home entertainment, motor vehicle, public address systems and musical instrument amplification.</p> <p>Manufacture of consumer electronics</p> <p>This subclass includes the manufacture of household electronics, such as televisions, speaker systems, microphones, karaoke machines, video game consoles and home cinema audio and video equipment. The manufacture of remote controls for electronics is classified in 26.30.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of video recorders and duplicating equipment - manufacture of televisions - manufacture of television monitors and displays - manufacture of audio recording and duplicating equipment - manufacture of multimedia projectors suitable for use only or principally with transmission and reception apparatus for television broadcasting - manufacture of stereo equipment - manufacture of radio receivers - manufacture of speaker systems - manufacture of household-type video cameras - manufacture of jukeboxes - manufacture of amplifiers for musical instruments and public address systems - manufacture of microphones - manufacture of optical media players with optical reading systems - manufacture of karaoke machines - manufacture of headphones (e.g. for radio, stereo, computer) - manufacture of video game consoles - manufacture of personal audio and video headsets, including virtual reality headsets - manufacture of home theatre audio and video equipment <p>Excludes:</p> <ul style="list-style-type: none"> - reproduction of recorded media (computer media, sound, video, etc.), see 18.20 - manufacture of computer peripheral devices and computer monitors, see 26.20 - manufacture of telephone answering machines, see 26.30 - manufacture of pagers, see 26.30 - manufacture of remote-controlled devices (radio and infra-red), see 26.30 - manufacture of broadcast and studio equipment (e.g. reproduction equipment, transmitting and receiving antennas, commercial video cameras), see 26.30 - manufacture of antennas, see 26.30 - manufacture of digital cameras, see 26.70 - manufacture of electronic games with fixed (non-replaceable) software, see 32.40
26.5			<p>Manufacture of measuring testing instruments, clocks and watches</p> <p>This group includes the manufacture of sensing, measuring, testing and navigating equipment for various industrial and non-industrial purposes, including time-based measuring devices (for example, watches and clocks) and related devices.</p>

	Nace Rev. 2.1	DB25	
	26.51		<p>Manufacture of instruments and appliances for measuring, testing and navigation</p> <p>This class includes the manufacture of:</p> <ul style="list-style-type: none"> - search, detection, navigation, guidance, aeronautical and nautical systems and instruments - automatic controls and regulators for applications (for example, heating, air conditioning, refrigeration and appliances) - instruments and devices for measuring, displaying, indicating, recording, transmitting and controlling temperature, humidity, pressure, vacuum, combustion, flow, level, viscosity, density, acidity, concentration and rotation - totalising (in other words, registering) fluid meters and counting devices - instruments for measuring and testing the characteristics of electricity and electrical signals - instruments and instrumentation systems for laboratory analysis of the chemical/physical composition or concentration of samples of solid, fluid, gaseous or composite materials - other measuring and testing instruments and parts thereof <p>The manufacture of non-electric measuring, testing and navigating equipment (except simple mechanical tools) is included here.</p>

	Nace Rev. 2.1	DB25	
		26.51.00	<p>Manufacture of instruments and appliances for measuring, testing and navigation</p> <p>This subclass includes the manufacture of measuring, testing and navigation equipment, e.g. counters, radar equipment and lie detector machines, as well as meteorological instruments.</p> <p>The manufacture of weighing machines (except sensitive laboratory balances), levelling instruments, measuring tapes, etc., is classified in 28.29.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of aircraft engine instruments - manufacture of automotive emissions testing equipment - manufacture of meteorological instruments - manufacture of physical properties testing and inspection equipment - manufacture of polygraph machines - manufacture of radiation detection and monitoring instruments - manufacture of surveying instruments - manufacture of thermometers liquid-in-glass and bi-metal types (except medical) - manufacture of humidistats - manufacture of hydronic limit controls - manufacture of flame and burner control - manufacture of spectrometers - manufacture of pneumatic gauges - manufacture of consumption meters (e.g. water, gas, electricity) - manufacture of flow meters and counting devices - manufacture of tally counters - manufacture of mine detectors, pulse (signal) generators and metal detectors - manufacture of search, detection, navigation, aeronautical and nautical equipment, including sonobuoys - manufacture of radar equipment - manufacture of global positioning system (GPS) devices - manufacture of burglar- and fire-alarm systems, sending signals to a control station - manufacture of environmental controls and automatic controls for appliances - manufacture of measuring and recording equipment (e.g. flight recorders) - manufacture of motion detectors - manufacture of laboratory analytical instruments (e.g. blood analysis equipment) - manufacture of laboratory scales, balances, incubators and miscellaneous laboratory apparatus for measuring, testing, etc. - manufacture of sensors and sensing equipment <p>Excludes:</p> <ul style="list-style-type: none"> - manufacture of telephone answering machines, see 26.30 - manufacture of irradiation equipment, see 26.60 - manufacture of optical positioning equipment, see 26.70 - manufacture of dictating machines, see 28.23 - manufacture of weighing machinery (other than sensitive laboratory balances), levels, tape measures, etc., see 28.29 - manufacture of medical thermometers, see 32.50 - installation of industrial process control equipment, see 33.20

	Nace Rev. 2.1	DB25	
26.6	26.52		<p>Manufacture of watches and clocks</p> <p>This class includes the manufacture of watches, clocks and timing mechanisms, and parts thereof.</p>
		26.52.00	<p>Manufacture of watches and clocks</p> <p>This subclass includes the manufacture of all types of watches, e.g. parking meters, time recording equipment and components for watches, except smart watches, which are classified in 26.30.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of watches and clocks of all kinds, including instrument panel clocks - manufacture of time-recording equipment and equipment for measuring, recording and otherwise displaying intervals of time with a watch or clock movement or with synchronous motor, e.g.: <ul style="list-style-type: none"> • parking meters • time clocks • time/date stamps • process timers - manufacture of time switches and other releases with a watch or clock movement or with synchronous motor: <ul style="list-style-type: none"> • time locks - manufacture of components for clocks and watches, e.g.: <ul style="list-style-type: none"> • movements of all kinds for watches and clocks • springs, jewels, dials, hands, plates, bridges and other parts • watch and clock cases and housings of all materials (e.g. of precious materials) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of non-metallic watch bands (e.g. fabric, leather, plastic), see 15.12</i> - <i>manufacture of smartwatches, see 26.30</i> - <i>manufacture of watch bands of precious metal, see 32.12</i> - <i>manufacture of watch bands of non-precious metal, see 32.13</i>
	26.60		<p>Manufacture of irradiation, electromedical and electrotherapeutic equipment</p>
		26.60.10	<p>Manufacture of irradiation, electromedical and electrotherapeutic equipment</p> <p>Manufacture of hearing aids and parts therefor</p> <p>This subclass includes the manufacture of hearing aids and parts hereof.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of hearing aids

	Nace Rev. 2.1	DB25	
		26.60.90	<p>Manufacture of irradiation equipment and electromedical and electrotherapeutic equipment</p> <p>This subclass includes the manufacture of irradiation equipment as well as electromedical and electrotherapeutic equipment, e.g. equipment for MR imaging, pacemakers, CT and PET scanners, and medical laser equipment.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of irradiation apparatus and tubes (e.g. for industrial, medical diagnostic, medical therapeutic, research and scientific purposes), e.g.: <ul style="list-style-type: none"> • alpha, beta and gamma rays and X-rays or other irradiation equipment - manufacture of CT scanners - manufacture of PET scanners - manufacture of MRI (magnetic resonance imaging) equipment - manufacture of medical ultrasound equipment - manufacture of electrocardiographs - manufacture of electromedical endoscopic equipment - manufacture of medical laser equipment - manufacture of artificial respiration or respiratory therapy equipment - manufacture of cardiac pacemakers <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of food and milk irradiation equipment - manufacture of electric vibration massagers <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of tanning beds, see 27.90.00</i>

	Nace Rev. 2.1	DB25	
26.7	26.70	26.70.00	<p>Manufacture of optical instruments, magnetic and optical media and photographic equipment</p> <p>Manufacture of optical instruments, magnetic and optical media and photographic equipment</p> <p>This class includes the manufacture of optical instruments and lenses (for example, binoculars, microscopes (except electron, proton), telescopes, prisms, lenses (except ophthalmic)). It also includes the coating or polishing of lenses (except ophthalmic), the mounting of lenses (except ophthalmic), and the manufacture of photographic equipment (for example, cameras and the manufacture of light meters).</p> <p>Manufacture of optical instruments, magnetic and optical media and photographic equipment</p> <p>This subclass includes the manufacture of optical instruments, magnetic and optical media and photographic equipment, e.g. optical mirrors, lenses, optical microscopes, binoculars and blank optical media.</p> <p>The manufacture of video cameras for private use is classified in 26.40.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of optical mirrors - manufacture of optical gun-sighting equipment - manufacture of optical positioning equipment - manufacture of optical magnifying instruments - manufacture of optical machinist's precision tools - manufacture of optical comparators - manufacture of film cameras and digital cameras - manufacture of motion picture and slide projectors - manufacture of overhead transparency projectors - manufacture of optical measuring and checking devices and instruments (e.g. photographic light meters, rangefinders) - manufacture of lenses, optical microscopes, binoculars and telescopes - manufacture of objective lenses for cameras, projectors or photographic enlargers or reducers - manufacture of laser assemblies - manufacture of unrecorded magnetic audio and videotapes - manufacture of unrecorded optical disks <p>Excludes:</p> <ul style="list-style-type: none"> - reproduction of recorded media (computer media, sound, video, etc.), see 18.20 - manufacture of computer projectors, see 26.20 - manufacture of television studio and broadcasting equipment, including television cameras, see 26.30 - manufacture of household-type video cameras, see 26.40 - manufacture of fire alarms, see 26.51 - manufacture of complete equipment using laser components, see manufacturing class by type of machinery (e.g. medical laser equipment), see 26.60 - manufacture of photocopy machines, see 28.23 - manufacture of ophthalmic goods, see 32.50

	Nace Rev. 2.1	DB25	
27			<p>Manufacture of electrical equipment</p> <p>This division includes the manufacture of products that generate, distribute and use electrical power. Also included is the manufacture of electrical lighting, signalling equipment and electric household appliances.</p> <p>This division excludes the manufacture of electronic products, see division 26.</p>
	27.1		<p>Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus</p> <p>This group includes the manufacture of power, distribution and specialty transformers; electric motors, generators and motor generator sets.</p>
	27.11		<p>Manufacture of electric motors, generators and transformers</p> <p>This class includes the manufacture of all electric motors and transformers: AC, DC and AC/DC.</p>
		27.11.00	<p>Manufacture of electric motors, generators and transformers</p> <p>This subclass includes the manufacture of all types of electric motors, generators and transformers, except starter motors for internal combustion engines, which are classified in 29.31.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of electric motors, except for motor vehicles - manufacture of distribution transformers, electric - manufacture of arc welding transformers - manufacture of ballasts for discharge lamps or tubes (i.e. transformers) - manufacture of substation transformers for electric power distribution - manufacture of transmission and distribution-voltage regulators - manufacture of inverters, rectifiers and converters - manufacture of electric linear actuators - manufacture of prime mover generator sets (except turbine generator sets) - manufacture of power generators (except battery charging alternators for internal combustion engines) - manufacture of motor generator sets (except turbine generator sets) - rewinding of armatures on a factory basis - manufacture of solar generators, which can be used directly to supply power to, e.g. a motor or an electrolyser <p>Excludes:</p> <ul style="list-style-type: none"> - manufacture of electronic component-type transformers and switches, see 26.11 - manufacture of photovoltaic cells, modules and panels, see 26.11 - manufacture of electric welding and soldering equipment, see 27.90 - manufacture of turbine generator sets, see 28.11 - manufacture of electric motors for motor vehicles, see 29.10 - manufacture of starting motors and generators for internal combustion engines of motor vehicles, see 29.31

	Nace Rev. 2.1	DB25	
	27.12	27.12.00	<p>Manufacture of electricity distribution and control apparatus</p> <p>Manufacture of electricity distribution and control apparatus</p> <p>This subclass includes the manufacture of electrical distribution and control apparatus, such as circuit breakers, electrical relays and electrical fuses. The manufacture of switches for electrical circuits, such as pushbuttons and quick-action switches, is classified in 27.33.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of power circuit breakers - manufacture of control panels for electric power distribution - manufacture of electrical relays - manufacture of electrical switchboard apparatus - manufacture of electric fuses - manufacture of power switching equipment - manufacture of electric power switches (except push-button, snap, solenoid, tumbler) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of environmental controls and industrial process control instruments, see 26.51</i> - <i>manufacture of motor generator sets (except turbine generator sets), see 27.11</i> - <i>manufacture of switches for electrical circuits (e.g. push-button and snap switches), see 27.33</i>
27.2	27.20	27.20.00	<p>Manufacture of batteries and accumulators</p> <p>Manufacture of batteries and accumulators</p> <p>This class includes the manufacture of non-rechargeable and rechargeable batteries.</p> <p>Manufacture of batteries and accumulators</p> <p>This subclass includes the manufacture of all types of batteries and accumulators, e.g. wet cell batteries, dry batteries, batteries for vehicles and bicycles, and the manufacture of battery storage systems.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of primary cells and primary batteries <ul style="list-style-type: none"> • cells containing manganese dioxide, mercuric oxide, silver oxide, etc. - manufacture of electric accumulators, including parts thereof: <ul style="list-style-type: none"> • separators, containers, covers - manufacture of lead acid batteries - manufacture of nickel–cadmium (NiCad) batteries - manufacture of nickel–metal hydride (NiMH) batteries - manufacture of lithium batteries - manufacture of dry cell batteries - manufacture of wet cell batteries - manufacture of batteries for vehicles, bicycles and other cycles - manufacture of battery energy storage systems <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of charging facilities for cars, see 27.90</i> - <i>installation of energy storage systems for buildings, see 43.21</i>

	Nace Rev. 2.1	DB25	
27.3			<p>Manufacture of wiring and wiring devices</p> <p>This group includes the manufacture of current-carrying wiring devices and non-current-carrying wiring devices for wiring electrical circuits regardless of material.</p> <p>This group also includes the insulating of wire and the manufacture of fibre-optic cables.</p>
	27.31	27.31.00	<p>Manufacture of fibre optic cables</p> <p>Manufacture of fibre optic cables</p> <p>This subclass includes the manufacture of fibre optic cables for data transmission or direct transmission of images.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of fibre optic cables for data transmission or live transmission of images, whether or not fitted with connectors <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - manufacture of glass fibres or strand, see 23.14 - manufacture of connectors for optical fibres, optical fibre bundles and cables, see 27.33 - installation of fibre optic and other cables for buildings, see 43.21
	27.32	27.32.00	<p>Manufacture of other electronic and electric wires and cables</p> <p>Manufacture of other electronic and electric wires and cables</p> <p>This subclass includes the manufacture of insulated wires and cables of steel, copper or aluminium.</p> <p>Manufacture of electrical wires with insulation and connectors is classified in 27.90.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of insulated wire and cable, made of steel, copper, aluminium <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - manufacture (drawing) of wire, see 24.34, 24.41, 24.42, 24.43, 24.44, 24.45 - manufacture of electrical cord sets with insulated wire and connectors, see 27.90 - manufacture of wiring harnesses and similar cable sets or assemblies for automotive applications, see 29.31

	Nace Rev. 2.1	DB25	
	27.33	27.33.00	<p>Manufacture of wiring devices</p> <p>This class includes the manufacture of current-carrying and non-current-carrying wiring devices for electrical circuits regardless of material.</p> <p>Manufacture of wiring devices</p> <p>This subclass includes the manufacture of accessories for wires and cables, e.g. HFI relays, lamp sockets, plugs, sockets, sockets and utility poles. The manufacture of sockets, sockets and switches as electronic components, is classified in 26.11.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of bus bars for the transmission of electricity - manufacture of ground fault circuit interrupters (GFCIs) - manufacture of lamp-holders - manufacture of lightning arrestors and coils - manufacture of switches for electrical wiring (e.g. pressure, push-button, snap, tumbler switches) - manufacture of electrical plugs or sockets - manufacture of boxes for electrical wiring (e.g. junction, outlet, switch boxes) - manufacture of electrical conduit and insulating fittings - manufacture of transmission pole and line hardware - manufacture of plastic non-current-carrying wiring devices, including plastic junction boxes, faceplates and similar, plastic pole line fittings and switch covers <p>Excludes:</p> <ul style="list-style-type: none"> - <i>manufacture of ceramic insulators, see 23.43</i>

	Nace Rev. 2.1	DB25	
27.4	27.40	27.40.00	<p>Manufacture of lighting equipment</p> <p>Manufacture of lighting equipment</p> <p>This class includes the manufacture of electric light bulbs and tubes, parts and components thereof (except glass blanks for electric light bulbs), electric lighting and other fixtures, and lighting fixture components (except current-carrying wiring devices).</p> <p>Manufacture of lighting equipment</p> <p>This subclass includes the manufacture of lighting items, such as ceiling or wall lighting, table or floor lamps, as well as lighting items, e.g. electric fireplaces, flashlights and lighting items for transport equipment.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of lamps, fixtures and bulbs (e.g. discharge, incandescent, fluorescent, ultraviolet, infra-red, light-emitting diode (LED)) - manufacture of ceiling or wall lighting fixtures (e.g. chandeliers) - manufacture of table or floor-standing lamps (i.e. lighting fixtures) - manufacture of light strings - manufacture of electric fireplace logs - manufacture of flashlights (except photographic flashlights) - manufacture of electric insect lamps - manufacture of lanterns (e.g. carbide, electric, gas, gasoline, kerosene) - manufacture of spotlights - manufacture of street lighting fixtures (except traffic signals) - manufacture of lighting equipment for transport equipment (e.g. for motor vehicles, aircraft, boats) - manufacture of solar lighting equipment <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of glassware and glass parts for lighting fixtures, see 23.15</i> - <i>manufacture of light-emitting diodes (LEDs), see 26.11</i> - <i>manufacture of current-carrying and non-current-carrying wiring devices for lighting fixtures, see 27.33</i> - <i>manufacture of ceiling fans or bath fans with integrated lighting fixtures, see 27.51</i> - <i>manufacture of electrical signalling equipment (e.g. traffic lights and pedestrian signalling equipment), see 27.90</i> - <i>manufacture of indicator panels with liquid crystal devices or light emitting diodes, see 27.90</i>
27.5			<p>Manufacture of domestic appliances</p> <p>This group includes the manufacture of small electric appliances and electric housewares, household-type fans, household-type vacuum cleaners, electric household-type floor care machines, household-type cooking appliances, household-type laundry equipment, household-type refrigerators, upright and chest freezers, and other electrical and non-electrical household appliances (for example, dishwashers, water heaters, waste disposers). This group includes the manufacture of appliances with electric, gas or other fuel sources.</p>

	Nace Rev. 2.1	DB25	
	27.51	27.51.00	<p>Manufacture of electric domestic appliances</p> <p>Manufacture of electric domestic appliances</p> <p>This subclass includes the manufacture of electrical household appliances, such as refrigerators, vacuum cleaners, dishwashers, water heaters, can openers and hair dryers.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of domestic electric appliances: <ul style="list-style-type: none"> • refrigerators • freezers • dishwashers • washing and drying machines • vacuum cleaners • floor polishers • waste disposers • grinders, blenders, juice squeezers • tin openers • electric shavers, electric toothbrushes and other electric personal care devices • knife sharpeners • ventilating or recycling hoods • table, floor, wall, window, ceiling or roof fans - manufacture of domestic electrothermic appliances: <ul style="list-style-type: none"> • electric water heaters • electric blankets • electric hairdryers, combs, brushes, curlers • electric smoothing irons • space heaters and household-type fans, portable • electric ovens • microwave ovens • cookers, hotplates • toasters • electric barbecues • coffee or tea makers • electric frying pans and roasters • electric heating resistors, etc. <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - manufacture of non-electric space heaters, see 27.52 - manufacture of commercial and industrial refrigerators and freezers, room air conditioners, attic fans, permanently mounted space heaters, commercial ventilation and exhaust fans, commercial-type cooking equipment, including commercial-type laundry, dry-cleaning and pressing equipment as well as commercial, industrial and institutional vacuum cleaners, see division 28 - manufacture of permanently mounted central heating equipment, see 28.21 - manufacture of household-type sewing machines, see 28.94 - installation of central vacuum cleaning systems, see 43.24

	Nace Rev. 2.1	DB25	
27.9	27.52	27.52.00	<p>Manufacture of non-electric domestic appliances</p> <p>Manufacture of non-electric domestic appliances</p> <p>This subclass includes the manufacture of non-electric household appliances, such as non-electric space heaters, cooking ranges and barbecues.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of domestic non-electric cooking and heating equipment: <ul style="list-style-type: none"> • non-electric space heaters, cooking ranges, grates, stoves, water heaters, cooking appliances, plate warmers, barbecues <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of central heating boilers and solar water heaters, see 28.21</i>
	27.90		<p>Manufacture of other electrical equipment</p> <p>This class includes the manufacture of miscellaneous electrical equipment other than motors, generators and transformers, batteries and accumulators, wires and wiring devices, lighting equipment or domestic appliances.</p>

	Nace Rev. 2.1	DB25	
		27.90.00	<p>Manufacture of other electrical equipment</p> <p>This subclass includes the manufacture of other electrical equipment, such as battery chargers (solid-state), doorbells, sirens, electric signs, solariums, ultrasonic cleaning machines and chargers for motor vehicles.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of battery chargers, solid-state - manufacture of door opening and closing devices, electrical - manufacture of electric bells - manufacture of extension cords made from purchased insulated wire - manufacture of ultrasonic cleaning machines (except laboratory and dental) - manufacture of tanning beds - manufacture of fuel cells for regulated and unregulated power supply - manufacture of uninterruptible power supplies (UPS) - manufacture of surge suppressors - manufacture of appliance cords and other electrical cord sets with insulated wire and connectors - manufacture of graphite and other carbon electrodes, contacts, and other electrical graphite or other carbon products - manufacture of particle accelerators - manufacture of electrical capacitors, resistors, condensers and similar components - manufacture of electromagnets - manufacture of sirens - manufacture of electronic scoreboards and indicator panels - manufacture of electrical signalling equipment (e.g. traffic lights, pedestrian signalling equipment) - manufacture of electrical insulators (except those of glass or ceramics) - manufacture of electrical welding and soldering equipment, including handheld soldering irons - manufacture of electroplating machinery - manufacture of on-board chargers for motor vehicles - manufacture of assembled cables, fitted with connectors - manufacture of charging facilities for cars <p>Excludes:</p> <ul style="list-style-type: none"> - <i>manufacture of electrical insulators of glass, see 23.15</i> - <i>manufacture of electrical insulators of porcelain or other ceramic materials, see 23.43</i> - <i>manufacture of carbon and graphite fibres and products (except electrodes and electrical applications), see 23.99</i> - <i>manufacture of electronic component-type rectifiers, voltage regulating integrated circuits, power converting integrated circuits, electronic capacitors, electronic resistors, and similar devices, see 26.11</i> - <i>manufacture of photovoltaic cells, modules and panels, see 26.11</i> - <i>manufacture of transformers, motors, generators, switchgear, relays and industrial controls, see 27.1</i> - <i>manufacture of batteries, see 27.20</i> - <i>manufacture of communication and energy wire, current-carrying and non-current-carrying wiring devices, see 27.3</i> - <i>manufacture of lighting equipment, see 27.40</i> - <i>manufacture of household appliances, see 27.5</i> - <i>manufacture of non-electrical welding and soldering equipment, see 28.29</i> - <i>manufacture of motor vehicle electrical equipment (e.g. generators, alternators, spark plugs, ignition wiring harnesses, power window and door systems, voltage regulators), see 29.31</i> - <i>manufacture of inverter modules and fuel cells for cars, see 29.31</i>

	Nace Rev. 2.1	DB25	
28			<p>Manufacture of machinery and equipment n.e.c.</p> <p>This division includes the manufacture of machinery and equipment that act independently on materials either mechanically or thermally or perform operations on materials (for example, handling, spraying, weighing or packing), including their mechanical components that produce and apply force, and any specially manufactured primary parts. This includes the manufacture of fixed and mobile or handheld devices, regardless of whether they are designed for industrial, building and civil engineering, agricultural or home use. The manufacture of special equipment for passenger or freight transport within demarcated premises also belongs within this division.</p> <p>This division distinguishes between the manufacture of special-purpose machinery, in other words, machinery for exclusive use in a NACE activity or a small cluster of NACE activities, and general-purpose machinery, in other words, machinery that is being used in a wide range of NACE activities.</p> <p>This division also includes the manufacture of other special-purpose machinery, not covered elsewhere in the classification, whether or not used in a manufacturing process (for example, fairground amusement equipment, automatic bowling alley equipment).</p> <p>This division excludes the manufacture of metal products for general use (division 25), associated control devices, computer equipment, measurement and testing equipment, electricity distribution and control apparatus (divisions 26 and 27) and general-purpose motor vehicles (division 29).</p>

	Nace Rev. 2.1	DB25	
28.1	28.11	28.11.00	<p>Manufacture of general-purpose machinery</p> <p>Manufacture of engines and turbines, except aircraft, vehicle and cycle engines</p> <p>Manufacture of engines and turbines, except aircraft, vehicle and cycle engines</p> <p>This subclass includes the manufacture of engines and turbines, e.g. marine engines, railway engines and various types of turbines, except engines for aircraft, motor vehicles and mopeds. The manufacture of wind turbines with any associated construction is also included. Factory inspection of ship and boat engines is included as well.</p> <p>Repair and maintenance of machinery and engine parts on wind turbines is classified in 33.12.00. Installation of turbines is classified in 33.20.00. Construction of solar cell and wind turbine parks and individual wind turbines, including repair of these, is classified in 42.22.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of internal combustion piston engines, except for propulsion of motor vehicles, aircrafts and motorcycles: <ul style="list-style-type: none"> • marine engines • engines for locomotives - manufacture of parts suitable for use solely or principally within internal combustion engines (e.g. pistons, piston rings, carburettors and such, except for motor vehicles) - manufacture of inlet and exhaust valves of internal combustion engines - manufacture of turbines and parts thereof: <ul style="list-style-type: none"> • steam turbines and other vapour turbines • hydraulic turbines, waterwheels and regulators thereof • wind turbines and mills • gas turbines, except turbojets or turbopropellers for aircraft propulsion - manufacture of boiler turbine sets - manufacture of turbine generator sets, consisting of a turbine and a generator mounted together - manufacture of engines for industrial application - factory overhaul of ship and boat engines <p>Excludes:</p> <ul style="list-style-type: none"> - <i>manufacture of electric generators (except turbine generator sets), see 27.11</i> - <i>manufacture of prime mover generator sets (except turbine generator sets), see 27.11</i> - <i>manufacture of electrical equipment and components of internal combustion piston engines for motor vehicles, see 29.3</i> - <i>manufacture of parts for motor vehicles' combustion engines n.e.c, such as pistons, piston rings and carburettors, see 29.32</i> - <i>manufacture of internal combustion piston engines for aircraft, see 30.3</i> - <i>manufacture of aircraft engines, turbojets and turbopropellers, see 30.31, 30.32</i> - <i>manufacture of motorcycle propulsion engines, see 30.91</i> - <i>manufacture of pistons, piston rings and carburettors for motorcycles, see 30.91</i>

	Nace Rev. 2.1	DB25	
	28.12	28.12.00	<p>Manufacture of fluid power equipment</p> <p>Manufacture of fluid power equipment</p> <p>This subclass includes the manufacture of hydraulic equipment, such as hydraulic and pneumatic pumps, motors, systems and transmission equipment.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of hydraulic and pneumatic power engines and motors, cylinders and valves - manufacture of hydraulic fluid power systems - manufacture of hydraulic transmission equipment - manufacture of hydrostatic transmission equipment <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of hydraulic or pneumatic tubes, pipes and hoses of rubber, see 22.12</i> - <i>manufacture of hydraulic or pneumatic tubes, pipes and hoses of plastic, see 22.21</i> - <i>manufacture of compressors, see 28.13</i> - <i>manufacture of pumps other than hydraulic fluid power pumps, see 28.13</i> - <i>manufacture of valves for non-fluid power applications, see 28.14</i> - <i>manufacture of mechanical power transmission equipment, see 28.15</i>
	28.13	28.13.00	<p>Manufacture of other pumps and compressors</p> <p>Manufacture of other pumps and compressors</p> <p>This subclass includes the manufacture of air or vacuum pumps, pumps for liquids, fuel pumps for motor vehicles, etc.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of air or vacuum pumps, air or other gas compressors - manufacture of pumps for liquids, whether or not fitted with a measuring device - manufacture of pumps for internal combustion engines (e.g. oil, water and fuel pumps for motor vehicles) <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of hand pumps <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of hydraulic fluid power pumps, see 28.12</i>

	Nace Rev. 2.1	DB25	
	28.14	28.14.00	<p>Manufacture of other taps and valves</p> <p>Manufacture of other taps and valves</p> <p>This subclass includes the manufacture of other taps and valves, e.g. for sanitary fittings and central heating radiators. The manufacture of valves of unhardened vulcanized rubber, glass or ceramic materials, is classified in 22.12.00, 23.15.00 or 23.44.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of industrial taps and valves, including regulating valves and intake taps - manufacture of taps and valves for sanitary fixtures - manufacture of central heating radiator taps and valves <p>Excludes:</p> <ul style="list-style-type: none"> - <i>manufacture of valves of unhardened vulcanised rubber, glass or ceramic materials, see 22.12, 23.15 or 23.44</i> - <i>manufacture of inlet and exhaust valves of internal combustion engines, see 28.11</i> - <i>manufacture of valves for hydraulic or pneumatic transmission and air preparation equipment for use in pneumatic systems, see 28.12</i>
	28.15	28.15.00	<p>Manufacture of bearings, gears, gearing and driving elements</p> <p>Manufacture of bearings, gears, gearing and driving elements</p> <p>This subclass includes the manufacture of ball and roller bearings, gears, gearboxes and couplings, and mechanical power transmission equipment. The manufacture of couplings for motor vehicles is classified in 29.31.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of ball and roller bearings, and parts thereof - manufacture of mechanical power transmission equipment, e.g.: <ul style="list-style-type: none"> • transmission shafts, including camshafts, crankshafts and cranks • bearing housings and plain shaft bearings - manufacture of gears, gearing and gearboxes, and other speed changers - manufacture of clutches and shaft couplings - manufacture of flywheels and pulleys - manufacture of articulated link chain - manufacture of power transmission chain <p>Excludes:</p> <ul style="list-style-type: none"> - <i>manufacture of other chain, see 25.93</i> - <i>manufacture of hydraulic transmission equipment, see 28.12</i> - <i>manufacture of hydrostatic transmission equipment, see 28.12</i> - <i>manufacture of clutches for motor vehicles, see 29.31</i> - <i>manufacture of gears, gearboxes and parts thereof for motor vehicles, see 29.32</i> - <i>manufacture of sub-assemblies of power transmission equipment, which are suitable for use solely or principally with motor vehicles or aircraft, see divisions 29, 30</i>

	Nace Rev. 2.1	DB25	
28.2	28.21	28.21.00	<p>Manufacture of other general-purpose machinery</p> <p>Manufacture of ovens, furnaces and permanent household heating equipment</p> <p>Manufacture of ovens, furnaces and permanent household heating equipment</p> <p>This subclass includes the manufacture of electric and other industrial and laboratory furnaces and cooling and ventilation equipment for households, including non-reversible heat pumps. The manufacture of mechanical stokers, fireplaces and ash dischargers is also included.</p> <p>The manufacture of electric furnaces for household use is classified in 27.51.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of electrical and other industrial and laboratory furnaces and ovens, including incinerators - manufacture of furnace burners - manufacture of central heating boilers, solar water heaters and similar equipment - manufacture of household cooling and ventilation equipment <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of mechanical stokers, grates, ash dischargers, etc. - manufacture of generally non-reversible heat pumps (only working in one direction), mainly used for space heating or for domestic hot water supply <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of electric ovens for domestic use, see 27.51</i> - <i>manufacture of table, floor, wall, window, ceiling or roof fans, see 27.51</i> - <i>manufacture of dryers for agricultural products, see 28.93</i> - <i>manufacture of bakery ovens, see 28.93</i> - <i>manufacture of dryers for wood, paper pulp, paper or paperboard, see 28.99</i> - <i>manufacture of medical, surgical or laboratory sterilisers, see 32.50</i> - <i>manufacture of dental laboratory furnaces, see 32.50</i>

	Nace Rev. 2.1	DB25	
	28.22	28.22.00	<p>Manufacture of lifting and handling equipment</p> <p>Manufacture of lifting and handling equipment</p> <p>This subclass includes the manufacture of lifting and handling equipment, e.g. hoists, cranes, trucks, conveyor belts, ropeways, elevators and escalators. Manufacture of mechanical shovels and excavating or loading machinery is classified in 28.92.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of hand-operated or power-driven lifting, handling, loading or unloading machinery, e.g.: <ul style="list-style-type: none"> • pulley tackle and hoists, winches, capstans and jacks • derricks, cranes, mobile lifting frames, straddle carriers • works trucks, with lifting or handling equipment, of the type used in factories • works trucks, without lifting or handling equipment and self-propelled, of the type used in factories • mechanical manipulators and industrial robots specifically designed for lifting, handling, loading or unloading • unmanned and robotic forklifts and pallet loaders/unloaders - manufacture of conveyors, teleferics, etc. - manufacture of lifts, escalators and moving walkways - manufacture of parts suitable for use solely or principally with lifting and handling equipment <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of automatic lifting and handling equipment for warehouses <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of machinery for vertical farming, see 28.30</i> - <i>manufacture of continuous-action elevators and conveyors for underground use, see 28.92</i> - <i>manufacture of self-propelled mechanical shovels, excavators and shovel loaders, see 28.92</i> - <i>manufacture of industrial robots for multiple uses, see 28.99</i> - <i>manufacture of crane lorries, floating cranes and railway cranes, see 29.10, 30.11, 30.20</i> - <i>installation of lifts and elevators, see 43.24</i>

	Nace Rev. 2.1	DB25	
	28.23	28.23.00	<p>Manufacture of office machinery and equipment, except computers and peripheral equipment</p> <p>Manufacture of office machinery and equipment, except computers and peripheral equipment</p> <p>This subclass includes the manufacture of office machinery and equipment, such as cash registers, calculators, pencil sharpeners, tape dispensers, blackboards, whiteboards and dictating machines. The manufacture of pencil sharpeners is classified in 25.61.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of calculating machines - manufacture of cash registers - manufacture of calculators - manufacture of postage meters, mail handling machines (envelope stuffing, sealing and addressing machinery; machines for opening and sorting mail) - manufacture of typewriters and stenography machines - manufacture of office-type binding equipment (i.e. plastic or tape binding) - manufacture of coin sorting, coin counting and coin wrapping machines - manufacture of pencil sharpening machines - manufacture of stapling machines - manufacture of voting machines - manufacture of tape dispensers - manufacture of hole punches - manufacture of photocopy machines - manufacture of blackboards; whiteboards and marker boards with writing or drawing surfaces - manufacture of dictating machines <p>Excludes:</p> <ul style="list-style-type: none"> - <i>manufacture of pencil sharpeners, see 25.61</i> - <i>manufacture of computers and peripheral equipment, see 26.20</i>

	Nace Rev. 2.1	DB25	
	28.24	28.24.00	<p>Manufacture of power-driven hand tools</p> <p>Manufacture of power-driven hand tools</p> <p>This subclass includes the manufacture of power-driven hand tools, such as chain saws, grinders, scissors, cutting tools and drills.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of hand tools, with self-contained electric or non-electric motor or pneumatic drive, e.g.: <ul style="list-style-type: none"> • circular or reciprocating saws • chainsaws • drills and hammer drills • handheld power sanders • pneumatic nailers • buffing machines • routers • grinders • staplers • pneumatic rivet guns • planers • shears and nibblers • impact wrenches • powder-actuated nailers <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - manufacture of interchangeable tools for hand tools, see 25.63 - manufacture of electrical handheld soldering and welding machines and apparatus, see 27.90
	28.25	28.25.00	<p>Manufacture of non-domestic air conditioning equipment</p> <p>Manufacture of non-domestic air conditioning equipment</p> <p>This subclass includes the manufacture of air conditioning systems, such as refrigeration and freezing equipment, as well as air conditioning systems, which is not for household use or motor vehicles.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of non-domestic refrigerating or freezing equipment - manufacture of air-conditioning machines, except for motor vehicles - manufacture of non-domestic fans - manufacture of heat exchange units - manufacture of machinery for liquefying air or other gas - manufacture of attic ventilation fans (e.g. gable fans, roof ventilators) - manufacture of evaporators and condensers for non-domestic refrigerators <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of reversible heat pumps that have a motorised fan and devices for changing both the air temperature and humidity <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - manufacture of domestic refrigerating or freezing equipment, see 27.51 - manufacture of domestic fans, see 27.51 - manufacture of household cooling equipment, see 28.21 - manufacture of air-conditioning machines for motor vehicles, see 29.32

Nace Rev. 2.1	DB25	
28.29	28.29.00	<p>Manufacture of other general-purpose machinery n.e.c.</p> <p>Manufacture of other general-purpose machinery n.e.c.</p> <p>This subclass includes the manufacture of a wide range of machinery, e.g. scales, tape measures and non-optical precision tools (for machine work), packaging machines, vending machines, rolling machines (but not for glass or metal) and distillation plants.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of weighing machinery (other than sensitive laboratory balances), including weight-operated counting or checking machines (e.g. household and shop scales, platform scales, scales for continuous weighing, weighbridges, other weighing machines) - manufacture of filtering or purifying machinery and apparatus for liquids (e.g. for oil, fuel) - manufacture of equipment for projecting, dispersing or spraying liquids or powders: <ul style="list-style-type: none"> • spray guns, fire extinguishers, sandblasting machines, steam cleaning machines, etc. - manufacture of packing and wrapping machinery: <ul style="list-style-type: none"> • filling, closing, sealing, capsuling or labelling machines, etc. - manufacture of cleaning machines (including dishwashers) for non-domestic use - manufacture of machinery for cleaning or drying bottles and for aerating beverages - manufacture of distilling or rectifying plant for petroleum refineries, chemical industries, beverage industries, etc. - manufacture of gas generators - manufacture of calendaring or other rolling machines and cylinders thereof (except for metal and glass) - manufacture of centrifuges, including centrifugal dryers (except cream separators, clothes/tumble dryers and centrifuges of a kind used in laboratories) - manufacture of gaskets and similar joints of metal sheeting combined with other materials or of two or more layers of metal - manufacture of automatic goods vending machines - manufacture of levels, tape measures and similar hand tools, machinist's precision tools (except optical) - manufacture of non-electrical welding and soldering machinery and apparatus - manufacture of cooling towers and similar for direct cooling by means of recirculated water <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of gaskets of vulcanised rubber, see 22.12</i> - <i>manufacture of sensitive (laboratory-type) balances, see 26.51</i> - <i>manufacture of domestic refrigerating or freezing equipment, see 27.51</i> - <i>manufacture of domestic fans, see 27.51</i> - <i>manufacture of electrical welding and soldering equipment, see 27.90</i> - <i>manufacture of agricultural or horticultural spraying appliances, see 28.30</i> - <i>manufacture of metal or glass rolling machinery and cylinders thereof, see 28.91, 28.99</i> - <i>manufacture of dryers for agricultural products, see 28.93</i> - <i>manufacture of machinery for filtering or purifying food and beverages, see 28.93</i> - <i>manufacture of cream separators, see 28.93</i> - <i>manufacture of commercial clothes/tumble dryers, see 28.94</i> - <i>manufacture of printing machinery for printing textile materials, see 28.94</i> - <i>manufacture of centrifuges, of a kind used in laboratories, see 32.50</i>

	Nace Rev. 2.1	DB25	
28.3	28.30	28.30.00	<p>Manufacture of agricultural and forestry machinery</p> <p>Manufacture of agricultural and forestry machinery</p> <p>Manufacture of agricultural and forestry machinery</p> <p>This subclass includes the manufacture of machinery for agriculture and forestry, such as tractors, plows, fertilizer spreaders, milking machines, threshing machines and machinery for poultry farming, beekeeping and egg sorting.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of agricultural and forestry tractors - manufacture of track-laying tractors - manufacture of single-axle (pedestrian-controlled) tractors - manufacture of mowers, including lawnmowers - manufacture of self-loading or self-unloading trailers or semi-trailers for agricultural purposes - manufacture of agricultural machinery for soil preparation or cultivation, e.g.: <ul style="list-style-type: none"> • ploughs, harrows, manure spreaders, seeders, fertiliser distributors, etc. - manufacture of harvesting or threshing machinery, e.g.: <ul style="list-style-type: none"> • harvesters, threshers, sorters, etc. - manufacture of milking machines - manufacture of agricultural or horticultural spraying appliances - manufacture of diverse agricultural machinery, e.g.: <ul style="list-style-type: none"> • poultry-keeping machinery, bee-keeping equipment, equipment for preparing fodder, etc. • machines for cleaning, sorting or grading eggs, fruits, etc. - manufacture of machinery for vertical farming <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of non-power-driven hand tools, of a kind used in agriculture, horticulture or forestry, see 25.63</i> - <i>manufacture of conveyors for farm use, see 28.22</i> - <i>manufacture of power-driven hand tools, see 28.24</i> - <i>manufacture of earth-moving machinery, see 28.92</i> - <i>manufacture of cream separators, see 28.93</i> - <i>manufacture of machinery to clean, sort or grade seed, grain or dried leguminous vegetables, see 28.93</i> - <i>manufacture of road tractors for semi-trailers, see 29.10</i> - <i>manufacture of trailers or semi-trailers for other than agricultural purposes, see 29.20</i>

	Nace Rev. 2.1	DB25	
28.4	28.41	28.41.00	<p>Manufacture of metal forming machinery and machine tools</p> <p>This group includes the manufacture of metal forming machinery and machine tools (for example, the manufacture of machine tools for working metals and other materials, such as wood, bone, stone, hard rubber, hard plastics, cold glass, and so on), including those using a laser beam, ultrasonic waves, plasma arc or magnetic pulse.</p> <p>Manufacture of metal forming machinery and machine tools for metal work</p> <p>Manufacture of metal forming machinery and machine tools for metal work</p> <p>This subclass includes the manufacture of machines and machine tools for processing metal, e.g. for grinding, milling, polishing, punching and pressing.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of machine tools for working metals, including those using a laser beam, ultrasonic waves, plasma arc, magnetic pulse, etc. - manufacture of machine tools for turning, drilling, boring, threading or tapping for working metal - manufacture of machine tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermet by means of grinding stones, abrasives or polishing products - manufacture of machining centres and multi-station transfer machines for working metal - manufacture of machine tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing and cutting-off, and of other machine tools working by removing metal or cermets - manufacture of metal stamping or pressing machine tools - manufacture of punch presses, hydraulic presses, hydraulic press brakes, drop hammers, forging machines, etc. - manufacture of draw benches, thread rolling machines and machines for working wires - manufacture of filing machines, riveters, sheet metal cutters <p>Excludes:</p> <ul style="list-style-type: none"> - <i>manufacture of interchangeable tools, see 25.63</i> - <i>manufacture of electrical welding and soldering machinery and apparatus, see 27.90</i> - <i>manufacture of machines for additive manufacturing, see 28.97</i>

	Nace Rev. 2.1	DB25	
	28.42	28.42.00	<p>Manufacture of other machine tools</p> <p>Manufacture of other machine tools</p> <p>This subclass includes the manufacture of other machine tools, e.g. machine tools for processing wood, cork, bone, stone, etc., including dividing heads and other auxiliary devices for machine tools, as well as the manufacture of stationary machines for nailing, stapling, gluing, etc.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of machine tools for working wood, cork, bone, stone, hard rubber, hard plastics, ceramics, concrete, cold glass or similar hard non-metal materials - manufacture of work holders for machine tools - manufacture of dividing heads and other special attachments for machine tools - manufacture of stationary machines for nailing, stapling, glueing or otherwise assembling wood, cork, bone, hard rubber or hard plastics, etc. - manufacture of stationary rotary or rotary percussion drills, etc. - manufacture of presses for the manufacture of particle board, etc. <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of parts and accessories for the machine tools listed <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of interchangeable tools for machine tools (e.g. drills, punches, dies, taps, milling cutters, turning tools, saw blades, cutting blades), see 25.63</i> - <i>manufacture of electric handheld soldering irons and soldering guns, see 27.90</i> - <i>manufacture of power-driven hand tools, see 28.24</i> - <i>manufacture of filing machines, riveters, sheet metal cutters, see 28.41</i> - <i>manufacture of machinery used in metal mills or foundries, see 28.91</i> - <i>manufacture of machinery for mining and quarrying, see 28.92</i> - <i>manufacture of machines for additive manufacturing, see 28.97</i>

	Nace Rev. 2.1	DB25	
28.9			<p>Manufacture of other special-purpose machinery</p> <p>This group includes the manufacture of special-purpose machinery, in other words, machinery for exclusive use in a NACE industry or a small cluster of NACE industries.</p> <p>While most of this special-purpose machinery is used in other manufacturing processes (for example, food manufacturing or textile manufacturing), this group also includes the manufacture of machinery specific for other non-manufacturing industries (for example, aircraft launching gear or amusement park equipment).</p>
	28.91		<p>Manufacture of machinery for metallurgy</p>
		28.91.00	<p>Manufacture of machinery for metallurgy</p> <p>This subclass includes the manufacture of machinery and equipment for metallurgy and for handling hot metals, as well as metal rolling plants.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of machines and equipment for handling hot metals (e.g. converters, ingot moulds, ladles and casting machines, of a kind used in metallurgy or in metal foundries) - manufacture of metal-rolling mills and rolls for such mills <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of moulding boxes and moulds (except ingot moulds), see 25.63</i> - <i>manufacture of draw benches, see 28.41</i> - <i>manufacture of machines for forming foundry moulds, see 28.99</i>

	Nace Rev. 2.1	DB25	
	28.92	28.92.00	<p>Manufacture of machinery for mining, quarrying and construction</p> <p>Manufacture of machinery for mining, quarrying and construction</p> <p>This subclass includes the manufacture of machinery used in the raw materials industry or in the construction and civil engineering sector, e.g. elevators and conveyor belts for goods and materials underground, bulldozers, piling machines and dump trucks.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of continuous-action elevators and conveyors for goods and materials, for underground use - manufacture of boring, cutting or sinking machinery for boring earth or extracting minerals or ores, or of coal or rock cutters and tunnelling machinery - manufacture of machinery for treating minerals by screening, sorting, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form - manufacture of concrete and mortar mixers - manufacture of earth-moving machinery: <ul style="list-style-type: none"> • bulldozers, angledozers, graders, scrapers, levellers, self-propelled mechanical shovels, shovel loaders, etc. - manufacture of piledrivers and pile extractors, mortar spreaders, bitumen spreaders, concrete surfacing machinery, etc. - manufacture of machines for mixing mineral substances with bitumen - manufacture of track-laying excavators - manufacture of bulldozer and angledozer blades - manufacture of off-road dumper trucks - manufacture of snowploughs and snowblowers <p>Excludes:</p> <ul style="list-style-type: none"> - <i>manufacture of lifting and handling equipment, see 28.22</i> - <i>manufacture of tractors, see 28.30, 29.10</i> - <i>manufacture of machine tools for working stone, including machines for splitting stone, see 28.42</i> - <i>manufacture of bodies for motor vehicles (e.g. fire engines, travelling libraries, concrete mixer lorries), see 29.20</i>

Nace Rev. 2.1	DB25	
28.93	28.93.00	<p>Manufacture of machinery for food, beverage and tobacco processing</p> <p>Manufacture of machinery for food, beverage and tobacco processing</p> <p>This subclass includes the manufacture of machinery for use in the food, beverage and tobacco industries, e.g. machinery for the dairy industry or for the production of flour, cheese or bread.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of dryers for agricultural products - manufacture of machinery for the dairy industry, e.g.: <ul style="list-style-type: none"> • cream separators • milk processing machinery (e.g. homogenisers) • milk converting machinery (e.g. butter churns, butter workers and moulding machines) • cheese-making machines (e.g. homogenisers, moulders, presses) - manufacture of machinery for the grain milling industry, e.g.: <ul style="list-style-type: none"> • machinery to clean, sort or grade seeds, grain or dried leguminous vegetables (e.g. winnowers, sieving belts, separators, grain brushing machines) • machinery to produce flour and meal, etc. (e.g. grinding mills, feeders, sifters, bran cleaners, blenders, rice hullers, pea splitters) - manufacture of presses, crushers, etc. (e.g. to make wine, cider, fruit juices) - manufacture of machinery for the bakery industry or for making macaroni, spaghetti or similar products, e.g.: <ul style="list-style-type: none"> • bakery ovens, dough mixers, dough-dividers, moulders, slicers, cake depositing machines - manufacture of machines and equipment to process diverse foods, e.g.: <ul style="list-style-type: none"> • machinery to make confectionery, cocoa or chocolate, to manufacture sugar, for breweries, to process meat or poultry, to prepare fruits, nuts or vegetables or to prepare fish, shellfish or other seafood • other machinery for the industrial preparation or manufacture of food or drink - manufacture of machinery for filtering or purifying food and beverages - manufacture of machinery for the extraction or preparation of animal or vegetable fats or oils - manufacture of machinery for the preparation of tobacco and for the making of cigarettes or cigars, or for pipe or chewing tobacco or snuff - manufacture of machinery, plant and equipment for cooking or heating food in hotels and restaurants <p>Excludes:</p> <ul style="list-style-type: none"> - <i>manufacture of food and milk irradiation equipment, see 26.60</i> - <i>manufacture of packing, wrapping and weighing machinery, see 28.29</i> - <i>manufacture of cleaning, sorting or grading machinery for eggs, fruits or other crops (except seeds, grains and dried leguminous vegetables), see 28.30</i>

	Nace Rev. 2.1	DB25	
	28.94	28.94.00	<p>Manufacture of machinery for textile, apparel and leather production</p> <p>Manufacture of machinery for textile, apparel and leather production</p> <p>This subclass includes the manufacture of machinery for processing and manufacturing textiles, clothing and leather, e.g. spinning machines, knitting machines, weaving machines and textile printing.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of textile machinery, e.g.: <ul style="list-style-type: none"> • machines for preparing, producing, extruding, drawing, texturing or cutting man-made textile fibres, materials or yarns • machines for preparing textile fibres (e.g. cotton gins, bale breakers, garnetters, cotton spreaders, wool scourers, wool carbonisers, combing machines, carders, roving frames) • spinning machines • machines for preparing textile yarns (e.g. reelers, warpers and related machines) • weaving machines (looms), including handlooms • knitting machines • machines for making knotted net, tulle, lace, braid, etc. - manufacture of auxiliary machines or equipment for textile machinery: <ul style="list-style-type: none"> • dobbies, jacquards, automatic stop motions, shuttle changing mechanisms, spindles and spindle flyers, etc. - manufacture of textile printing machinery - manufacture of machinery for fabric processing: <ul style="list-style-type: none"> • machinery for washing, bleaching, dyeing, dressing, finishing, coating or impregnating textile fabrics • machines for reeling, unreeling, folding, cutting or pinking textile fabrics - manufacture of laundry machinery: <ul style="list-style-type: none"> • ironing machines, including fusing presses • commercial washing and drying machines • dry-cleaning machines - manufacture of sewing machines, sewing machine heads and sewing machine needles (whether or not for household use) - manufacture of machines for producing or finishing felt or non-wovens - manufacture of leather machines: <ul style="list-style-type: none"> • machinery for preparing, tanning or working hides, skins or leather • machinery for making or repairing footwear or other articles of hides, skins, leather or fur skins <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - manufacture of paper or paperboard cards for use on jacquard machines, see 17.25 - manufacture of domestic washing and drying machines, see 27.51 - manufacture of calendering machines, see 28.29 - manufacture of machines used in bookbinding, see 28.99
	28.95	28.95.00	<p>Manufacture of machinery for paper and paperboard production</p> <p>Manufacture of machinery for paper and paperboard production</p> <p>This subclass includes the manufacture of machinery for the production of paper and cardboard, e.g. machinery for the production of paper pulp.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of machinery for making paper pulp - manufacture of paper and paperboard making or finishing machinery - manufacture of machinery for making up paper pulp, paper or paperboard articles, including cutting machines for paper of all kinds

	Nace Rev. 2.1	DB25	
	28.96	28.96.00	<p>Manufacture of plastics and rubber machinery</p> <p>Manufacture of plastics and rubber machinery</p> <p>This subclass includes the manufacture of machinery for the production and processing of soft rubber or plastics and machinery for the production of special rubber or plastic products.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of machinery for working soft rubber or plastics or for the manufacture of products of these materials: <ul style="list-style-type: none"> • extruders, moulders, pneumatic tyre making or retreading machines and other machines for making a specific rubber or plastic product <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of machines for additive manufacturing, see 28.97</i>
	28.97	28.97.00	<p>Manufacture of additive manufacturing machinery</p> <p>Manufacture of additive manufacturing machinery</p> <p>This subclass includes the manufacture of machines for additive manufacturing, such as machines that can 3D print with metal, plastic and plaster.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of machines for additive manufacturing by metal, plastics, rubber, plaster, cement, ceramic deposits, etc.

	Nace Rev. 2.1	DB25	
	28.99	28.99.00	<p>Manufacture of other special-purpose machinery n.e.c.</p> <p>Manufacture of other special-purpose machinery n.e.c.</p> <p>This subclass includes the manufacture of other machines for special purposes, e.g. machines for the production of tiles, moulds, industrial robots, central lubrication systems, pinsetters for bowling alleys, carousels and swings, and waste compression machines.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of dryers for wood, paper pulp, paper or paperboard and other materials (except for agricultural products and textiles) - manufacture of printing and bookbinding machines, and machines for activities supporting printing on a variety of materials (except for printing on textile materials) - manufacture of machinery for producing tiles, bricks, shaped ceramic pastes, pipes, graphite electrodes, blackboard chalk, etc. - manufacture of semiconductor manufacturing machinery - manufacture of machines for forming foundry moulds - manufacture of industrial robots performing multiple tasks for special purposes - manufacture of diverse special-purpose machinery and equipment, e.g.: <ul style="list-style-type: none"> • machines to assemble electric or electronic lamps, tubes (valves) or bulbs • machines for the production or hot working of glass or glassware, glass fibres or yarn • machinery or apparatus for isotopic separation - manufacture of wheel alignment and wheel balancing equipment - manufacture of equipment for balancing mechanical parts - manufacture of central greasing systems - manufacture of aircraft launching gear, aircraft carrier catapults and related equipment - manufacture of automatic bowling alley equipment (e.g. pin-setter) - manufacture of roundabouts, swings, shooting galleries and other fairground amusements - manufacture of waste compressing machines - manufacture of plastering machines - manufacture of turnstiles - manufacture of furling systems, used for winding or releasing the running rigging <p>Excludes:</p> <ul style="list-style-type: none"> - <i>manufacture of household appliances, see 27.5</i> - <i>manufacture of photocopy machines, etc., see 28.23</i> - <i>manufacture of machinery or equipment to work hard rubber, hard plastics or cold glass, see 28.42</i> - <i>manufacture of ingot moulds, see 28.91</i> - <i>manufacture of textile printing machinery, see 28.94</i> - <i>manufacture of machines for additive manufacturing, see 28.97</i>

	Nace Rev. 2.1	DB25	
29			<p>Manufacture of motor vehicles, trailers and semi-trailers</p> <p>This division includes the manufacture of motor vehicles for transporting passengers or freight. The manufacture of various parts and accessories, as well as the manufacture of trailers and semi-trailers, is included here.</p> <p>The repair and maintenance of motor vehicles produced in this division are classified in 95.31.</p>
29.1	29.10		<p>Manufacture of motor vehicles</p> <p>This class includes the manufacture of electric, combustion and hybrid engine vehicles, and of autonomous vehicles.</p>
	29.10.00		<p>Manufacture of motor vehicles</p> <p>This subclass includes the manufacture of motor vehicles, e.g. passenger cars, racing cars, buses, snowmobiles and sweepers. Factory conversion of engines for motor vehicles is also included.</p> <p>The manufacture of electrical parts for motor vehicles is classified in 29.31.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of passenger cars - manufacture of commercial vehicles: <ul style="list-style-type: none"> • vans, lorries, road tractors for semi-trailers, etc. - manufacture of buses, trolleybuses and coaches - manufacture of motor vehicle engines, including electric motors - manufacture of other motor vehicles, e.g.: <ul style="list-style-type: none"> • snowmobiles, golf carts, amphibious motor vehicles • road sweeper trollies • all-terrain vehicles (ATV), go-carts and similar, including racing cars <p>Includes also:</p> <ul style="list-style-type: none"> - factory rebuilding of motor vehicle engines - manufacture of chassis fitted with engines <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of lamps for motor vehicles, see 27.40</i> - <i>manufacture of pistons, piston rings and carburettors not for motor vehicles or motorcycles, see 28.11</i> - <i>manufacture of works trucks fitted with a crane, see 28.22</i> - <i>manufacture of agricultural and forestry tractors, see 28.30</i> - <i>manufacture of track-laying tractors, see 28.30</i> - <i>manufacture of off-road dumper trucks, see 28.92</i> - <i>manufacture of bodies for motor vehicles (e.g. fire engines, travelling libraries, concrete mixer lorries), see 29.20</i> - <i>manufacture of bodies for armoured vehicles, see 29.20</i> - <i>manufacture of electrical parts for motor vehicles, see 29.31</i> - <i>manufacture of parts and accessories for motor vehicles, see 29.32</i> - <i>manufacture of tanks and other military fighting vehicles, see 30.40</i> - <i>repair and maintenance of motor vehicles, see 95.31</i>

	Nace Rev. 2.1	DB25	
29.2	29.20	29.20.00	<p>Manufacture of bodies and coachwork for motor vehicles; manufacture of trailers and semi-trailers</p> <p>Manufacture of bodies and coachwork for motor vehicles; manufacture of trailers and semi-trailers</p> <p>Manufacture of bodies and coachwork for motor vehicles; manufacture of trailers and semi-trailers</p> <p>This subclass includes the manufacture of bodies for motor vehicles and the manufacture of trailers and semi-trailers, e.g. caravans, tankers, fire engines and book buses.</p> <p>The manufacture of trailers and semi-trailers specially designed for use in agriculture is classified in 28.30.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of bodies, including cabs for motor vehicles, e.g.: <ul style="list-style-type: none"> • fire engines, travelling libraries, armoured vehicles • concrete mixer lorries - outfitting of all types of motor vehicles, trailers and semi-trailers - manufacture of trailers and semi-trailers, e.g.: <ul style="list-style-type: none"> • tankers, trailers with closed and open bodies • caravans - reconditioning and customising of motor vehicles - manufacture of containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport - manufacture of chassis for trailers <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of trailers and semi-trailers specially designed for use in agriculture, see 28.30</i> - <i>manufacture of parts and accessories of bodies for motor vehicles, see 29.32</i> - <i>manufacture of vehicles drawn by animals, see 30.99</i>

	Nace Rev. 2.1	DB25	
29.3			<p>Manufacture of motor vehicle parts and accessories</p> <p>This group includes the manufacture of motor vehicle parts and accessories of all materials.</p>
	29.31		<p>Manufacture of electrical and electronic equipment for motor vehicles</p>
		29.31.00	<p>Manufacture of electrical and electronic equipment for motor vehicles</p> <p>This subclass includes the manufacture of electrical equipment for motor vehicles, such as starters, generators and spark plugs, as well as the manufacture of modules for inverters and fuel cells for cars.</p> <p>The manufacture of lighting equipment, such as lamps, for motor vehicles is classified in 27.40.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of motor vehicle electrical equipment (e.g. starter motors, generators, alternators, spark plugs, insulated ignition wiring sets, power window and door systems, assembly of purchased gauges into instrument panels, voltage regulators) - manufacture of (electromagnetic) clutches for motor vehicles <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of inverter modules and fuel cells for cars - manufacture of cable sets, insulated wiring sets and similar cable sets or assemblies for automotive applications <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of batteries for vehicles, see 27.20</i> - <i>manufacture of lighting equipment for motor vehicles, see 27.40</i> - <i>manufacture of pumps for motor vehicles and engines, see 28.13</i>
	29.32		<p>Manufacture of other parts and accessories for motor vehicles</p>
		29.32.00	<p>Manufacture of other parts and accessories for motor vehicles</p> <p>This subclass includes the manufacture of parts and accessories for motor vehicles and bodies, such as brakes, airbags, rear-view mirrors, car seats and air conditioning systems.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of diverse parts and accessories for motor vehicles, e.g.: <ul style="list-style-type: none"> • gearboxes, clutches, brakes, axles, road wheels, shock absorbers - manufacture of parts and accessories of bodies for motor vehicles, e.g.: <ul style="list-style-type: none"> • bumpers, safety seat belts, safety airbags, rear-view mirrors - manufacture of car seats, including seats for babies and children - manufacture of air-conditioning machines for motor vehicles <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of tyres, see 22.11</i> - <i>manufacture of rubber hoses and belts, and other rubber products, see 22.12</i> - <i>manufacture of pistons, piston rings and carburettors not for motor vehicles or motorcycles, see 28.11</i> - <i>manufacture of pumps for motor vehicles and engines, see 28.13</i> - <i>repair, maintenance and alteration of motor vehicles, see 95.31</i>

	Nace Rev. 2.1	DB25	
30			<p>Manufacture of other transport equipment</p> <p>This division includes the manufacture of transport equipment (for example, shipbuilding and boat manufacturing, the manufacture of railway rolling stock and locomotives, air and spacecraft, motorcycles, bicycles and other cycles, and the manufacture of parts thereof) whose manufacture is not elsewhere classified.</p>
30.1			<p>Building of ships and boats</p> <p>This group includes the building of ships, boats, yachts and other floating structures for transport and other commercial purposes, as well as for sport/recreational and military purposes.</p>
	30.11		<p>Building of civilian ships and floating structures</p>
		30.11.00	<p>Building of civilian ships and floating structures</p> <p>This subclass includes the construction of ships, such as ferry boats, cargo ships and tankers. This subclass also includes the manufacture of floating equipment such as drilling platforms, life rafts and barges. Boats and ships for sports and pleasure are classified in 30.12.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - building of commercial vessels: <ul style="list-style-type: none"> • passenger vessels, ferry boats, cargo ships, tankers, tugs - building of fishing vessels, factory ships and other vessels for processing or preserving fishery products <p>Includes also:</p> <ul style="list-style-type: none"> - building of hovercraft (except recreation-type hovercraft) - construction of drilling platforms, floating or submersible - construction of floating structures, e.g.: <ul style="list-style-type: none"> • floating docks, pontoons, cofferdams, floating landing stages, buoys, floating tanks, barges, lighters, floating cranes, non-recreational inflatable rafts, etc. - manufacture of sections for ships and floating structures - manufacture of submersible drones - factory conversion of ships - installation of technical interiors of boats <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of parts of vessels, other than major hull assemblies:</i> <ul style="list-style-type: none"> • <i>manufacture of sails, see 13.96</i> • <i>manufacture of ships' propellers, see 25.99</i> • <i>manufacture of iron or steel anchors, see 25.99</i> • <i>manufacture of marine engines, see 28.11</i> - <i>manufacture of navigational instruments, see 26.51</i> - <i>manufacture of lighting equipment for ships, see 27.40</i> - <i>factory overhaul of civilian ship and boat engines, see 28.11</i> - <i>manufacture of amphibious motor vehicles, see 29.10, 30.40</i> - <i>manufacture of inflatable boats or rafts for pleasure and sport, see 30.12</i> - <i>building of yachts, see 30.12</i> - <i>building of military ships and vessels, see 30.13</i> - <i>specialised repair and maintenance of civilian ships and floating structures, see 33.15</i> - <i>ship-breaking, see 38.21</i> - <i>interior non-technical installation and finishing of boats, see 43.3</i>

	Nace Rev. 2.1	DB25	
	30.12	30.12.00	<p>Building of pleasure and sporting boats</p> <p>Building of pleasure and sporting boats</p> <p>This subclass includes the construction of boats for leisure and sports, such as canoes, sailboats and motorboats, as well as the manufacture of customer-specific watercrafts.</p> <p>Manufacture of sails and surfboards is classified in 32.30.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of inflatable boats and rafts for sports and recreation - building of sailing boats with or without auxiliary motor - building of motorboats - building of recreation-type hovercraft - building of yachts - manufacture of personal watercraft - manufacture of other pleasure and sporting boats, e.g.: <ul style="list-style-type: none"> • canoes, kayaks, rowing boats, skiffs <p>Includes also:</p> <ul style="list-style-type: none"> - factory conversion of pleasure and sporting boats <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of parts of pleasure and sporting boats:</i> <ul style="list-style-type: none"> • <i>manufacture of sails, see 13.96</i> • <i>manufacture of iron or steel anchors, see 25.99</i> • <i>manufacture of marine engines, see 28.11</i> - <i>factory overhaul of engines for sport/recreational ships and boats, see 28.11</i> - <i>manufacture of sailboards and surfboards, see 32.30</i> - <i>repair of pleasure boats, see 33.15</i> - <i>rental of pleasure boats and sailing boats with crew, see 50.10, 50.30</i> - <i>rental of pleasure boats and yachts without crew, see 77.21</i>

	Nace Rev. 2.1	DB25	
	30.13	30.13.00	<p>Building of military ships and vessels</p> <p>This class includes the building of military ships and vessels, such as combat ships equipped with various offensive and defensive weapons and with protective devices against shelling, and the building of military floating structures.</p> <p>Building of military ships and vessels</p> <p>This subclass includes the construction of military vessels, such as aircraft carriers, submarines and landing crafts. The factory conversion of military ships, vessels and floating equipment is also included.</p> <p>Includes:</p> <ul style="list-style-type: none"> - building of military ships and vessels, such as combat ships equipped with various offensive and defensive weapons and with protective devices against shelling, and the building of military floating structures, for example: <ul style="list-style-type: none"> • aircraft carriers • amphibious warfare and assault ships • cruisers • destroyers • submarines • landing crafts • tugs for transporting ammunition or mines <p>Includes also:</p> <ul style="list-style-type: none"> - factory conversion of military ships, vessels and floating structures <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of weapons and ammunition (e.g. torpedo tubes, torpedoes), see 25.30</i> - <i>factory overhaul of military ship and vessel engines, see 28.11</i> - <i>building of civilian ships and floating structures, see 30.11</i> - <i>manufacture of inflatable boats or rafts for pleasure and sport, see 30.12</i>

	Nace Rev. 2.1	DB25	
30.2	30.20	30.20.00	<p>Manufacture of railway locomotives and rolling stock</p> <p>Manufacture of railway locomotives and rolling stock</p> <p>Manufacture of railway locomotives and rolling stock</p> <p>This subclass includes the manufacture of locomotives and other rolling stock for railways and tramways, e.g. passenger cars, tank cars and special parts for locomotives, as well as the manufacture of mechanical and electromagnetic signalling, safety and traffic control equipment.</p> <p>The manufacture of electrical signalling systems and safety or traffic control equipment for railways or tramways is classified in 27.90.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of electric, diesel, steam and other rail locomotives - manufacture of self-propelled railway or tramway coaches, vans and trucks - manufacture of railway or tramway maintenance or service vehicles - manufacture of railway or tramway rolling stock, not self-propelled, e.g.: <ul style="list-style-type: none"> • passenger coaches, goods vans, tank wagons, self-discharging vans and wagons, workshop vans, crane vans, tenders - manufacture of specialised parts of railway or tramway locomotives or of rolling stock, e.g.: <ul style="list-style-type: none"> • bogies, axles and wheels, brakes and parts of brakes, hooks and coupling devices, buffers and buffer parts, shock absorbers, wagon and locomotive frames, bodies and corridor connections <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of mining locomotives and mine carts - manufacture of mechanical and electromechanical signalling, safety and traffic control equipment (e.g. for railways, tramways, inland waterways, roads, parking facilities, airfields) - manufacture of railway car seats <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of unassembled rails, see 24.10</i> - <i>manufacture of assembled railway or tramway track fixtures and fittings, see 25.99</i> - <i>manufacture of electric motors not for motor vehicles, see 27.11</i> - <i>manufacture of electrical signalling, safety or traffic-control equipment for railways or tramways, see 27.90</i> - <i>manufacture of engines and turbines, except motor vehicle, aircraft and motorcycle engines, see 28.11</i> - <i>manufacture of engines for locomotives, see 28.11</i>

	Nace Rev. 2.1	DB25	
30.3	30.31	30.31.00	<p>Manufacture of air and spacecraft and related machinery</p> <p>Manufacture of civilian air and spacecraft and related machinery</p> <p>Manufacture of civilian air and spacecraft and related machinery</p> <p>This subclass includes the manufacture of civil aircraft and spacecraft, etc., e.g. passenger aircraft, gliders, helicopters, dirigible airships and turbojet and turboprop engines. The manufacture of missiles for use in space, satellites and planetary space probes as well as the conversion of civil aircraft or aircraft engines is also included. Manufacture of military aircraft and spacecraft is classified in 30.32.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of airplanes for the transport of goods or passengers, including for recreation and sports purposes - manufacture of helicopters - manufacture of gliders and hang-glidings - manufacture of dirigibles and hot-air balloons - manufacture of parts and accessories of the aircraft of this class: <ul style="list-style-type: none"> • major assemblies (e.g. fuselages, wings, doors, control surfaces, landing gear, fuel tanks, nacelles) • airscrews, helicopter rotors and propelled rotor blades • civilian aircraft engines • turbojets and turboprops, of a kind typically found on civilian aircraft • parts suitable for use solely or principally with internal combustion piston engines for civilian aircraft - manufacture of ground flying trainers - manufacture of missiles for space and civilian purposes - manufacture of spacecraft and launch vehicles, satellites, planetary probes, orbital stations, shuttles - manufacture of civilian unmanned aircraft (drones) <p>Includes also:</p> <ul style="list-style-type: none"> - overhaul and conversion of civilian aircraft or aircraft engines - manufacture of civilian aircraft seats <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of parachutes, see 13.96</i> - <i>manufacture of missiles for military purposes, see 25.30</i> - <i>manufacture of telecommunication equipment for satellites, see 26.30</i> - <i>manufacture of aircraft instrumentation and aeronautical instruments, see 26.51</i> - <i>manufacture of air navigation systems, see 26.51</i> - <i>manufacture of lighting equipment for aircraft, see 27.40</i> - <i>manufacture of pistons, piston rings and carburettors not for motor vehicles or motorcycles, see 28.11</i> - <i>manufacture of aircraft launching gear, aircraft carrier catapults and related equipment, see 28.99</i> - <i>manufacture of ignition parts and other electrical parts for internal combustion engines, see 29.31</i> - <i>manufacture of military air and spacecraft, see 30.32</i> - <i>manufacture of drones for military purposes, see 30.32</i> - <i>manufacture of toy drones, see 32.40</i> - <i>repair and maintenance of civilian air and spacecraft, see 33.16</i>

Nace Rev. 2.1	DB25	
30.32	30.32.00	<p>Manufacture of military air and spacecraft and related machinery</p> <p>This class includes the manufacture of military aircraft and spacecraft and related machinery.</p> <p>Manufacture of military air and spacecraft and related machinery</p> <p>This subclass includes the manufacture of military aircraft and spacecraft, e.g. fixed-wing aircraft and drones for military purposes. The subclass also includes factory inspection and conversion of military aircraft and spacecraft. Repair and maintenance of machinery for military aircraft and spacecraft is classified in 33.18.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of military aircraft and spacecraft, for example: <ul style="list-style-type: none"> • fixed-wing aircraft • tiltrotor aircraft • rotary-wing aircraft • drones for military purposes (unmanned aerial vehicles (UAVs)) <p>Includes also:</p> <ul style="list-style-type: none"> - factory overhaul and rebuilding military air and spacecraft - manufacture of military aircraft seats <p>Excludes:</p> <ul style="list-style-type: none"> - <i>manufacture of weapons and ammunition, see 25.30</i> - <i>manufacture of missiles for military purposes, see 25.30</i> - <i>manufacture of civilian air and spacecraft and related machinery, see 30.31</i> - <i>repair and maintenance of military air and spacecraft machinery, see 33.18</i>

	Nace Rev. 2.1	DB25	
30.4	30.40	30.40.00	<p>Manufacture of military fighting vehicles</p> <p>Manufacture of military fighting vehicles</p> <p>This class includes the manufacture of military fighting vehicles, whether or not fitted with weapons, and of parts of such vehicles.</p> <p>Manufacture of military fighting vehicles</p> <p>This subclass includes the manufacture of military combat vehicles, e.g. tanks, amphibious armored military vehicles, armored turrets, doors and covers, as well as the factory overhaul and rebuilding of military combat vehicles. Repair and maintenance of military combat vehicles is classified in 33.18.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of military fighting vehicles, whether or not fitted with weapons, and of parts of such vehicles, for example: <ul style="list-style-type: none"> • manufacture of tanks • manufacture of armoured combat vehicles for transporting persons • manufacture of armoured supply vehicles or armoured recovery vehicles with cranes • manufacture of armoured amphibious military vehicles • manufacture of remotely operated tanks • manufacture of armoured fighting vehicle bodies and parts thereof (e.g. armoured turrets, armoured doors and covers) • manufacture of armoured plates that are identifiable as parts of military fighting vehicles • manufacture of special tracks and special wheels, and drive wheels for armoured fighting vehicles <p>Includes also:</p> <ul style="list-style-type: none"> - factory overhaul and rebuilding of military fighting vehicles <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of weapons and ammunition, see 25.30</i> - <i>manufacture of passenger cars and trucks with light armour or with removable armour, see 29.10</i> - <i>manufacture of military ships, see 30.13</i> - <i>manufacture of drones for military purposes, see 30.32</i> - <i>repair and maintenance of military fighting vehicles, see 33.18</i>

	Nace Rev. 2.1	DB25	
30.9			<p>Manufacture of transport equipment n.e.c.</p> <p>This group includes the manufacture of transport equipment other than motor vehicles and rail, water, air or space transport equipment and military vehicles.</p>
	30.91		<p>Manufacture of motorcycles</p>
		30.91.00	<p>Manufacture of motorcycles</p> <p>This subclass includes the manufacture of bicycles and wheelchairs, e.g. tandems, children's bicycles, tricycles, electric skateboards and scooters, strollers and parts thereof.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of motorcycles and mopeds - manufacture of engines for motorcycles - manufacture of sidecars for motorcycles - manufacture of parts and accessories for motorcycles (e.g. brakes, gearboxes, clutches, road wheels, silencers and exhaust pipes, and parts thereof) - manufacture of pistons, piston rings and carburettors for motorcycles <p>Excludes:</p> <ul style="list-style-type: none"> - manufacture of pneumatic tyres of rubber, of a kind used for motorcycles, see 22.11 - manufacture of bicycles, see 30.92 - manufacture of cycles with an electric motor for propulsion, see 30.92 - manufacture of carriages for persons with disabilities, see 30.92 - manufacture of personal transporters (e.g. electric skateboards and kick scooters), see 30.92
	30.92		<p>Manufacture of bicycles and invalid carriages</p>
		30.92.00	<p>Manufacture of bicycles and invalid carriages</p> <p>This subclass includes the manufacture of bicycles and wheelchairs, e.g. tandems, children's bicycles, tricycles, electric skateboards and scooters, strollers and parts thereof.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of non-motorised bicycles and other cycles, including (delivery) tricycles, tandems, children's bicycles and tricycles - manufacture of parts and accessories of bicycles (e.g. frames, forks, wheel rims and spokes, hubs, brakes, saddles, pedals, crank gear and derailleur gears) - manufacture of bicycles with an auxiliary electric motor - manufacture of carriages for persons with disabilities, with or without motor - manufacture of parts and accessories of carriages for persons with disabilities - manufacture of personal transporters (e.g. electric skateboards and kick scooters) - manufacture of baby carriages and parts thereof <p>Excludes:</p> <ul style="list-style-type: none"> - manufacture of pneumatic tyres and inner tubes of rubber, of a kind used for bicycles, see 22.11 - manufacture of wheeled toys designed to be ridden, including plastic bicycles and tricycles, see 32.40

	Nace Rev. 2.1	DB25	
	30.99	30.99.00	<p>Manufacture of other transport equipment n.e.c.</p> <p>Manufacture of other transport equipment n.e.c.</p> <p>This subclass includes the manufacture of other means of transport, including the manufacture of hand-drawn and animal-drawn vehicles.</p> <p>Transport equipment of the kind used in factories and warehouses, e.g. sack trucks and wheelbarrows, is classified in 28.22.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of hand-propelled vehicles (e.g. luggage carts, handcarts, sledges, shopping carts) - manufacture of vehicles drawn by animals (e.g. sulkies, donkey-carts, hearses) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of works trucks, with lifting or handling equipment, of the type used in factories, see 28.22</i> - <i>manufacture of works trucks, without lifting or handling equipment and self-propelled, of the type used in factories, see 28.22</i> - <i>manufacture of decorative restaurant carts (e.g. dessert carts, food wagons), see 31.00</i>

	Nace Rev. 2.1	DB25	
31			<p>Manufacture of furniture</p> <p>This division includes the manufacture of furniture of any material, except stone or concrete. Additionally, it includes the manufacture of furniture parts, except of sheets and slabs of glass, stone, concrete or similar material as parts of furniture. The processes used in the manufacture of furniture are standard methods of forming materials and assembling components, including cutting, moulding and laminating. The design of the article, for both aesthetic and functional qualities, is an important aspect of the production process.</p> <p>Some of the processes used in furniture manufacturing are similar to processes that are used in other segments of manufacturing (for example, cutting and assembly occurs in the production of wood trusses that are classified in division 16). However, the multiple processes distinguish wood furniture manufacturing from wood product manufacturing. Similarly, metal furniture manufacturing uses techniques that are also employed in the manufacture of roll-formed products classified in division 25. The moulding process for plastic furniture is similar to the moulding of other plastic products. However, the manufacture of plastic furniture tends to be a specialised activity.</p> <p>This division excludes:</p> <ul style="list-style-type: none"> - manufacture of furniture of concrete or stone, see 23.66 and 23.70 - manufacture of sheets and slabs (whether or not cut to shape) of ceramics, concrete or stone, see 23.45, 23.66 and 23.70
31.0	31.00		<p>Manufacture of furniture</p> <p>Manufacture of furniture</p> <p>This class includes the manufacture of furniture of any material, except stone or concrete. It also includes the manufacture of parts of furniture, except of sheets and slabs (whether or not cut to shape) of glass (including mirrors), marble or other stone, concrete or similar material.</p>

	Nace Rev. 2.1	DB25	
		31.00.00	<p>Manufacture of furniture</p> <p>This subclass includes the manufacture of furniture, such as office furniture, laboratory furniture, beds, sofas, garden chairs and mattresses, as well as bed bases. The manufacture of catering trolleys and walk-in wardrobes, as well as the finishing of furniture, is also included.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of chairs and seats for offices, workrooms, hotels, restaurants and public premises - manufacture of chairs and seats for theatres, cinemas, etc. - manufacture of special furniture for shops: counters, display cases, shelves, etc. - manufacture of office furniture - manufacture of laboratory benches, stools, and other laboratory seating, laboratory furniture (e.g. cabinets and tables) - manufacture of furniture for churches, schools, restaurants - manufacture of kitchen furniture - manufacture of sofas, sofa beds and sofa sets - manufacture of garden chairs and seats - manufacture of furniture for bedrooms, living rooms, gardens, etc. - manufacture of cabinets for sewing machines, televisions, etc. - manufacture of mattresses and of mattress supports <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of catering carts - manufacture of built-in components for shop furniture - finishing of furniture (e.g. spraying, painting, polishing, upholstering) - manufacture of ceramic furniture - manufacture of walk-in wardrobes <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of pillows, pouffes, cushions, quilts and eiderdowns, see 13.92</i> - <i>manufacture of wooden mouldings, which are not recognisable as integral parts of furniture, see 16.1</i> - <i>manufacture of builders' carpentry and joinery, see 16.23</i> - <i>manufacture of inflatable rubber mattresses, see 22.12</i> - <i>manufacture of rubber waterbed mattresses, see 22.12</i> - <i>manufacture of furniture of concrete or stone, see 23.66, 23.70</i> - <i>manufacture of sheets and slabs (whether or not cut to shape) of ceramics, concrete or stone, see 23.45, 23.66, 23.70</i> - <i>manufacture of light fittings or lamps, see 27.40</i> - <i>manufacture of blackboards, see 28.23</i> - <i>manufacture of car seats, see 29.32</i> - <i>manufacture of baby seat for cars, see 29.32</i> - <i>manufacture of railway car seats, see 30.20</i> - <i>manufacture of aircraft seats, see 30.31, 30.32</i> - <i>manufacture of medical, surgical, dental or veterinary furniture, see 32.50</i> - <i>installation of modular furniture attachment, partition installation, laboratory equipment furniture installation at construction site, see 43.32</i> - <i>installation of built-in components for shop furniture, see 43.32</i> - <i>reupholstering, refinishing and repairing of furniture, see 95.24</i>

	Nace Rev. 2.1	DB25	
32			<p>Other manufacturing</p> <p>This division includes the manufacture of a variety of goods not covered in other parts of the classification. Since this is a residual division, production processes, input materials and use of the produced goods can vary widely and usual criteria for grouping classes into divisions have not been applied here.</p>
	32.1		<p>Manufacture of jewellery, bijouterie and related articles</p> <p>This group includes the manufacture of jewellery and imitation jewellery articles.</p>
	32.11		<p>Striking of coins</p>
		32.11.00	<p>Striking of coins</p> <p>This subclass includes the manufacture of coins, including coins for use as legal tender, whether or not of precious metals.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of coins, including coins for use as legal tender, whether or not of precious metal

	Nace Rev. 2.1	DB25	
	32.12	32.12.00	<p>Manufacture of jewellery and related articles</p> <p>Manufacture of jewellery and related articles</p> <p>This subclass includes the manufacture of jewellery and similar goods, e.g. of worked pearls, goldsmith's articles in precious metal or metal-clad, laboratory articles in precious metal, watch straps, cufflinks and cigarette cases in precious metal. Engraving of personal products in precious metal and base metal is also included.</p> <p>Includes:</p> <ul style="list-style-type: none"> - production of worked pearls - production of precious and semi-precious stones in the worked state, including the working of industrial quality stones and synthetic or reconstructed precious or semi-precious stones - working of diamonds - manufacture of jewellery of precious metal or of base metals clad with precious metals, or precious or semi-precious stones, or of combinations of precious metal and precious or semi-precious stones - manufacture of goldsmiths' articles of precious metals or of base metals clad with precious metals, e.g.: <ul style="list-style-type: none"> • dinnerware, flatware, hollowware, toilet articles, office or desk articles, articles for religious use - manufacture of technical or laboratory articles of precious metal (except instruments and parts thereof), e.g.: <ul style="list-style-type: none"> • crucibles, spatulas, electroplating anodes - manufacture of precious metal watch bands, wristbands, watch straps and cigarette-cases <p>Includes also:</p> <ul style="list-style-type: none"> - engraving of personal precious and non-precious metal products <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of non-metallic watch bands (e.g. fabric, leather, plastic), see 15.12</i> - <i>manufacture of base metals clad with silver, gold or platinum, not further worked, see 24.41</i> - <i>manufacture of statuettes and other ornaments of base metal plated with precious metal, see 25.99</i> - <i>manufacture of watch cases, whether or not of precious metal, see 26.52</i> - <i>manufacture of (non-precious) metal watch bands, see 32.13</i> - <i>manufacture of imitation jewellery, whether or not plated with precious metal, see 32.13</i> - <i>repair of jewellery, see 95.25</i>

	Nace Rev. 2.1	DB25	
	32.13	32.13.00	<p>Manufacture of imitation jewellery and related articles</p> <p>Manufacture of imitation jewellery and related articles</p> <p>This subclass includes the manufacture of rings, necklaces, bracelets, watch straps, etc. from base metals and artificial stones.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of costume or imitation jewellery, not incorporating natural or cultured pearls, precious or semi-precious stones or (except as plating or as minor constituents) precious metal or metal clad with precious metal, e.g.: <ul style="list-style-type: none"> • rings, bracelets, necklaces, brooches, earrings and similar small objects/articles of personal adornment made from base metals plated with precious metals • imitation jewellery containing imitation stones (e.g. imitation gemstones, imitation diamonds, and similar) - manufacture of metal watch bands (except precious metal) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of jewellery made from precious metals or clad with precious metals, see 32.12</i> - <i>manufacture of jewellery containing genuine gemstones, see 32.12</i> - <i>manufacture of precious metal watch bands, see 32.12</i>

	Nace Rev. 2.1	DB25	
32.2	32.20	32.20.00	<p>Manufacture of musical instruments</p> <p>Manufacture of musical instruments</p> <p>Manufacture of musical instruments</p> <p>This subclass includes the manufacture of musical instruments, such as string, wind and percussion instruments. Musical instruments that generate sound electronically are also included, as is the manufacture of parts and accessories for instruments, such as metronomes and tuning forks, as well as whistles, bugles and other signal wind instruments.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of string instruments - manufacture of keyboard stringed instruments, including automatic pianos - manufacture of keyboard pipe organs, harmoniums and similar keyboard instruments with free metal reeds - manufacture of accordions and similar instruments, including mouth organs - manufacture of wind instruments - manufacture of percussion instruments (e.g. drums, xylophones, cymbals, castanets, maracas) - manufacture of musical instruments that generate sound electronically (e.g. digital pianos, synthesisers) - manufacture of musical boxes, fairground organs, calliopes, etc. - manufacture of instrument parts and accessories, e.g.: <ul style="list-style-type: none"> • metronomes, tuning forks, pitch pipes, cards, discs and rolls for automatic mechanical instruments <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of whistles, call horns and other mouth-blown sound-signalling instruments <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - reproduction of pre-recorded sound and videotapes and discs, see 18.20 - manufacture of microphones, amplifiers, loudspeakers, headphones and similar components, see 26.40 - manufacture of record players, tape recorders, etc., see 26.40 - manufacture of toy musical instruments, see 32.40 - publishing of pre-recorded sound and videotapes and discs, see 59.20 - repair of musical instruments not considered cultural heritage and non-historical, see 95.29 - piano tuning, see 95.29

	Nace Rev. 2.1	DB25	
32.3	32.30	32.30.00	<p>Manufacture of sports goods</p> <p>Manufacture of sports goods</p> <p>This class includes the manufacture of sporting and athletic goods (except apparel and footwear).</p> <p>Manufacture of sports goods</p> <p>This subclass includes the manufacture of sports equipment, e.g. hard, soft and inflatable balls, rackets, skis, decoys and similar hunting and shooting equipment, pools for swimming or paddling pools, and equipment for fitness centers.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of articles and equipment for sports, outdoor and indoor games, of any material, e.g.: <ul style="list-style-type: none"> • hard, soft and inflatable balls • rackets, bats and clubs • skis, bindings and poles • ski boots, snowboard boots and cross-country ski footwear • sailboards, surfboards and waterskis • requisites for sport fishing, including landing-nets • decoy 'birds' and similar requisites for hunting or shooting • articles and equipment for mountain climbing • gloves for use in sport, of leather or composition leather • basins for swimming and paddling pools • ice skates, roller skates • bows and crossbows • gymnasium, fitness centre or athletic equipment • metal weights as used for weightlifting <p>Excludes:</p> <ul style="list-style-type: none"> - <i>manufacture of boat sails, see 13.96</i> - <i>manufacture of sports apparel, see 14.29</i> - <i>manufacture of saddlery and harness, see 15.12</i> - <i>manufacture of whips and riding crops, see 15.12</i> - <i>manufacture of sports footwear, see 15.20</i> - <i>manufacture of rubber wetsuits and diving suits, see 22.12</i> - <i>manufacture of plastic headgear excluding safety headgear, see 22.26</i> - <i>manufacture of sporting, hunting or target-shooting weapons and ammunition, see 25.30</i> - <i>manufacture of sports vehicles other than bobsleighs, toboggans, etc, see divisions 29, 30</i> - <i>manufacture of boats for sports and recreation, see 30.12</i> - <i>manufacture of billiard tables, see 32.40</i> - <i>manufacture of earplugs and noise plugs (e.g. for swimming and noise protection), see 32.99</i> - <i>manufacture of safety headgear, see 32.99</i> - <i>repair of sports goods, see 95.29</i>

	Nace Rev. 2.1	DB25	
32.4	32.40	32.40.00	<p>Manufacture of games and toys</p> <p>Manufacture of games and toys</p> <p>This class includes the manufacture of dolls, toys and games (including electronic games), scale models and children’s vehicles (except metal bicycles and tricycles).</p> <p>Manufacture of games and toys</p> <p>This subclass includes the manufacture of games and toys, such as dolls, action figures, toy animals, games and slot machines, puzzles and drones for recreational purposes. The manufacture of fabric toys is also included.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of dolls and doll garments, parts and accessories - manufacture of action figures - manufacture of toy animals - manufacture of wheeled toys designed to be ridden, including plastic bicycles and tricycles - manufacture of toy musical instruments - manufacture of playing cards - manufacture of games and toys of paper or paperboard - manufacture of board games and similar games - manufacture of electronic board games - manufacture of reduced-size (scale) models and similar recreational models, electrical trains, construction sets, etc. - manufacture of gaming and gambling machines - manufacture of billiards and special tables for casino games, etc. - manufacture of articles for funfair, table or parlour games - manufacture of puzzles and similar articles - manufacture of toy drones <p>Includes also:</p> <ul style="list-style-type: none"> - manufacture of fabric toys <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of video game consoles, see 26.40</i> - <i>manufacture of drones for civilian purposes, see 30.31</i> - <i>manufacture of bicycles, see 30.92</i> - <i>manufacture of articles for jokes and novelties, see 32.99</i> - <i>writing and publishing of software for video game consoles, see 58.21, 62.10</i>

	Nace Rev. 2.1	DB25	
32.5			<p>Manufacture of medical and dental instruments and supplies</p>
	32.50		<p>Manufacture of medical and dental instruments and supplies</p> <p>This class includes the manufacture of laboratory apparatus, surgical and medical instruments, surgical appliances and supplies, dental equipment and supplies, orthodontic goods, dentures and orthodontic appliances. Further included is the manufacture of medical, dental and similar furniture where the additional specific functions determine the purpose of the product (for example, dentist's chairs with built-in hydraulic functions).</p>
		32.50.00	<p>Manufacture of medical and dental instruments and supplies</p> <p>This subclass includes the manufacture of medical and dental instruments and related equipment, such as dental fillings, dental cement, operating tables, dental chairs, dental instruments, syringes, needles, catheters, glass eyes and custom-made orthopedic shoes.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of surgical drapes and sterile yarns/tissue - manufacture of dental fillings and cements (except denture adhesives), dental wax and other dental plaster preparations - manufacture of bone reconstruction cements - manufacture of dental laboratory furnaces - manufacture of laboratory ultrasonic cleaning machinery - manufacture of medical, surgical or laboratory sterilisers - manufacture of laboratory-type centrifuges - manufacture of medical, surgical, dental or veterinary furniture, e.g.: <ul style="list-style-type: none"> • operating and examination tables • hospital beds with mechanical fittings • dentist chairs - manufacture of articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences (e.g. plates that remain permanently in the body (e.g. to replace part or the whole of a bone)) - manufacture of syringes, needles, catheters, cannulae, etc. - manufacture of dental instruments and appliances - manufacture of artificial teeth and dental fittings - manufacture of orthopaedic and prosthetic devices - manufacture of glass eyes - manufacture of medical thermometers - manufacture of ophthalmic goods, eyeglasses, sunglasses, lenses ground to prescription, contact lenses, safety goggles - manufacture of made-to-measure orthopaedic footwear and special insoles for correcting orthopaedic conditions - manufacture of individual protective masks (e.g. FFP2, FFP3, surgical masks) <p>Excludes:</p> <ul style="list-style-type: none"> - <i>manufacture of special series-produced shoes supporting the arch of the foot, see 15.20</i> - <i>manufacture of denture fixative pastes and powders, see 20.42</i> - <i>manufacture of wadding, gauze, bandages and similar articles (e.g. dressings, adhesive plasters, poultices, impregnated or coated with pharmaceutical substances), see 21.20</i> - <i>manufacture of electromedical and electrotherapeutic apparatus, see 26.60</i> - <i>manufacture of hearing aids, see 26.60</i> - <i>manufacture of wheelchairs, see 30.92</i>

	Nace Rev. 2.1	DB25	
32.9	32.91	32.91.00	<p>Manufacturing n.e.c.</p> <p>Manufacture of brooms and brushes</p> <p>Manufacture of brooms and brushes</p> <p>This subclass includes the manufacture of brooms and brushes, e.g. toilet brushes, paint brushes, mops, shoe and clothes brushes.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of brooms and brushes (e.g. toilet brushes, household brushes, paintbrushes, fine brushes, technical and industrial brushes, including brushes constituting parts of machines, hand-operated mechanical floor sweepers, mops and feather-dusters, paint pads and rollers, squeegees and other brushes, brooms) - manufacture of shoe and clothes brushes

Nace Rev. 2.1	DB25	
32.99	32.99.00	<p>Other manufacturing n.e.c.</p> <p>Other manufacturing n.e.c.</p> <p>This subclass includes other manufacturing activities, such as the manufacture of various types of personal protective equipment such as bulletproof vests, as well as the manufacture of globes, umbrellas, buttons and snap fasteners, electronic cigarettes and lighters, and articles for personal use such as false beards and eyebrows. Taxidermy activities are also included.</p> <p>Includes:</p> <ul style="list-style-type: none"> - manufacture of protective safety equipment, e.g.: <ul style="list-style-type: none"> • linemen’s safety belts and other belts for occupational use • cork life preservers • safety headgear and other personal safety equipment (e.g. protective face shields/visors, of plastics, such as athletic helmets) • fire-protective clothing • metal safety headgear and other metal personal safety devices • earplugs and noise plugs (e.g. for swimming and noise protection) • gas masks • biohazard protective clothing and accessories • bulletproof vests • clean room suits and accessories - manufacture of pens and pencils of all kinds, whether or not mechanical - manufacture of pencil leads - manufacture of date, sealing or numbering stamps, hand-operated devices for printing, or embossing labels, hand-printing sets, prepared typewriter ribbons and inked pads - manufacture of globes - manufacture of umbrellas, sun umbrellas, walking sticks, seat-sticks - manufacture of buttons, press fasteners, snap fasteners, press studs, slide fasteners - manufacture of electronic cigarettes (vapes) - manufacture of cigarette lighters and other lighters - manufacture of articles of personal use (e.g. smoking pipes, scent sprays, vacuum flasks and other vacuum vessels for personal or household use, wigs, false beards, eyebrows) - manufacture of miscellaneous articles (e.g. candles, tapers, etc., as well as artificial flowers, fruits and foliage, jokes and novelties, hand sieves and hand riddles, tailors’ dummies and burial coffins) - manufacture of floral baskets, bouquets, wreaths and similar articles - taxidermy activities - manufacture of scale models designed for demonstrational purposes <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of lighter wicks, see 13.96</i> - <i>manufacture of workwear, see 14.23</i> - <i>manufacture of paper novelties, see 17.25</i> - <i>manufacture of plastic headgear excluding safety headgear, see 22.26</i> - <i>manufacture of individual protective masks (e.g. FFP2, FFP3, surgical masks), see 32.50</i>

	Nace Rev. 2.1	DB25	
33			<p>Repair, maintenance and installation of machinery and equipment</p> <p>This division includes the specialised repair of goods produced in the manufacturing sector with the aim to restore machinery, equipment and other products to working order. The provision of general or routine maintenance (in other words, servicing) on such products to ensure they work efficiently and to prevent breakdown and unnecessary repairs is included.</p> <p>This division only includes specialised repair and maintenance activities. A substantial amount of repair is also done by manufacturers of machinery, equipment and other goods. In such cases, the units engaged in these repair and manufacturing activities are classified according to the value-added principle, which would often assign these combined activities to the manufacture of the good. The same principle is applied for combined trade and repair.</p> <p>The rebuilding or remanufacture of machinery and equipment is considered a manufacturing activity and is included in other divisions of this section.</p> <p>This division excludes:</p> <ul style="list-style-type: none"> - cleaning of industrial machinery, see 81.22 - the installation of equipment that forms an integral part of buildings or similar structures (e.g. installation of electrical wiring, of escalators, or of air-conditioning systems, is classified as construction) - repair and maintenance of computers and communication equipment, see 95.10 - repair and maintenance of household goods, see 95.2 - repair and maintenance of goods that are used as capital goods as well as consumer goods is typically classified as repair and maintenance of household goods (e.g. office and household furniture repair), see 95.24 - repair and maintenance of motor vehicles and motorcycles, see 95.3 <p>Also included in this division is the specialised installation of machinery.</p>
33.1			<p>Repair and maintenance of fabricated metal products, machinery and equipment</p> <p>This group includes the specialised repair of goods produced in the manufacturing sector with the aim to restore these metal products, machinery, equipment and other products to working order. The provision of general or routine maintenance (in other words, servicing) on such products to ensure they work efficiently and to prevent breakdown and unnecessary repairs is included.</p> <p>This group excludes:</p> <ul style="list-style-type: none"> - rebuilding or remanufacture of machinery and equipment, see corresponding class in divisions 25 to 30 - cleaning of industrial machinery, see 81.22 - repair and maintenance of computers and communication equipment, see 95.10 - repair and maintenance of household goods, see 95.2

	Nace Rev. 2.1	DB25	
	33.11	33.11.00	<p>Repair and maintenance of fabricated metal products</p> <p>This class includes the repair and maintenance of fabricated metal products of division 25.</p> <p>Repair and maintenance of fabricated metal products</p> <p>This subclass includes the repair and maintenance of finished metal products, such as metal tanks, reservoirs and containers, condensers, preheaters, superheaters, steam collectors, accumulators, nuclear reactors and firearms as well as weapons for sports and leisure use.</p> <p>Includes:</p> <ul style="list-style-type: none"> - repair of metal tanks, reservoirs and containers - repair and maintenance for pipes and pipelines - mobile welding repair - repair of steel shipping drums - repair and maintenance of steam or other vapour generators - repair and maintenance of auxiliary plant for use with steam generators: <ul style="list-style-type: none"> • condensers, economisers, superheaters, steam collectors and accumulators - repair and maintenance of nuclear reactors, except isotope separators - repair and maintenance of parts for marine or power boilers - plate work repair of central heating boilers and radiators - repair and maintenance of firearms and ordnance, including repair of sporting and recreational guns <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>sharpening of blades and saws, see 33.12</i> - <i>repair and maintenance of shopping carts, see 33.17</i> - <i>repair of central heating systems, etc., see 43.22</i> - <i>repair of mechanical locking devices, safes, etc., see 80.09</i>
	33.12		<p>Repair and maintenance of machinery</p> <p>This class includes the repair and maintenance of industrial and commercial machinery and equipment (for example, sharpening or installing machinery blades and saws) and the provision of welding (for example, automotive, general) repair services. It also includes the repair of agricultural and other heavy and industrial machinery and equipment (for example, forklifts and other materials handling equipment, machine tools, commercial refrigeration equipment, construction equipment and mining machinery), including machinery and equipment of division 28.</p>

	Nace Rev. 2.1	DB25	
		33.12.00	<p>Repair and maintenance of machinery</p> <p>This subclass includes the repair and maintenance of a wide range of machinery and equipment for commercial use. The subclass also includes the repair and maintenance of locomotives, pumps, compressors and related equipment.</p> <p>Includes:</p> <ul style="list-style-type: none"> - repair and maintenance of engines, except for motor vehicles, ships, boats and aircraft - repair and maintenance of engines for locomotives - repair and maintenance of pumps, compressors and related equipment - repair and maintenance of fluid power machinery - repair of valves - repair of gearing and driving elements - repair and maintenance of industrial process furnaces - repair and maintenance of lifting and handling equipment - repair and maintenance of industrial refrigeration equipment and air-purifying equipment - repair and maintenance of commercial-type general-purpose machinery - repair of power-driven hand tools - repair and maintenance of metal-cutting and metal-forming machine tools and accessories - repair and maintenance of other machine tools - repair and maintenance of agricultural and forestry tractors - repair and maintenance of agricultural machinery, forestry and logging machinery - repair and maintenance of metallurgy machinery - repair and maintenance of machinery for mining, construction, oilfields and gas fields - repair and maintenance of food, beverage and tobacco processing machinery - repair and maintenance of textile apparel and leather production machinery - repair and maintenance of papermaking machinery - repair and maintenance of plastic and rubber machinery - repair and maintenance of other special-purpose machinery of division 28 - repair and maintenance of weighing equipment - repair and maintenance of vending machines - repair and maintenance of cash registers - repair and maintenance of photocopy machines - repair of calculators, electronic or not - repair of typewriters <p>Excludes:</p> <ul style="list-style-type: none"> - <i>repair and maintenance of civilian ship and boat engines, see 33.15</i> - <i>repair and maintenance of civilian aircraft engines, see 33.16</i> - <i>repair and maintenance of engines for military fighting vehicles, ships, boats, air and spacecraft, see 33.18</i> - <i>installation, repair and maintenance of furnaces and other heating equipment, see 43.22</i> - <i>installation, repair and maintenance of elevators and escalators, see 43.24</i> - <i>repair and maintenance of computers, see 95.10</i> - <i>repair and maintenance of engines for motor vehicles, see 95.31</i>

Nace Rev. 2.1	DB25	
33.13	33.13.00	<p>Repair and maintenance of electronic and optical equipment</p> <p>This class includes the repair and maintenance of goods produced in groups 26.5, 26.6 and 26.7, except those that are considered household goods.</p> <p>Repair and maintenance of electronic and optical equipment</p> <p>This subclass includes the repair and maintenance of electronic and optical equipment, such as measuring equipment, aircraft engine instruments, meteorological instruments, pacemakers, hearing aids, irradiation equipment, binoculars and microscopes.</p> <p>Includes:</p> <ul style="list-style-type: none"> - repair and maintenance of the measuring, testing, navigating and control equipment of group 26.5, e.g.: <ul style="list-style-type: none"> • aircraft engine instruments • automotive emissions testing equipment • meteorological instruments • physical, electrical and chemical properties testing and inspection equipment • surveying instruments • radiation detection and monitoring instruments - repair and maintenance of irradiation, electromedical and electrotherapeutic equipment of class 26.60, e.g.: <ul style="list-style-type: none"> • magnetic resonance imaging (MRI) equipment • medical ultrasound equipment • pacemakers • hearing aids • electrocardiographs • electromedical endoscopic equipment • irradiation apparatus - repair and maintenance of optical instruments and equipment of class 26.70, if the use is mainly commercial, e.g.: <ul style="list-style-type: none"> • binoculars • microscopes (except electron and proton microscopes) • telescopes • prisms and lenses (except ophthalmic) • photographic equipment <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - repair and maintenance of photocopy machines, see 33.12 - repair and maintenance of computers and peripheral equipment, see 95.10 - repair and maintenance of computer projectors, see 95.10 - repair and maintenance of communication equipment, see 95.10 - repair and maintenance of television and video cameras, see 95.10 - repair of household-type video cameras, see 95.21 - repair of watches and clocks, see 95.25

	Nace Rev. 2.1	DB25	
	33.14		<p>Repair and maintenance of electrical equipment</p> <p>This class includes the repair and maintenance of goods of division 27.</p>
		33.14.00	<p>Repair and maintenance of electrical equipment</p> <p>This subclass includes the repair and maintenance of electrical equipment, such as transformers, relays, batteries and electrical lighting equipment. Repair and maintenance of car charging stations is also included.</p> <p>Includes:</p> <ul style="list-style-type: none"> - repair and maintenance of power, distribution, and specialty transformers - repair and maintenance of electric motors, generators and motor generator sets - repair and maintenance of switchgear and switchboard apparatus - repair and maintenance of relays and industrial controls - repair and maintenance of primary and storage batteries - repair and maintenance of electric lighting equipment - repair and maintenance of current-carrying wiring devices and non-current-carrying wiring devices for wiring electrical circuits <p>Includes also:</p> <ul style="list-style-type: none"> - repair and maintenance of charging facilities for cars <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>repair and maintenance of electric motors for boats, motor vehicles and motorcycles, see 33.15, 95.31, 95.32</i> - <i>repair and maintenance of computers and peripheral computer equipment, see 95.10</i> - <i>repair and maintenance of telecommunication equipment, see 95.10</i> - <i>repair and maintenance of consumer electronics, see 95.21</i> - <i>repair and maintenance of domestic appliances, see 95.22</i> - <i>repair of watches and clocks, see 95.25</i>
	33.15		<p>Repair and maintenance of civilian ships and boats</p> <p>This class includes the repair and maintenance of civilian ships and boats.</p>
		33.15.00	<p>Repair and maintenance of civilian ships and boats</p> <p>This subclass includes the repair and maintenance of civilian ships and boats, e.g. recreational boats, electric outboard motors and floating equipment.</p> <p>Includes:</p> <ul style="list-style-type: none"> - repair and routine maintenance of civilian ships - repair and maintenance of pleasure boats - repair and maintenance of civilian ship and boat engines, including electric outboard motors - repair and maintenance of floating structures <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>factory overhaul of engines for civilian and sport/recreational ships and boats, see 28.11</i> - <i>factory overhaul and rebuilding of civilian ships and boats, see 30.11</i> - <i>factory overhaul and rebuilding of sport/recreational ships and boats, see 30.12</i> - <i>repair and maintenance of military ships and boats, see 33.18</i> - <i>repair and maintenance of military ship and boat engines, see 33.18</i>

Nace Rev. 2.1	DB25	
33.16		<p>Repair and maintenance of civilian air and spacecraft</p> <p>This class includes the repair and maintenance of civilian aircraft and spacecraft.</p>
33.17	33.16.00	<p>Repair and maintenance of civilian air and spacecraft</p> <p>This subclass includes the repair and maintenance of civil aircraft and spacecraft, such as civil aircraft and aircraft engines. Factory overhaul and rebuilding of civil aircraft and aircraft engines is classified in 30.31.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - repair and maintenance of civilian aircraft (except factory conversion, factory overhaul, factory rebuilding) - repair and maintenance of civilian aircraft engines <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - factory overhaul and rebuilding of civilian aircraft, see 30.31 - factory overhaul of civilian aircraft engines, see 30.31 - repair and maintenance of military fighting vehicles, aircraft and spacecraft, see 33.18
	33.17.00	<p>Repair and maintenance of other civilian transport equipment</p> <p>This class includes the repair and maintenance of other transport equipment of division 30.</p>
		<p>Repair and maintenance of other civilian transport equipment</p> <p>This subclass includes the repair and maintenance of other civilian means of transport, e.g. locomotives, conversion of railway carriages, animal-drawn wagons or hand-driven vehicles. Repair and maintenance of vehicles for the physically disabled and shopping carts are also included. Repair and maintenance of locomotives is classified in 33.12.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - repair and maintenance of locomotives and the conversion of railway cars - repair of animal-drawn buggies and wagons - repair and maintenance of vehicles for persons with disabilities - repair of hand-propelled or animal-drawn vehicles - repair and maintenance of shopping carts <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - factory overhaul and rebuilding of locomotives and railway cars, see 30.20 - repair and maintenance of engines for locomotives, see 33.12 - repair and maintenance of military fighting vehicles, see 33.18 - repair of bicycles, see 95.29 - repair and maintenance of motorcycles, see 95.32

	Nace Rev. 2.1	DB25	
	33.18		<p>Repair and maintenance of military fighting vehicles, ships, boats, air and spacecraft</p> <p>This class includes the repair and maintenance of military fighting vehicles, ships, boats, air and spacecraft.</p>
		33.18.00	<p>Repair and maintenance of military fighting vehicles, ships, boats, air and spacecraft</p> <p>This subclass includes the repair and maintenance of military combat vehicles, ships, boats and aircraft and spacecraft.</p> <p>Includes:</p> <ul style="list-style-type: none"> - repair and maintenance of military air and spacecraft - repair and maintenance of military fighting vehicles - repair and maintenance of military ships, boats and floating structures - repair and maintenance of engines for military fighting vehicles, vessels, ships, boats, air and spacecraft <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - factory overhaul of military ship and boat engines, see 28.11 - factory overhaul and rebuilding of military fighting vehicles, ships, boats, floating structures, air and spacecraft, see 30.13, 30.32, 30.40 - factory overhaul and conversion of military aircraft or aircraft engines, see 30.32 - maintenance and repair of civilian boats, ships, aircraft and spacecraft, and other craft, see 33.15, 33.16
	33.19		<p>Repair and maintenance of other equipment</p> <p>This class includes the repair and maintenance of equipment not covered in other groups of this division.</p>
		33.19.00	<p>Repair and maintenance of other equipment</p> <p>This subclass includes the repair and maintenance of other equipment not mentioned in 33.11-33.18, e.g. fishing nets, ropes, slot machines and hospital beds. The restoration of organs and other historical musical instruments is also included.</p> <p>Includes:</p> <ul style="list-style-type: none"> - repair of fishing nets, including mending - repair of ropes, riggings, canvas and tarpaulins - repair of fertiliser and chemical storage bags - repair or reconditioning of wooden pallets, shipping drums or barrels, and similar items - repair of gaming and gambling machines - repair of hospital beds <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - repair of household- and office-type furniture, see 95.24 - repair of bicycles, see 95.29 - repair and alteration of clothing, see 95.29

	Nace Rev. 2.1	DB25	
33.2	33.20	33.20.00	<p>Installation of industrial machinery and equipment</p> <p>Installation of industrial machinery and equipment</p> <p>This class includes the specialised installation of machinery. However, the installation of equipment that forms an integral part of buildings or similar structures (for example, installation of escalators, electrical wiring, burglar-alarm systems or air-conditioning systems) is classified as construction.</p> <p>Installation of industrial machinery and equipment</p> <p>This subclass includes the installation of industrial machinery, equipment and turbines, e.g. communication equipment, equipment for wind turbine construction and bowling alleys, storage machinery and equipment, as well as shelving and free-standing charging stations.</p> <p>Includes:</p> <ul style="list-style-type: none"> - installation of industrial machinery in industrial plants - installation and assembly of industrial process control equipment - installation of other industrial equipment, e.g.: <ul style="list-style-type: none"> • communication equipment • mainframe and similar computers • irradiation and electromedical equipment, etc. - dismantling large-scale machinery and equipment - activities of millwrights - machine rigging - installation of bowling alley equipment - installation of warehouse machinery and equipment <p>Includes also:</p> <ul style="list-style-type: none"> - installation of large-scale shelving, warehouses (not as an integral part of building) - installation of stand-alone charging facilities <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - construction of complete warehouses, see 41.00 - installation of wall-mounted chargers for electric vehicles, see 43.21 - installation of elevators, escalators, automated doors, vacuum cleaning systems, etc., see 43.24 - installation of doors, staircases, shopfittings, furniture, etc., see 43.32 - erection of structural steel for warehouse storage shelves, see 43.42 - installation (setting-up) of personal computers, see 62.90

	Nace Rev. 2.1	DB25	
D			<p>Electricity, gas, steam and air conditioning supply</p> <p>This section includes the generation, storage, control, distribution, trade and brokerage of electric power or of gaseous fuels for energy supply through a permanent network of lines, mains and pipes. Energy supply for industrial parks or residential buildings is included.</p> <p>This section therefore includes the operation of electricity and gas utilities.</p> <p>This section also includes heating and cooling (for example, steam and air conditioning supply) through a permanent network.</p> <p>This section excludes:</p> <ul style="list-style-type: none"> - extraction of crude natural gas, see 06.20 - water supply and sewerage, see divisions 36, 37 - transport of gas through pipelines, i.e. not through the distribution network, see 49.50
35			<p>Electricity, gas, steam and air conditioning supply</p>
35.1			<p>Electric power generation, transmission and distribution</p> <p>This group includes the generation of electric power, transmission from generating facilities to distribution centres and distribution to end users. Trade and storage of electric power are also included.</p> <p>This group excludes:</p> <ul style="list-style-type: none"> - separate production and distribution of steam and heat, see 35.3 - activities of electric power brokers or agents that arrange the sale of electricity via power distribution systems operated by others, see 35.4
	35.11		<p>Production of electricity from non-renewable sources</p>
		35.11.00	<p>Production of electricity from non-renewable sources</p> <p>This subclass includes the operation of generation facilities that produce electricity from non-renewable energy sources (e.g. natural gas, coal and other fossil fuels) and from emission-free non-renewable sources (e.g. nuclear power).</p> <p>Includes:</p> <ul style="list-style-type: none"> - operation of generation facilities that produce electricity from non-renewable sources (e.g. natural gas, coal and other fossil fuels), and from emission-free non-renewable sources (e.g. nuclear) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - production of electricity from renewable sources, see 35.12 - production of electricity as part of the storage of electricity, see 35.16 - pretreatment of waste for energy recovery, see 38.22

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	35.12	35.12.00	<p>Production of electricity from renewable sources</p> <p>Production of electricity from renewable sources</p> <p>This subclass includes the operation of generation facilities that produce electricity from renewable sources (e.g. gaseous biofuels, hydropower, wind power and solar energy).</p> <p>Includes:</p> <ul style="list-style-type: none"> - operation of generation facilities that produce electricity from renewable sources (e.g. gaseous biofuels, hydropower, on-shore and off-shore wind power, photovoltaic solar energy, thermal solar energy, geothermal energy, and tide, wave and ocean energy) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - production of electricity from non-renewable sources, see 35.11 - production of electricity as part of the storage of electricity activities, see 35.16 - pretreatment of waste for energy recovery, see 38.22
	35.13	35.13.00	<p>Transmission of electricity</p> <p>Transmission of electricity</p> <p>This subclass includes the operation of high-voltage transmission systems that convey electricity from the generation facility to the distribution system.</p> <p>Includes:</p> <ul style="list-style-type: none"> - operation of high-voltage transmission systems that convey electricity from the generation facility to the distribution system
	35.14	35.14.00	<p>Distribution of electricity</p> <p>Distribution of electricity</p> <p>This subclass includes the operation of high-voltage, medium-voltage and low-voltage distribution systems (e.g. lines, poles, meters and wiring), which convey electric power received from the generation facility or the transmission system to the end user.</p> <p>Includes:</p> <ul style="list-style-type: none"> - operation of high-voltage, medium-voltage and low-voltage distribution systems (e.g. lines, poles, meters and wiring), which convey electric power received from the generation facility or the transmission system to the end user - rental and leasing of electricity distribution networks - distribution of electricity into electricity mains/networks

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	35.15		<p>Trade of electricity</p> <p>35.15.10 Trade of electricity via charging stations etc.</p> <p>This subclass includes trading in electricity on own account through charging stations or other charging facilities for electronic devices and electric vehicles.</p> <p>Includes:</p> <ul style="list-style-type: none"> - trading in electricity, on own account, via charging stations <p>Includes also:</p> <ul style="list-style-type: none"> - operation of charging facilities for vehicles, e.g. electric cars, motorcycles and bicycles - operation of charging facilities for electronic devices, e.g. mobile phones and laptops <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - sale of electricity on behalf of others, see 35.40.00 <p>35.15.90 Other trading in electricity</p> <p>This subclass includes other electricity trading, including the operation of electricity and transmission capacity exchange systems for electric power.</p> <p>Includes:</p> <ul style="list-style-type: none"> - other trading in electricity on own account <p>Includes also:</p> <ul style="list-style-type: none"> - trading of electricity on wholesale markets - trading of electricity to the end user - operation of electricity and transport capacity exchange systems
	35.16		<p>Storage of electricity</p> <p>35.16.00 Storage of electricity</p> <p>This subclass includes conversion of electrical energy into a form of energy, which can be stored, the storing of such energy, e.g. operation of pump storage facilities, compressed air storage facilities, or battery storage facilities. Distribution of stored electricity into electricity mains/networks is also included.</p> <p>Includes:</p> <ul style="list-style-type: none"> - conversion of electrical energy into a form of energy, which can be stored, the storing of such energy, and the subsequent reconversion of such energy into electrical energy (e.g. operation of pump storage facilities, compressed air storage facilities, or battery storage facilities) - distribution of stored electricity into electricity mains/networks <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - production of electricity not by storage, see 35.11, 35.12

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35.2			<p>Manufacture of gas, and distribution of gaseous fuels through mains</p> <p>This group includes the manufacture of gas, the storage and the distribution of natural or synthetic gas to the user through a system of mains.</p> <p>This group excludes:</p> <ul style="list-style-type: none"> - extraction of crude natural gas, see 06.20 - activities of brokers or agents that arrange the sale of gaseous fuels over gas distribution systems operated by others, see 35.4 - transport, usually over long distances, of gas through pipelines, see 49.50 - separate operation of gas pipelines, typically done over long distances, connecting producers with distributors of gas, or between urban centres, see 49.50
	35.21	35.21.00	<p>Manufacture of gas</p> <p>Manufacture of gas</p> <p>This subclass includes production of gaseous fuels for energy supply through a gas distribution network, e.g. by carbonation of coal. Production of biogas for the purpose of gas supply (e.g. from sewage sludge, manure, waste) is also included.</p> <p>Includes:</p> <ul style="list-style-type: none"> - production of gaseous fuels for energy supply through a gas distribution network (e.g. by carbonation of coal, gasification of lignite, electrolysis or methanisation) - production of gaseous fuels for energy supply with a specified calorific value, by purification, blending and other processes from gases of various types, including natural gas or hydrogen - production of biogas for the purpose of gas supply (e.g. from sewage sludge, manure, waste) - production of gaseous biofuels for energy supply through a gas distribution network <p>Includes also:</p> <ul style="list-style-type: none"> - cleansing of biogas for energy supply through a permanent network - regasification of natural gas for distribution through mains <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - extraction of crude natural gas, see 06.20 - production of coke oven gas, see 19.10 - manufacture of refined petroleum products, see 19.20 - production of liquefied petroleum gas (LPG), see 19.20 - manufacture of industrial gases, see 20.11 - production of hydrogen, not for energy supply through a network, see 20.11 - manufacture of basic organic gases, not for energy supply through a network, see 20.14 - production of blast furnace gas, see 24.10

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	35.22	35.22.00	<p>Distribution of gaseous fuels through mains</p> <p>Distribution of gaseous fuels through mains</p> <p>This subclass includes the transport, distribution and supply of gaseous fuels of all kinds through a system of mains. Transport of gas through pipelines over long distances is classified in 49.50.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - transport, distribution and supply of gaseous fuels of all kinds through a system of mains - rental and leasing of gas utility networks <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - transport, usually over long distances, of gas through pipelines, see 49.50
	35.23	35.23.00	<p>Trade of gas through mains</p> <p>Trade of gas through mains</p> <p>This subclass includes the trade of gaseous fuels through mains on own. Trade of gas, for account of others, through pipelines is classified in 35.40.00. Long-distance transport of gases outside the supply network is classified in 49.50.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - sale of gaseous fuels through mains on own account <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - sale of gaseous fuels through mains on the account of others, see 35.40 - wholesale of bottled gaseous fuels, see 46.81 - retail sale of gaseous fuel for motor vehicles and motorcycles, see 47.30 - retail sale of household fuel oil and bottled gas, see 47.78
	35.24	35.24.00	<p>Storage of gas as part of network supply services</p> <p>Storage of gas as part of network supply services</p> <p>This subclass includes storage of gas, e.g. gaseous fuels and hydrogen gas, as part of the supply network.</p> <p>Includes:</p> <ul style="list-style-type: none"> - storage of gaseous fuels - storage of hydrogen gas <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - gas liquefaction for mine site transport, see 09.10 - storage of gaseous fuels, not part of network energy supply services, see 52.10

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35.3	35.30	35.30.00	<p>Steam and air conditioning supply</p> <p>Steam and air conditioning supply</p> <p>Steam and air conditioning supply</p> <p>This subclass includes production, collection and distribution of water, whether steam, cold, hot or frozen, used for heating or cooling. Thermal energy storage is also covered.</p> <p>Includes:</p> <ul style="list-style-type: none"> - production, collection and distribution of steam and hot water for heating, power and other purposes - production and distribution of cooled air (e.g. for air conditioning supply) - production and distribution of chilled water for cooling purposes - production of ice from natural water for cooling purposes <p>Includes also:</p> <ul style="list-style-type: none"> - storage of thermal energy <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacturing of edible ice, see 10.52</i> - <i>production of heat/steam by conversion of waste materials, see 38.22</i>
35.4	35.40	35.40.00	<p>Activities of brokers and agents for electric power and natural gas</p> <p>This group includes brokerage and agency activities related to the supply of electricity and the delivery of fuel gases through a supply network.</p> <p>Activities of brokers and agents for electric power and natural gas</p> <p>Activities of brokers and agents for electric power and natural gas</p> <p>This subclass includes brokerage and agent activities in connection with the sale of electricity, gas and heat through distribution systems operated by others.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of brokers or agents, who arrange the sale of electricity via power distribution systems operated by others - activities of gas brokers or agents, who arrange the sale of gaseous fuels via gas distribution systems operated by others - activities of brokers and agents for commodity and distribution capacity exchanges for gaseous fuels - activities of brokers and agents for the operation of electricity distribution and transmission capacity exchanges for electric power <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>storage and distribution or provision of electric power to the user (through a system of mains) by the producer (own account), see 35.1</i> - <i>storage and distribution or provision of gaseous fuels to the user (through a system of mains) by the producer (own account), see 35.2</i> - <i>intermediation service activities for the transport of gaseous fuels, see 52.31</i>

	Nace Rev. 2.1	DB25	
E			<p>Water supply; sewerage, waste management and remediation activities</p> <p>This section includes activities related to the management, collection, pretreatment, recovery and disposal, of various forms of waste (for example, solid or non-solid industrial or household waste) and its organisation.</p> <p>The output of the waste or sewage treatment process can either be disposed of or become an input into other production processes. Secondary raw materials are materials and products, which can be used as raw materials by simple reuse, or via recycling and recovery of waste. Activities of water supply are also grouped in this section, since they are often carried out in connection with, or by units also engaged in, the treatment of sewage.</p> <p>The activities also include remediation of contaminated buildings and sites, soil, surface and groundwater (for example, oceans, mangroves, seas), and so on.</p> <p>Units that usually take over their clients' waste procedures and become the customer of the waste hauler, and then in turn charge their clients for waste services, are classified in division 38. Even if these units do not render the corresponding services themselves, they are responsible for their fulfilment. This activity is regarded as the complete outsourcing of a service.</p> <p>This section excludes:</p> <ul style="list-style-type: none"> - waste trade activities as agents, see 46.18 - waste trade activities as wholesalers, see 46.87

	Nace Rev. 2.1	DB25	
36			<p>Water collection, treatment and supply</p> <p>This division includes the collection, treatment and distribution of water to the end user. Collection of water from various sources, as well as distribution by various means is included.</p>
36.0			<p>Water collection, treatment and supply</p>
	36.00		<p>Water collection, treatment and supply</p>
		36.00.00	<p>Water collection, treatment and supply</p> <p>Water collection, treatment and supply</p> <p>This subclass includes all activities related to the collection, extraction, treatment, desalination and distribution of water for commercial and domestic use. This subclass also includes the rental and leasing of water supply networks. Transport of water through pipelines is classified in 49.50.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - abstraction of water from rivers, lakes and groundwater - treatment of water for the water supply - desalting of sea or groundwater to produce water as the principal product of interest - distribution of water through mains, by trucks or other means - rainwater collection <p>Includes also:</p> <ul style="list-style-type: none"> - operation of irrigation canals - rental and leasing of water distribution networks <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - provision of irrigation services for agricultural purposes, see 01.61 - production of natural mineral waters and other bottled waters, see 11.07 - treatment of wastewater in order to prevent pollution, see 37.00 - installation of water meters, see 43.22 - transport of water via pipelines, not through mains, see 49.50 - water meter reading by third parties, see 82.99

	Nace Rev. 2.1	DB25	
37			<p>Sewerage</p> <p>This division includes the operation of sewerage systems or sewage treatment facilities, which collect, treat and discharge sewage into water bodies or operate surface impoundment.</p> <p>This division also includes the operation of wastewater treatment facilities for reuse (for example, agricultural, industrial and road cleaning wastewater or collected rainwater).</p>
	37.0		<p>Sewerage</p>
	37.00		<p>Sewerage</p>
		37.00.00	<p>Sewerage</p> <p>This subclass includes the installation of sewage systems and wastewater treatment plants for the collection, treatment and disposal of wastewater. This subclass also includes the freeze-drying of sewage sludge, the emptying and cleaning of cesspools, septic tanks, sinks and pits for sewage, and the servicing of chemical toilets. Construction or repair of sewage systems is classified in 42.21.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - operation of wastewater treatment facilities for reuse (e.g. of agricultural, industrial and road cleaning wastewater or collected rainwater), or for artificial recharge or augmentation of groundwater bodies - collection and transport of wastewater from users (e.g. households or industrial units) - collection and transport of rainwater by means of sewerage networks, collectors, tanks and other means of transport (e.g. sewage vehicles, etc.) - maintenance and cleaning of sewers and drains, including sewer rodding <p>Includes also:</p> <ul style="list-style-type: none"> - freeze-drying of sewage sludge by wastewater treatment plants - emptying and cleaning of cesspools and septic tanks, sinks and pits from sewage - servicing of chemical toilets <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - further treatment of sludge extracted from wastewater, see division 38 <ul style="list-style-type: none"> • anaerobic digestion, see 38.2 • aerobic treatment, such as composting, see 38.21 • incineration with energy recovery, see 38.22 • incineration without energy recovery, see 38.31 - decontamination of surface water and groundwater at the place of pollution, see 39.00 - construction or repair of sewerage systems, see 42.21 - cleaning and unblocking of drainpipes in buildings, see 43.22 - rental of portable toilets, see 77.39

	Nace Rev. 2.1	DB25	
38			<p>Waste collection, recovery and disposal activities</p> <p>This division includes the collection, pretreatment for recovery or disposal, recovery and disposal of waste materials and its organisation. Collection of waste, which solely supports the subsequent recovery or disposal of the collected waste by the same unit is to be regarded as waste recovery or as a disposal activity.</p> <p>This division also includes:</p> <ul style="list-style-type: none"> - local hauling of waste materials and the operation of materials recovery facilities, i.e. facilities that transform waste, including scrap, whether sorted or not, into secondary raw materials - activities of units implementing producer responsibility obligations for the management of waste on behalf of the original waste producers. These organisations usually bear the responsibility for the treatment of waste, delegated to them from the original producers of products or packaging. <p>Activities may include the operation of return, collection and recovery systems for used packaging or packaging waste or for the acceptance and treatment of returned or used products.</p> <p>This division excludes:</p> <ul style="list-style-type: none"> - wholesale of waste, see division 46

	Nace Rev. 2.1	DB25	
38.1	38.11	38.11.00	<p>Waste collection</p> <p>This group includes the collection of waste from households and businesses (for example, by means of bins, containers). It includes collection of non-hazardous and hazardous waste (for example, diapers, used batteries, demolition waste, waste oil from households and ships).</p> <p>Collection of non-hazardous waste</p> <p>Collection of non-hazardous waste</p> <p>This subclass includes collection of non-hazardous solid waste (i.e. garbage), recyclable waste and materials from both households and businesses. This subclass also includes the collection and removal of decomposed material and industrial waste products, and the operation of waste transfer facilities for non-hazardous waste. The collection of wastewater is classified in 37.00.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - collection of non-hazardous solid waste (i.e. garbage) within a local area (e.g. from households and businesses), by means of refuse bins, wheeled bins and containers, which may contain mixed recoverable materials - collection of recyclable materials (separated or not) - collection of non-hazardous waste of animal or vegetal origin - collection of used cooking oils and fats - collection of refuse in public places - collection of yard waste <p>Includes also:</p> <ul style="list-style-type: none"> - collection of construction and demolition waste - collection and removal of debris - collection of waste output of industrial plants - operation of waste transfer facilities for non-hazardous waste <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - collection of sewage, see division 37 - collection of hazardous waste, see 38.12 - operation of facilities for sorting recoverable waste, see 38.2 - operation of recovery facilities, see 38.2 - operation of landfills for the disposal of non-hazardous waste and permanent storage of non-hazardous waste, see 38.32

	Nace Rev. 2.1	DB25	
38.2	38.12	38.12.00	<p>Collection of hazardous waste</p> <p>This class includes the collection of hazardous waste (for example, explosive, oxidising, flammable toxic, irritant, carcinogenic, corrosive, infectious and other substances) and preparations harmful for human health and the environment. The activities may also include identification, treatment, packaging and labelling of waste for the purposes of transport.</p> <p>Collection of hazardous waste</p> <p>This subclass includes collection of substances harmful to the human health and the environment in any form, such as waste oil, biohazardous waste, expired medicines and used batteries. The subclass also includes the operation of waste transfer facilities for hazardous waste.</p> <p>Includes:</p> <ul style="list-style-type: none"> - collection of hazardous waste, e.g.: <ul style="list-style-type: none"> • used oil from ships or garages • paints and varnishes • biohazardous waste • hazardous waste of animal origin • nuclear waste • expired pharmaceuticals • used batteries <p>Includes also:</p> <ul style="list-style-type: none"> - operation of waste transfer facilities for hazardous waste <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - collection of non-hazardous waste, see 38.11 - operation of landfills for the disposal of hazardous waste and permanent storage of hazardous waste, see 38.32 - remediation and clean-up of contaminated buildings, mine sites, soil or groundwater (e.g. asbestos removal), see 39.00
			38.21

	Nace Rev. 2.1	DB25	
		38.21.00	<p>Materials recovery</p> <p>This subclass includes the processing of metal and non-metallic waste, including scrap and other articles, into secondary raw materials, e.g. rubber, plastic, glass, waste oil and textiles. The production of biogas from waste, which is not done for the purpose of gas or energy supply, is also included.</p> <p>Remelting of ferrous waste and scrap is classified in 24.10.00 and remelting of plastics for the production of granules or compounds is classified in 20.16.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - mechanical crushing and shredding of metal waste (e.g. from used cars, washing machines or motorcycles) - mechanical reduction of large iron pieces (e.g. railway wagons) - recovery of iron from clinker - reclaiming metals out of photographic waste (e.g. fixer solution or photographic films and paper) - dismantling of wrecks of any type (automobiles, ships, computers, televisions and other equipment) for materials recovery - producing of rubber powder from rubber waste and scrap, including decontamination, division (elimination) of fractions and devulcanising - sorting and mechanical processing (e.g. cleaning, grinding) of plastics to produce secondary raw materials - processing (ageing, cleaning, sorting) of incineration bottom ash into secondary raw materials (metals, aggregates) - crushing, cleaning and sorting of glass - crushing, cleaning and sorting of other waste (e.g. demolition waste to obtain secondary raw materials) - processing of food, beverage and tobacco waste and residual substances into secondary raw materials - recovery of waste oil, processing of used cooking oils and fats into secondary raw materials - extraction of silver from waste chemicals, other than by electrolytic refining - recovery of phosphorus from the incineration of sewage sludge - recovery of textile and clothing products by mechanical, thermal or chemical processes - production of waste compost - production of biogas from waste, not for the purpose of gas or energy supply <p>Excludes:</p> <ul style="list-style-type: none"> - <i>manufacture of new final products from secondary raw materials, whether or not self-manufactured (e.g. spinning yarn from garnetted stock, making pulp from paper waste, retreading tyres or the production of metal from metal scrap), see corresponding classes in section C</i> - <i>reprocessing of nuclear fuels, see 20.13</i> - <i>remelting of plastics to produce granulates or compounds, see 20.16</i> - <i>remelting ferrous waste and scrap, see 24.10</i> - <i>production of biogas from waste for gas supply, see 35.21</i> - <i>energy recovery during waste thermal treatment, see 38.22</i> - <i>disposal of waste without recovery and treatment prior to disposal, see 38.3</i> - <i>wholesale of recoverable materials, see 46.87</i>

	Nace Rev. 2.1	DB25	
	38.22	38.22.00	<p>Energy recovery</p> <p>Energy recovery</p> <p>This subclass includes the pretreatment of waste for energy recovery, conversion of waste materials.</p> <p>Includes:</p> <ul style="list-style-type: none"> - pretreatment of waste for energy recovery, conversion of waste materials (for example, into usable heat or electricity), through a variety of processes, which include thermal treatment <p>Includes also:</p> <ul style="list-style-type: none"> - activities of waste-to-energy plants <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - landfill gas recovery for gas supply, see 35.21
	38.23	38.23.00	<p>Other waste recovery</p> <p>Other waste recovery</p> <p>This subclass includes the preparation of sewage sludge for soil treatment for agricultural improvement or for engineering purposes in landscape architecture.</p> <p>Includes:</p> <ul style="list-style-type: none"> - preparation of sewage sludge for land treatment resulting in benefits to agriculture or ecological improvement - preparation of non-hazardous waste for reclamation in excavated areas or for engineering purposes in landscaping <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - production of biogas from sewage sludge, see 35.21 - back-filling without related preparation activities (e.g. preparation of non-hazardous waste for engineering purposes in landscaping), see division 42

	Nace Rev. 2.1	DB25	
38.3			<p>Waste disposal without recovery</p> <p>This group includes waste disposal of both non-hazardous and hazardous waste. Included are thermal treatment without energy recovery, landfilling, release in bodies of water and permanent storage of waste. Treatment prior to disposal of various forms of waste by different means (for example, the treatment of organic waste with the aim of disposal; the treatment and disposal of toxic live or dead animals and other contaminated waste; the treatment and disposal of transitional radioactive waste from hospitals, etc.) are also included.</p> <p>This group also includes burial or ploughing under of refuse; disposal of used goods to eliminate harmful waste.</p> <p>This group excludes:</p> <ul style="list-style-type: none"> - treatment and disposal of wastewater, see 37.00 - waste recovery, see 38.2
38.31		38.31.00	<p>Incineration without energy recovery</p> <p>Incineration without energy recovery</p> <p>This subclass includes the disposal and treatment prior to disposal of waste by combustion or thermal treatment without energy recovery.</p> <p>Includes:</p> <ul style="list-style-type: none"> - disposal and treatment prior to disposal of waste by combustion or thermal treatment without energy recovery <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>thermal treatment with the resulting production of energy, see 38.22</i>
38.32		38.32.00	<p>Landfilling or permanent storage</p> <p>This class includes the disposal and treatment prior to disposal of non-hazardous or hazardous waste, whether the waste is solid or not, onto or into land (i.e. underground), or in permanent waste storage facilities or sites.</p> <p>Landfilling or permanent storage</p> <p>This subclass includes the incineration and heat treatment of waste without energy recovery. Incineration of waste for energy recovery is classified in 38.22.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - operation of landfills for the disposal of waste - treatment of organic waste for landfilling or permanent storage - disposal of by-products of animal origin in landfills <p>Includes also:</p> <ul style="list-style-type: none"> - permanent underground storage of waste in a deep geological cavity (e.g. in salt or potassium mines) - storage of captured carbon dioxide <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>operation of facilities where waste is unloaded for further transport, see 38.1</i> - <i>operation of facilities where recoverable materials are sorted, see 38.21</i> - <i>decontamination, cleaning up land, water and toxic material abatement, see 39.00</i>

	Nace Rev. 2.1	DB25	
	38.33	38.33.00	<p>Other waste disposal</p> <p>Other waste disposal</p> <p>This subclass includes the release of liquid waste into lakes/seas or other water bodies as well as the injection of pumpable waste into, among other things, wells and other naturally occurring deposits.</p> <p>Includes:</p> <ul style="list-style-type: none"> - release of liquid waste to seas/oceans or other water bodies, including seabed insertion - injection of pumpable discards into wells, salt domes or naturally occurring repositories <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - operation of facilities where recoverable materials are sorted, see 38.21 - energy recovery by thermal treatment of waste, see 38.22 - decontamination, cleaning up land, water and toxic material abatement, see 39.00

	Nace Rev. 2.1	DB25	
39			<p>Remediation activities and other waste management service activities</p> <p>This division includes the provision of remediation services (for example, cleaning up contaminated buildings, sites, soil, surface or groundwater).</p>
39.0	39.00		<p>Remediation activities and other waste management service activities</p>
	39.00.00	39.00.00	<p>Remediation activities and other waste management service activities</p> <p>Remediation activities and other waste management service activities</p> <p>This subclass includes pollution control, e.g. decontamination of industrial facilities, control of coastal and surface pollution, and control of asbestos and lead-based paint. This subclass also includes clean-up, containment, control and monitoring of areas.</p> <p>Water purification in connection with water supply see 36.00.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - decontamination of soils and groundwater at the place of pollution, either in situ or ex situ, using, e.g. mechanical, chemical or biological methods - decontamination of industrial plants or sites, including nuclear plants and sites - decontamination and cleaning up of surface water following accidental pollution (e.g. through collection of pollutants or through application of chemicals) - cleaning up oil spills and other pollutions on land, in surface water, in ocean and seas, including coastal areas - asbestos, lead paint and other toxic material abatement - clearing of landmines, etc., including detonation at the site - other specialised pollution-control activities - carbon capture activities - remediation of mining sites <p>Includes also:</p> <ul style="list-style-type: none"> - site remediation containment, control and monitoring services <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - pest control in agriculture, see 01.61 - purification of water for water supply purposes, see 36.00 - treatment of waste with recovery, see 38.2 - treatment of waste for disposal, see 38.3 - storage of captured carbon dioxide (CO₂), see 38.32 - construction activities in civil engineering projects for the rehabilitation of mining sites, see section F - outdoor sweeping and watering of streets, see 81.23

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F			<p>Construction</p> <p>This section includes general construction and specialised construction activities for buildings and civil engineering works. It includes new work, repair, additions and alterations, the erection of prefabricated buildings or structures on the site as well as construction of a temporary nature.</p> <p>General construction is the construction of entire buildings (for example, homes, offices, stores as well as utility buildings or farm buildings). It also includes the construction of civil engineering works (for example, motorways, streets, bridges, tunnels, railways, airfields, harbours and other water projects, irrigation systems, sewerage systems, industrial facilities, pipelines and electric lines, sports facilities).</p> <p>This work can be carried out on own account or on a fee or contract basis. Portions of the work and sometimes even all parts of the practical work can be subcontracted out. A main contractor that carries the overall responsibility for a construction project is classified here.</p> <p>Further included is the repair of buildings and engineering works. Maintenance, repair and installation of equipment that forms an integral part of buildings (for example, escalators or air-conditioning systems) is classified as construction in section F, if carried out at the construction site.</p> <p>This section includes the complete construction of buildings (division 41), the complete construction of civil engineering works (division 42), as well as specialised construction activities, if carried out only as a part of the construction process (division 43).</p> <p>The rental of construction equipment with an operator is classified with the specific construction activity carried out with this equipment.</p> <p>This section also includes:</p> <ul style="list-style-type: none"> - renovation, renewal, reconstruction and retrofitting of historical and archaeological sites and buildings <p>This section excludes:</p> <ul style="list-style-type: none"> - manufacturing operations not performed at the construction site, see section C - manufacture and deliverance of structures and prefabricated building parts in wood or metal with minimal on-site construction work, see divisions 16, 25 - archaeological excavations, see 72.20 - conservation, restoration and other cultural heritage support activities, see 91.30

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41			<p>Construction of residential and non-residential buildings</p> <p>This division includes general construction of buildings of all types and sizes. It includes construction, repair, additions and alterations as well as the erection of prefabricated buildings on site and those of a temporary nature.</p> <p>Further included is the construction of entire buildings (for example, homes, offices, stores as well as utility buildings or farm buildings).</p>
41.0	41.00		<p>Construction of residential and non-residential buildings</p> <p>This class includes the construction of complete residential or non-residential buildings, as well as additions and alterations. Outsourcing parts of or the whole construction process is possible. If only specialised parts of the construction process are carried out, the activity is classified in division 43.</p>
		41.00.00	<p>Construction of residential and non-residential buildings</p> <p>This subclass includes the construction of all types of buildings as well as the complete conversion or renovation of existing residential and commercial buildings. The implementation of construction projects is classified in 68.12.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - construction of all types of buildings: <ul style="list-style-type: none"> • residential buildings • buildings for industrial production (e.g. factories, workshops) • hospital, school and office buildings • hotel, store, shopping centre and restaurant buildings • airport buildings • parking garages, including underground parking garages • warehouse buildings • religious buildings - construction of indoor sports facilities - erection of prefabricated buildings requiring on-site assembly <p>Includes also:</p> <ul style="list-style-type: none"> - complete remodelling or renovating of existing residential or non-residential buildings involving several specialised construction activities - construction of air-supported buildings (e.g. air domes) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - construction of industrial facilities, except buildings, see 42.99 - development of building projects, for later sale, see 68.12 - architectural and engineering activities, see 71.1 - project management for construction, see 71.1

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42			<p>Civil engineering</p> <p>This division includes general construction for civil engineering objects. It includes new work, repair, additions and alterations, the erection of prefabricated objects on site and also those of a temporary nature.</p> <p>Further included is the construction of heavy constructions (for example, motorways, roads, power plants, bridges, tunnels, railways, airfields, harbours and other water projects, irrigation systems, sewerage systems, industrial facilities, pipelines and electric lines, outdoor sports facilities). This work can be carried out on own account or on a fee or contract basis. Portions of the work and sometimes even all parts of the practical work can be subcontracted out.</p>
42.1	42.11	42.11.00	<p>Construction of roads and railways</p> <p>Construction of roads and motorways</p> <p>Construction of roads and motorways</p> <p>This subclass includes the construction of streets, roads, runways, road surfacing and the construction of forest paths (unpaved).</p> <p>Includes:</p> <ul style="list-style-type: none"> - construction of motorways, streets, roads, other vehicular and pedestrian ways - surface work (e.g. paving of roads, motorways or bridges with asphalt, concrete, stone) - construction of airfield runways - construction of rough, unpaved mountain bike pathways or trails <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - installation of street lighting and electrical signals, see 43.21 - road painting and other marking of streets, see 43.50 - installation of crash barriers, traffic signs, etc., see 43.50 - project management for construction, see 71.1 - engineering activities, see 71.12
	42.12	42.12.00	<p>Construction of railways and underground railways</p> <p>Construction of railways and underground railways</p> <p>This subclass includes the construction of railways, subways and metros as well as the construction of overhead lines and power rails for railways.</p> <p>Includes:</p> <ul style="list-style-type: none"> - construction of railways, underground railways and subways - construction of electricity overhead lines and conductor rails for railways <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - installation of lighting and electrical signals, see 43.21 - project management for construction, see 71.1 - engineering activities, see 71.12

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	42.13	42.13.00	<p>Construction of bridges and tunnels</p> <p>Construction of bridges and tunnels</p> <p>This subclass includes the construction of bridges, cable cars and tunnels.</p> <p>Includes:</p> <ul style="list-style-type: none"> - construction of bridges (e.g. for elevated motorways and railways) - construction of tunnels, including those for motorways and railways <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - construction of railways, see 42.12 - installation of lighting and electrical signals, see 43.21 - project management for construction, see 71.1 - engineering activities, see 71.12
42.2	42.21	42.21.00	<p>Construction of utility projects</p> <p>Construction of utility projects for fluids</p> <p>This class includes the construction of utility distribution lines for the transport of fluids, including gas, and related buildings and structures that are an integral part of these systems.</p> <p>Construction of utility projects for fluids</p> <p>This subclass includes the construction of water pipelines, reservoirs, pipeline networks, sewage systems and pumping stations. This subclass also includes water drilling and geothermal drilling.</p> <p>Installation of water and sewage pipes in buildings is classified in 43.22.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - construction of civil engineering structures for: <ul style="list-style-type: none"> • long-distance, underwater and urban pipelines • water mains and water lines • irrigation systems (canals) • reservoirs - construction of: <ul style="list-style-type: none"> • sewerage systems, including repair • sewage treatment and disposal plants • pumping stations <p>Includes also:</p> <ul style="list-style-type: none"> - water well drilling - geothermal drilling <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - installation of water and wastewater pipes in buildings, see 43.22 - project management activities related to civil engineering works, see 71.12 - camera inspections in wastewater, water and gas pipes, not associated with repair or installation, see 71.20

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	42.99	42.99.00	<p>Construction of other civil engineering projects n.e.c.</p> <p>Construction of other civil engineering projects n.e.c.</p> <p>This subclass includes the construction of industrial facilities (not buildings), such as refineries, chemical plants, grain storage systems and outdoor sports facilities. Construction of buildings used for indoor sports is classified in 41.00.00 and installation of industrial machinery and equipment is classified in 33.20.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - construction of industrial facilities, except buildings, e.g.: <ul style="list-style-type: none"> • mining facilities (e.g. shafts, towers, tunnels) • refineries • chemical plants • grain storage systems - construction of other facilities, except buildings, e.g.: <ul style="list-style-type: none"> • outdoor sports facilities - construction of playgrounds - construction of non-prefabricated swimming pools <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - installation of industrial machinery and equipment, see 33.20 - construction of buildings used for indoor sports, see 41.00 - subdividing and improving of self-owned land for later sale, see 68.12 - project management activities related to civil engineering works, see 71.12

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43			<p>Specialised construction activities</p> <p>This division includes specialised activities (special trades) in the construction of buildings and civil engineering objects or preparation of same. These activities are usually specialised in one aspect common to different structures, requiring specialised skills or equipment. Specialised construction works are generally performed by subcontractors on behalf of a contractor whose activities fall under divisions 41 or 42. Repair is usually performed without subcontracting.</p> <p>Further included is the installation of all types of utilities that make the construction function as such. These activities are usually performed at the site of the construction, although parts of the job may be carried out off site.</p> <p>This division includes electrical, plumbing and other offshore construction installation on floating platforms.</p> <p>The rental of equipment with an operator is classified under the associated construction activity.</p> <p>This division also includes:</p> <ul style="list-style-type: none"> - specialised construction activities carried out as repair and maintenance - completion or finishing of buildings and other constructions
43.1			<p>Demolition and site preparation</p> <p>This group includes activities of preparing a site for subsequent construction activities, including the removal of previously existing structures.</p>
	43.11	43.11.00	<p>Demolition</p> <p>Demolition</p> <p>This subclass includes the demolition and dismantling of buildings and other structures.</p> <p>Asbestos and lead paint abatement are classified in 39.00.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - demolition, dismantling or wrecking of buildings and other structures

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	43.12	43.12.00	<p>Site preparation</p> <p>Site preparation</p> <p>This subclass includes the construction site clearance and earthworks, such as excavation and blasting. This subclass also includes preparatory construction site work in connection with mining.</p> <p>Includes:</p> <ul style="list-style-type: none"> - clearing of building sites - earth moving (e.g. excavation, landfill, levelling, trench digging, blasting) <p>Includes also:</p> <ul style="list-style-type: none"> - site preparation for mining, e.g.: <ul style="list-style-type: none"> • overburden removal and other development and preparation of mineral properties and sites, except oil and gas sites - building site drainage - drainage of agricultural or forestry land - site preparation for archaeological excavation <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - drilling of production oil or gas wells, see 06.10, 06.20 - test drilling, associated with extraction of petroleum or gas, see 09.10 - test drilling and boring support services (e.g. associated with mining activities), see 09.90 - decontamination of soil, see 39.00 - water well drilling, see 42.21 - shaft sinking, see 43.50
	43.13	43.13.00	<p>Test drilling and boring</p> <p>Test drilling and boring</p> <p>This subclass includes test drilling, test boring and core sampling for construction, geophysical, geological or similar purposes.</p> <p>Includes:</p> <ul style="list-style-type: none"> - test drilling, test boring and core sampling for construction, geophysical, geological or similar purposes <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - drilling of production oil or gas wells, see 06.10, 06.20 - test drilling, associated with extraction of petroleum or gas, see 09.10 - test drilling and boring support services (e.g. associated with mining activities), see 09.90 - water well drilling, see 42.21 - geothermal drilling, see 42.21 - shaft sinking, see 43.50 - exploration of oilfields and gas fields, geophysical, geological and seismic surveying, see 71.12

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43.2	43.21	43.21.00	<p>Electrical, plumbing and other construction installation activities</p> <p>This group includes installation activities that support the functioning of a building, including the installation of electrical systems, plumbing (water, gas and sewerage systems), heat and air-conditioning systems, elevators, and so on.</p> <p>Electrical installation</p> <p>This class includes the installation, repair and maintenance of electrical systems in all types of buildings and civil engineering structures.</p> <p>Electrical installation</p> <p>This subclass includes electrical installation work in buildings, including street lighting, traffic lights, solar panels, and charging stations for electric vehicles, e.g. in private homes.</p> <p>Construction of power supply systems such as charging stations for electric vehicles is classified in 42.22.00 and monitoring of electronic security systems is classified in 80.09.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - installation of: <ul style="list-style-type: none"> • electrical wiring and fittings • telecommunication wiring • computer network and cable television wiring, including fibre-optic • satellite dishes • lighting systems • fire alarms • burglar-alarm systems • street lighting and electrical signals • airport runway lighting • photovoltaic systems on buildings • energy storage systems • baseboard heating - installation of wall-mounted chargers for electric vehicles <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - construction of distribution lines for electricity and telecommunication, see 42.22 - construction of solar and wind energy farms, see 42.22 - construction of stations for distribution of electricity (e.g. for electric vehicles), see 42.22 - installation of lightning conductors, see 43.24 - monitoring and remote monitoring of electronic security systems (e.g. burglar alarms and fire alarms, including their installation and maintenance), see 80.09

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	43.22		<p>Plumbing, heat and air-conditioning installation</p> <p>This class includes the installation, repair and maintenance of plumbing, heating and air-conditioning systems, including additions and alterations.</p>
		43.22.00	<p>Plumbing, heat and air-conditioning installation</p> <p>This subclass includes the installation, repair and maintenance of, for example, heating, combustion and air conditioning systems and solar collectors for heating. This subclass also includes the installation, maintenance and repair of medical gas distribution systems in hospitals. Installation of electric floor radiators is classified in 43.21.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - installation, maintenance and repair of: <ul style="list-style-type: none"> • heating systems (e.g. heat pumps, solar thermal collectors) • furnaces, cooling towers • plumbing and sanitary equipment • ventilation and air-conditioning equipment and ducts • gas fittings • steam piping • sprinkler systems (e.g. fire and lawn sprinkler systems) - construction or installation of masonry heater stoves - ductwork installation <p>Includes also:</p> <ul style="list-style-type: none"> - installation of medical gas distribution systems in hospitals <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - installation of electric baseboard heating, see 43.21 - camera inspections in air ducts, water and gas pipes, and other liquids without repair or installation, see 71.20
	43.23	43.23.00	<p>Installation of insulation</p> <p>Installation of insulation</p> <p>This subclass includes the installation of all types of insulation. Installation of external roof insulation and waterproofing of roofs is classified in 43.41.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - thermal insulation works (e.g. for pipes, boilers and ducts, interior or exterior, including cladding for insulation) - sound insulation works - vibration insulation works - fireproofing works - hydro insulation - internal insulation of roofs <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - external insulation of roofs, see 43.41 - waterproofing of roofs, see 43.41

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43.3	43.24	43.24.00	<p>Other construction installation</p> <p>This class includes the installation, repair and maintenance of equipment other than electrical, plumbing, heating and air-conditioning systems or industrial machinery in buildings and civil engineering structures.</p> <p>Other construction installation</p> <p>This subclass includes the installation of other equipment in buildings, e.g. escalators, elevators, wheelchair lifts, lightning conductors, automatic doors, illuminated and unilluminated signs, and the installation of equipment for the personal safety of building workers, e.g. lifelines. The activities of locksmiths are also included. Installation of electronic security systems, e.g. burglar alarms, surveillance systems and fire alarms, without subsequent monitoring and remote monitoring activities is classified in 43.21.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - installation in buildings or other construction projects of: <ul style="list-style-type: none"> • elevators, escalators, including stairlifts • automated and revolving doors • lightning conductors • vacuum cleaning systems • blinds and awnings - installation of fences, railings and fire escape staircases - installation of signs, whether illuminated or not - installation and replacement of locks - installation of automatic systems on buildings (e.g. for opening windows and doors) <p>Includes also:</p> <ul style="list-style-type: none"> - installation of equipment for the personal safety of builders (e.g. to secure lifelines) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - installation of industrial machinery, see 33.20
	43.31	43.31.00	<p>Building completion and finishing</p> <p>Plastering</p> <p>Plastering</p> <p>This subclass includes stucco work and the installation of plaster walls in buildings as well as plastering of ceilings.</p> <p>Includes:</p> <ul style="list-style-type: none"> - application in buildings or other construction projects of interior and exterior plaster or stucco, including related lathing materials - dry-walling of walls and plastering of ceilings

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	43.32	43.32.00	<p>Joinery installation</p> <p>Joinery installation</p> <p>This subclass includes carpentry and joinery activities in buildings, e.g. installation of doors, windows and cabinets in wood or other materials. Installation of automatic doors and swing doors is classified in 43.24.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - installation of doors (except automated and revolving), windows, door and window frames, of wood or other materials - installation of fitted kitchens, built-in cupboards, staircases, shopfittings, etc. - interior completion (e.g. of ceilings and movable partitions) - installation works for conservatories, verandas and balconies, of wood or other materials - assembly of stands and stalls (e.g. at markets, exhibitions, fairs) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - installation of automated and revolving doors, see 43.24 - rental and leasing of stands and stalls (e.g. for exhibitions or fairs), see 77.39
	43.33	43.33.00	<p>Floor and wall covering</p> <p>Floor and wall covering</p> <p>This subclass includes the laying, tiling, hanging or fitting of floor coverings and wall coverings of any kind and the installation of tiled stoves. Sanding, polishing and sealing of parquet and other wooden floor coverings are also included. Wall coverings of external walls are classified in 43.35.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - laying, tiling, hanging or fitting in buildings or within other constructions of: <ul style="list-style-type: none"> • ceramic, concrete or cut stone wall or floor tiles, ceramic stove fitting • parquet and other wooden floor coverings, wooden wall coverings • carpets and linoleum floor coverings, including of rubber or plastic • terrazzo, marble, granite or slate floor or wall coverings • wallpaper <p>Includes also:</p> <ul style="list-style-type: none"> - sanding, polishing and sealing of parquet and other wooden floor coverings <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - wall cladding for exterior walls, see 43.35

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	43.34		<p>Painting and glazing</p> <p>43.34.10 Painting business</p> <p>This subclass includes the interior and exterior painting of buildings, including painting of civil engineering structures.</p> <p>Includes:</p> <ul style="list-style-type: none"> - interior and exterior painting of buildings - painting of civil engineering structures <p>Includes also:</p> <ul style="list-style-type: none"> - coating of metals on buildings and civil engineering structures <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>waterproofing of roofs, see 43.41.00</i> - <i>road painting and other road marking, see 43.50.00</i> <p>43.34.20 Glazier business</p> <p>This subclass includes the installation of glass, mirrors, etc. It also includes the installation of car windows as well as retail sale with glass and mirrors. Installation of windows is classified in 43.32.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - installation of glass, mirrors, etc. <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>installation of windows, see 43.32.00</i>
	43.35		<p>Other building completion and finishing</p> <p>This class includes the finishing work, which concludes the construction of a building.</p> <p>43.35.00 Other building completion and finishing</p> <p>This subclass includes the assembly of prefabricated metal sheets, e.g. decoration of buildings, cladding for external walls, erection of curtain walls and other building completion.</p> <p>Interior decoration activities are classified in 74.13.00. Steam cleaning, sandblasting and similar activities on the exterior of buildings are classified in 81.22.90.</p> <p>Includes:</p> <ul style="list-style-type: none"> - installation of prefabricated metal sheets, steel parts, profiles, etc. - ornamentation fitting works on buildings - cladding for exterior walls - erection of curtain walls - other building completion and finishing work n.e.c. <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>installation of large-scale shelving (e.g. in shops or warehouses (not an integral part of the building)), see 33.20</i> - <i>installation of acoustic panels, tiles and similar materials, see 43.23</i> - <i>interior design activities, see 74.13</i> - <i>general interior cleaning of buildings and other structures, see 81.21</i> - <i>specialised interior and exterior cleaning of buildings, see 81.22</i> - <i>steam cleaning, sandblasting and similar activities for building exteriors, see 81.22</i>

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43.4	43.41	43.41.00	<p>Specialised construction activities in construction of buildings</p> <p>Roofing activities</p> <p>Roofing activities</p> <p>This subclass includes roof construction work, such as assembly and installation of rafters, insulation, waterproofing, skylights and safety equipment. Installation of external roof insulation is also included. Installation of internal roof insulation is classified in 43.23.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - roof framing works - installation of roof trusses - external insulation of roofs - laying of roof coverings - installation of insulation in roofs - waterproofing of roofs - installation of drains, eaves gutters and rainwater pipes - installation of roof lights and roof access hatches - installation of snowguards on pitched roofs - installation of roof safety equipment <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>internal insulation of roofs, see 43.23</i>
	43.42	43.42.00	<p>Other specialised construction activities in construction of buildings</p> <p>Other specialised construction activities in construction of buildings</p> <p>This subclass includes specialised construction work, such as the construction of foundations for buildings, the dehumidification of buildings, and the construction of chimneys and industrial furnaces.</p> <p>Includes:</p> <ul style="list-style-type: none"> - construction activities specialising in one aspect common to construction of buildings, requiring specialised skills or equipment: <ul style="list-style-type: none"> • construction of foundations for buildings, including piledriving • de-humidification of buildings • erection of prefabricated, not self-manufactured, structural steel components for buildings • erection of chimneys and industrial ovens <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>construction or installation of masonry heater stoves, see 43.22</i>

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43.5			<p>Specialised construction activities in civil engineering</p>
	43.50		<p>Specialised construction activities in civil engineering</p>
		43.50.00	<p>Specialised construction activities in civil engineering</p> <p>This subclass includes specialised construction work, e.g. assembly of steel structures for construction works, installation of crash barriers and traffic signs. Line painting on roads and other markings are also included.</p> <p>Execution of surface work such as road and paving, e.g. of asphalt, concrete or stone, is classified in 42.11.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - construction activities specialising in one aspect common in civil engineering, requiring specialised skill or equipment: <ul style="list-style-type: none"> • construction of foundations for civil engineering, including piledriving • shaft sinking • erection of steel elements for civil engineering projects • installation of crash barriers, traffic signs, etc. - erection of noise protection walls (e.g. along roads) - installation of street furniture - installation of prefabricated swimming pools - road painting and other marking of streets - erection of protective rock walls and installation of rockfall protection <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - surface work (e.g. paving of roads (asphalt, concrete, stone, etc.)), see 42.11 - construction of non-prefabricated swimming pools, see 42.99
43.6			<p>Intermediation service activities for specialised construction services</p>
	43.60		<p>Intermediation service activities for specialised construction services</p>
		43.60.00	<p>Intermediation service activities for specialised construction services</p> <p>This subclass includes intermediation service activities for specialised construction services by bringing clients and service providers together for a fee or commission, without the intermediary providing the specialised construction services that are intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, post, and so on). The fee or commission can be received from either the client or the provider of the specialised construction service. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space).</p>

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43.9			Other specialised construction activities
	43.91		Masonry and bricklaying activities
	43.99	43.99.00	<p>Other specialised construction activities n.e.c.</p> <p>Other specialised construction activities n.e.c.</p> <p>This subclass includes other specialised construction work, e.g. reinforcement steel bending activities, at the construction site, erection and dismantling of scaffolding, erection of safety equipment. Renovation, renewal, reconstruction and retrofitting of historical and archaeological sites and buildings are also included. Rental of scaffolding and working platforms, without erection and dismantling, is classified in 77.32.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - construction activities specialising in one aspect common to different kinds of structures, requiring specialised skill or equipment, n.e.c.: <ul style="list-style-type: none"> • reinforcement steel bending activities, at the construction site • scaffolds and work platform erecting and dismantling - erection of construction site safety equipment - work with specialist access requirements necessitating climbing skills and the use of related equipment (e.g. working at height on tall structures) - rental of cranes and other building equipment, which cannot be allocated to a specific construction type, with an operator - repairing of reinforced concrete structures (e.g. beams, columns) - erection of billboards or advertising columns - concreting works <p>Includes also:</p> <ul style="list-style-type: none"> - renovation, renewal, reconstruction and retrofitting of historical and archaeological sites and buildings <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - rental of scaffolds and work platforms, without erection and dismantling, see 77.32 - rental of construction machinery and equipment without an operator, see 77.32

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G			<p>Wholesale and retail trade</p> <p>This section includes wholesale and retail sale (in other words, sale without transformation) of any type of physical goods and rendering services incidental to the sale of merchandise. Goods are physical, produced objects for which a demand exists, over which ownership rights can be established and whose ownership can be transferred from one unit to another by engaging in transactions on markets. This is consistent with the definitions and concepts applied in the balance of payments domain, the G20 Digital Economy Task Force, the Handbook on Measuring Digital Trade, and so on.</p> <p>Wholesale and retail sale are the final steps in the distribution of merchandise. For this purpose, ancillary activities (see introductory guidelines) are carried out, which include a number of usual operations (or manipulations) associated with trade, without transforming the goods. These operations (or manipulations) include, for example, sorting, grading and assembling of goods, mixing or blending of goods (for example, sand), bottling (with or without preceding bottle cleaning), packaging, breaking bulk and repacking for distribution in smaller lots, storage (whether or not frozen or chilled). If not carried out as usual operations (or manipulations) associated with trade, the mentioned activities can be carried out as principal, secondary or ancillary activities in other sections of NACE. For instance, blending of beverages to be provided by the manufacturer or by a contractor is classified in manufacturing (section C). If carried out as a usual operation (or manipulation) associated with trade, it is considered as an ancillary activity and integrated in section G.</p> <p>The distinction between wholesale (division 46) and retail sale (division 47) is based on the type of customer.</p> <p>Wholesale is the resale of new and used goods to retailers, business-to-business trade (for example, to industrial, commercial, institutional or professional users) or other wholesalers, or it involves acting as an agent or broker in buying merchandise for, or selling merchandise to, such persons or companies. The principal types of businesses included are merchant wholesalers, in other words, wholesalers who take title to the goods they sell, such as wholesale merchants or jobbers, industrial distributors, exporters, importers, and cooperative buying associations, sales branches and sales offices (but not retail stores) that are maintained by manufacturing or mining units apart from their plants or mines for the purpose of marketing their products and that do not merely take orders to be filled by direct shipments from the plants or mines. Also included are merchandise and commodity brokers, commission merchants, agents, assemblers and buyers. If the wholesaler does not assume ownership of the goods the wholesaler trades, the wholesaler is classified in group 46.1. If the wholesaler assumes ownership of the goods, even if the wholesaler is acting on behalf of a third party, the wholesaler is classified in groups 46.2 to 46.9.</p> <p>Wholesalers frequently physically assemble, sort and grade goods in large lots, break bulk, repack and redistribute in smaller lots (for example, for pharmaceuticals); store, refrigerate, deliver and install goods, engage in sales promotion for their customers and label design.</p>

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			<p>Retailing is the resale of new and used goods to final consumers for personal or household consumption or use, whatever the channel, in shops, department stores, stalls, mail order houses, door-to-door salespersons, hawkers, consumer cooperatives, auction houses, and so on. It includes the sale of goods via showrooms (where the exposed goods can be bought), via ephemeral points of sale (for example, pop-up stores) as well as in automated retail shops.</p> <p>Most retailers take title to the goods they sell, but some act as agents for a principal and sell either on consignment or on a commission basis. If the retailer does not assume ownership of the goods the retailer trades, the retailer is classified in group 47.9. If the retailer assumes ownership of the goods, even if the retailer is acting on behalf of a third party, the retailer is classified in groups 47.1 to 47.8.</p> <p>NACE does not make any distinction at group and class level between in-store and online retail sale. Most of the retail sale activities operate both in-store and online (as well other distribution channels) and it is difficult to differentiate between the two distribution/sales channels based on the primary sales method. The share of in-store and online sales can vary over time affecting the stability of the classification. The main classification criteria for retail sale in NACE is based on what is sold and not the sales channel.</p> <p>Retailing via mail order or the internet is classified according to the type of goods sold.</p> <p>The distinction between wholesale and retail sale is not based on the quantity of goods sold, as wholesale may be made on a unit basis, just as retail sales may be made on a bulk basis. Instead, the primary distinction between wholesale and retail sale is the type of customer. Wholesale usually involves business customers while retail usually involves final customers, such as households. If a trader sells to both business and final customers without distinction and it is practically impossible to distinguish the majority type of customers, then it is recommended to treat the seller as a retailer.</p> <p>Cooperative associations are classified to their predominant activity.</p> <p>This section also includes:</p> <ul style="list-style-type: none"> - transit trade activities consisting of buying commodities, moving them from one customs territory to another. Transit trade represents a triangular transaction in which the transit trader carries out export and import transactions between two or more different countries outside their own economic territory. The transit trader owns the commodity during its transport (different to intermediaries that do not take ownership of the intermediated goods) - specialised and non-specialised intermediation service activities for retail sale, see 47.9 - sale of food and beverages via vending machines or automated points of sale <p>This section excludes:</p> <ul style="list-style-type: none"> - trade of electricity, see 35.15 - trade of gaseous fuels for energy supply through mains, see 35.23 - commerce of digital goods, streaming and provision of content streaming and download services on digital platforms (e.g. e-books, audio), see section J - activities of resellers of prepaid calling cards and services, see 61.20 - repair of motor vehicles and motorcycles, see division 95

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46			<p>Wholesale trade</p> <p>This division includes wholesale of physical goods on own account or on a fee or contract basis (commission trade) related to domestic (national) wholesale as well as international wholesale (import/export), including on the internet.</p> <p>Wholesale on own account means owning the goods traded until the ownership is transferred to the buyer. In the case of transit trade, the goods are commissioned by a buyer, but the agent owns the goods while they are in transit. However, both cases are classified the same way (groups 46.2 to 46.9).</p> <p>This division includes wholesale on a fee or contract basis (group 46.1), specialised wholesale (groups 46.2 to 46.8) and non-specialised wholesale (group 46.9); class 46.39 is an exception as it includes non-specialised wholesale of food, beverages and tobacco.</p> <p>The rules for defining specialised and non-specialised wholesale activities are described in the introductory guidelines.</p> <p>This division also includes:</p> <ul style="list-style-type: none"> - wholesale of motor vehicles and motorcycles, and related parts, equipment and accessories - transit trade activities <p>This division excludes:</p> <ul style="list-style-type: none"> - trade of electricity, see 35.15 - trade of gaseous fuels for energy supply through mains, see 35.23 - rental and leasing of goods, see division 77 - packaging of solid goods and bottling of liquid or gaseous goods, including blending and filtering for third parties, see 82.92

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46.1			<p>Wholesale on a fee or contract basis</p> <p>This group includes intermediation service activities for wholesale trade, in other words, the facilitation of transactions between sellers and buyers for the ordering of goods for a fee or commission without taking ownership of the goods intermediated, including:</p> <ul style="list-style-type: none"> - activities of commission agents, commodity brokers and other wholesalers trading on the account of others without owning the intermediated goods at any time - activities of bringing sellers and buyers together - activities of undertaking commercial transactions on the account of a principal, including on the internet <p>This group also includes:</p> <ul style="list-style-type: none"> - activities of central purchasing units if they are only intermediaries and do not own the goods - activities of wholesale auctioneering houses for third-party goods, including internet wholesale auctions <p>This group excludes:</p> <ul style="list-style-type: none"> - wholesale on own account, see 46.2 to 46.9 - activities of commission agents who assume ownership of the goods, even if they are acting in the name of a third party, see 46.2 to 46.9 - intermediation service activities for retail sale, see 47.9 - intermediation service activities for real estate activities, see 68.31 - operation of websites providing searches for goods that link customers to sellers, see the corresponding classes for intermediation service activities - activities of advertising, market research and public relations, see division 73 - activities of agents involved in the sale of services for goods (transport, insurance, advertising), see relevant NACE classes according to that particular service
	46.11	46.11.00	<p>Activities of agents involved in the wholesale of agricultural raw materials, live animals, textile raw materials and semi-finished goods</p> <p>Activities of agents involved in the wholesale of agricultural raw materials, live animals, textile raw materials and semi-finished goods</p> <p>This subclass includes wholesale by agents (on a fee or contract basis) of agricultural raw materials, live animals, textile raw materials and semi-finished products. The wholesale of similar goods on own account is classified in groups 46.2 and 46.3.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of agents involved in the wholesale of livestock feed - activities of agents involved in the wholesale of fur skin <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>activities of agents involved in the wholesale of food for pets, see 46.17</i> - <i>wholesale on own account, see 46.2 to 46.9</i> - <i>activities of commission agents who assume ownership of the goods, even if they are acting in the name of a third party, see 46.2 to 46.9</i>

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	46.12	46.12.00	<p>Activities of agents involved in the wholesale of fuels, ores, metals and industrial chemicals</p> <p>Activities of agents involved in the wholesale of fuels, ores, metals and industrial chemicals</p> <p>This subclass includes wholesale by agents (on a fee or contract basis) of fuels, metals and industrial chemicals, including fertilisers.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of agents involved in the wholesale of fuels, ores, metals and industrial chemicals, including fertilisers <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>wholesale on own account, see 46.2 to 46.9</i> - <i>activities of commission agents who assume ownership of the goods, even if they are acting in the name of a third party, see 46.2 to 46.9</i>
	46.13	46.13.00	<p>Activities of agents involved in the wholesale of timber and building materials</p> <p>Activities of agents involved in the wholesale of timber and building materials</p> <p>This subclass includes wholesale by agents (on a fee or contract basis) of timber and other building materials.</p> <p>Wholesale on own account is classified in groups 46.2-46.9.</p> <p>Includes also:</p> <ul style="list-style-type: none"> - activities of agents involved in the wholesale of: <ul style="list-style-type: none"> • prefabricated buildings and building materials • pallets and wooden containers and their parts • sanitary equipment <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>wholesale on own account, see 46.2 to 46.9</i> - <i>activities of commission agents who assume ownership of the goods, even if they are acting in the name of a third party, see 46.2 to 46.9</i>

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	46.14	46.14.00	<p>Activities of agents involved in the wholesale of machinery, industrial equipment, ships and aircraft</p> <p>Activities of agents involved in the wholesale of machinery, industrial equipment, ships and aircraft</p> <p>This subclass includes wholesale by agents (on a fee or contract basis) of machinery and technical equipment, e.g. computers, as well as ships and aircraft.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of agents involved in the wholesale of: <ul style="list-style-type: none"> • machinery, including office machinery and computers, industrial equipment, ships and aircraft • telephone and communication equipment, including mobile telephones, modems, etc. <p>Includes also:</p> <ul style="list-style-type: none"> - activities of agents involved in the wholesale of agricultural equipment, including tractors - activities of agents involved in the wholesale of yachts and recreational boats <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - activities of commission agents for motor vehicles and motorcycles, see 46.18 - activities of wholesale auctioneering houses for third-party goods of motor vehicles, including internet wholesale auctions of motor vehicles, see 46.18 - wholesale on own account, see 46.2 to 46.9 - activities of commission agents who assume ownership of the goods, even if they are acting in the name of a third party, see 46.2 to 46.9
	46.15	46.15.00	<p>Activities of agents involved in the wholesale of furniture, household goods, hardware and ironmongery</p> <p>Activities of agents involved in the wholesale of furniture, household goods, hardware and ironmongery</p> <p>This subclass includes wholesale by agents (on a fee or contract basis) of furniture, household goods, hardware and ironmongery.</p> <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - wholesale on own account, see 46.2 to 46.9 - activities of commission agents who assume ownership of the goods, even if they are acting in the name of a third party, see 46.2 to 46.9
	46.16	46.16.00	<p>Activities of agents involved in the wholesale of textiles, clothing, fur, footwear and leather goods</p> <p>Activities of agents involved in the wholesale of textiles, clothing, fur, footwear and leather goods</p> <p>This subclass includes wholesale by agents (on a fee or contract basis) of textiles, clothing, fur, footwear and leather goods.</p> <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - wholesale on own account, see 46.2 to 46.9 - activities of commission agents who assume ownership of the goods, even if they are acting in the name of a third party, see 46.2 to 46.9

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46.17		<p>Activities of agents involved in the wholesale of food, beverages and tobacco</p> <p>46.17.10 Fish auctions</p> <p>This subclass includes auctions of fish on behalf of third parties. The wholesale of fish on own account is classified in 46.38.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - auctions of fish on behalf of third parties <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>wholesale on own account, see 46.2 to 46.9</i> - <i>activities of commission agents who assume ownership of the goods, even if they are acting in the name of a third party, see 46.2 to 46.9</i> <p>46.17.90 Other agency trade of food, drink and tobacco products</p> <p>This subclass includes wholesale by agents (on a fee or contract basis) of other food, drink and tobacco products, including food supplements for human consumption.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of agents involved in the wholesale of food supplements for human consumption <p>Includes also:</p> <ul style="list-style-type: none"> - activities of agents involved in the wholesale of food for pets - activities of agents involved in the wholesale of food supplements for animal consumption <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>wholesale on own account, see 46.2 to 46.9</i> - <i>activities of commission agents who assume ownership of the goods, even if they are acting in the name of a third party, see 46.2 to 46.9</i>
46.18		<p>Activities of agents involved in the wholesale of other particular products</p> <p>46.18.10 Agency trade of motorcycles, cars, buses and trailers, etc.</p> <p>This subclass includes wholesale by agents (on a fee or contract basis) of motorcycles, cars, buses, trailers, etc.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of agents involved in the wholesale of cars and light motor vehicles, lorries, trailers and semi-trailers, camping vehicles (e.g. caravans and motorhomes), motorcycles (including mopeds), motorised personal transport devices, and rolling stock. These motor vehicles include electric vehicles - activities of wholesale auctioneering houses for third-party goods of motor vehicles, including internet wholesale auctions of motor vehicles <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>wholesale on own account, see 46.2 to 46.9</i> - <i>activities of commission agents who assume ownership of the goods, even if they are acting in the name of a third party, see 46.2 to 46.9</i> - <i>activities of insurance agents, see 66.22</i> - <i>activities of real estate agents, see 68.31</i>

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	46.19	46.18.90	<p>Agency trade with a specialised product range, except vehicles</p> <p>This subclass includes wholesale by agents (on a fee or contract basis) of pharmaceuticals, toys and sporting goods, as well as photographic and optical equipment.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of agents involved in the wholesale of pharmaceutical and medical goods, perfumery and toilet articles, and cleaning materials - activities of agents involved in the wholesale of games and toys, sports goods, bicycles, books, newspapers, magazines and stationery, musical instruments, watches, clocks and jewellery, and photographic and optical equipment - auctions of art on behalf of third parties, including internet auctions - activities of individual auctioneers - activities of agents involved in the wholesale of waste <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>wholesale on own account, see 46.2 to 46.9</i> - <i>activities of commission agents who assume ownership of the goods, even if they are acting in the name of a third party, see 46.2 to 46.9</i> - <i>activities of insurance agents, see 66.22.00</i> - <i>activities of real estate agents, see 68.31.10</i>
		46.19.00	<p>Activities of agents involved in non-specialised wholesale</p> <p>Activities of agents involved in non-specialised wholesale</p> <p>This subclass includes wholesale by agents (on a fee or contract basis) of a mixed range of products, where no single product group accounts for more than 50 percent of the turnover.</p> <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>wholesale on own account, see 46.2 to 46.9</i> - <i>activities of commission agents who assume ownership of the goods, even if they are acting in the name of a third party, see 46.2 to 46.9</i>

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46.2			<p>Wholesale of agricultural raw materials and live animals</p> <p>This group excludes activities of wholesalers who do not assume ownership of the goods they trade, see 46.1</p>
	46.21		<p>Wholesale of grain, unmanufactured tobacco, seeds and animal feeds</p>
		46.21.00	<p>Wholesale of grain, unmanufactured tobacco, seeds and animal feeds</p> <p>This subclass includes the wholesale of agricultural raw materials that require processing before use or are used as agricultural feed. The wholesale of fertilizers is classified in 46.85.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - wholesale of grains and seeds for sowing - wholesale of oleaginous fruits - wholesale of unmanufactured tobacco - wholesale of livestock feed and agricultural raw materials <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>wholesale of seeds of flowers and plants, see 46.22</i> - <i>wholesale of food for pets, see 46.38</i> - <i>wholesale of fertilisers and agrochemical products, see 46.85</i> - <i>wholesale of textile fibres, see 46.86</i>
	46.22		<p>Wholesale of flowers and plants</p>
		46.22.00	<p>Wholesale of flowers and plants</p> <p>This subclass includes the wholesale of flowers, plants and bulbs, as well as the wholesale of seeds of flowers and plants.</p> <p>Includes:</p> <ul style="list-style-type: none"> - wholesale of flowers, plants and bulbs - wholesale of seeds of flowers and plants
	46.23		<p>Wholesale of live animals</p>
		46.23.00	<p>Wholesale of live animals</p> <p>This subclass includes the wholesale of live farm animals for agricultural purposes and pets for households.</p> <p>Includes:</p> <ul style="list-style-type: none"> - wholesale of pets

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46.3	46.24	46.24.00	<p>Wholesale of hides, skins and leather</p> <p>Wholesale of hides, skins and leather</p> <p>This subclass includes the wholesale of leather, raw and processed hides, and fur skins. Fur auctions are classified in 46.11.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - wholesale of leather, raw and processed hides, and fur skins <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - activities of agents involved in the wholesale of fur skin, see 46.11
	46.31	46.31.00	<p>Wholesale of food, beverages and tobacco</p> <p>This group includes the wholesale of fresh, preserved, and frozen food products, as well as specialised and non-specialised wholesale of food, beverages, and tobacco.</p> <p>This group excludes:</p> <ul style="list-style-type: none"> - activities of wholesalers who do not assume ownership of the goods they trade, see 46.1 <p>Wholesale of fruit and vegetables</p> <p>Wholesale of fruit and vegetables</p> <p>This subclass includes the wholesale of fresh fruit and vegetables, including potatoes, as well as dried, preserved, and frozen fruit and vegetables. The wholesale of fruit and vegetable juices is classified in 46.34.10.</p> <p>Includes:</p> <ul style="list-style-type: none"> - wholesale of fresh fruits and vegetables - wholesale of legumes - wholesale of dried fruits and vegetables - wholesale of preserved fruits and vegetables - wholesale of frozen fruits and vegetables <p>Includes also:</p> <ul style="list-style-type: none"> - wholesale of mushrooms <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - wholesale of fruit and vegetable juices, see 46.34 - wholesale of ready-made meals, see 46.38

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46.32	46.32.10	Wholesale of meat, meat products, fish and fish products
		<p>Wholesale of meat and meat products</p> <p>This subclass includes the wholesale of meat and meat products from both wild and farmed animals, including poultry. The wholesale of animal feed is classified in 46.21.00, and the wholesale of pet food is classified in 46.38.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - wholesale of meat and meat products - wholesale of poultry and game <p>Includes also:</p> <ul style="list-style-type: none"> - wholesale of tripe, charcuterie, salted meat - wholesale of snails <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>wholesale of livestock feed, see 46.21.00</i> - <i>wholesale of ready-made meals, see 46.38.00</i> - <i>wholesale of food for pets, see 46.38.00</i>
		<p>Wholesale of fish and fish products</p> <p>This subclass includes the wholesale of fish, fish products and seafood.</p> <p>Includes:</p> <ul style="list-style-type: none"> - wholesale of fish and fish products - wholesale of seafood <p>Includes also:</p> <ul style="list-style-type: none"> - wholesale of algae and seaweed <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>wholesale of livestock feed, see 46.21.00</i> - <i>wholesale of ready-made meals, see 46.38.00</i> - <i>wholesale of food for pets, see 46.38.00</i>
46.33	46.33.00	<p>Wholesale of dairy products, eggs and edible oils and fats</p> <p>Wholesale of dairy products, eggs and edible oils and fats</p> <p>This subclass includes the wholesale of dairy products, eggs and egg products. It also includes the wholesale of edible oils and fats of animal or vegetable origin.</p> <p>Includes:</p> <ul style="list-style-type: none"> - wholesale of dairy products - wholesale of eggs and egg products - wholesale of edible oils and fats of animal or vegetable origin <p>Includes also:</p> <ul style="list-style-type: none"> - wholesale of powdered milk - wholesale of ice creams and sorbets

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	46.34		<p>Wholesale of beverages</p> <p>46.34.10 Wholesale of beer, mineral water, fruit and vegetable juices</p> <p>This subclass includes the wholesale of beverages, including fruit and vegetable juices and beer. The wholesale of wine and spirits is classified in 46.34.20.</p> <p>Includes:</p> <ul style="list-style-type: none"> - wholesale of beer and non-alcoholic beverages - wholesale of fruit and vegetable juices - wholesale of prepared beverages in cans or bottles <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>blending of wine, distilled spirits and other beverages (in order to make a new product), see 11.01.00, 11.02.00, 11.07.00</i> - <i>wholesale of alcoholic beverages, except beer, see 46.34.20</i> <p>46.34.20 Wholesale of wine and spirits</p> <p>This subclass includes the wholesale of alcoholic beverages, including bottling in own bottles (without transformation). The wholesale of beer is classified in 46.34.10.</p> <p>Includes:</p> <ul style="list-style-type: none"> - wholesale of alcoholic beverages, except beer - buying of wine in bulk and bottling without transformation <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>blending of wine, distilled spirits and other beverages (in order to make a new product), see 11.01.00, 11.02.00, 11.07.00</i> - <i>engroshandel med øl, mineralvand, frugt- og grøntsagssaft, jf. 46.34.10</i>
	46.35		<p>Wholesale of tobacco products</p> <p>46.35.00 Wholesale of tobacco products</p> <p>This subclass includes the wholesale of tobacco products ready for use, as well as related equipment, including e-cigarettes. The wholesale of e-liquids for e-cigarettes is classified in 46.85.00. The wholesale of raw tobacco is classified in 46.21.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - wholesale of tobacco and smoking products and accessories, including lighters, pipes, cigarette rolling equipment, etc. <p>Includes also:</p> <ul style="list-style-type: none"> - wholesale of electronic cigarettes (vapes) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>wholesale of e-liquids for electronic cigarettes, see 46.85</i>

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	46.36		<p>Wholesale of sugar, chocolate and sugar confectionery</p> <p>46.36.00 Wholesale of sugar, chocolate and sugar confectionery</p> <p>This subclass includes the wholesale of sugar and chocolate, as well as factory-produced bread, cakes, and biscuits.</p> <p>Includes:</p> <ul style="list-style-type: none"> - wholesale of sugar, including sugar cubes, molasses, sugar confectionery and chocolate - wholesale of bakery products <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>wholesale of ice cream, see 46.33</i>
	46.37		<p>Wholesale of coffee, tea, cocoa and spices</p> <p>46.37.00 Wholesale of coffee, tea, cocoa and spices</p> <p>This subclass includes the wholesale of coffee, tea, cocoa, and spices. The processing of tea and coffee is classified in 10.83.00.</p> <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>processing of tea and coffee, see 10.83</i> - <i>wholesale of prepared beverages in cans or bottles, see 46.34</i>
	46.38		<p>Wholesale of other food</p> <p>This class includes other specialised wholesale of food not already classified in the previous classes 46.31 to 46.37 (for example, wholesale of salt, vinegar, flour, yeast, honey).</p> <p>46.38.00 Wholesale of other food</p> <p>This subclass includes the specialised wholesale of other food products not classified in subgroups 46.31–46.37, for example the wholesale of prepared meals, health food products, food supplements, dietetic foods, or pet food.</p> <p>Includes:</p> <ul style="list-style-type: none"> - other specialised wholesale of food not already classified in the previous classes 46.31 to 46.37 (for example, wholesale of salt, vinegar, flour, yeast, honey) <p>Includes also:</p> <ul style="list-style-type: none"> - wholesale of ready-made meals - wholesale of homogenised food preparations and dietetic food - wholesale of food for pets - wholesale of food supplements for human consumption - wholesale of insects (e.g. crickets), which are processed and ready-to-eat <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>wholesale of livestock feed, see 46.21</i>

	Nace Rev. 2.1	DB25	
46.4	46.39		<p>Non-specialised wholesale of food, beverages and tobacco</p>
		46.39.00	<p>Non-specialised wholesale of food, beverages and tobacco</p> <p>This subclass includes the wholesale of food, beverages and tobacco products sold in five or more classes of group 46.3. If the products sold comprise up to four classes in group 46.3, the unit is considered a specialised trade and is classified, following the principal activity defined on the basis of its value added, in classes 46.31 to 46.38.</p>
			<p>Wholesale of household goods</p> <p>This group includes the wholesale of household goods, including textiles and furniture.</p> <p>This group excludes:</p> <ul style="list-style-type: none"> - activities of wholesalers who do not assume ownership of the goods they trade, see 46.1 - wholesale of garden and landscaping equipment (e.g. lawn mowers), see 46.61
	46.41		<p>Wholesale of textiles</p>
		46.41.00	<p>Wholesale of textiles</p> <p>This subclass includes the wholesale of sewing thread, yarn, dress fabrics, towels, linen, down, and duvets.</p> <p>The wholesale of sleeping bags and carpets is classified in 46.49.10 and 46.47.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - wholesale of yarn - wholesale of fabrics - wholesale of household linen, etc. - wholesale of haberdashery: needles, sewing thread, etc. - wholesale of parasols, tarpaulins, sails, parachutes, etc. <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>wholesale of clothing, see 46.42</i> - <i>wholesale of tents and sleeping bags, see 46.49</i> - <i>wholesale of textile fibres, see 46.86</i>

Nace Rev. 2.1	DB25	
46.42	46.42.10	<p>Wholesale of clothing and footwear</p> <p>Wholesale of clothing</p> <p>This subclass includes the wholesale of clothing, including sportswear and workwear. It also includes the wholesale of accessories, such as ties, gloves, hats, fur articles, and umbrellas.</p> <p>The wholesale of footwear is classified in 46.42.20.</p> <p>Includes:</p> <ul style="list-style-type: none"> - wholesale of clothing, including sports clothes - wholesale of clothing accessories (e.g. gloves, ties and braces) - wholesale of fur articles - wholesale of umbrellas <p>Includes also:</p> <ul style="list-style-type: none"> - wholesale of work clothes, uniforms, costumes <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>wholesale of jewellery, see 46.48.00</i> - <i>wholesale of leather goods, excluding clothing and footwear, see 46.49.30</i> - <i>wholesale of protective gear for motorcyclists, see 46.73.00</i>
	46.42.20	<p>Wholesale of footwear</p> <p>This subclass includes the wholesale of footwear in all materials. The wholesale of specialised sports footwear used exclusively for a particular sport is classified in 46.49.10.</p> <p>Includes:</p> <ul style="list-style-type: none"> - wholesale of footwear, including non-specialised sports footwear <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>wholesale of leather goods, excluding clothing and footwear, see 46.49.30</i> - <i>wholesale of specialised sports footwear only used in the practice of a sport (e.g. ski boots, football shoes, skates, ballet shoes), see 46.49.10</i>
46.43	46.43.10	<p>Wholesale of electrical household appliances</p> <p>Wholesale of appliances and electrical household items</p> <p>This subclass includes the wholesale of electrical household appliances, such as refrigerators and washing machines, as well as electrical household goods.</p> <p>Includes:</p> <ul style="list-style-type: none"> - wholesale of electrical household appliances - wholesale of electrical heating and cooling appliances - wholesale of heating equipment using renewable resources - wholesale of heating, ventilation and air-conditioning equipment - wholesale of sewing machines of household-type - wholesale of safety systems and alarms <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>wholesale of sewing machines other than household-type, see 46.64.00</i> - <i>wholesale of hardware, plumbing and heating equipment and supplies, see 46.84.00</i> - <i>wholesale of heating, ventilation and air-conditioning equipment for non-domestic use, see 46.84.00</i>

	Nace Rev. 2.1	DB25	
		46.43.20	<p>Wholesale of radio and television, photographic and optical articles</p> <p>This subclass includes the wholesale of radio and television equipment, as well as photographic and optical goods, such as spectacles and microscopes. The wholesale of corrective spectacles, contact lenses, and sunglasses is classified in 46.46.10.</p> <p>Includes:</p> <ul style="list-style-type: none"> - wholesale of radio and television equipment - wholesale of photographic and optical goods except corrective glasses, lenses and sunglasses <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>wholesale of corrective glasses, lenses and sunglasses, see 46.46.10</i> - <i>wholesale of recorded media, see 46.49.90</i> - <i>wholesale of recordable media, see 46.50.00</i>
	46.44		Wholesale of china and glassware and cleaning materials
		46.44.10	<p>Wholesale of porcelain and glassware</p> <p>This subclass includes the wholesale of china and glassware, as well as the wholesale of household utensils, crockery and pottery.</p> <p>Includes:</p> <ul style="list-style-type: none"> - wholesale of china and glassware - wholesale of household utensils, crockery and pottery <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>wholesale of saucepans and pans, see 46.49.90</i>
		46.44.20	<p>Wholesale of cleaning products</p> <p>This subclass includes the wholesale of cleaning materials, including automotive care products.</p> <p>Includes:</p> <ul style="list-style-type: none"> - wholesale of cleaning materials
	46.45		Wholesale of perfume and cosmetics
		46.45.00	<p>Wholesale of perfume and cosmetics</p> <p>This subclass includes the wholesale of perfumes, cosmetics, soaps and toilet paper.</p> <p>Includes:</p> <ul style="list-style-type: none"> - wholesale of perfumes, cosmetics, soaps and toilet paper

Nace Rev. 2.1	DB25	
46.46		Wholesale of pharmaceutical and medical goods
		46.46.10 Wholesale of pharmaceuticals and nursing supplies This subclass includes the wholesale of pharmaceutical, medical and orthopaedic goods, as well as antibiotics and similar products. The wholesale of slimming products and herbal medicinal products is classified in 46.38.00. Includes: - wholesale of pharmaceutical, medical and orthopaedic goods - wholesale of veterinary medicines - wholesale of corrective glasses, lenses and sunglasses - wholesale of medical and surgical instruments <i>Excludes:</i> - <i>wholesale of health foods and diet products, see 46.38.00</i> - <i>wholesale of furniture for medical facilities and hospitals, see 46.47.00</i>
		46.46.20 Wholesale of medical and hospital supplies This subclass includes the wholesale of equipment and furnishings for hospitals and dental practices, e.g. defibrillators, beds, X-ray equipment, etc. Includes: - wholesale of hospital equipment (e.g. defibrillators, beds, X-ray equipment, etc.) <i>Excludes:</i> - <i>wholesale of health foods and diet products, see 46.38.00</i> - <i>wholesale of furniture for medical facilities and hospitals, see 46.47.00</i>
		46.47 Wholesale of household, office and shop furniture, carpets and lighting equipment 46.47.00 Wholesale of household, office and shop furniture, carpets and lighting equipment This subclass includes the wholesale of furniture, carpets, and lighting equipment. The wholesale of medical and hospital equipment is classified in 46.46.20. Includes: - wholesale of furniture - wholesale of carpets - wholesale of lighting equipment - wholesale of mattresses and box springs Includes also: - wholesale of furniture for warehouses, churches, medical facilities and hospitals, etc.

	Nace Rev. 2.1	DB25	
	46.48		<p>Wholesale of watches and jewellery</p> <p>46.48.00 Wholesale of watches and jewellery</p> <p>This subclass includes the wholesale of watches and jewellery in all materials, as well as other articles made of gold and silver.</p> <p>Includes also:</p> <ul style="list-style-type: none"> - wholesale of processed precious, natural, synthetic or reconstructed stones <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>wholesale of imitation jewellery, see 46.49</i> - <i>wholesale of raw precious stones, see 46.86</i> - <i>wholesale of unworked synthetic or reconstructed precious or semi-precious stones, see 46.86</i>
	46.49		<p>Wholesale of other household goods</p> <p>46.49.10 Wholesale of bicycles, sporting goods and yachts</p> <p>This subclass includes the wholesale of equipment for sports and recreational activities, including bicycles, camping equipment, segways, hoverboards, and similar items. It also includes the wholesale of football boots, prams, baby carriers, strollers, and child car seats.</p> <p>Includes:</p> <ul style="list-style-type: none"> - wholesale of bicycles, electric bicycles, monowheels, hoverboards, kick scooters, including related parts and accessories - wholesale of sports goods, including special sports footwear (e.g. ski boots, football shoes, skates, ballet shoes) - wholesale of recreational boats - wholesale of baby equipment (e.g. baby carriages, pushchairs, baby walkers, baby carriers, baby car seats) - wholesale of medals and sports cups <p>Includes also:</p> <ul style="list-style-type: none"> - wholesale of tents and sleeping bags <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>wholesale of weapons and ammunition, see 46.64.00</i> <p>46.49.20 Wholesale of books, paper and stationery</p> <p>This subclass includes the wholesale of stationery, books, magazines and newspapers.</p> <p>Includes:</p> <ul style="list-style-type: none"> - wholesale of stationery, books, magazines and newspapers

	Nace Rev. 2.1	DB25	
		46.49.30	<p>Wholesale of suitcases and leather goods</p> <p>This subclass includes the wholesale of suitcases, leather goods, travel accessories, party supplies, and decorative household articles, etc.</p> <p>Includes:</p> <ul style="list-style-type: none"> - wholesale of leather goods, excluding clothing and footwear, and travel accessories - wholesale of handicrafts - wholesale of party and promotional items <p>Includes also:</p> <ul style="list-style-type: none"> - wholesale of handicrafts <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>wholesale of leather clothing and footwear, see 46.42</i>
		46.49.90	<p>Wholesale of other household goods n.e.c.</p> <p>This subclass includes the wholesale of hobby supplies, toys, musical instruments, wooden, wicker, and cork products, as well as games. It also includes the wholesale of pots, pans, and cutlery.</p> <p>Includes:</p> <ul style="list-style-type: none"> - wholesale of woodenware, wickerwork and corkware, etc. - wholesale of musical instruments - wholesale of recorded media - wholesale of games and toys, including magic items <p>Includes also:</p> <ul style="list-style-type: none"> - wholesale of saucepans and pans - wholesale of cutlery - wholesale of imitation jewellery <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>wholesale of electronic cigarettes (vapes), see 46.35.00</i> - <i>wholesale of disguises, see 46.42.10</i> - <i>wholesale of e-liquids for electronic cigarettes, see 46.85.00</i>

	Nace Rev. 2.1	DB25	
46.5			<p>Wholesale of information and communication equipment</p> <p>This group includes the wholesale of information and communication technology (ICT) equipment, i.e. computers, telecommunications equipment, and parts thereof.</p> <p>This group excludes: - activities of wholesalers who do not assume ownership of the goods they trade, see 46.1</p>
46.6	46.50	46.50.00	<p>Wholesale of information and communication equipment</p> <p>This class includes the wholesale of information and communication technology (ICT) equipment.</p> <p>Wholesale of information and communication equipment</p> <p>This subclass includes the wholesale of information or communication equipment, as well as office machinery and equipment, such as computers, video games on physical media, microchips, and recording media.</p> <p>Includes:</p> <ul style="list-style-type: none"> - wholesale of computers, computer peripheral equipment and parts - wholesale of smart boards - wholesale of non-customised software, including video games, provided on physical media, with a right to perpetual use - wholesale of electronic valves and tubes - wholesale of semiconductor devices - wholesale of microchips and integrated circuits - wholesale of printed circuits - wholesale of recordable media - wholesale of telephone and communication equipment (e.g. mobile telephones, modems) - wholesale of office machinery and equipment <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>wholesale of recorded media, see 46.49</i> - <i>wholesale of machines for additive manufacturing (3D printers, etc.), see 46.64</i> - <i>publishing activities, see division 58</i>
46.6			<p>Wholesale of other machinery, equipment and supplies</p> <p>This group includes the wholesale of specialised machinery, equipment and supplies for all kinds of industries and general-purpose machinery, and parts thereof.</p> <p>This group excludes: - activities of wholesalers who do not assume ownership of the goods they trade, see 46.1</p>

	Nace Rev. 2.1	DB25	
	46.61		<p>Wholesale of agricultural machinery, equipment and supplies</p>
		46.61.00	<p>Wholesale of agricultural machinery, equipment and supplies</p> <p>This subclass includes the wholesale of agricultural machinery and related equipment, such as ploughs, fertilizer spreaders, harvesting machines, milking machines, tractors for agricultural and forestry use, garden tools, and lawnmowers.</p> <p>Includes:</p> <ul style="list-style-type: none"> - wholesale of agricultural and forestry machinery and equipment: <ul style="list-style-type: none"> • ploughs, manure spreaders, seeders • harvesters • threshers • milking machines • poultry-keeping machines, bee-keeping equipment • agricultural and forestry tractors <p>Includes also:</p> <ul style="list-style-type: none"> - wholesale of garden and landscaping equipment (e.g. lawn mowers) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>wholesale of livestock feed, see 46.21</i> - <i>wholesale of fertilisers and agrochemical products, see 46.85</i>
	46.62		<p>Wholesale of machine tools</p>
		46.62.00	<p>Wholesale of machine tools</p> <p>This subclass includes the wholesale of machine tools of any type and for any material.</p> <p>Includes:</p> <ul style="list-style-type: none"> - wholesale of machine tools of any type and for any material <p>Includes also:</p> <ul style="list-style-type: none"> - wholesale of computer-controlled machine tools
	46.63		<p>Wholesale of mining, construction and civil engineering machinery</p>
		46.63.00	<p>Wholesale of mining, construction and civil engineering machinery</p> <p>This subclass includes the wholesale of mining, construction and civil engineering machinery and equipment, e.g. excavating machines.</p> <p>Includes:</p> <ul style="list-style-type: none"> - wholesale of mining, construction and civil engineering machinery and equipment (e.g. excavating machines) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>wholesale of scaffolding, see 46.83</i> - <i>wholesale of hand tools, hardware, plumbing and heating equipment and supplies, see 46.84</i>

	Nace Rev. 2.1	DB25	
	46.64	46.64.00	<p>Wholesale of other machinery and equipment</p> <p>Wholesale of other machinery and equipment</p> <p>This subclass includes the wholesale of specialised machinery and equipment not classified in classes 46.61–46.63.</p> <p>Includes:</p> <ul style="list-style-type: none"> - wholesale of machinery for the textile industry and of sewing and knitting machines - wholesale of robots for production lines - wholesale of machinery for the food, beverages and tobacco industry - wholesale of transport equipment (e.g. locomotives, wagons), except motor vehicles, motorcycles and bicycles - wholesale of ships and boats - wholesale of armoured vehicles - wholesale of aircraft, drones and unmanned aircraft systems - wholesale of equipment for fish farming - wholesale of attractions for amusement and theme parks (e.g. mechanical rides) - wholesale of equipment for hairdressers, gyms, solariums and beauty centres - wholesale of event technology equipment for events, fairs and exhibitions - wholesale of other machinery n.e.c. for use in industry, trade and navigation and other services - wholesale of other electrical material (e.g. electrical motors, transformers) - wholesale of batteries and accumulators for domestic use - wholesale of wires and switches and other installation equipment - wholesale of photovoltaic panels - wholesale of weapons, weapon systems and ammunition - wholesale of box pallets - wholesale of reservoirs, tanks, vats and similar containers, capacity exceeding 300 litres, of plastics and for industrial use <p>Includes also:</p> <ul style="list-style-type: none"> - wholesale of measuring instruments and equipment - wholesale of machines for additive manufacturing (3D printers, etc.) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>wholesale of sewing machines household-type, see 46.43</i> - <i>wholesale of non-household-type medical equipment, see 46.46</i> - <i>wholesale of recreational boats, see 46.49</i> - <i>wholesale of bicycles, see 46.49</i> - <i>wholesale of mining, construction and civil engineering machinery, see 46.63</i> - <i>wholesale of motor vehicles (including trailers and caravans), see 46.71</i> - <i>wholesale of motor vehicle parts, see 46.72</i> - <i>wholesale of batteries and accumulators for motor vehicles, see 46.72</i> - <i>wholesale of motorcycles, see 46.73</i> - <i>wholesale of scaffolding, see 46.83</i> - <i>maintenance and repair of motor vehicles, see 95.31</i> - <i>maintenance and repair of motorcycles, see 95.32</i>

	Nace Rev. 2.1	DB25	
46.7			<p>Wholesale of motor vehicles, motorcycles and related parts and accessories</p> <p>This group includes the wholesale of motor vehicles, motorcycles and related parts and accessories.</p> <p>This group excludes:</p> <ul style="list-style-type: none"> - activities of wholesalers who do not assume ownership of the goods they trade, see 46.1 - repair and maintenance of motor vehicles, see 95.31 - repair and maintenance of motorcycles, see 95.32
	46.71	46.71.00	<p>Wholesale of motor vehicles</p> <p>Wholesale of motor vehicles</p> <p>This subclass includes the wholesale of new and used motor vehicles, including ambulances, trailers, and caravans.</p> <p>Includes:</p> <ul style="list-style-type: none"> - wholesale of new and used motor vehicles, including electric vehicles: <ul style="list-style-type: none"> • passenger motor vehicles, including specialised passenger motor vehicles (e.g. ambulances, minibuses) • lorries, trailers and semi-trailers • camping vehicles (e.g. caravans, motorhomes) <p>Includes also:</p> <ul style="list-style-type: none"> - wholesale of off-road motor vehicles <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - activities of agents involved in the wholesale of cars and light motor vehicles, see 46.18 - wholesale of electric bicycles and their related parts and accessories, see 46.49 - wholesale of motorised transport equipment (e.g. ships, yachts, planes, trains), see 46.64 - wholesale of parts and accessories for motor vehicles, see 46.72 - on-demand passenger transport service activities by vehicle with a driver, see 49.33 - rental and leasing of cars and light motor vehicles without a driver, see 77.11 - maintenance and repair of motor vehicles, see 95.31
	46.72	46.72.00	<p>Wholesale of motor vehicle parts and accessories</p> <p>Wholesale of motor vehicle parts and accessories</p> <p>This subclass includes the wholesale of parts and accessories for motor vehicles, such as batteries and tyres.</p> <p>Includes:</p> <ul style="list-style-type: none"> - wholesale of new and used motor vehicle parts, equipment and related accessories like tyres, etc. - wholesale of batteries and accumulators for motor vehicles <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - activities of agents involved in the wholesale of cars and light motor vehicles parts and accessories, see 46.18 - wholesale of boats, planes, trains, including parts and accessories, see 46.64

	Nace Rev. 2.1	DB25	
46.8	46.73		<p>Wholesale of motorcycles, motorcycle parts and accessories</p> <p>46.73.00 Wholesale of motorcycles, motorcycle parts and accessories</p> <p>This subclass includes the wholesale of new and used motorcycles and mopeds, as well as related accessories, such as motorcycle helmets and spare parts.</p> <p>Includes:</p> <ul style="list-style-type: none"> - wholesale of new and used motorcycles, including mopeds - wholesale of parts and accessories for motorcycles - wholesale of protective gear for motorcyclists <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>activities of commission agents specialised in the wholesale of motorcycles, see 46.18</i> - <i>wholesale of bicycles, electric bicycles and their related parts and accessories, see 46.49</i> - <i>rental of motorcycles, see 77.11</i> - <i>repair and maintenance of motorcycles, see 95.32</i>
			<p>Other specialised wholesale</p> <p>This group includes other specialised wholesale activities not classified in groups 46.2 to 46.7 of this division. It also includes the wholesale of intermediate products, except agricultural, typically not for household use.</p> <p>This group excludes:</p> <ul style="list-style-type: none"> - activities of wholesalers who do not assume ownership of the goods they trade, see 46.1 - wholesale of batteries and accumulators not for motor vehicles, see 46.64 - non-specialised wholesale trade, see 46.90
	46.81	46.81.00	<p>Wholesale of solid, liquid and gaseous fuels and related products</p> <p>46.81.00 Wholesale of solid, liquid and gaseous fuels and related products</p> <p>This subclass includes the wholesale of fuels, including lubricating grease, lubricating oil, oil, charcoal, firewood, white spirit, bottled gas, petroleum jelly, and refined petroleum products.</p> <p>Includes:</p> <ul style="list-style-type: none"> - wholesale of fossil, low-carbon or carbon-free fuels, greases, lubricants, oils, e.g.: <ul style="list-style-type: none"> • charcoal, coal, coke, fuelwood, pellets of wood or biomass, naphtha • crude petroleum, crude oil, diesel fuel, gasoline, fuel oil, heating oil, kerosene, biofuels, recycled carbon fuels, synthetic fuels, in blending or pure • liquefied petroleum gas (LPG), liquefied natural gas (LNG), butane and propane gas and their related bio and renewable forms, in blending or pure • lubricating oils and greases, refined petroleum products <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>wholesale of hydrogen, see 46.85</i>

Nace Rev. 2.1	DB25	
46.82	46.82.00	<p>Wholesale of metals and metal ores</p> <p>Wholesale of metals and metal ores</p> <p>This subclass includes the wholesale of ferrous and non-ferrous metals and metal ores, as well as gold and other precious metals. It also includes the wholesale of ferrous and non-ferrous semi-finished metal products. The wholesale of scrap iron is classified in 46.87.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - wholesale of ferrous and non-ferrous metal ores - wholesale of ferrous and non-ferrous metals in primary forms - wholesale of gold and other precious metals - wholesale of semi-finished metal products and metal ores - wholesale of ferrous and non-ferrous semi-finished products n.e.c. <p>Includes also:</p> <ul style="list-style-type: none"> - wholesale of steel sheets on own account, including usual cutting operations associated with trade that do not include the production of new goods - wholesale of gold and other precious metals, purchased from households or enterprises and sold to retailers, to industrial, commercial, institutional or professional users, or to other wholesalers <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>wholesale of metal scrap, see 46.87</i> - <i>gold bullion sales, see section L</i>
46.83	46.83.00	<p>Wholesale of wood, construction materials and sanitary equipment</p> <p>Wholesale of wood, construction materials and sanitary equipment</p> <p>This subclass includes the wholesale of wood in the rough, products of primary processing of wood, and other building materials, such as sand, scaffolding, sanitary goods, paint, and similar products.</p> <p>Includes:</p> <ul style="list-style-type: none"> - wholesale of wood in the rough - wholesale of products of primary processing of wood - wholesale of pallets, other load boards of wood, and barrels - wholesale of raw and assembled wood flooring - wholesale of construction materials: <ul style="list-style-type: none"> • sand, gravel, cement, bricks, etc. - wholesale of scaffolding - wholesale of paints, varnishes and lacquers - wholesale of wallpaper and floor coverings (e.g. laminate, tiles, vinyl flooring) - wholesale of flat glass - wholesale of sanitary equipment: <ul style="list-style-type: none"> • baths, washbasins, toilets and other sanitary porcelain - wholesale of doors, windows and shutters (of any material) <p>Includes also:</p> <ul style="list-style-type: none"> - wholesale of used marble bricks, steps, roof tiles - wholesale of street furniture, i.e. benches, traffic barriers, bollards, streetlamps, traffic lights, traffic signs, bus and tram stops - wholesale of prefabricated buildings - wholesale of thermal insulation material - wholesale of reservoirs, tanks, vats and similar containers of plastics for construction

	Nace Rev. 2.1	DB25	
	46.84	46.84.00	<p>Wholesale of hardware, plumbing and heating equipment and supplies</p> <p>Wholesale of hardware, plumbing and heating equipment and supplies</p> <p>This subclass includes the wholesale of a wide range of goods, ranging from water heaters and radiators to equipment for sanitary installations, hand tools, and similar items.</p> <p>Includes:</p> <ul style="list-style-type: none"> - wholesale of ironware and similar household hardware - wholesale of hot water heaters, radiators and boilers - wholesale of sanitary installation equipment: <ul style="list-style-type: none"> • tubes, pipes, fittings, taps, T pieces, connections, rubber pipes, etc. - wholesale of tools (e.g. hammers, saws, screwdrivers and other hand tools), including power hand tools - wholesale of heating, ventilation and air-conditioning equipment, for non-domestic use <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>wholesale of heating, ventilation and air-conditioning equipment, for domestic use, see 46.43</i> - <i>wholesale of mining, construction and civil engineering machinery, see 46.63</i> - <i>wholesale of sanitary equipment, see 46.83</i>
	46.85	46.85.00	<p>Wholesale of chemical products</p> <p>Wholesale of chemical products</p> <p>This subclass includes the wholesale of chemical products for industrial use, such as chemical adhesives, dyes, fragrances and flavourings, fertilizers, hydrogen, and similar products. The wholesale of e-liquids for electronic cigarettes is also included. The wholesale of electronic cigarettes (e-cigarettes) is classified in 46.35.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - wholesale of industrial chemicals (e.g. aniline, essential oils, chemical glues, methanol, paraffin, scents and flavourings, soda, industrial salt, acids and sulphurs, starch derivatives, industrial gases, dyes and pigments, other organic and inorganic basic chemicals, glazes, printing inks and adhesives) - wholesale of explosives and pyrotechnic products - wholesale of fertilisers and agrochemical products - wholesale of hydrogen <p>Includes also:</p> <ul style="list-style-type: none"> - wholesale of e-liquids for electronic cigarettes <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>sale of gaseous fuels through mains on the account of others, see 35.40</i>

	Nace Rev. 2.1	DB25	
	46.86		<p>Wholesale of other intermediate products</p> <p>46.86.00 Wholesale of other intermediate products</p> <p>This subclass includes the wholesale of other raw materials and semi-finished products, such as rubber, plastics, pulp, packaging materials, and rough precious stones.</p> <p>Includes:</p> <ul style="list-style-type: none"> - wholesale of plastic materials in primary forms - wholesale of rubber - wholesale of textile fibres - wholesale of packaging articles - wholesale of raw precious stones - wholesale of unworked synthetic or reconstructed precious or semi-precious stones - wholesale of non-metallic ores - wholesale of paper in bulk and of paper pulp <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>wholesale of agricultural raw products, see 46.21</i> - <i>wholesale of processed precious stones, see 46.48</i> - <i>wholesale of stationery, see 46.49</i>
	46.87		<p>Wholesale of waste and scrap</p> <p>46.87.00 Wholesale of waste and scrap</p> <p>This subclass includes the wholesale of waste and scrap materials, including the collection, sorting, and dismantling of materials from cars, computers, and screens for recycling.</p> <p>Includes:</p> <ul style="list-style-type: none"> - wholesale of metal and non-metal waste and scrap and materials for recycling, including collecting, sorting, separating, stripping of used goods (e.g. cars in order to obtain reusable parts), packing and repacking, storage and delivery, but without a transformation process. Additionally, the purchased and sold waste has a remaining value - wholesale of usable goods (metal, plastics), following the dismantling of cars, computers, televisions and other equipment on own account by the unit without further transformation of the goods - wholesale of car wrecks <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>collection of household and industrial waste, see 38.1</i> - <i>processing of waste and scrap and other articles into secondary raw materials when a transformation process is required (the resulting secondary raw material is fit for direct use in an industrial manufacturing process, but is not a final product), see 38.21</i> - <i>dismantling of unusable automobiles, computers, televisions, and other equipment and parts for materials recovery, see 38.21</i> - <i>ship-breaking, see 38.21</i> - <i>shredding of cars by means of a mechanical process, see 38.21</i> - <i>treatment of waste for disposal without recovery, see 38.3</i> - <i>retail sale of second-hand goods, see 47.79</i>

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46.9	46.89		Other specialised wholesale n.e.c.
		46.89.00	Other specialised wholesale n.e.c. This subclass includes other specialised wholesale activities not classified in other classes of this division. Includes: - other specialised wholesale activities not classified in other classes of this division
			Non-specialised wholesale trade This group excludes activities of wholesalers who do not assume ownership of the goods they trade, see 46.1
	46.90		Non-specialised wholesale trade
		46.90.00	Non-specialised wholesale trade This subclass includes non-specialised wholesale, i.e. the wholesale of goods from at least five different groups (covered by four-digit codes within groups 46.2–46.8), where no single product group is dominant. Includes: - wholesale of a variety of goods without any particular specialisation <i>Excludes:</i> - activities of wholesalers who do not assume ownership of the goods they trade, see 46.1

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47			<p>Retail trade</p> <p>This division includes the resale (sale without transformation or after minor alterations or usual handling, for example reconditioning) of new and used physical goods to the general public for personal or household consumption or use, by shops, department stores, consumer cooperative, stalls, mail order houses, the internet, door-to-door salespersons, hawkers, vending machines, and so on.</p> <p>This division includes the retail sale of new and used motor vehicles and motorcycles, including electric vehicles.</p> <p>The classification of retail sale activities is done based on traded goods and not according to the way of selling (in-store, online, via stalls and markets, and so on). Retail sale activities are divided into specialised retail sale activities (groups 47.2 to 47.8) and non-specialised retail sale activities (group 47.1).</p> <p>Retail sale includes the retail sale of second-hand goods (class 47.79). The above groups are further subdivided by the range of products sold.</p> <p>Activities of intermediation in retail sale, which facilitate transactions between buyers and sellers for the ordering and/or delivering of goods for a fee or commission, without taking ownership of the goods, are classified in group 47.9. All other retail sale activities, even if the retailer is acting on behalf of a third party, are classified in groups 47.1 to 47.8.</p> <p>The goods sold in this division are limited to goods usually referred to as consumer goods or retail goods. Therefore, goods not normally entering retail sale (for example, cereal grains, ores, industrial machinery) are excluded. Downloads (for example, books, videos) are also excluded.</p> <p>The rules for defining specialised and non-specialised retail sale activities are described in the introductory guidelines.</p> <p>This division also includes the retail sale of goods sold primarily to the general public from displayed merchandise (for example, personal computers, stationery, paint or timber), although these products may not be for personal or household use. Handling that is customary in trade does not affect the basic character of the merchandise and may include, for example, sorting, separating, mixing and packaging, delivery and installation of goods as well as sales promotion for their customers, if supplied by the same trader.</p> <p>This division also includes:</p> <ul style="list-style-type: none"> - retail sale of automotive fuel and lubricating or cooling products - activities of retail auctioneering houses for both new and used third-party goods, including internet retail auctions - activities of units providing intermediation service activities for specialised or non-specialised retail sale (marketplaces) that facilitate transactions between buyers and sellers for the ordering and/or delivering of physical goods for a fee or commission, without taking ownership of the goods that are intermediated. These activities can be carried out on digital platforms or through non-digital channels (see 47.9) - operation of vending machines selling goods other than food and beverages - operation of vending machines selling food and beverages prepared by the machine itself

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47.1			<p>This division excludes:</p> <ul style="list-style-type: none"> - sale of farmers' products by farmers, see division 01 - manufacture and sale of goods, which is generally classified as manufacturing in divisions 10 to 32 - trade in cereal grains, ores, crude petroleum, industrial chemicals, iron and steel, and industrial machinery and equipment, see division 46 - sale of food and beverages for consumption on the premises and sale of takeaway food, see division 56 - commerce of digital goods, provision of content streaming and download services on digital platforms (e.g. e-books, audio) are included in section J - rental and leasing of motor vehicles or motorcycles, see 77.1 - rental and leasing of personal and household goods to the general public, see 77.2 <p>Non-specialised retail sale</p> <p>This group includes the retail sale of a variety of product lines in the same unit (non-specialised sale, for example, supermarkets, hypermarkets, department stores).</p> <p>This group excludes:</p> <ul style="list-style-type: none"> - specialised retail sale, see 47.2 to 47.8 - provision of intermediation services for specialised and non-specialised retail sale, see 47.9
47.11			<p>Non-specialised retail sale of predominately food, beverages or tobacco</p> <p>This class includes the retail sale of a wide range of goods (e.g. clothing, furniture, appliances, hardware, and cosmetics), among which, however, food products, beverages or tobacco should be predominant.</p> <p>Retail sale primarily of fuels in combination with food and beverages, etc., where the main emphasis is on fuel sales, is classified in 47.30.</p>
		47.11.10	<p>Retail sale of groceries in kiosks</p> <p>This subclass includes the retail sale of a narrow range of goods primarily within the categories of sweets, beverages and tobacco products, weekly magazines and newspapers, including few or no fresh food products. Sales can take place on the internet (e.g. via social media), at markets and in physical stores.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of a narrow range of goods primarily within the categories of sweets, beverages and tobacco products, weekly magazines and newspapers. Sales can take place on the internet (e.g. via social media), at markets and in physical stores <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - retail sale of primarily fuels, in combination with food and beverages, etc., with emphasis on the sale of fuels, see 47.30.00

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		47.11.20	<p>Retail sale of groceries in supermarkets and grocery stores</p> <p>This subclass includes the retail sale of a wide range of daily necessities in supermarkets and grocery stores, where food, beverages and tobacco are predominant. This means that the product range includes other goods, but these only constitute a small proportion of the range. Sales can take place on the internet (e.g. via social media), at markets and in physical stores.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of a wide range of daily necessities, where food, beverages and tobacco constitute the majority of the value added. This means that the product range includes other goods, but these only constitute a small proportion of the range. Sales can take place on the internet (e.g. via social media), at markets and in physical stores
		47.11.30	<p>Retail sale with groceries in discount supermarkets</p> <p>This subclass includes the retail sale of a limited range of daily goods in discount supermarkets, where food, beverages and tobacco are predominant. A limited range means that there are fewer goods to choose from. Sales can take place on the internet (e.g. via social media), at markets and in physical stores.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of a limited range of daily goods, where food, beverages and tobacco constitute the majority of the value added. Other goods constitute a limited proportion of the range. A limited range means that there are fewer goods to choose from. Sales can take place on the internet (e.g. via social media), at markets and in physical stores
	47.12		<p>Other non-specialised retail sale</p>
		47.12.00	<p>Other non-specialised retail sale</p> <p>This subclass includes non-specialised retail sale with a large and broad assortment of goods, where the main emphasis is not on food, to an extent comparable to department stores and general merchandise stores. The retail sale covers many different goods across a wide range of product groups, such as clothing, furniture, appliances, hardware, cosmetics, jewellery, toys, and sporting goods, where no single product group is dominant. Sales may take place via the internet (e.g. via social media) and in physical stores.</p> <p>Smaller non-specialised retail sale is classified in the subclass that best describes the product group generating the largest share of revenue.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of a large variety of goods (e.g. wearing apparel, furniture, appliances, hardware, cosmetics, jewellery, toys, sports goods) of which food products, beverages or tobacco are not predominant <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - non-specialised retail sale of second-hand goods, see 47.79

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47.2			<p>Retail sale of food, beverages and tobacco</p> <p>This group includes the retail sale of food, beverages and tobacco.</p> <p>The retail sale of organically labelled foods, regional foods, and so on, is included in its classes 47.21 to 47.27, depending on the product sold.</p> <p>This group excludes food and beverage processing and manufacturing activities, see divisions 10 and 11.</p>
	47.21		<p>Retail sale of fruit and vegetables</p>
		47.21.00	<p>Retail sale of fruit and vegetables</p> <p>This subclass includes specialised retail sale of fruit and vegetables to private individuals. Sales may take place via the internet (e.g. via social media), at markets, or in physical stores.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of fresh fruits and vegetables, including cut fresh fruits and vegetables - retail sale of dried and preserved fruits and vegetables <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - retail sale of fruit and vegetable juices, see 47.25
	47.22		<p>Retail sale of meat and meat products</p>
		47.22.00	<p>Retail sale of meat and meat products</p> <p>This subclass includes specialised retail sale of meat, meat products, and poultry to private individuals. Sales may take place via the internet (e.g. via social media), at markets, or in physical stores.</p> <p>Open sandwiches prepared for immediate consumption are classified in 56.11.90.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of meat and meat products, including poultry and game - retail sale of tripe, delicatessen (charcuterie), salted meat <p>Includes also:</p> <ul style="list-style-type: none"> - retail sale of snails
	47.23		<p>Retail sale of fish, crustaceans and molluscs</p>
		47.23.00	<p>Retail sale of fish, crustaceans and molluscs</p> <p>This subclass includes the retail sale of fish, seafood, seafood products and preparations thereof. Sales may take place via the internet (e.g. via social media), at markets, or in physical stores.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of fish, seafood, seafood products and preparations thereof <p>Includes also:</p> <ul style="list-style-type: none"> - retail sale of algae and seaweed

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	47.24	47.24.00	<p>Retail sale of bread, cake and confectionery</p> <p>Retail sale of bread, cake and confectionery</p> <p>This subclass includes the retail sale of bread and cakes without own bakery, as well as the retail sale of confectionery and other sugar products. It also includes the retail sale of baked goods produced using the “bake-off” method. Sales may take place via the internet (e.g. via social media), at markets, or in physical stores.</p> <p>The retail sale of bread and cakes, including products baked on the premises, is classified in 10.71.20.</p> <p>Includes also:</p> <ul style="list-style-type: none"> - retail sale of bread and rolls baked on the premises from pre-baked products - retail sale by automatic machines of ready-to-eat bread prepared by the machine itself <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of bread, fresh pastry goods and cakes, see 10.71</i>
	47.25	47.25.00	<p>Retail sale of beverages</p> <p>Retail sale of beverages</p> <p>This subclass includes the retail sale of alcoholic and non-alcoholic beverages, not for consumption or manufactured on the premises, such as soft drinks, beer, and wine. Sales may take place via the internet (e.g. via social media), at markets, or in physical stores.</p> <p>The sale of beverages for consumption on the premises is classified in 56.30.10 and 56.30.20.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of alcoholic and non-alcoholic beverages, not for consumption or manufactured on the premises <p>Includes also:</p> <ul style="list-style-type: none"> - retail sale of fruit and vegetable juices <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>sale of beverages for consumption on the premises, see 56.30</i>
	47.26	47.26.00	<p>Retail sale of tobacco products</p> <p>Retail sale of tobacco products</p> <p>This subclass includes the retail sale of tobacco and similar products, such as e-cigarettes and e-liquids, to private individuals. Sales may take place via the internet (e.g. via social media), at markets, or in physical stores.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of tobacco in any form (e.g. cigarettes, cigars, pipe tobacco, chewing tobacco) - retail sale of tobacco and smoking products and accessories, including lighters, pipes, cigarette rolling equipment, etc. <p>Includes also:</p> <ul style="list-style-type: none"> - retail sale of electronic cigarettes (vapes) and e-liquids used in vaping devices

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	47.27		<p>Retail sale of other food</p> <p>This class includes the retail sale of food products not elsewhere classified. The retail sale of organically labelled foods, regional foods, etc., is included in classes 47.21 to 47.27, depending on the product sold.</p>
47.3		47.27.00	<p>Retail sale of other food</p> <p>This subclass includes specialised retail sale of food products to private individuals, such as cheese, health food products, coffee and tea, etc. Sales may take place via the internet (e.g. via social media), at markets, or in physical stores.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of dairy products, including milk and cheese preparations, and eggs - retail sale of coffee, tea, oils, flour, sugar, pasta, etc. - retail sale of other food products n.e.c. <p>Includes also:</p> <ul style="list-style-type: none"> - retail sale of ready-made meals, except for immediate consumption - retail sale of food supplements for human consumption (e.g. dietary supplements, diet products) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - retail sale of ready-made meals for immediate consumption, see 56.1
	47.30		<p>Retail sale of automotive fuel</p>
		47.30.00	<p>Retail sale of automotive fuel</p> <p>Retail sale of automotive fuel</p> <p>This subclass includes service stations where the main emphasis is on the sale of liquid fuels, possibly combined with an attached kiosk. Service stations where the main emphasis is on electricity are classified in 35.15.10. If the main emphasis is on kiosk sales, they are classified in 47.11.10.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of fuels, whether fossil or carbon-free fuels, for motor vehicles and motorcycles - operation of petrol stations <p>Includes also:</p> <ul style="list-style-type: none"> - retail sale of lubricating products and cooling products for motor vehicles - retail sale of hydrogen for motor vehicles and motorcycles - retail sale of fuel, in combination with food, beverages, products for the maintenance of vehicles, car washing services, etc. where the sale of fuel is predominant <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - operation of charging facilities for electric vehicles, e.g. electric cars, motorcycles, scooters, bicycles, see 35.15 - wholesale of fuels, see 46.81 - retail sale of liquefied petroleum gas (LPG) for cooking or heating, see 47.78 - retail sale of motor vehicle parts and accessories, see 47.82 - retail sale of motorcycles and motorcycle parts and accessories, see 47.83

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47.4			<p>Retail sale of information and communication equipment</p> <p>This group includes the retail sale of information and communication technology (ICT) equipment, such as computers and peripheral devices, telecommunications equipment, and consumer electronics.</p> <p>This group excludes:</p> <ul style="list-style-type: none"> - provision of content streaming and download services on digital platforms, see section J
	47.40		<p>Retail sale of information and communication equipment</p>
		47.40.00	<p>Retail sale of information and communication equipment</p> <p>This subclass includes the retail sale of information and communication technology (ICT) equipment. Sales may take place via the internet (e.g. via social media), at markets, or in physical stores.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of computers - retail sale of computer peripheral equipment (e.g. printers, photocopiers, interactive whiteboards, videoconferencing equipment) - retail sale of video game consoles - retail sale of non-customised software, including video games, provided on physical media, with a right to perpetual use - retail sale of audio and video equipment - retail sale of radio and television equipment - retail sale of recordable media - retail sale of recording media players and recorders - retail sale of smart telephones, mobile telephones, telephones and their accessories (e.g. chargers, hands-free kits, protective film and cases) <p>Includes also:</p> <ul style="list-style-type: none"> - refilling of ink and toner cartridges by retail sellers <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - retail sale of photographic, optical and precision equipment (e.g. digital cameras), see 47.78 - second-hand retail sale of information and communication equipment, see 47.79 - distribution of e-books and audiobooks via streaming and downloading by book publishers, see 58.11 - distribution of video games via streaming and downloading by their publishers, see 58.21 - distribution of video/films via streaming and downloading by their publishers, see 59.13 - distribution of audio via streaming and downloading by their publishers, see 59.20

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47.5			<p>Retail sale of other household equipment</p> <p>This group includes the specialised retail sale of household equipment (for example, textiles, hardware, carpets, electrical appliances, furniture).</p> <p>This group excludes:</p> <ul style="list-style-type: none"> - retail sale of audio and video equipment, see 47.40 - retail sale of second-hand household equipment, see 47.79
47.51		47.51.00	<p>Retail sale of textiles</p> <p>Retail sale of textiles</p> <p>This subclass includes stores selling fabrics, yarn, and sewing supplies, such as needles and thread, to private individuals. Sales may take place via the internet (e.g. via social media), at markets, or in physical stores.</p> <p>This subclass excludes household textiles or ready-made clothing.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of fabrics - retail sale of knitting yarn - retail sale of basic materials for rug, tapestry or embroidery making - retail sale of textiles - retail sale of haberdashery: needles, sewing thread, etc. - retail sale of tarpaulins <p>Includes also:</p> <ul style="list-style-type: none"> - retail sale of bed linen <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - retail sale of curtains and net curtains, see 47.53 - retail sale of parasols, see 47.55 - retail sale of clothing, see 47.71
47.52		47.52.10	<p>Retail sale of hardware, building materials, paints and glass</p> <p>Retail sale of paint and wallpaper</p> <p>This subclass includes the retail sale of paint and related products to private individuals. Sales may take place via the internet (e.g. via social media), at markets, or in physical stores.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of paints, varnishes and lacquers - retail sale of solvents, white spirit and similar products

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		47.52.20	<p>Retail sale of building materials and tools</p> <p>This subclass includes the retail sale of building materials, tools, and other hardware (such as screws, nails, fittings, etc.), primarily to private individuals engaged in do-it-yourself activities. It also includes the retail sale of garden machinery, saunas, swimming pools, and similar products without installation. Sales may take place via the internet (e.g. via social media), at markets, or in physical stores.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of hardware - retail sale of flat glass - retail sale of other building material (e.g. bricks, tiles, breeze blocks, wood, floorboards, insulation material) - retail sale of sanitary and heating equipment - retail sale of do-it-yourself materials, electrical and plumbing materials and equipment - retail sale of tools (e.g. hammers, saws, screwdrivers and other hand tools), including power hand tools - retail sale of renewable energy materials (e.g. non-electric solar collectors and photovoltaic panels), without installation - retail sale of electrical or electronic fire alarms, fire extinguishers, emergency blocks, smoke extraction systems, safes and vaults, without installation or maintenance services - retail sale of doors, windows and shutters (of any material) <p>Includes also:</p> <ul style="list-style-type: none"> - retail sale of garden and landscaping equipment, e.g. lawnmowers - retail sale of saunas, swimming pools and spas, including in kits, etc., without installation <p>Excludes:</p> <ul style="list-style-type: none"> - installation of photovoltaic panels not connected to a building, see 42.22.00 - installation of photovoltaic panels connected to a building, see 43.21.00 - retail sale of wall or floor coverings (e.g. wallpaper, tiles, laminates, vinyl flooring), see 47.53.00 - retail sale of carpets and rugs, see 47.53.00 - installation eller vedligeholdelse af elektroniske sikkerhedsalarmsystemer og mekaniske eller elektroniske låseanordninger med tilhørende overvågningsudrustning, jf. 80.09.00
	47.53	47.53.00	<p>Retail sale of carpets, rugs, wall and floor coverings</p> <p>Retail sale of carpets, rugs, wall and floor coverings</p> <p>This subclass includes the retail sale of carpets, wall coverings, floor coverings, and curtains, as well as curtain installation services, to private individuals. Sales may take place via the internet (e.g. via social media), at markets, or in physical stores.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of carpets and rugs - retail sale of curtains and net curtains - retail sale of wall or floor coverings (e.g. wallpaper, tiles, laminates and vinyl flooring)

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	47.54		<p>Retail sale of electrical household appliances</p> <p>47.54.00 Retail sale of electrical household appliances</p> <p>This subclass includes the retail sale of electrical household appliances, such as vacuum cleaners, sewing machines, and coffee machines. Sales may take place via the internet (e.g. via social media), at markets, or in physical stores. The retail sale of garden machinery (e.g. lawnmowers) and other electric hand tools is classified in 47.52.20.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of electrical household appliances <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - retail sale of audio and video equipment, see 47.40 - retail sale of lawnmowers, see 47.52 - retail sale of power hand tools, see 47.52
	47.55		<p>Retail sale of furniture, lighting equipment, tableware and other household goods</p> <p>47.55.10 Retail sale of furniture</p> <p>This subclass includes the retail sale of furniture, wicker furniture, office furniture, and mattresses. Sales may take place via the internet (e.g. via social media), at markets, or in physical stores. The retail sale of used furniture and antiques is classified in 47.79.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of furniture, including mattresses and box springs - retail sale of wicker furniture - retail sale of office furniture <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - retail sale of antiques, see 47.79.00 - retail sale of second-hand furniture, see 47.79.00 <p>47.55.20 Retail sale of bathroom and kitchen elements, etc.</p> <p>This subclass includes the retail sale of kitchen and bathroom furniture. Sales may take place via the internet (e.g. via social media), at markets, or in physical stores. The retail sale of sanitary goods, such as bathtubs and washbasins, is classified in 47.52.20.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of kitchen cabinets and bathroom furniture <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - retail sale of sanitary equipment, see 47.52.20

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		47.55.30	<p>Retail sale of kitchen equipment and services, etc.</p> <p>This subclass includes the retail sale of household utensils, cutlery, crockery, glassware, tableware, china and pottery, etc. Sales may take place via the internet (e.g. via social media), at markets, or in physical stores.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of household utensils, cutlery, crockery, glassware, tableware, china and pottery - retail sale of wooden, cork and wickerwork goods <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - retail sale of cork floor tiles, see 47.53.00 - retail sale of curtains and net curtains, see 47.53.00
		47.55.90	<p>Retail sale of home textiles, lighting and household items n.e.c.</p> <p>This subclass includes the retail sale of household textiles, lighting equipment, non-electric household appliances, and baby equipment, such as prams, strollers, baby walkers, baby carriers, and child car seats. Sales may take place via the internet (e.g. via social media), at markets, or in physical stores.</p> <p>The retail sale of baby and children's clothing is classified in 47.71.20.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of articles for lighting - retail sale of non-electrical household appliances - retail sale of solar-powered household appliances - retail sale of parasols - retail sale of household articles and equipment n.e.c. <p>Includes also:</p> <ul style="list-style-type: none"> - retail sale of baby equipment (e.g. baby carriages, pushchairs, baby walkers, baby carriers, baby car seats) - retail sale of sails, except of boat sails <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - retail sale of electrical or electronic fire alarms, security systems, safes, see 47.52.20 - retail sale of photovoltaic panels without installation, see 47.52.20 - retail sale of boat sails, see 47.63.30 - retail sale of musical instruments and scores, see 47.69.10

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47.6			<p>Retail sale of cultural and recreation goods</p> <p>This group includes the specialised retail sale of cultural and recreation goods (for example, books, newspapers, audio and video recordings on physical media, sports equipment, games and toys).</p>
	47.61		<p>Retail sale of books</p>
		47.61.00	<p>Retail sale of books</p> <p>This subclass includes the retail sale of books, including audiobooks and office supplies, but with books as predominant. Sales may take place via the internet (e.g. via social media), at markets, or in physical stores.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of books, including audiobooks on physical media <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - retail sale of recorded media except audiobooks on physical media, see 47.69 - retail sale of antique books, see 47.79 - retail sale of second-hand books, see 47.79 - distributing e-books and audiobooks via streaming and downloading by book publishers, see 58.11
	47.62		<p>Retail sale of newspapers, and other periodical publications and stationery</p>
		47.62.00	<p>Retail sale of newspapers, and other periodical publications and stationery</p> <p>This subclass includes the retail sale of newspapers, office supplies and related articles. The retail sale of posters is also included. Sales may take place via the internet (e.g. via social media), at markets, or in physical stores.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of newspapers, periodicals and journals <p>Includes also:</p> <ul style="list-style-type: none"> - retail sale of stationery, office and school supplies (e.g. pens, pencils, paper) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - retail sale of art tools and materials for drawing, painting and sculpting, see 47.69 - distribution of newspapers via streaming or downloading by their publishers, see 58.12 - distribution of periodicals and journals via streaming or downloading by their publishers, see 58.13

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	47.63		<p>Retail sale of sporting equipment</p> <p>47.63.10 Retail sale of sports and leisure equipment</p> <p>This subclass includes the retail sale of equipment for sports, camping, and other recreational activities, such as athletics, hunting, and recreational fishing. Sales may take place via the internet (e.g. via social media), at markets, or in physical stores.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of sports goods, including fishing gear, weapons and ammunition, camping goods, etc. - retail sale of special footwear for sports (e.g. football shoes, ice skates, ski boots) - retail sale of special sports equipment clothes for skiing, martial arts, ballet, etc. - retail sale of parachutes, tents, sleeping bags, etc. <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - retail sale of non-specialised sports footwear (e.g. tennis shoes, basketball shoes, gym shoes, training shoes), see 47.72.10 <p>47.63.20 Retail sale of bicycles</p> <p>This subclass includes the retail sale of bicycles and related accessories. Sales may take place via the internet (e.g. via social media), at markets, or in physical stores. The repair of bicycles and similar items is classified in 95.29.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of bicycles, including electric bicycles, monowheels, hoverboards, kick scooters, etc. <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - retail sale of mopeds and scooters, see 47.83.00 - repair of bicycles, monowheels and segways, etc., see 95.29.00 <p>47.63.30 Retail sale of yachts and related equipment</p> <p>This subclass includes the retail sale of boats, yachts and related accessories. Sales may take place via the internet (e.g. via social media), at markets, or in physical stores.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of boats and yachts

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	47.64	47.64.00	<p>Retail sale of games and toys</p> <p>Retail sale of games and toys</p> <p>This subclass includes the retail sale of games, toys, and party supplies. Sales may take place via the internet (e.g. via social media), at markets, or in physical stores.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of games and toys, made of all materials - retail sale of party supplies (e.g. masks, party favour (cotillions, jokes, etc.), magic items) <p>Includes also:</p> <ul style="list-style-type: none"> - retail sale of toy drones <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - retail sale of video consoles and video games on physical media, see 47.40 - retail sale of disguises, see 47.71 - second-hand retail sale of games and toys, see 47.79 - edition/publishing of games, board games, see 58.19 - distribution of video games via streaming and downloading by their publishers, see 58.21 - distribution of audio via streaming and downloading by their publishers, see 59.20 - operation of content distribution (sharing) platforms for video games, see 60.39
	47.69	47.69.10	<p>Retail sale of cultural and recreational goods n.e.c.</p> <p>Retail sale of musical instruments</p> <p>This subclass includes the retail sale of recorded media, music and musical instruments, as well as related accessories, such as CDs, strings, and music stands. Sales may take place via the internet (e.g. via social media), at markets, or in physical stores.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of recorded media - retail sale of musical instruments, scores and related accessories (e.g. strings, music stands, metronomes) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - retail sale of antiques, second-hand and antique books, second-hand musical instruments and second-hand recorded media, see 47.79.00 - distribution of audio via streaming and downloading by their publishers, see 59.20.00 - audio streaming and download distribution service activities not associated with publishing, see 60.10.00

	Nace Rev. 2.1	DB25	
		47.69.20	<p>Retail sale of hobby items</p> <p>This subclass includes the retail sale of art in commercial art galleries, including articles for collectors, such as coins and stamps. Sales may take place via the internet (e.g. via social media), at markets, or in physical stores.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of commercial art galleries <p>Includes also:</p> <ul style="list-style-type: none"> - retail sale of philately, numismatics and collectors' items (e.g. stamps and coins) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - retail sale of souvenirs, craftwork and religious articles, see 47.78.00
		47.69.90	<p>Retail sale of other cultural and recreational goods n.e.c.</p> <p>This subclass includes the retail sale of art supplies, including beads, clay, canvasses, oil paints and watercolours, etc. It also includes the retail sale of decorative household articles. Sales may take place via the internet (e.g. via social media), at markets, or in physical stores.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of art supplies, including beads, clay, canvasses, oil paints and watercolours, etc. <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - retail sale of video games on physical media, see 47.40.00 - retail sale of books, including audiobooks on physical media, see 47.61 - retail sale of souvenirs, craftwork and religious articles, see 47.78.00

	Nace Rev. 2.1	DB25	
47.7			<p>Retail sale of other goods, except motor vehicles and motorcycles</p> <p>This group includes the specialised retail sale of various goods not elsewhere classified (for example, clothing, footwear and leather articles, pharmaceutical and medical goods, watches, souvenirs, cleaning products, toiletries, flowers, pets).</p> <p>This group also includes: - retail sale of second-hand goods</p> <p>This group excludes: - retail sale of new and second-hand motor vehicles, motorcycles and related parts and accessories, see 47.8</p>
	47.71		<p>Retail sale of clothing</p>
		47.71.10	<p>Retail sale of clothing, except for children</p> <p>This subclass includes the retail sale of articles of clothing and clothing accessories, e.g. gloves, ties, and braces. Sales may take place via the internet (e.g. via social media), at markets, or in physical stores.</p> <p>The retail sale of baby and children's clothing is classified in 47.71.20, and the retail sale of used clothing is classified in 47.79.00.</p> <p>Includes: - retail sale of articles of clothing, including underwear, except for children's clothing - retail sale of clothing accessories (e.g. gloves, ties, braces)</p> <p>Includes also: - retail sale of work clothes, uniforms, disguises, carnival costumes, etc.</p> <p><i>Excludes:</i> - retail sale of textiles, see 47.51.00 - retail sale of special sports equipment clothes for skiing, martial arts, ballet, etc., see 47.63.10 - retail sale of protective gear for cyclists, see 47.63.10 - retail sale of second-hand clothing, see 47.79.00 - retail sale of protective gear for motorcyclists, see 47.83.00</p>
		47.71.20	<p>Retail sale of baby equipment and children's clothing</p> <p>This subclass includes the retail sale of baby and children's clothing. Sales may take place via the internet (e.g. via social media), at markets, or in physical stores.</p> <p>Includes: - retail sale of baby equipment and children's clothing</p>

	Nace Rev. 2.1	DB25	
	47.72		<p>Retail sale of footwear and leather goods</p> <p>47.72.10 Retail sale of footwear</p> <p>This subclass includes the retail sale of footwear. Sales may take place via the internet (e.g. via social media), at markets, or in physical stores. Shoe repair is classified in 95.23.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of footwear <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - retail sale of special footwear for sports (e.g. football shoes, ice skates, ski boots), see 47.63.10 - retail sale of orthopaedic footwear, see 47.74.20 <p>47.72.20 Retail sale of leather goods</p> <p>This subclass includes the retail sale of leather goods, including bags and other travel articles made of leather. Sales may take place via the internet (e.g. via social media), at markets, or in physical stores.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of leather goods - retail sale of travel accessories made of leather and leather substitutes <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - retail sale of leather clothing, see 47.71.10
	47.73		<p>Retail sale of pharmaceutical products</p> <p>47.73.00 Retail sale of pharmaceutical products</p> <p>This subclass includes the retail sale of pharmaceutical products to private individuals, including both prescription medicines and over-the-counter medicines. Sales may take place via the internet (e.g. via social media), at markets, or in physical stores.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of pharmaceuticals - retail sale of veterinary medicines <p>Includes also:</p> <ul style="list-style-type: none"> - retail sale of homeopathic products and medicines without prescription - retail sale of herbal medicinal products and herbal remedies
	47.74		<p>Retail sale of medical and orthopaedic goods</p> <p>47.74.10 Retail sale of glasses and contact lenses</p> <p>This subclass includes the retail sale of corrective glasses, lenses and sunglasses. Sales may take place via the internet (e.g. via social media), at markets, or in physical stores.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of corrective glasses, lenses and sunglasses <p>Includes also:</p> <ul style="list-style-type: none"> - retail sale of non-corrective sunglasses

	Nace Rev. 2.1	DB25	
		47.74.20	<p>Retail sale of other medical and orthopaedic articles</p> <p>This subclass includes the retail sale of other medical and orthopaedic goods, such as hearing aids, support stockings, bandages, and similar products. Sales may take place via the internet (e.g. via social media), at markets, or in physical stores.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of hearing aids - retail sale of orthopaedic footwear - retail sale of crutches and wheelchairs - retail sale of orthopaedic prostheses - retail sale of cervical collars and corsets - retail sale of elastocompressive products (e.g. elastic stockings, sleeves)
	47.75		<p>Retail sale of cosmetic and toilet articles</p>
		47.75.00	<p>Retail sale of cosmetic and toilet articles</p> <p>This subclass includes the retail sale of personal care products, such as soap, shampoo, cosmetics, and aftershave. Sales may take place via the internet (e.g. via social media), at markets, or in physical stores.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of perfumes, cosmetics, toiletries, personal care products, etc. <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - retail sale of toiletries, hygiene products, etc. for pets, see 47.76
	47.76		<p>Retail sale of flowers, plants, fertilisers, pets and pet food</p>
		47.76.10	<p>Retail sale of flowers and plants</p> <p>This subclass includes the retail sale of flowers, plants, seeds, and fertilizers. Sales may take place via the internet (e.g. via social media), at markets, or in physical stores.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of flowers, plants and flower boxes with a predominance of fresh flowers - retail sale of fertilisers and plant protection products <p>Includes also:</p> <ul style="list-style-type: none"> - retail sale of seeds, e.g. flower or herb seeds - flower arranging
		47.76.20	<p>Retail sale of pets and pet equipment</p> <p>This subclass includes the retail sale of pets and articles for pets, such as dog and cat food, rabbits, aquarium fish, and similar items. Sales may take place via the internet (e.g. via social media), at markets, or in physical stores.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of pets and articles for pets - retail sale of food for pets and other household animals <p>Includes also:</p> <ul style="list-style-type: none"> - retail sale of birds and aquariums - retail sale of toiletries, hygiene products, etc. for pets

Nace Rev. 2.1	DB25	
47.77	47.77.00	<p>Retail sale of watches and jewellery</p> <p>Retail sale of watches and jewellery</p> <p>This subclass includes the retail sale of watches and jewellery (made of precious metals), as well as gold and silver articles, such as silverware. Sales may take place via the internet (e.g. via social media), at markets, or in physical stores. The retail sale of imitation jewellery is classified in 47.78.00.</p> <p>Includes also:</p> <ul style="list-style-type: none"> - retail sale of silverware articles <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - retail sale of imitation jewellery, see 47.78
47.78	47.78.00	<p>Retail sale of other new goods</p> <p>Retail sale of other new goods</p> <p>This subclass includes the retail sale of other new goods, such as cameras, artificial flowers, binoculars, souvenirs, imitation jewellery, handicrafts, heating oil, firewood, and other non-food products. Sales may take place via the internet (e.g. via social media), at markets, or in physical stores.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of photographic and precision equipment - retail sale of optical equipment, excluding spectacles and lenses (e.g. telescopes, microscopes, binoculars) - retail sale of household fuel oil, bottled gas, coal and fuelwood, pellets of wood or biomass - retail sale of packaging articles - retail sale of funeral and cemetery articles (e.g. urns, tombstones) - retail sale of imitation jewellery - retail sale of cleaning products (e.g. detergents, sponges) - retail sale of souvenirs, craftwork and religious articles - retail sale of non-food products n.e.c. <p>Includes also:</p> <ul style="list-style-type: none"> - retail sale of artificial flowers, artificial plants and flower boxes with a predominance of artificial flowers <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - retail sale of fishing gear, see 47.63 - retail sale of weapons and ammunition, see 47.63 - retail sale of stamps and coins, see 47.69 - retail sale of glasses and lenses, see 47.74

	Nace Rev. 2.1	DB25	
	47.79	47.79.00	<p>Retail sale of second-hand goods</p> <p>Retail sale of second-hand goods</p> <p>This subclass includes the retail sale of second-hand goods, antiques, and other used goods, except used motor vehicles. The sale may take place via the internet (e.g. via social media), at markets, or in physical stores.</p> <p>The sale of goods by auction houses (on behalf of third parties) to private individuals is classified in 47.9. The rental of shelves or floor space by flea markets or consignment stores to private individuals, including sales staff, is classified in 47.91.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of second-hand books - retail sale of antiques - retail sale of second-hand clothes - retail sale of second-hand furniture - retail sale of second-hand household appliances - retail sale of other second-hand goods <p>Excludes:</p> <ul style="list-style-type: none"> - retail sale of second-hand motor vehicles, motorcycles, and related parts and accessories, see 47.8 - activities of retail auctioneering houses for both new and used third-party goods, including internet retail auctions, see 47.9 - activities of intermediaries in the retail sale of second-hand goods, see 47.9 - activities of space rental, including staff, for second-hand goods, see 47.91 - activities of pawnshops, see 64.92

	Nace Rev. 2.1	DB25	
47.8			<p>Retail sale of motor vehicles, motorcycles and related parts and accessories</p> <p>This group includes the retail sale of new and second-hand motor vehicles and motorcycles, as well as all kinds of parts, components, supplies, tools and accessories for motor vehicles and motorcycles, for example rubber tyres and inner tubes for tyres as well as spark plugs, batteries, lighting equipment, vehicle charging equipment and electrical parts.</p> <p>This group also includes:</p> <ul style="list-style-type: none"> - retail sale of used parts and accessories after dismantling cars or other motor vehicles - retail sale of parts and accessories for electric motor vehicles and motorcycles <p>This group excludes:</p> <ul style="list-style-type: none"> - activities of agents involved in the wholesale of motor vehicles, motorcycles and related parts, see 46.18 - intermediation service activities for the retail sale of motor vehicles and motorcycles, see 47.9 - on-demand passenger transport service activities by vehicle with a driver, see 49.33 - rental and leasing of motor vehicles without a driver, see 77.1 - repair and maintenance of motor vehicles and motorcycles, see 95.3
	47.81	47.81.00	<p>Retail sale of motor vehicles</p> <p>Retail sale of motor vehicles</p> <p>This subclass includes the retail sale of new and used passenger cars, vans, and minibuses, including caravans and trailers.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of new and used motor vehicles, including electric vehicles: <ul style="list-style-type: none"> • passenger motor vehicles • camping vehicles (e.g. caravans, motorhomes) <p>Includes also:</p> <ul style="list-style-type: none"> - retail sale of off-road motor vehicles - retail sale of trailers for motor vehicles <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - retail sale of bicycles and electric bicycles etc., see 47.63 - retail sale of parts and accessories for motor vehicles, see 47.82 - retail sale of motorcycles, motorcycle parts and accessories, see 47.83 - activities of agents for the retail sale of motor vehicles, see 47.9 - on-demand passenger transport service activities by vehicle with a driver, see 49.33 - rental and leasing of motor vehicles without a driver, see 77.1 - maintenance and repair of motor vehicles and motorcycles, see 95.3

	Nace Rev. 2.1	DB25	
	47.82		<p>Retail sale of motor vehicle parts and accessories</p>
		47.82.00	<p>Retail sale of motor vehicle parts and accessories</p> <p>This subclass includes the retail sale of all types of parts, components, equipment, tools, and accessories for motor vehicles, except for motorcycles, which is classified in 47.83.00. Motor fuel is not considered a spare part.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of new and used parts, equipment and accessories for motor vehicles <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - retail sale of automotive fuel, see 47.30 - retail sale of motor vehicles, see 47.81 - maintenance and repair of motor vehicles and motorcycles, see 95.3
	47.83		<p>Retail sale of motorcycles, motorcycle parts and accessories</p>
		47.83.00	<p>Retail sale of motorcycles, motorcycle parts and accessories</p> <p>This subclass includes the retail sale of new and used motorcycles, mopeds, and scooters, as well as related parts and accessories.</p> <p>Includes:</p> <ul style="list-style-type: none"> - retail sale of new and used motorcycles, including mopeds - retail sale of new and used parts and accessories for motorcycles - retail sale of protective gear for motorcyclists <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - retail sale of bicycles, electric bicycles, monowheels, hoverboards, kickscooters, and related parts and accessories, see 47.63 - rental of motorcycles, see 77.11 - repair and maintenance of bicycles, electric bicycles, monowheels, hoverboards, kickscooters, see 95.29 - repair and maintenance of motorcycles, see 95.32

	Nace Rev. 2.1	DB25	
47.9			<p>Intermediation service activities for retail sale</p> <p>This group includes intermediation service activities for specialised and non-specialised retail sale that facilitate transactions between buyers and sellers of physical goods for a fee or commission, without supplying and taking ownership of the goods that are intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail, and so on). The fee or commission can be received from either the buyers or sellers. Revenue for intermediation service activities for retail sale can include other sources of income (for example, revenues from the sale of advertising space).</p> <p>This group also includes:</p> <ul style="list-style-type: none"> - activities of intermediaries in the retail sale of second-hand goods - activities of retail auctioneering houses for both new and used third-party goods, including internet retail auctions - activities of agents for the retail sale of motor vehicles and motorcycles
	47.91	47.91.00	<p>Intermediation service activities for non-specialised retail sale</p> <p>Intermediation service activities for non-specialised retail sale</p> <p>This subclass includes intermediation service activities for non-specialised retail sale that facilitate transactions between buyers and sellers for the ordering and/or delivering of physical goods for a fee or commission, without supplying and taking ownership of the goods that are intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail, and so on). The fee or commission can be received from either the buyers or sellers. Revenue for intermediation service activities for non-specialised retail sale can include other sources of income (for example, revenues from the sale of advertising space).</p> <p>Includes:</p> <ul style="list-style-type: none"> - non-specialised retail sale (a wide range of goods) by auction houses (on behalf of third parties) to private individuals <p>Includes also:</p> <ul style="list-style-type: none"> - activities of space rental, including staff, for the retail sale of second-hand goods <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>intermediation service activities for specialised retail sale, see 47.92</i>

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	47.92	47.92.00	<p>Intermediation service activities for specialised retail sale</p> <p>Intermediation service activities for specialised retail sale</p> <p>This subclass includes intermediation service activities for specialised retail sale that facilitate transactions between buyers and sellers for the ordering and/or delivering of physical goods for a fee or commission, without supplying and taking ownership of the goods that are intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail, and so on.). The fee or commission can be received from either the buyers or sellers. Revenue for intermediation service activities for specialised retail sale can include other sources of income (for example, revenues from the sale of advertising space).</p> <p><i>Excludes:</i></p> <p>- <i>intermediation service activities for non-specialised retail sale, see 47.91</i></p>

	Nace Rev. 2.1	DB25	
H			<p data-bbox="536 255 903 286">Transportation and storage</p> <p data-bbox="536 342 1453 499">This section includes the transport of passengers or freight, by rail, pipeline, road, water or air. It includes the transport of passengers regardless of the reasons, whether for personal, professional or recreational reasons, scheduled or not. Rental of transport equipment with a driver or operator as well as postal and courier activities are classified in this section.</p> <p data-bbox="536 539 1474 757">The section also includes associated activities (for example, operation of terminal and parking facilities, cargo handling, warehousing and storage, such as the operation of silos, merchandise warehouses, storage tanks). Transport activities classified in divisions 49, 50, 51 and 53 often involve related activities (for example, packaging, goods handling operations, temporary crating, sampling and weighing of goods), which solely support the transport activities. These supporting activities are only to be classified in division 52 if they are performed on behalf of others.</p> <p data-bbox="536 797 820 824">This section also includes:</p> <ul data-bbox="536 831 1453 891" style="list-style-type: none"> - intermediation service activities that link customers to transport service providers, except for division 79 <p data-bbox="536 927 775 954">This section excludes:</p> <ul data-bbox="536 960 1465 1245" style="list-style-type: none"> - major repair, maintenance or alteration of transport equipment, except motor vehicles, see 33.1 - construction, repair and maintenance of roads, railways, harbours, airfields, see division 42 - rental of transport equipment without a driver or operator, see 77.1, 77.3 - transport activities as an integral part of recreational facilities (e.g. in theme parks), see 93.2 - repair and maintenance of motor vehicles, see 95.31 - repair and maintenance of motorcycles, see 95.32

	Nace Rev. 2.1	DB25	
49			<p>Land transport and transport via pipelines</p> <p>This division includes the transport of passengers and freight by road or rail. The activities include the transport of passengers, whether for personal, professional or recreational reasons. It also includes the transport of goods via road, rail or pipelines.</p>
	49.1		<p>Passenger rail transport</p>
	49.11		<p>Passenger heavy rail transport</p>
		49.11.00	<p>Passenger heavy rail transport</p> <p>This subclass includes the transport of passengers using railway rolling stock on mainline networks, including the operation of sleeping cars or dining cars as an integrated part of railway undertakings. The operation of sleeping or dining cars operated by separate units is classified in 55.90.00 and 56.11.10.</p> <p>Includes:</p> <ul style="list-style-type: none"> - rail transport of passengers using railway rolling stock on mainline networks - operation of sleeping cars or dining cars as an integrated operation of railway companies <p>Includes also:</p> <ul style="list-style-type: none"> - passenger heavy rail transport for sightseeing <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - passenger transport by metro, tramway, subway, underground etc., see 49.12 - passenger terminal activities, see 52.21 - operation of railway infrastructure and related activities (e.g. switching and shunting), see 52.21 - operation of sleeping cars or dining cars when operated by separate units, see 55.90, 56.11
	49.12		<p>Other passenger rail transport</p>
		49.12.00	<p>Other passenger rail transport</p> <p>This subclass includes the transport of passengers by metro, subway, underground and elevated railway, metropolitan railway and tramway.</p> <p>Includes:</p> <ul style="list-style-type: none"> - passenger transport by metro, subway, underground and elevated railway, metropolitan railway and tramway - passenger transport by funicular railway <p>Includes also:</p> <ul style="list-style-type: none"> - passenger light rail transport for sightseeing <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - passenger terminal activities, see 52.21 - operation of railway infrastructure and related activities (e.g. switching and shunting), see 52.21

	Nace Rev. 2.1	DB25	
49.2	49.20	49.20.00	<p>Freight rail transport</p> <p>Freight rail transport</p> <p>Freight rail transport</p> <p>This subclass includes the transport of freight on mainline rail networks as well as short line freight railways. The handling of goods and the operation of freight terminals are classified in 52.24.00 and 52.21.10.</p> <p>Includes:</p> <ul style="list-style-type: none"> - freight transport on mainline rail networks as well as short line freight railways <p>Includes also:</p> <ul style="list-style-type: none"> - freight transport by funicular railway - provision of traction services <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - warehousing and storage, see 52.10 - freight terminal activities, see 52.21 - operation of railway infrastructure and related activities (e.g. switching and shunting), see 52.21 - cargo handling on behalf of others, see 52.24
49.3	49.31	49.31.00	<p>Other passenger land transport</p> <p>This group includes all land-based passenger transport activities other than rail transport.</p> <p>Scheduled passenger transport by road</p> <p>Scheduled passenger transport by road</p> <p>This subclass includes scheduled urban, suburban or long-distance road transport of passengers by e.g. bus, coach or minibus. Such transport follows a fixed timetable, entailing the picking up and setting down of passengers normally at fixed stops.</p> <p>Includes:</p> <ul style="list-style-type: none"> - scheduled urban, suburban or long-distance road transport of passengers by e.g. bus, coach, trolleybus, minibus. Such transport follows a fixed timetable, entailing the picking up and setting down of passengers normally at fixed stops <p>Includes also:</p> <ul style="list-style-type: none"> - operation of school buses and buses for the transport of employees - scheduled passenger transport by road for sightseeing <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - passenger rail transport, see 49.1 - passenger transport by funicular railway, see 49.12 - non-scheduled passenger transport by road for sightseeing, in vehicles of 10 or more persons, see 49.32 - on-demand passenger transport services in vehicles with a driver for a maximum of 9 persons (taxi, etc.), see 49.33 - operation of aerial cableways, etc., see 49.34

	Nace Rev. 2.1	DB25	
	49.32		<p>Non-scheduled passenger transport by road</p> <p>49.32.00 Non-scheduled passenger transport by road</p> <p>This subclass includes non-scheduled urban, interurban and long-distance road transport of passengers in vehicles of 10 or more persons, e.g. by bus, coach or minibus.</p> <p>Transport of passengers in a vehicle with a driver, for a maximum of 9 persons, is classified in 49.33.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - non-scheduled urban, interurban and long-distance road transport of passengers in vehicles of 10 or more persons. This may include transport by bus, coach, trolleybus or minibus <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>passenger rail transport, see 49.1</i> - <i>operation of school buses and buses for the transport of employees, see 49.31</i> - <i>provision of on-demand passenger transport services in vehicles with a driver for a maximum of 9 persons (taxi, etc.), see 49.33</i>
	49.33		<p>On-demand passenger transport service activities by vehicle with driver</p> <p>49.33.00 On-demand passenger transport service activities by vehicle with driver</p> <p>This subclass includes the on-demand transport of passengers in vehicles with a driver, for a maximum of 9 persons, e.g. taxi services and private hire vehicles with a driver.</p> <p>Includes:</p> <ul style="list-style-type: none"> - provision of on-demand transport of passengers in vehicles with a driver, for a maximum of 9 persons: <ul style="list-style-type: none"> • taxi services • private hire vehicles with a driver • motorcycle taxi services <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>provision of bicycle taxi services, see 49.39</i> - <i>passenger road transport by vehicles drawn by humans or animals, see 49.39</i> - <i>intermediation service activities for passenger transport, see 52.32</i> - <i>patient transport by ambulance, see 86.92</i>

	Nace Rev. 2.1	DB25	
	49.34		<p>Passenger transport by cableways and ski lifts</p> <p>49.34.00 Passenger transport by cableways and ski lifts</p> <p>This subclass includes the transport of passengers by cableways, e.g. ski lifts and chairlifts, including transport of freight using cableways.</p> <p>Includes:</p> <ul style="list-style-type: none"> - transport by cableways, ski lifts and chairlifts, which may include the preparation of ski slopes - passenger transport by lifts <p>Includes also:</p> <ul style="list-style-type: none"> - freight transport by cableways <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - passenger rail transport for sightseeing, see 49.1 - passenger transport by funicular railway, see 49.12 - non-scheduled passenger road transport in vehicles of 10 or more persons, see 49.32 - operation of sports areas, which may include the operation of cableways, ski lifts and chairlifts, see 93.11
	49.39	49.39.00	<p>Other passenger land transport n.e.c.</p> <p>Other passenger land transport n.e.c.</p> <p>This subclass includes the transport of passengers by road using vehicles drawn by humans or animals, e.g. bicycle taxi services.</p> <p>Includes:</p> <ul style="list-style-type: none"> - provision of bicycle taxi services - passenger road transport by vehicles drawn by humans or animals <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - patient transport by ambulance, see 86.92 - transport of human remains, see 96.30

	Nace Rev. 2.1	DB25	
49.4			<p>Freight transport by road and removal services</p> <p>This group includes all land-based freight transport activities other than rail transport.</p>
	49.41		<p>Freight transport by road</p>
		49.41.00	<p>Freight transport by road</p> <p>This subclass includes all freight transport operations by road. Relocation and moving services are classified in 49.42.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - all freight transport operations by road: <ul style="list-style-type: none"> • logging haulage • livestock haulage • refrigerated haulage • heavy haulage • bulk haulage, including haulage in tanker trucks, including milk collection at farms • haulage of automobiles • transport of waste and waste materials, without collection or disposal - road transport of freight, on behalf of postal or courier units, without carrying out any other post or courier activities - road transport of objects between different units (e.g. buildings, storage units, on a fee or contract basis) <p>Includes also:</p> <ul style="list-style-type: none"> - rental of freight vehicles with a driver - freight road transport by vehicles drawn by humans or animals - rental of concrete mixer lorries with a driver - delivery of furniture, can include unpacking and installation <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - log hauling within the forest, as part of logging operations, see 02.40 - distribution of water by trucks, see 36.00 - waste transport as an integrated part of waste collection activities, see 38.11, 38.12 - provision of removal services, see 49.42 - operation of terminal facilities for handling freight, see 52.2 - crating and packing activities for transport, see 52.2 - moving cargos on industrial sites, typically with transport equipment that is not suitable for use on roads open to public traffic, see 52.24 - pickup of goods and grouping for shipping, see 52.25 - post and courier activities, see 53.10, 53.20 - transport by armoured car service activities, see 80.01

	Nace Rev. 2.1	DB25	
49.5	49.42		<p>Removal services</p>
		49.42.00	<p>Removal services</p> <p>This subclass includes removal (relocation) services to businesses and households by road transport, including the temporary storage of goods.</p> <p>Includes:</p> <ul style="list-style-type: none"> - provision of removal (relocation) services to businesses and households by road transport <p>Includes also:</p> <ul style="list-style-type: none"> - leasing of removal vehicles with a driver - storage of furniture as part of the removal service
	49.50		<p>Transport via pipeline</p>
		49.50.00	<p>Transport via pipeline</p> <p>This subclass includes the transport of gases, liquids, etc. through pipelines outside of utility networks, as well as the operation of pumping stations. Distribution of liquids by truck is classified in 49.41.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - transport of gases, liquids, water, slurry and other commodities via pipelines - pipeline transport of natural gas from processing plants to local distribution systems <p>Includes also:</p> <ul style="list-style-type: none"> - operation of pump stations for transport via pipelines <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>distribution of gaseous fuels, steam or water to end users through local or regional network of mains, see 35.22, 35.30, 36.00</i> - <i>distribution of water by trucks, see 36.00</i> - <i>retail sale of automotive fuel, see 47.30</i> - <i>transport of liquids by trucks, see 49.41</i>

	Nace Rev. 2.1	DB25	
50			<p>Water transport</p> <p>This division includes the water transport of passengers or freight, whether scheduled or not, whether for professional, personal or recreational reasons. Also included are the operation of towing or pushing boats, excursion or sightseeing boats, cruise ships, ferries, water taxis, and so on. Although the location is an indicator for the separation between sea and inland water transport, the deciding factor is the type of vessel used. Transport on seagoing vessels is classified in groups 50.1 and 50.2, while transport using other vessels is classified in groups 50.3 and 50.4.</p> <p>This division excludes restaurant and bar activities aboard ships, if carried out by separate units, see 56.11, 56.30.</p>
	50.1		<p>Sea and coastal passenger water transport</p> <p>This group includes the transport of passengers over sea and coastal waters.</p>
	50.10		<p>Sea and coastal passenger water transport</p>
		50.10.00	<p>Sea and coastal passenger water transport</p> <p>This subclass includes the transport of passengers over sea and coastal waters, e.g. by ferries or water taxis. It also includes the rental of recreational boats with crew for sea and coastal transport, for instance for fishing trips.</p> <p>Includes:</p> <ul style="list-style-type: none"> - transport of passengers over sea and coastal waters, whether scheduled or not: <ul style="list-style-type: none"> • operation of excursion, cruise or sightseeing boats • operation of ferries, water taxis, etc. - operation of other passenger sea or coastal transport <p>Includes also:</p> <ul style="list-style-type: none"> - rental of pleasure boats with crew for sea and coastal water transport (e.g. for fishing trips) - ferry transport of passengers with or without a vehicle <p>Excludes:</p> <ul style="list-style-type: none"> - restaurant and bar activities aboard ships, when provided by separate units, see 56.11, 56.30 - rental of pleasure boats and yachts without crew, see 77.21 - rental of commercial ships or boats without crew, see 77.34 - operation of floating casinos, not transporting passengers, see 92.00

	Nace Rev. 2.1	DB25	
50.2			<p>Sea and coastal freight water transport</p> <p>This group includes the transport of freight over sea and coastal waters.</p>
50.3	50.20	50.20.00	<p>Sea and coastal freight water transport</p> <p>Sea and coastal freight water transport</p> <p>This subclass includes the transport of freight over sea and coastal waters as well as transport by towing or pushing of barges, oil rigs, etc.</p> <p>Includes:</p> <ul style="list-style-type: none"> - transport of freight over sea and coastal waters - transport by towing or pushing of barges, oil rigs, etc. <p>Includes also:</p> <ul style="list-style-type: none"> - rental of vessels with crew for sea and coastal freight water transport - ferry transport of unaccompanied vehicles <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - ferry transport of passengers with or without a vehicle, see 50.10 - storage of freight, see 52.10 - harbour operations and other auxiliary activities (e.g. docking, pilotage, lighterage, vessel salvage), see 52.22 - cargo handling, see 52.24 - rental of commercial ships or boats without crew, see 77.34
50.3	50.30	50.30.00	<p>Inland passenger water transport</p> <p>This group includes the transport of passengers on inland waterways using vessels that are not suitable for sea transport.</p>
50.3	50.30	50.30.00	<p>Inland passenger water transport</p> <p>Inland passenger water transport</p> <p>This subclass includes the transport of passengers via rivers, canals, lakes and other inland waterways, including inside harbours and ports.</p> <p>Includes:</p> <ul style="list-style-type: none"> - transport of passengers via rivers, canals, lakes and other inland waterways, including inside harbours and ports <p>Includes also:</p> <ul style="list-style-type: none"> - rental of pleasure boats with crew for inland water transport - operation of sightseeing boats and excursions on inland waterways - inland ferry transport of passengers with or without a vehicle <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - restaurant and bar activities aboard ships, when provided by separate units, see 56.11, 56.30 - rental of pleasure boats and yachts without crew, see 77.21 - operation of floating casinos, not transporting passengers, see 92.00

	Nace Rev. 2.1	DB25	
50.4	50.40	50.40.00	<p>Inland freight water transport</p> <p>Inland freight water transport</p> <p>Inland freight water transport</p> <p>This subclass includes the transport of freight via rivers, canals, ports, and other inland waterways. It also includes the rental of vessels with crew for the transport of freight on inland waterways.</p> <p>Includes:</p> <ul style="list-style-type: none"> - transport of freight via rivers, canals, lakes and other inland waterways, including inside harbours and ports - transport of freight on inland waterways, involving vessels that are not suitable for sea transport <p>Includes also:</p> <ul style="list-style-type: none"> - rental of vessels with crew for inland freight water transport <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - cargo handling, see 52.24 - rental of commercial ships or boats without crew, see 77.34

	Nace Rev. 2.1	DB25	
51			<p>Air transport</p> <p>This division includes the transport of passengers or freight by air or via space.</p> <p>This division excludes:</p> <ul style="list-style-type: none"> - crop spraying, see 01.61 - repair and maintenance of civilian aircraft or aircraft engines, see 33.16 - operation of airports, see 52.23 - aerial advertising (skywriting), see 73.11 - aerial photography, see 74.20 - civil aerial surveillance, see 80.09 - military aerial surveillance, see 84.22
	51.1		<p>Passenger air transport</p>
	51.10		<p>Passenger air transport</p>
		51.10.10	<p>Scheduled flight</p> <p>This subclass includes scheduled air transport of passengers over regular routes.</p> <p>Includes:</p> <ul style="list-style-type: none"> - scheduled air transport of passengers over regular routes <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - rental of air transport equipment without an operator, see 77.35.00
		51.10.20	<p>Charter and taxi flights</p> <p>This subclass includes charter and taxi flights for passengers as well as sightseeing. It also includes the rental of air transport equipment with an operator for the purpose of passenger transport.</p> <p>Includes:</p> <ul style="list-style-type: none"> - charter flights for passengers - sightseeing flights <p>Includes also:</p> <ul style="list-style-type: none"> - rental of air transport equipment with an operator for the purpose of passenger transport <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - rental of air transport equipment without an operator, see 77.35.00 - air ambulances, see 86.92.00

	Nace Rev. 2.1	DB25	
51.2			<p>Freight air transport and space transport</p>
	51.21		<p>Freight air transport</p>
		51.21.00	<p>Freight air transport</p> <p>This subclass includes air transport of freight, whether scheduled or not, as well as the rental of air transport equipment with an operator for the purpose of cargo transportation.</p> <p>Includes:</p> <ul style="list-style-type: none"> - air transport of freight, whether scheduled or not <p>Includes also:</p> <ul style="list-style-type: none"> - rental of air transport equipment with an operator for the purpose of freight transport
	51.22		<p>Space transport</p>
		51.22.00	<p>Space transport</p> <p>This subclass includes the launching of satellites and space vehicles as well as space transport of freight and passengers.</p> <p>Includes:</p> <ul style="list-style-type: none"> - launching of satellites and space vehicles - space transport of freight and passengers

	Nace Rev. 2.1	DB25	
52			<p>Warehousing, storage and support activities for transportation</p> <p>This division includes warehousing and support activities for transport, such as the operation of transport infrastructure (for example, airports, harbours, tunnels, bridges). It also includes the activities of transport agencies and cargo handling.</p> <p>The activities mentioned are carried out on behalf of third parties. If the related services are provided solely to support transport activities by the same unit, they are considered as ancillary activities to transport and this unit is classified elsewhere in section H.</p>
52.1	52.10		<p>Warehousing and storage</p>
	52.10		<p>Warehousing and storage</p>
		52.10.00	<p>Warehousing and storage</p> <p>This subclass includes the operation of grain silos, warehouses, refrigerated storage, and warehousing of furniture, etc.</p> <p>The operation of self-storage facilities is classified in 68.20.40, and the storage of furniture as part of a moving activity is classified in 49.42.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - operation of storage and warehouse facilities for all kinds of goods: <ul style="list-style-type: none"> • operation of grain silos • general merchandise warehouses • refrigerated warehouses and cool stores • storage tanks, etc. - warehousing of furniture, not part of a removal service <p>Includes also:</p> <ul style="list-style-type: none"> - storage of goods in foreign trade zones - blast freezing associated with storage and warehousing - activities of storage of physical archives and paper files <p>Excludes:</p> <ul style="list-style-type: none"> - storage of electricity, see 35.16 - storage of gaseous fuels for energy supply through a network, see 35.24 - storage of furniture as part of a removal service, see 49.42 - operation of parking facilities for motor vehicles, see 52.21 - winter storage of caravans, ships and boats, and storage of aircraft, see 52.21, 52.22, 52.23 - operation of self-storage facilities, see 68.20 - rental of vacant space, see 68.20

	Nace Rev. 2.1	DB25	
52.2			<p>Support activities for transportation</p> <p>This group includes activities supporting the transport of passengers or freight, including the operation of transport facilities and parts of the transport infrastructure and activities related to handling freight before, after or between transport segments.</p> <p>This group excludes:</p> <ul style="list-style-type: none"> - intermediation service activities for freight transport, see 52.31 - intermediation service activities for passenger transport, see 52.32
	52.21		<p>Service activities incidental to land transportation</p>
		52.21.10	<p>Operation of stations, freight terminals, etc.</p> <p>This subclass includes the operation of terminal facilities, such as railway stations and bus stations. Freight handling is classified in 52.24.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities related to the transport of passengers, animals or freight by road, rail and other means of land transport: <ul style="list-style-type: none"> • operation of terminal facilities (e.g. railway stations, bus stations, stations for the handling of goods) • operation of railway infrastructure and rail-related facilities, cargo terminals, technical back-up points, railway stops for fuel <p>Includes also:</p> <ul style="list-style-type: none"> - liquefaction and/or regasification of natural gas for the purpose of land transport <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - liquefaction of natural gas for transport purposes, done at the mine site, see 09.10.00 - regasification of natural gas for distribution through mains, see 35.21.00 - cargo handling, see 52.24.00 - moving cargos on industrial sites, typically with transport equipment that is not suitable for use on roads open to public traffic, see 52.24.00
		52.21.20	<p>Operation of parking and roadside assistance etc.</p> <p>This subclass includes the operation of car parks or garages, parking for bicycles, winter storage of caravans. It also includes towing and roadside assistance.</p> <p>Includes:</p> <ul style="list-style-type: none"> - operation of car parks or garages, parking for bicycles, winter storage of caravans - towing and roadside assistance

	Nace Rev. 2.1	DB25	
	52.22	52.21.30	<p>Operation of toll roads, bridges and tunnels</p> <p>This subclass includes the operation of toll roads, toll bridges, and toll tunnels. Construction and maintenance of roads are classified in 42.11.00. Construction and maintenance of bridges and tunnels are classified in 42.12.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - operation of roads, bridges and tunnels, including activities of winter maintenance - toll collection <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>repair of roads, see division 42</i> <p>Service activities incidental to water transportation</p>
		52.22.10	<p>Operation of commercial ports</p> <p>This subclass includes the operation of commercial ports, piers, and waterway locks. Excavation and maintenance of waterways are classified in 42.91.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities related to the water transport of passengers, animals or freight: <ul style="list-style-type: none"> • operation of terminal facilities (e.g. harbours, piers) • operation of waterway locks, etc. • bunkering and reception of port waste • marine cargo surveying activities - provision of waterway information services - winter storage of ships and boats <p>Includes also:</p> <ul style="list-style-type: none"> - ensuring safety at waterway infrastructure maintenance work - liquefaction and regasification of natural gas for the purpose of water transport done off the mine site <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>dredging and waterway maintenance, see 42.91.00</i> - <i>cargo handling, see 52.24.00</i> - <i>amusement and recreation activities related to the infrastructure of marinas, see 93.29.10</i>
		52.22.20	<p>Operation of towing, salvage and rescue services, etc.</p> <p>This subclass includes the operation of rescue, navigation, and towing services as well as salvage activities and the operation of lighthouses.</p> <p>Includes:</p> <ul style="list-style-type: none"> - navigation, pilotage, tug and berthing activities - lighterage, salvage activities - lighthouse activities

	Nace Rev. 2.1	DB25	
	52.23		<p>Service activities incidental to air transportation</p>
		52.23.00	<p>Service activities incidental to air transportation</p> <p>This subclass includes services related to the air transport of passengers, animals, and cargo, such as the operation of airport terminals, air traffic control, and aircraft storage.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities related to the air transport of passengers, animals or freight: <ul style="list-style-type: none"> • operation of terminal facilities (e.g. airway terminals) • airport and air traffic control activities • ground service activities on airfields, etc. - ensuring safety at airfield infrastructure maintenance work - storage of aircraft <p>Includes also:</p> <ul style="list-style-type: none"> - firefighting and fire-prevention activities at airports <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - cargo handling, see 52.24 - luggage and passenger inspection at airports, not by public authorities, see 80.01 - luggage and passenger inspection at airports, by public authorities, see 84.24 - operation of flying schools for professional pilots, see 85.32 - operation of flying schools not issuing certificates and permits for professionals, see 85.53
	52.24		<p>Cargo handling</p>
		52.24.00	<p>Cargo handling</p> <p>This subclass includes the loading and unloading of goods and baggage, as well as the rental of gantry or jib cranes for cargo handling, etc.</p> <p>Includes:</p> <ul style="list-style-type: none"> - loading and unloading of goods and luggage irrespective of the mode of transport used - stevedoring - loading and unloading of freight railway cars <p>Includes also:</p> <ul style="list-style-type: none"> - rental and leasing of transtainers or luffing cranes, with an operator, for cargo handling activities - moving cargos on industrial sites, typically with transport equipment that is not suitable for use on roads open to public traffic <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - transport or moving of objects within an industrial plant, on a fee or contract basis, if a public road is used, see 49.41 - operation of terminal facilities, see 52.21, 52.22, 52.23 - intermediation service activities for freight transport, see 52.31

Nace Rev. 2.1	DB25	
52.25	52.25.00	<p>Logistics service activities</p> <p>Logistics service activities</p> <p>This subclass includes services related to logistics, such as distribution activities, collection of goods for shipment, and temporary packing in transport containers. Freight forwarding activities are classified in 52.26.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of distribution centres - pickup of goods and grouping for shipping - goods handling operations (e.g. temporary crating and packing goods into boxes for the purpose of warehousing or for protecting them during transport, unpacking, sampling, weighing of goods) <p>Excludes:</p> <ul style="list-style-type: none"> - <i>freight forwarding, see 52.26</i> - <i>ship brokerage – includes taking care of the entry and clearance of ships, as an intermediary between shipowners and shippers or receivers of goods, see 52.31</i> - <i>courier activities, see 53.20</i> - <i>provision of motor, marine, aviation and transport insurance, see 65.12</i> - <i>management consultancy for companies' logistics, see 70.20</i> - <i>logistics consulting activities, i.e. planning, designing and supporting operations of transport, warehousing and distribution, see 70.20</i>
52.26	52.26.00	<p>Other support activities for transportation</p> <p>Other support activities for transportation</p> <p>This subclass includes support activities for the transport sector, such as the issuance of transport documents, organisation of transport activities, and freight forwarding activities.</p> <p>Includes:</p> <ul style="list-style-type: none"> - issue and procurement of transport documents and waybills - activities of customs agents - organisation of multimodal and combined transport activities by rail, road, water or air (intermodal transport) on behalf of the shipper or consignee - organisation and freight forwarding of group and individual consignments on behalf of the client <p>Excludes:</p> <ul style="list-style-type: none"> - <i>rail, ship and aircraft freight brokerage, see 52.31</i> - <i>operation of platforms for intermediation of freight transport, see 52.31</i> - <i>brokerage for passenger seats for ship and aircraft space, see 52.32</i> - <i>courier activities, see 53.20</i> - <i>provision of motor, marine, aviation and transport insurance, see 65.12</i> - <i>management consultancy for companies' logistics, see 70.20</i> - <i>activities of travel agencies, see 79.11</i> - <i>activities of tour operators, see 79.12</i> - <i>tourist assistance activities, see 79.90</i>

	Nace Rev. 2.1	DB25	
52.3			<p>Intermediation service activities for transportation</p> <p>This group includes the intermediation of freight and passenger transport.</p>
	52.31		<p>Intermediation service activities for freight transportation</p>
		52.31.00	<p>Intermediation service activities for freight transportation</p> <p>This subclass includes the intermediation of freight transport, by bringing clients and service providers together for a fee or commission, without the intermediary providing the freight transport services that are intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail, and so on). The fee or commission can be received from either the client or the provider of the freight transport service. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space).</p> <p>Includes:</p> <ul style="list-style-type: none"> - rail, road, ship and aircraft freight brokerage - operation of platforms for intermediation of freight transport services <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - freight transport, see divisions 49, 50 and 51 - brokerage of passenger seats in ships and aircraft space, see 52.32
	52.32		<p>Intermediation service activities for passenger transportation</p>
		52.32.00	<p>Intermediation service activities for passenger transportation</p> <p>This subclass includes the intermediation of passenger transport, by bringing clients and service providers together for a fee or commission, without the intermediary providing the passenger transport services that are intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail, and so on). The fee or commission can be received from either the client or the provider of the passenger transport service. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space).</p> <p>Includes:</p> <ul style="list-style-type: none"> - operation of online ride-sharing platforms that allow passengers to book a ride - provision of intermediation services for the purchase of land, water or air transport for passengers - brokerage of passenger seats in ships and aircraft space <p>Includes also:</p> <ul style="list-style-type: none"> - intermediation service activities of transport by radio taxi services, without providing transport - provision of fee-based reservation services for passenger transport <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - taxi operation and other passenger road transport, see 49.3 - rail, ship and aircraft freight brokerage, see 52.31 - operation of online platforms for the rental of vehicles (cars, motorcycles, etc.) without a driver, see 77.51 - activities of units that provide reservation services alongside additional travel advice or expertise, see 79.11 - combined activities of accommodation, travel and food, i.e. travel agencies and tour operators, see 79.11, 79.12

	Nace Rev. 2.1	DB25	
53			<p>Postal and courier activities</p>
53.1			<p>Postal activities under universal service obligation</p> <p>This group includes postal and courier services, operating under a universal service obligation, such as the collection, transportation, and delivery of letters and parcels according to various arrangements. The group also includes local delivery and messenger services.</p>
	53.10		<p>Postal activities under universal service obligation</p> <p>This class includes the activities of postal services operating under a universal service obligation by one or more designated universal service providers. The activities include use of the universal service infrastructure, including retail sale locations, sorting and processing facilities, and carrier routes to pick up and deliver mail. The delivery can include letter post, in other words, letters, postcards, printed papers (newspapers, periodicals, advertising items, and so on), small packets, goods or documents. Also included are other services necessary to support the universal service obligation.</p>
		53.10.00	<p>Postal activities under universal service obligation</p> <p>This subclass includes postal activities under universal service obligation, including pre-processing for distribution, such as collection and sorting.</p> <p>Includes:</p> <ul style="list-style-type: none"> - pickup, sorting, transport and delivery (domestic (national) or international) of letter post and (mail-type) parcels and packages by postal services operating under a universal service obligation. One or more modes of transport may be involved and the activity may be carried out with either self-owned (private) transport or via public transport. - collection of letter-mail and parcels from public letter boxes or from post offices <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>postal giro, postal savings activities and money order activities, see 64.19</i>

	Nace Rev. 2.1	DB25	
53.2	53.20	53.20.00	<p>Other postal and courier activities</p> <p>Other postal and courier activities</p> <p>Other postal and courier activities</p> <p>This subclass includes the pickup, sorting, transport and delivery (national or international) of letter post and (mail-type) parcels and packages by businesses operating outside the scope of a universal service obligation. One or more modes of transport may be involved and the activity may be carried out with either self-owned (private) transport or via public transport. This subclass also includes home delivery of meals and groceries, but only their delivery.</p> <p>Includes:</p> <ul style="list-style-type: none"> - pickup, sorting, transport and delivery (domestic (national) or international) of letter post and (mail-type) parcels and packages by businesses operating outside the scope of a universal service obligation. One or more modes of transport may be involved and the activity may be carried out with either self-owned (private) transport or via public transport <p>Includes also:</p> <ul style="list-style-type: none"> - provision of home delivery services, including food <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>transport of freight, see (according to mode of transport) 49.20, 49.41, 50.20, 50.40, 51.21, 51.22</i> - <i>delivery of furniture, can include unpacking or installation, see 49.41</i> - <i>home delivery of prepared meals, if performed by the same unit that prepares the meals, see division 56</i>

	Nace Rev. 2.1	DB25	
53.3	53.30	53.30.00	<p>Intermediation service activities for postal and courier activities</p> <p>Intermediation service activities for postal and courier activities</p> <p>Intermediation service activities for postal and courier activities</p> <p>This subclass includes the intermediation of postal and courier activities, by bringing clients and service providers together for a fee or commission, without the intermediary providing the postal and courier services that are intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail, and so on). The fee or commission can be received from either the client or the provider of the postal and courier service. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space). It also includes the operation of online platforms to allow people to book a food delivery (i.e. only the transport). The operation of online platforms for ordering food is classified in 56.40.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - any intermediation service undertaken by third parties to postal service providers and offered to business and domestic (household) clients - operation of online platforms to allow people to book a food delivery <p>Excludes:</p> <ul style="list-style-type: none"> - provision of food delivery services, see 53.20 - operation of online platforms for home delivery of prepared meals, if the delivery is carried out by the same unit that prepares the meals, see 56.40 - monetary intermediation service activities (e.g. money transfer through post offices), see 64.19

	Nace Rev. 2.1	DB25	
I			<p>Accommodation and food service activities</p> <p>This section includes the provision of short-term (less than one year) accommodation for visitors and other travellers, temporary accommodation in single or shared rooms or dormitories for students, seasonal workers and other individuals, as well as the provision of meals and beverages fit for immediate consumption. The amount and type of supplementary services provided within this section can vary widely.</p> <p>This section excludes:</p> <ul style="list-style-type: none"> - resale of food or beverages through wholesale or retail sale activities, see section G (the preparation of these foods and beverages is classified in manufacturing, see section C) - provision of long-term (one year or more) accommodation as primary residences, see section M
55			<p>Accommodation</p> <p>This division includes the provision of short-term accommodation for visitors and other travellers. The accommodation may include meals, recreational facilities and other services.</p> <p>Also included is the provision of short-term accommodation (for example, for students, workers).</p> <p>This division excludes activities related to the provision of residences in facilities (for example, flats or apartments), typically leased on annual basis, see division 68.</p>

	Nace Rev. 2.1	DB25	
55.1	55.10	55.10.00	<p>Hotels and similar accommodation</p> <p>Hotels and similar accommodation</p> <p>This class includes the provision of accommodation, typically on a daily or weekly basis, for short-term stays. It also includes the provision of furnished accommodation in hotels rooms and suites. Services provided include daily cleaning and bed-making. A range of additional services may be provided (for example, food and beverage services, laundry services, recreational facilities as well as conference and convention facilities). These activities are generally characterised by the provision of on-the-spot customer service.</p> <p>Hotels and similar accommodation</p> <p>This subclass includes the provision of accommodation at hotels, suite and apartment hotels on a daily or weekly basis. Daily cleaning and bed-making are offered, but additional services may be provided, such as food and drink, laundry, or fitness and meeting facilities.</p> <p>Provision of accommodation without daily cleaning, bed-making, and on-site customer service is classified in 55.20.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - accommodation provided by, for example: <ul style="list-style-type: none"> • hotels • resort hotels • suite/apartment hotels <p>Excludes:</p> <ul style="list-style-type: none"> - accommodation without daily cleaning, bed-making and on-the-spot customer service, see 55.20 - intermediation service activities for accommodation, see 55.40

	Nace Rev. 2.1	DB25	
55.2	55.20	55.20.00	<p>Holiday and other short-stay accommodation</p> <p>Holiday and other short-stay accommodation</p> <p>This class includes the provision of short-term accommodation, typically on a daily or weekly basis, in self-contained furnished rooms or areas for living/dining and sleeping. Typically, no on-the-spot customer service and minimal complementary services, if any, are provided.</p> <p>Holiday and other short-stay accommodation</p> <p>This subclass includes the provision of short-term accommodation, such as hostels, school camps, guest apartments, and bungalows, as well as furnished cabins and summer houses. Cleaning is typically a service that is paid for separately, or that is carried out after the stay. This subclass also includes the operation of B&Bs, summer houses, and self-service hotels without daily cleaning and bed-making.</p> <p>Includes:</p> <ul style="list-style-type: none"> - accommodation in, for example: <ul style="list-style-type: none"> • holiday homes and apartments • visitor flats and bungalows • cottages and cabins without housekeeping services • hostels • bed and breakfast units • guest rooms provided by private households • mountain huts and lodges <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - accommodation with daily cleaning, bed-making and on-the-spot customer service, see 55.10 - intermediation service activities for accommodation, see 55.40
55.3	55.30	55.30.00	<p>Camping grounds and recreational vehicle parks</p> <p>Camping grounds and recreational vehicle parks</p> <p>Camping grounds and recreational vehicle parks</p> <p>This subclass includes the provision of short-term accommodation in camping grounds (e.g. recreational camps, fishing and hunting camps). It also includes the provision of space and facilities for recreational vehicles.</p> <p>Includes:</p> <ul style="list-style-type: none"> - provision of short-term accommodation in camping grounds (e.g. recreational camps, fishing and hunting camps) - provision of space and facilities for recreational vehicles <p>Includes also:</p> <ul style="list-style-type: none"> - glamping accommodation - accommodation provided by protective shelters or plain bivouac facilities <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - intermediation service activities for accommodation, see 55.40

	Nace Rev. 2.1	DB25	
55.4	55.40	55.40.00	<p>Intermediation service activities for accommodation</p> <p>Intermediation service activities for accommodation</p> <p>Intermediation service activities for accommodation</p> <p>This subclass includes the intermediation of all types of accommodation by bringing clients and service providers together for a fee or commission. These intermediation activities can be carried out on digital platforms or through non-digital channels (phone, post, and so on). The fee or commission can be received from either the client or the provider of the accommodation. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space).</p> <p>Includes also:</p> <ul style="list-style-type: none"> - provision of timeshare exchange services - provision of reservation services for accommodation <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>activities of units that provide reservation services alongside additional accommodation advice or expertise, see 79.11</i> - <i>intermediation or sale of a combination of accommodation, travel and food, i.e. travel agencies and tour operators, see 79.11, 79.12</i>

	Nace Rev. 2.1	DB25	
55.9	55.90	55.90.00	<p>Other accommodation</p> <p>Other accommodation</p> <p>This class includes the provision of temporary accommodation in homes, flats or apartments, as well as single or shared rooms or dormitories for students, seasonal workers and other individuals.</p> <p>Other accommodation</p> <p>This subclass includes accommodation in single rooms, shared rooms, or dormitories for, for example, students or seasonal workers for extended periods, but less than a year. This can be accommodation in worker hostels, student housing, railway carriages, inns, or boarding houses.</p> <p>Includes:</p> <ul style="list-style-type: none"> - accommodation in: <ul style="list-style-type: none"> • homes and furnished or unfurnished flats or apartments, for a period shorter than a year • dormitories for workers • boarding houses • student accommodation provided for less than one year at a time • railway sleeping cars when not operated by railway companies <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - operation of railway sleeping cars as an integrated operation of railway companies, see 49.11 - operation of cruise ships, see 50.10, 50.30 - intermediation service activities for accommodation, see 55.40 - all forms of accommodation for a period of one year or longer, see 68.20 - intermediation or sale of a combination of accommodation, travel and food, i.e. travel agencies and tour operators, see 79.11, 79.12

	Nace Rev. 2.1	DB25	
56			<p>Food and beverage service activities</p> <p>This division includes food and beverage serving activities providing meals or beverages fit for immediate consumption, whether in traditional restaurants, self-service or takeaway restaurants, whether permanent or temporary, with or without seating. The fact that meals fit for immediate consumption are offered is decisive, not the kind of facility providing them.</p> <p>This division excludes:</p> <ul style="list-style-type: none"> - production of meals not fit for immediate consumption or not planned to be consumed immediately or of prepared food that is not considered to be a meal, see divisions 10 and 11 - sale of not self-manufactured food that is not considered to be a meal, or of meals that are not fit for immediate consumption, see section G - operation of coffee dispensers and vending machines selling food and beverages prepared by the machine itself, see division 47
56.1	56.11		<p>Restaurants and mobile food service activities</p> <p>This group includes restaurant and mobile food service activities for a general public, on a regular basis.</p> <p>Restaurant activities</p> <p>This class includes the provision of predominantly food services to customers (for example, in traditional restaurants, self-service or takeaway restaurants), with or without seating, in permanent or temporary facilities.</p>
	56.11.10		<p>Food services in restaurants and cafés</p> <p>This subclass includes the operation of restaurants and cafés, with the main focus on serving food at the table. This subclass also includes restaurants in, for example, trains, ferries, or hotels, if the restaurant is run by an independent operator.</p> <p>Includes:</p> <ul style="list-style-type: none"> - operation of eating establishments where the main emphasis is on serving food, e.g. in: <ul style="list-style-type: none"> • restaurants • cafés • inns <p>Includes also:</p> <ul style="list-style-type: none"> - operation of restaurants on transport equipment and within transport facilities, if operated by separate units not part of the transport provider - operation of restaurants in a hotel, if operated by separate units not part of the hotel <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - retail sale of food through vending machines, see 47.2 - operation of railway dining cars as an integrated operation of railway companies, see 49.11 - mobile food service activities, see 56.12 - event catering activities, see 56.21 - concession operation of eating facilities, see 56.22 - activities of food service contractors (e.g. for transport companies), see 56.22 - activities of tea rooms, see 56.30

	Nace Rev. 2.1	DB25	
		56.11.90	<p>Operation of other eateries</p> <p>This subclass includes the operation of eateries where the main focus is on takeaway with very limited table service. It also includes restaurants with takeaway in supermarkets, if the restaurant is operated by an independent provider. The production of open-faced sandwiches for resale and not for immediate consumption is classified in 10.89.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - operation of other eateries where the main emphasis is on takeaway, e.g.: <ul style="list-style-type: none"> • ice cream parlors • grill bars • fast food restaurants • sandwich shops <p>Includes also:</p> <ul style="list-style-type: none"> - operation of takeaway restaurants in a supermarket, if operated by separate units not part of the supermarket <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - retail sale of food through vending machines, see 47.2 - operation of railway dining cars as an integrated operation of railway companies, see 49.11 - mobile food service activities, see 56.12 - event catering activities, see 56.21 - concession operation of eating facilities, see 56.22 - activities of food service contractors (e.g. for transport companies), see 56.22 - activities of tea rooms, see 56.30

	Nace Rev. 2.1	DB25	
56.2	56.12		<p>Mobile food service activities</p> <p>This class includes the preparation and serving of predominantly food for immediate consumption from movable carts or portable stalls.</p>
		56.12.00	<p>Mobile food service activities</p> <p>This subclass includes activities of mobile food operators, where food is primarily prepared and served for immediate consumption. Preparation and serving of food from mobile or temporary stalls under contract with a client for a specific event is classified in 56.21.00, and mobile beverage service is classified in 56.30.10 and 56.30.20.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of mobile food operators, including: <ul style="list-style-type: none"> • hot food trucks • food vendors • ice cream vendors • food preparation in market stalls • snack vendors • frozen yogurt vendors • pancake vendors <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - retail sale of food through vending machines, see 47.2 - food delivery by independent units, see 53.20 - preparation and serving of food from movable and temporary carts or portable stalls based on contractual arrangements with the customer, for a specific event, see 56.21 - concession operation of eating facilities, see 56.22 - mobile beverage serving activities, see 56.30
	56.21	56.21.00	<p>Event catering, contract catering service activities and other food service activities</p> <p>This group includes catering activities for individual events or for a specified period of time and the operation of food concessions (for example, at sports or similar facilities). The services are provided on a contract basis and offered to a limited clientele.</p> <p>Event catering activities</p> <p>Event catering activities</p> <p>This subclass includes the provision of food and supply, based on contractual agreements, at the location specified by the customer, for a specific event.</p> <p>Includes:</p> <ul style="list-style-type: none"> - provision of food and supply, based on contractual agreements, at the location specified by the customer, for a specific event <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - manufacture of perishable food items, see 10.89 - retail sale of perishable food items, see 47.2

	Nace Rev. 2.1	DB25	
	56.22		<p>Contract catering service activities and other food service activities</p> <p>This class includes industrial catering, in other words, food preparation and supply based on contractual arrangements with the customer, for a fixed term. Further included is the operation of food concessions (for example, at sports and similar facilities). The food can be prepared directly on the premises of the client organisation or in a central unit.</p>
		56.22.00	<p>Contract catering service activities and other food service activities</p> <p>This subclass includes industrial catering, in other words, food preparation and supply based on contractual arrangements with the customer, for a fixed term. Further included is the operation of food concessions (for example, at sports and similar facilities). The food can be prepared directly on the premises of the client organisation or in a central unit.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of food service contractors (e.g. for transport companies) - operation of canteens or cafeterias (e.g. for factories, offices, hospitals or schools), on a concession basis <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of perishable food items, see 10.89</i> - <i>retail sale of perishable food items, see 47.2</i>

	Nace Rev. 2.1	DB25	
56.3	56.30	56.30.10	<p>Beverage serving activities</p> <p>Beverage serving activities</p> <p>This class predominantly includes serving beverages for immediate consumption on the premises. The activities can include the provision of, for example live music and dance activities.</p> <p>Serving of non-alcoholic beverages</p> <p>This subclass includes the serving of beverages, possibly accompanied by food or snacks, but where the primary focus is on the service of non-alcoholic beverages for immediate consumption on the premises.</p> <p>Includes:</p> <ul style="list-style-type: none"> - serving beverages, possibly with something edible, but with a main emphasis on non-alcoholic drinks, e.g.: <ul style="list-style-type: none"> • coffee shops • tea rooms • juice bars - mobile beverage service of non-alcoholic drinks <p>Includes also:</p> <ul style="list-style-type: none"> - serving of non-alcoholic beverages aboard a means of transport (e.g. a train or ship), when carried out by separate units <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>reselling packaged/prepared beverages, see division 47</i> - <i>retail sale of beverages through vending machines, see 47.25.00</i> - <i>serving of food, possibly with beverages, but with a main focus on food, see 56.11.10</i> - <i>provision of beverage preparation and supply based on contractual arrangements with the customer, for a fixed term, see 56.22.00</i> - <i>operation of concert halls and music venues, see 90.31.00</i> - <i>operation of dance floors where beverage serving is not the main activity, see 93.29.90</i>

	Nace Rev. 2.1	DB25	
56.4		56.30.20	<p>Serving of alcoholic beverages</p> <p>This subclass includes the serving of beverages, possibly accompanied by food or snacks, but where the primary focus is on the service of alcoholic beverages for immediate consumption on the premises.</p> <p>Includes:</p> <ul style="list-style-type: none"> - serving beverages, possibly with something edible, but with a main emphasis on alcoholic drinks, e.g.: <ul style="list-style-type: none"> • coffee shops • tea rooms • juice bars - mobile beverage service of non-alcoholic drinks <p>Includes also:</p> <ul style="list-style-type: none"> - serving of alcoholic beverages aboard a means of transport (e.g. a train or ship), when carried out by separate units <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - reselling packaged/prepared beverages, see division 47 - retail sale of beverages through vending machines, see 47.25.00 - provision of beverage preparation and supply based on contractual arrangements with the customer, for a fixed term, see 56.22 - operation of concert halls and music venues, see 90.31 - operation of dance floors where beverage serving is not the main activity, see 93.29
	56.40		<p>Intermediation service activities for food and beverage services activities</p>
		56.40.00	<p>Intermediation service activities for food and beverage services activities</p> <p>This subclass includes the intermediation of food and beverage services by bringing clients and service providers together for a fee or commission without the intermediary providing the food and beverage services intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, post, and so on). The fee or commission can be received from either the client or the provider of the food and beverage service. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space).</p> <p>Includes also:</p> <ul style="list-style-type: none"> - provision of reservation services for restaurants <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - operation of online platforms to allow people to book a food delivery, see 53.30

	Nace Rev. 2.1	DB25	
J			<p>Publishing, broadcasting, and content production and distribution activities</p> <p>This section includes the production and publishing, broadcasting and other distribution of information products.</p> <p>This section includes: book, newspaper, periodical and software publishing activities (division 58); the production of motion picture, video and television programme elements, sound recording and music publishing activities (division 59); radio and television broadcasting as well as television or radio programme production and distribution activities, including the operation of streaming, downloads and content distribution (sharing) platforms not associated with publishing of the content, the operation of blogs and wiki sites, social network sites and online gaming/video game sites (division 60).</p> <p>Publishing refers to the acquisition of copyrights to content (information products) and making this content available to the general public by engaging in (or arranging for) the reproduction and distribution of this content in various forms. Publishers may solely publish and then license rights to others to distribute their content, or they may publish and distribute content they create or own. All the feasible forms of publishing (in print, digital, or any other form) and self-publishing activities are included in this section.</p> <p>Individual television programming components (for example, movies, television series) are produced by activities in division 59, while the creation of a complete programme for a television channel, from components produced in division 59 or other components (for example, live news programming), is included in division 60. Division 60 also includes the broadcasting of this programme by the producer.</p> <p>This section also includes:</p> <ul style="list-style-type: none"> - creation and leasing of copyrights for published content <p>This section excludes:</p> <ul style="list-style-type: none"> - wholesale and retail sale of recorded media, see section G - activities of providing telecommunication and related service activities, i.e. transmitting voice, data, text, sound and video, computer programming activities, computing infrastructure and hosting activities, and web search portals, see section K - provision of financial and insurance services using published financial and insurance technologies software, see section L - management of copyrights, see 74.91 - rental of discs, see 77.22 - activities of independent musicians and actors (including influencers appearing in vlogs), writers and bloggers, whose content is published by a third party, and gambling sites, see section S

	Nace Rev. 2.1	DB25	
58			<p>Publishing activities</p> <p>This division includes the publishing of books, brochures, leaflets, dictionaries, encyclopaedias, atlases, maps and charts; the publishing of newspapers, journals and periodicals; the publishing of directories and mailing lists, and other publishing (including software publishing).</p> <p>Publishing includes the acquisition of copyrights to content (information products) and making this content available to the general public by engaging in (or arranging for) the reproduction and distribution of this content in various forms. Publishers may license rights to others to distribute their content, or they may publish and distribute content they create or own. All the feasible forms of publishing (in print, digital, or any other form) and self-publishing activities are included in this division, except publishing of motion pictures and music.</p> <p>This division covers the streaming of content (for example, software and books), by content publishers.</p> <p>This division excludes the production of motion pictures, videos and movies, the publishing of music and the production of original (sound) master recordings, see division 59.</p> <p>Also excluded are obtaining rights from publishers to broadcast and distribute content (see division 60), computer programming activities (see division 62), printing (see 18.1) and the mass reproduction of recorded media (see 18.20).</p>

	Nace Rev. 2.1	DB25	
58.1	58.11	58.11.00	<p>Publishing of books, newspapers and other publishing activities, except software publishing</p> <p>This group includes activities of publishing books, newspapers, magazines and other periodicals, directories, compilations, mailing lists and other works (for example, catalogues, photographs, calendars, greeting cards, postcards, forms, posters, reproductions of works of art). These works are characterised by the intellectual creativity required in their development and are usually protected by copyright. All the feasible forms of publishing (in print, digital, or any other form) are included.</p> <p>Publishing of books</p> <p>Publishing of books</p> <p>This subclass includes the publication of books, brochures, dictionaries, encyclopedias, atlases, topographical and nautical maps, as well as audiobooks in print, digital, or other formats. All the feasible forms of publishing (in print, digital, or any other form) are included.</p> <p>The distribution of audiobooks via streaming and download, not related to their publication, is classified in 60.10.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - publishing of books, brochures and similar publications - publishing of dictionaries and encyclopaedias - publishing of atlases, maps and charts - publishing of e-books and audiobooks - publishing of comic books and graphic novels <p>Excludes:</p> <ul style="list-style-type: none"> - production of globes, see 32.99 - publishing of advertising material, see 58.19 - publishing of music and sheet music books, see 59.20 - jointly publishing and distributing podcasts, see 59.20 - audiobook streaming activities not associated with its publishing, see 60.10 - activities of independent authors, see 90.11

	Nace Rev. 2.1	DB25	
	58.12	58.12.00	<p>Publishing of newspapers</p> <p>Publishing of newspapers</p> <p>This subclass includes the publishing of newspapers and daily papers in print, digitally, or in any other form. This subclass also includes the publication of free newspapers. All the feasible forms of publishing (in print, digital, or any other form) are included.</p> <p>IMPLEMENTATION RULE: Newspapers and daily newspapers (including advertising newspapers) must be published under editorial responsibility and control, be issued or updated regularly at least four times per week, consist predominantly of literary works of a journalistic nature relating to news, and have the purpose of informing the public. If the product is distributed in both printed and electronic formats, the frequency of publication shall be assessed on the basis of the publication frequency of the printed version.</p> <p>Includes:</p> <ul style="list-style-type: none"> - publishing of newspapers <p>Includes also:</p> <ul style="list-style-type: none"> - advertising newspapers <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - production of television or video news programmes, see 59.11 - news agency activities, see 60.31 - activities of photojournalists, not self-publishing their own created content, see 74.20 - activities of journalists whose content is published by a third party, see 90.11
	58.13	58.13.00	<p>Publishing of journals and periodicals</p> <p>Publishing of journals and periodicals</p> <p>This subclass includes the publication of journals and other magazines, as well as the publication of radio and TV schedules in print, digitally, or in any other form. All the feasible forms of publishing (in print, digital, or any other form) are included.</p> <p>IMPLEMENTATION RULE: The publication of a periodical or regularly updated collection of information must take place under editorial responsibility and control, consist predominantly of literary works of a journalistic nature, and have the purpose of informing the public. This includes journals and other magazines published less than four times per week. If the product is distributed in both printed and electronic formats, the frequency of publication shall be assessed on the basis of the publication frequency of the printed version.</p> <p>Includes:</p> <ul style="list-style-type: none"> - publishing of journals and other periodicals - publishing of radio and television schedules <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - production of television or video news programmes, see 59.11 - content distribution via blogs, see 60.39 - activities of photojournalists, not self-publishing their own created content, see 74.20 - activities of journalists whose content is published by a third party, see 90.11

	Nace Rev. 2.1	DB25	
	58.19	58.19.00	<p>Other publishing activities, except software publishing</p> <p>Other publishing activities, except software publishing</p> <p>This subclass includes the publication of catalogues, collections of case law, compendiums, greeting cards, posters, etc., as well as reproductions of artworks, both in print and digitally.</p> <p>Includes:</p> <ul style="list-style-type: none"> - publishing in any format, including print, digital or on the internet, e.g.: <ul style="list-style-type: none"> • directories and mailing lists • compilations (e.g. case law, pharmaceutical compendia) • catalogues • photographs, engravings and postcards • calendars • greeting cards • forms • posters • reproductions of works of art • non-bound leaflets and advertising material • statistics and other information • datasets/databases without associated data processing services <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - retail sale of software on physical media, see 47.40 - publishing of advertising newspapers, see 58.12 - publishing of software, see 58.2 - production of video content, see 59.11 - operation of content distribution (sharing) platforms, including blogs and wiki sites, social network sites and online gaming/video game sites, not associated with publishing of the content, see 60.39 - application hosting, see 63.10 - operation of web search portals, see 63.91 - compiling of information or directories on a fee or contract basis, see 63.92

	Nace Rev. 2.1	DB25	
58.2	58.21	58.21.00	<p>Software publishing</p> <p>This group includes the publishing of software (for example, operating systems, business and financial technologies software and applications, video games). Development and continuous updating of self-published video games and software are included here.</p> <p>This group also includes:</p> <ul style="list-style-type: none"> - intermediation service activities for software publishing and operation of marketplaces for software downloads <p>Publishing of video games</p> <p>Publishing of video games</p> <p>This subclass includes the publishing of computer games for all platforms and in-app purchases by the publisher for all users, including subscribers. It also includes intermediary services for the publishing of video game software.</p> <p>Includes:</p> <ul style="list-style-type: none"> - publishing of video games for all platforms and all devices - provision of online game in-game and in-app purchases by the publisher, for all users, including subscribers <p>Includes also:</p> <ul style="list-style-type: none"> - intermediation service activities for video game software publishing <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - reproduction of video game software, see 18.20 - retail sale of non-customised video game software on physical media, see 47.40 - operation of video game streaming sites for viewing only, see 60.20 - operation of online gaming/video game sites, not associated with publishing, see 60.39 - development of video game software, on behalf of others, see 62.10 - application hosting, see 63.10 - operation of gambling sites, see 92.00

	Nace Rev. 2.1	DB25	
	58.29	58.29.00	<p>Other software publishing</p> <p>Other software publishing</p> <p>This subclass includes the publication of other software, such as operating systems, cybersecurity software, modeling software, and dissemination services related to software publication, as well as marketplaces for these purposes. Software reproduction is classified in 18.20.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - publishing of other software, including: <ul style="list-style-type: none"> • operating systems • business and other applications (e.g. distributed ledger technology (DLT), financial technologies software) • cybersecurity software • modelling software <p>Includes also:</p> <ul style="list-style-type: none"> - intermediation service activities for software publishing and software downloads <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - reproduction of software, see 18.20 - retail sale of non-customised software on physical media, see 47.40 - publishing of video games, see 58.21 - online provision of software, not associated with publishing, see 60.39 - operation of online gaming/video game sites, not associated with publishing, see 60.39 - development of software, not associated with publishing, see 62.10 - translation or adaptation of non-customised software for a particular market on a fee or contract basis, see 62.10 - application hosting, see 63.10 - use of published software for the provision of financial and insurance activities, see section L

	Nace Rev. 2.1	DB25	
59			<p data-bbox="539 255 1442 322">Motion picture, video and television programme production, sound recording and music publishing activities</p> <p data-bbox="539 383 1458 629">This division includes production of theatrical and non-theatrical motion pictures, videos or audiovisual works whether for direct projection in theatres, for broadcasting or streaming; supporting post-production activities (for example film editing, cutting, dubbing or conversion to video streaming formats); distribution of motion pictures and other audiovisual productions to other industries; as well as the projection of motion pictures or other audiovisual productions. Further included is the buying and selling of distribution rights for motion pictures or other audiovisual productions.</p> <p data-bbox="539 674 1458 824">In addition, this division includes sound recording activities, in other words: the production of original (sound) master recordings, releasing, promoting and distributing them; the publishing of music, associated with its distribution directly to the public, e.g. via streaming and downloads; sound recording service activities in a studio or elsewhere.</p> <p data-bbox="539 869 1474 1021">This division excludes the provision of streaming distribution services and downloads not associated with publishing of the content (see division 60), activities of independent musicians and actors, directors, stage designers and support activities to the performing arts (see section S), wholesale and retail sale of audio and video recordings on physical media (see section G), and video rental (see section O).</p>

	Nace Rev. 2.1	DB25	
59.1	59.11	59.11.00	<p>Motion picture, video and television programme activities</p> <p>This group includes the production of theatrical and non-theatrical motion pictures, videos or audiovisual works, whether on film, hard drive or other digital storage media, associated with digital distribution, for direct projection in theatres or for broadcasting or streaming; supporting post-production activities (for example, film editing, cutting, dubbing or conversion to video streaming formats); distribution of motion pictures or other audiovisual productions to other industries as well as their projection.</p> <p>Buying and selling of motion pictures or other audiovisual production distribution rights are also included.</p> <p>Motion picture, video and television programme production activities</p> <p>Motion picture, video and television programme production activities</p> <p>This subclass includes the production of films, videos, commercials, animated audiovisual works, vlogs, etc. The reproduction of films for cinema distribution is classified in 59.12.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - production of motion pictures, videos or audiovisual and television programme elements - production of advertising films - production of animated audiovisual works - production of television or video news programmes - production of vlogs - production of video podcasts <p>Excludes:</p> <ul style="list-style-type: none"> - <i>film duplicating (except reproduction of motion picture film for theatrical distribution) as well as reproduction of audio and video recordings on physical media from master copies, see 18.20</i> - <i>wholesale of recorded media, see 46.49</i> - <i>retail sale of recorded media, see 47.69</i> - <i>post-production activities, see 59.12</i> - <i>reproduction of motion picture film for theatrical distribution, see 59.12</i> - <i>processing motion picture film, see 59.12</i> - <i>sound recording and recording of audiobooks, see 59.20</i> - <i>television broadcasting, see 60.20</i> - <i>creating a complete television channel programme, see 60.20</i> - <i>film processing, excluding processing motion picture film, see 74.20</i> - <i>activities of personal theatrical or artistic agents or agencies, see 74.99</i> - <i>rental of videotapes and DVDs to the general public, see 77.22</i> - <i>real-time (i.e. simultaneous) closed captioning (e.g. of live television performance meetings or conferences), see 82.99</i> - <i>activities of independent cartoonists, see 90.12</i> - <i>activities of independent actors, see 90.20</i> - <i>activities of independent stage designers and other support activities to the performing arts, see 90.3</i> - <i>activities of independent directors, see 90.39</i>

Nace Rev. 2.1	DB25	
59.12	59.12.00	<p>Motion picture, video and television programme post-production activities</p> <p>Motion picture, video and television programme post-production activities</p> <p>This subclass includes post-production activities, such as transfer to film/tape, editing, subtitling, conversion to video streaming formats, as well as the development and processing of feature films, including the reproduction of motion pictures for the purpose of distribution to cinemas.</p> <p>Includes:</p> <ul style="list-style-type: none"> - motion picture, video or audiovisual and television programme post-production activities, e.g.: <ul style="list-style-type: none"> • editing, titling, subtitling credits, closed captioning • film/tape transfers • conversion to video streaming formats - activities of motion picture film laboratories and activities of special laboratories for animated films: <ul style="list-style-type: none"> • developing and processing motion picture film • reproduction of motion picture film for cinema distribution <p>Includes also:</p> <ul style="list-style-type: none"> - activities of stock footage film libraries, etc. <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - film duplication and reproduction of audio and video recordings from master copies, see 18.20 - wholesale of recorded media, see 46.49 - retail sale of recorded media, see 47.69 - animation production, see 59.11 - film processing, not for the motion picture industry, see 74.20 - rental of recorded media to the general public, see 77.22 - real-time (i.e. simultaneous) closed captioning, see 82.99 - activities of independent actors, cartoonists, directors, stage designers, and other support activities to the performing arts, see division 90
59.13	59.13.00	<p>Motion picture and video distribution activities</p> <p>Motion picture and video distribution activities</p> <p>This subclass includes the distribution of films and audiovisual works, such as films for cinemas, television stations, and TV networks.</p> <p>Includes:</p> <ul style="list-style-type: none"> - acquiring copyrights or distribution rights (e.g. for film and audiovisual works) - distributing productions (e.g. film and audiovisual works to motion picture theatres, television networks and stations, and exhibitors) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - film duplication and reproduction of audio and video recordings from master copies, see 18.20 - wholesale of recorded media, see 46.49 - retail sale of recorded media, see 47.69 - reproduction of motion picture film for theatrical distribution, see 59.12 - video streaming and download service activities not associated with its publishing, see 60.20 - management of copyrights and distribution rights for films, see 74.91 - rental of recorded media, see 77.22

	Nace Rev. 2.1	DB25	
59.2	59.14		<p>Motion picture projection activities</p>
		59.14.00	<p>Motion picture projection activities</p> <p>This subclass includes activities of motion picture or audiovisual projection in cinemas, in open air or other projection venues.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of motion picture or audiovisual projection in cinemas, in open air or other projection venues
	59.20		<p>Sound recording and music publishing activities</p>
		59.20.00	<p>Sound recording and music publishing activities</p> <p>This subclass includes the production of original (sound) master recordings, including digital recordings. It also includes the acquisition and registration of copyrights for, for example, musical compositions. The production of recorded (i.e., not live) radio programs, etc., and the publication of music are also included. Releasing, promoting and distributing sound recordings to wholesalers, retailers or directly to the public may include production of master recordings or obtaining the reproduction and distribution rights to master recordings. Reproduction from master copies of music or other sound recordings is classified in 18.20.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - production of original (sound) master recordings, including digital recordings, that are accessible online or via any hard copy - sound recording service activities, including the production of recorded (i.e. non-live) radio programming, audio podcasts, as well as audio for film, television, books, etc. - music publishing, i.e. activities of: <ul style="list-style-type: none"> • acquiring and registering copyrights for musical compositions • promoting, authorising and using these compositions in recordings, radio, television, motion pictures, live performances, print and other media • jointly publishing and distributing sound recordings via streaming and downloads <p>Includes also:</p> <ul style="list-style-type: none"> - conversion of sound recordings to audio streaming formats - publishing of music and sheet music books <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - reproduction from master copies of music or other sound recordings, see 18.20 - wholesale of recorded media, see 46.49 - retail sale of recorded media, see 47.69 - audio streaming and download distribution service activities not associated with publishing, see 60.10 - activities of musicians, see 90.20

	Nace Rev. 2.1	DB25	
60			<p>Programming, broadcasting, news agency and other content distribution activities</p> <p>This division includes the activities of creating content or acquiring the right to distribute content and subsequently broadcasting or distributing that content. Types of produced or distributed content included in this division are radio, television, audio and audiovisual entertainment, news, talk, etc., including programmes that are typically narrowcast in nature (programmes that appeal to a particular segment of the population, such as news, sport, education, youth-oriented programming). The broadcasting or content distribution can be performed using different technologies, over-the-air, via satellite, via a cable network or via the internet broadcasting, streaming or downloads. This division also includes the broadcasting of live podcasts, third-party on-demand distribution of recorded podcasts and downloads, and activities of news agencies, social network sites, blogs and wiki sites, and online gaming/video game sites. Content may be made freely available to users or may be available only on a subscription or fee basis.</p> <p>This division excludes: the operation of cable or satellite television transmission networks (division 61); the production of audio and audiovisual recordings (including recorded podcasts), activities of vlog sites and the distribution of motion pictures, videos or audiovisual works and similar productions to motion picture theatres, television networks and stations, and exhibitors (division 59); wholesale/retail sale of audio and video recordings on physical media (divisions 46 and 47); retail sale outlets of newspapers (division 47); videodisc rental (division 77); activities of independent actors (including influencers appearing in vlogs) and independent bloggers (division 90); publishing of video games and other software (division 58); provision of computing infrastructure and hosting activities, and activities of web search portals (division 63); activities of gambling sites (division 92).</p>

	Nace Rev. 2.1	DB25	
60.1	60.10	60.10.00	<p>Radio broadcasting and audio distribution activities</p> <p>Radio broadcasting and audio distribution activities</p> <p>Radio broadcasting and audio distribution activities</p> <p>This subclass includes broadcasting audio signals through radio broadcasting studios and facilities for the transmission of aural programming, e.g. via streaming, on-demand, or direct broadcast of podcasts.</p> <p>Includes:</p> <ul style="list-style-type: none"> - broadcasting audio signals through radio broadcasting studios and facilities for the transmission of aural programming to the public, to affiliates or to subscribers - provision of on-demand audio streaming and download services by third-party distributors with distribution rights - broadcasting live podcasts <p>Includes also:</p> <ul style="list-style-type: none"> - activities of radio networks, i.e. assembling and transmitting aural programming to the affiliates or subscribers via over-the-air broadcasts, cable or satellite - radio broadcasting activities over the internet (internet radio stations) - radio programme broadcasting and concurrent filming for video broadcast <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>wholesale of audio recordings on physical media, see 46.49</i> - <i>retail sale of audio recordings on physical media, see 47.69</i> - <i>publishing of audiobooks, associated with streaming and download services of book publishers, see 58.11</i> - <i>publishing of music and other sound recordings, associated with streaming and download services of music and other sound recording publishers, see 59.20</i> - <i>production of radio programming and audio podcasts, see 59.20</i> - <i>provision of technical infrastructure services related to audio streaming services, data processing services and related activities, see 63.10</i>

	Nace Rev. 2.1	DB25	
60.2	60.20		<p>Television programming, broadcasting and video distribution activities</p> <p>Television programming, broadcasting and video distribution activities</p> <p>This class includes the creation of a complete television channel programme, from purchased programme components (for example, movies, documentaries), self-produced programme components (for example, local news, live reports), or a combination thereof.</p> <p>This complete television programme can be either broadcast by the producing unit or produced for transmission by a third-party operator of transmission facilities (for example, cable companies, satellite television providers).</p> <p>The programming may be of a general or specialised nature (for example, narrowcast formats such as news, sport, education, youth-oriented programming), may be made freely available to users or may be available only on a subscription basis.</p> <p>60.20.00 Television programming, broadcasting and video distribution activities</p> <p>This subclass includes the creation of a complete television channel programme, from purchased programme components (for example, movies, documentaries), self-produced programme components (for example, local news, live reports), or a combination thereof. This complete television programme can be either broadcast by the producing unit or produced for transmission by a third-party operator of transmission facilities (for example, cable companies, satellite television providers). The programming may be of a general or specialised nature (for example, narrowcast formats such as news, sport, education, youth-oriented programming), may be made freely available to users or may be available only on a subscription basis. Distribution of videos through streaming and download services without a connection to their publication is also included. The publishing of video games and the operation of streaming and download services for these are classified in 58.21.00.</p> <p>Includes also:</p> <ul style="list-style-type: none"> - programming of video-on-demand channels - video streaming and download service activities not associated with its publishing - broadcasting of live performances and events - operation of video game streaming sites <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - video game publishers, streaming and download distribution service activities of video game publishers, see 58.21 - production of television programme elements (movies, documentaries, talk shows, commercials, etc.), see 59.11 - assembly of a package of channels and transmission of that package, by cable or satellite transmission network operators to viewers, see 61.10 - provision of technical infrastructure related to video streaming services, data processing services and related activities, see 63.10 - rental of recorded videos on physical media to the general public, see 77.22

	Nace Rev. 2.1	DB25	
60.3			<p>News agency and other content distribution activities</p> <p>This group includes the activities of news agencies and content distribution sites (for example, social network sites, wiki sites, online gaming/video game sites).</p> <p>This group excludes: - activities of libraries and archives, see 91.1</p>
	60.31		<p>News agency activities</p> <p>This class includes news syndicate and news agency activities furnishing news, pictures and features.</p>
		60.31.00	<p>News agency activities</p> <p>This subclass includes the activities of news agencies, such as the provision of news, images, and reports to media outlets, publishers, and broadcasters.</p> <p>Includes: - news syndicate and news agency activities furnishing news, pictures and features to the media, publishers and broadcasters</p> <p><i>Excludes:</i> - retail sale of newspapers, see 47.62 - publishing activities, see 58.1 - broadcasting and audio or video streaming activities (having distribution rights), see 60.10, 60.20 - provision of technical infrastructure related to audio or video streaming services, data processing services and related activities, see 63.10 - activities of independent photojournalists, see 74.20 - activities of independent journalists, see 90.11</p>

	Nace Rev. 2.1	DB25	
	60.39	60.39.00	<p>Other content distribution activities</p> <p>This class includes other distribution of media content, such as the operation of websites and online services for sharing and distributing user-generated digital content, including social media and wiki pages, as well as games, e-books, and software (unrelated to publishing).</p> <p>Other content distribution activities</p> <p>This subclass includes other distribution of media content, for example via content-sharing websites, such as wikis and social media, where there is no editorial responsibility and control, as well as the operation of online gaming/video game sites (not connected to publishing). The publishing of video games and other software is classified in 58.21.00 and 58.29.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - distribution services of content sharing sites (e.g. wiki sites, social network sites), which publish content produced and edited by users and are not under editorial responsibility and control - operation of online gaming/video game sites, independent of publishing the games - provision of e-books as streaming or downloading services, not associated with publishing - online provision of software, not associated with publishing - content distribution via blogs <p>Excludes:</p> <ul style="list-style-type: none"> - <i>intermediation service activities for retail sale, see 47.9</i> - <i>intermediation service activities for passenger transport, see 52.32</i> - <i>intermediation service activities for accommodation, see 55.40</i> - <i>publishing of e-books, see 58.11</i> - <i>publishing of video games and other software, see 58.2</i> - <i>audiovisual production activities, see 59.11</i> - <i>activities of music platforms, see 60.10</i> - <i>activities of video game streaming sites for viewing only, see 60.20</i> - <i>news agency activities, see 60.31</i> - <i>provision of audio or video data hosting for streaming or downloading services (i.e. particularly data storing and sending) without having acquired the rights to the audio or video content, see 63.10</i> - <i>provision of computing infrastructure and hosting services, see 63.10</i> - <i>activities of web search portals, see 63.91</i> - <i>activities of journalists and other writers whose content is published by a third party, see 90.11</i> - <i>activities of actors and other performing artists, see 90.20</i> - <i>activities of libraries and archives, see 91.1</i> - <i>activities of gambling sites, see 92.00</i>

	Nace Rev. 2.1	DB25	
K			<p>Telecommunication, computer programming, consulting, computing infrastructure and other information service activities</p> <p>This section includes telecommunication and related service activities, in other words, transmitting voice, data, text, sound and video (division 61), computer programming, consultancy and related activities (division 62), and the provision of computing infrastructure, data processing, hosting and other information service activities (division 63).</p> <p>This section excludes:</p> <ul style="list-style-type: none"> - publishing, broadcasting and content production, including software publishing, post-production services to convert audio and video content into streaming formats and independent third-party provision of on-demand audio and video streaming or download distribution services, see section J - provision of financial and insurance services using published financial and insurance technologies software, see section L - activities of gambling sites, see 92.00 - repair and maintenance of computers and communication equipment, see 95.10
61			<p>Telecommunication</p> <p>This division includes:</p> <ul style="list-style-type: none"> - activities of providing telecommunication and related service activities, i.e. transmitting voice, data, text, sound and video. The transmission facilities that carry out these activities may be based on a single technology or a combination of technologies. The commonality of activities classified in this division is the transmission of content, without being involved in its creation or alteration. In the case of transmission of television signals this may include complete bundled and programmed channels (produced in division 60) into programme packages - provision of services for machine-to-machine communication - transmission of audio or video data without having acquired the rights to the audio or video content <p>This division excludes:</p> <ul style="list-style-type: none"> - motion picture, audiovisual, television programme, and sound recording production and post-production activities, including services to convert audio and video content into streaming formats, see division 59 - activities of broadcasting and provision of audio and video streaming or download distribution services, see division 60

	Nace Rev. 2.1	DB25	
61.1	61.10	61.10.00	<p>Wired, wireless, and satellite telecommunication activities</p> <p>Wired, wireless, and satellite telecommunication activities</p> <p>Wired, wireless, and satellite telecommunication activities</p> <p>This subclass includes operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound and video using wired, wireless or satellite telecommunication infrastructure. The transmission facilities that carry out these activities, may be based on a single technology or a combination of technologies. Delivery of IP telephony (VoIP) without operational facilities for data transmission is classified in 61.90.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - operating, maintaining or providing access to facilities for the transmission of voice, data, text, sound and video using wired, wireless or satellite telecommunication infrastructure, including: <ul style="list-style-type: none"> • operating and maintaining switching and transmission facilities to provide point-to-point communication via landlines, microwave or a combination of landlines and satellite link-ups • operating of cable distribution systems (e.g. for distribution of data and television signals) with or without providing customers with third-party video-on-demand services • provision of internet access by the operator of the infrastructure • maintaining and operating cellular and other wireless telecommunication networks (including paging systems) • delivery of visual, aural or textual programming received from cable networks, local television stations or radio networks to consumers via direct-to-home satellite systems or via internet protocol television (the units classified here generally do not produce programming material) • voice over internet protocol (VoIP) provision by the operator of the infrastructure <p>Excludes:</p> <ul style="list-style-type: none"> - installation of telecommunication, computer network and cable television wiring in buildings, including fibre-optic wiring without operating facilities for the transmission of data, see 43.21 - publishing of instant messaging or satellite geolocation applications, see 58.29 - telecommunication reselling activities and intermediation service activities for telecommunication, see 61.20 - provision of telephone and internet access in facilities open to the public (e.g. internet cafés), see 61.20 - voice over internet protocol (VoIP) provision, without operating facilities for the transmission of data, see 61.90

	Nace Rev. 2.1	DB25	
61.2	61.20	61.20.00	<p>Telecommunication reselling activities and intermediation service activities for telecommunication</p> <p>Telecommunication reselling activities and intermediation service activities for telecommunication</p> <p>Telecommunication reselling activities and intermediation service activities for telecommunication</p> <p>This subclass includes the reselling of wired, wireless and satellite telecommunication (i.e. purchasing and reselling network capacity), including activities of telecommunication brokers and resellers of prepaid calling cards and services. This subclass also includes intermediation services for wired, wireless and satellite telecommunication activities.</p> <p>Includes:</p> <ul style="list-style-type: none"> - reselling of wired, wireless and satellite telecommunication (i.e. purchasing and reselling network capacity), including activities of telecommunication brokers and resellers of prepaid calling cards and services - intermediation service activities for wired, wireless and satellite telecommunication activities, including: <ul style="list-style-type: none"> • agent activities for telecommunication carriers • selling mobile telephone service plans on an agent basis • wireless telephone service plan sales agent activities, selling on behalf of wireless telecommunication carriers • agent activities for mobile virtual network operators (MVNOs) • provision of telephone and internet access in facilities open to the public <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>provision of telecommunication services by operators of telecommunication infrastructure, see 61.10</i>

	Nace Rev. 2.1	DB25	
61.9	61.90	61.90.00	<p>Other telecommunication activities</p> <p>Other telecommunication activities</p> <p>Other telecommunication activities</p> <p>This subclass includes the provision of specialised telecommunication applications, e.g. satellite tracking, communication telemetry, radar station operations.</p> <p>Includes:</p> <ul style="list-style-type: none"> - provision of specialised telecommunication applications (e.g. satellite tracking, communication telemetry, radar station operations) - operation of satellite terminal stations and associated facilities operationally connected with one or more terrestrial communication systems and capable of transmitting telecommunications to or receiving telecommunications from satellite systems - provision of internet access over networks between the client and the internet service provider not owned or controlled by the internet service provider (e.g. dial-up internet access) - transmission via the internet of text messaging (SMS) - provision of voice over internet protocol (VoIP), text messaging (SMS), advanced data services (SMS+, MMS+) and SMS push services, without operating facilities for the transmission of data <p>Includes also:</p> <ul style="list-style-type: none"> - provision of notification services (e.g. SMS bank alerts, advertising) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>provision of internet access by operators of telecommunication infrastructure, see 61.10</i> - <i>reselling of telecommunication services and intermediation services for telecommunication, see 61.20</i>

	Nace Rev. 2.1	DB25	
62			<p>Computer programming, consultancy and related activities</p> <p>This division includes:</p> <ul style="list-style-type: none"> - activities of providing expertise in the field of information technologies, designing the structure and content of, and/or writing, modifying, customising, testing and supporting software and applications - planning and designing computer systems that integrate computer hardware, software and communication technologies - on-site management and operation of clients' computer systems and/or data processing facilities - computer hardware, software and systems consultancy services <p>This division excludes:</p> <ul style="list-style-type: none"> - software publishing, see division 58 - provision of online gaming / video game sites not associated with its publishing, see division 60 - provision of computing infrastructure, data processing and hosting, see division 63 - provision of financial and insurance services using published financial and insurance technologies software, see section L - activities of gambling sites, see 92.00 - repair and maintenance of computers and communication equipment, see 95.10

	Nace Rev. 2.1	DB25	
62.1	62.10	62.10.00	<p>Computer programming activities</p> <p>Computer programming activities</p> <p>Computer programming activities</p> <p>This subclass includes the development, programming, testing, and maintenance of software and applications. Customization of software so that it can operate within the client's information systems environment is also included. The publishing of software or games, including self-developed programs, is classified in 58.21.00 and 58.29.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - designing the structure and content of, the writing, modifying (including updates and patches), testing and maintaining of software and applications, including: <ul style="list-style-type: none"> • systems software • video game software and applications/gaming applications • video game middleware • business and finance software applications • machine learning applications • artificial intelligence/machine vision applications • cybersecurity applications • distributed ledger applications • databases and web pages - customising of software, i.e. modifying and configuring an existing application so that it is functional within the clients' information system environment <p>Includes also:</p> <ul style="list-style-type: none"> - development of applications <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>publishing of software or gaming on demand services, cloud-based software and gaming applications, see 58.2</i> - <i>development of software associated with publishing, see 58.2</i> - <i>translation or adaptation of non-customised software for a particular market on own account, see 58.29</i> - <i>operation of online gaming/video game sites, see 60.39</i> - <i>planning and designing computer systems that integrate computer hardware, software and communication technologies, even though providing software might be an integral part, see 62.20</i> - <i>data processing activities (e.g. by using blockchain/distributed ledger technology (DLT)), see 63.10</i> - <i>operation of gambling sites, see 92.00</i> - <i>repair and maintenance of computers and communication equipment, see 95.10</i>

	Nace Rev. 2.1	DB25	
62.2	62.20	62.20.00	<p>Computer consultancy and computer facilities management activities</p> <p>Computer consultancy and computer facilities management activities</p> <p>Computer consultancy and computer facilities management activities</p> <p>This subclass includes computer consulting services, including the preparation of analyses of user needs and problems related to the planning and design of computer systems that integrate hardware, software, and other information technology. This subclass also includes the installation of systems as well as training and support for users of these systems.</p> <p>Includes:</p> <ul style="list-style-type: none"> - computer hardware, software and systems consultancy activities, including cybersecurity consultancy activities - planning and designing of computer systems, which integrate computer hardware, software and communication technologies - provision of on-site management and operation of clients' computer systems and/or data processing facilities, as well as related support services - installation of computer systems and provision of training and support to users of such systems - activities of auditing and certification of computing and data processing infrastructures and services <p>Includes also:</p> <ul style="list-style-type: none"> - cybersecurity network and system monitoring, testing and analysis - provision of advice on software requirements and procurement of the hardware and software components of a computer system <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - installation of mainframe and similar computers, see 33.20 - sale of computer hardware or software on physical media, see 46.50, 47.40 - software publishing, see 58.2 - installation (setting-up) of personal computers, see 62.90 - software installation, see 62.90 - provision of computer disaster recovery services, see 62.90 - general cybersecurity training, see 85.59

	Nace Rev. 2.1	DB25	
62.9	62.90	62.90.00	<p>Other information technology and computer service activities</p> <p>Other information technology and computer service activities</p> <p>Other information technology and computer service activities</p> <p>This subclass includes other information technology and computer-related activities not elsewhere classified, such as computer system recovery as well as the installation of personal computers and third-party software.</p> <p>Includes:</p> <ul style="list-style-type: none"> - other information technology and computer-related activities not elsewhere classified, for example: <ul style="list-style-type: none"> • computer disaster recovery services • installation (setting-up) of personal computers • third-party software installation services <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>installation of mainframe and similar computers, see 33.20</i> - <i>computer programming, see 62.10</i> - <i>computer consultancy, see 62.20</i> - <i>computer facilities management, see 62.20</i> - <i>provision of computing infrastructure, data processing and hosting, see 63.10</i>

	Nace Rev. 2.1	DB25	
63			<p>Computing infrastructure, data processing, hosting and other information service activities</p> <p>This division includes the provision of computing infrastructure, data processing and hosting activities, as well as activities of web search portals and other activities that primarily supply information.</p> <p>This division excludes:</p> <ul style="list-style-type: none"> - software publishing, see division 58 - news agency activities and provision of online gaming / video game sites, not associated with publishing, see division 60 - telecommunication activities, see division 61 - computer programming, computer systems design and computer facilities management activities, see division 62 - activities of gambling sites, see 92.00 - repair and maintenance of computers and communication equipment, see 95.10

	Nace Rev. 2.1	DB25	
63.1			Computing infrastructure, data processing, hosting and related activities
	63.10		Computing infrastructure, data processing, hosting and related activities
		63.10.00	<p>Computing infrastructure, data processing, hosting and related activities</p> <p>This subclass includes the provision of cloud infrastructure and platforms (IaaS, PaaS, etc.), the rental of server and networking space in data centers, and blockchain/distributed ledger technology (DLT), as well as data processing activities. Furthermore, this subclass includes the processing of data provided by clients, hosting activities (e.g., application hosting), and related services.</p> <p>IMPLEMENTATION RULE: Activities for which computers are used solely as a tool shall be classified according to the nature of the services provided.</p> <p>Includes:</p> <ul style="list-style-type: none"> - provision of computing infrastructure, including cloud infrastructure and platform provision (IaaS, PaaS) - cloud computing (except software publishing and computer systems design), whether or not in combination with infrastructure provision - provision of technical infrastructure related to streaming services, data processing services and related activities: <ul style="list-style-type: none"> • complete processing of data supplied by clients • generation of specialised reports from data supplied by clients • blockchain/distributed ledger technology (DLT) data processing activities - specialised hosting activities, e.g.: <ul style="list-style-type: none"> • web hosting • application hosting - general time-share provision of mainframe facilities to clients - digitisation of files (for further processing of data) - provision of data entry services - data centre colocation activities (i.e. rental of server and networking space in data centres, including routine monitoring of servers) - digital data storage - issuing of crypto-assets without a corresponding liability (not by a monetary authority) <p>Excludes:</p> <ul style="list-style-type: none"> - <i>software publishing, see 58.2</i> - <i>provision of applications by downloads or by streaming, see 58.2</i> - <i>post-production service activities to convert video content into streaming formats, see 59.12</i> - <i>post-production service activities to convert audio content into streaming formats, see 59.20</i> - <i>audio streaming and download distribution service activities not associated with publishing, see 60.10</i> - <i>video streaming and download distribution service activities not associated with publishing, see 60.20</i> - <i>computer systems design, see 62.20</i> - <i>electronic storage of archival material for access by the general public, see 91.12</i> - <i>repair and maintenance of computers and communication equipment, see 95.10</i> - <i>activities where the service provider uses computers only as a tool are classified according to the nature of the services rendered</i>

	Nace Rev. 2.1	DB25	
63.9			<p>Web search portal activities and other information service activities</p> <p>This group includes:</p> <ul style="list-style-type: none"> - operation of web sites that use a search engine to generate and maintain extensive databases of internet addresses and content in an easily searchable format (web search portals) - other information service activities not elsewhere classified, e.g. the provision of telephone-based information services, information search services on a contract or fee basis and news clipping services, press clipping services <p>The primary source of revenue from advertising does not have a bearing on classification for these activities.</p> <p>This group excludes:</p> <ul style="list-style-type: none"> - intermediation service activities for retail sale, see 47.9 - intermediation service activities for passenger transport, see 52.3 - intermediation service activities for accommodation, see 55.40 - publishing activities, see division 58 - broadcasting activities, see division 60 - news syndicate and news agency activities, see 60.31 - activities of call centres, see 82.20

	Nace Rev. 2.1	DB25	
	63.91	63.91.00	<p>Web search portal activities</p> <p>Web search portal activities</p> <p>This subclass includes the operation of web sites that use a search engine to generate and maintain extensive databases of internet addresses and content in an easily searchable format, including the operation of comparison websites for prices, product specification, etc., with provision of links to other websites.</p> <p>Includes:</p> <ul style="list-style-type: none"> - operation of web sites that use a search engine to generate and maintain extensive databases of internet addresses and content in an easily searchable format. These web search portals are not responsible for the content - operation of comparison websites for prices, product specification, etc., with provision of links to other websites <p>Excludes:</p> <ul style="list-style-type: none"> - <i>intermediation service activities for specialised construction services, see 43.60</i> - <i>intermediation service activities for retail sale, see 47.9</i> - <i>intermediation service activities for transport, see 52.3</i> - <i>intermediation service activities for postal and courier activities, see 53.30</i> - <i>intermediation service activities for accommodation, see 55.40</i> - <i>intermediation service activities for food and beverage service activities, see 56.40</i> - <i>publishing activities, see division 58</i> - <i>broadcasting activities, see division 60</i> - <i>news syndicate and news agency activities, see 60.31</i> - <i>intermediation service activities for telecommunication, see 61.20</i> - <i>intermediation service activities for real estate activities, see 68.31</i> - <i>intermediation service activities for the rental and leasing of tangible goods and non-financial intangible assets, see 77.5</i> - <i>activities of call centres, see 82.20</i> - <i>intermediation service activities for business support service activities n.e.c., see 82.40</i> - <i>intermediation service activities for courses and tutors, see 85.61</i> - <i>intermediation service activities for medical, dental and other human health services, see 86.97</i> - <i>intermediation service activities for residential care activities, see 87.91</i> - <i>intermediation service activities for the repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles, see 95.40</i> - <i>intermediation service activities for personal services, see 96.40</i>

	Nace Rev. 2.1	DB25	
	63.92	63.92.00	<p>Other information service activities</p> <p>Other information service activities</p> <p>This subclass includes the provision of information services on a fee or contractual basis, such as information retrieval services (e.g., web harvesting), clipping services, compilation of information, or address lists, etc.</p> <p>Includes:</p> <ul style="list-style-type: none"> - other information service activities not elsewhere classified, e.g.: <ul style="list-style-type: none"> • provision of information search services on a contract or fee basis (e.g. by web scraping) • news clipping services, press clipping services • compiling of information or directories on a fee or contract basis <p>Excludes:</p> <ul style="list-style-type: none"> - <i>intermediation service activities for specialised construction services, see 43.60</i> - <i>intermediation service activities for retail sale, see 47.9</i> - <i>intermediation service activities for transport, see 52.3</i> - <i>intermediation service activities for postal and courier activities, see 53.30</i> - <i>intermediation service activities for accommodation, see 55.40</i> - <i>intermediation service activities for food and beverage service activities, see 56.40</i> - <i>publishing activities, see division 58</i> - <i>broadcasting activities, see division 60</i> - <i>news syndicate and news agency activities, see 60.31</i> - <i>intermediation service activities for telecommunication, see 61.20</i> - <i>intermediation service activities for real estate activities, see 68.31</i> - <i>intermediation service activities for the rental and leasing of tangible goods and non-financial intangible assets, see 77.5</i> - <i>activities of call centres, see 82.20</i> - <i>intermediation service activities for business support service activities n.e.c., see 82.40</i> - <i>intermediation service activities for courses and tutors, see 85.61</i> - <i>intermediation service activities for medical, dental and other human health services, see 86.97</i> - <i>intermediation service activities for residential care activities, see 87.91</i> - <i>intermediation service activities for the repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles, see 95.40</i> - <i>intermediation service activities for personal services, see 96.40</i>

	Nace Rev. 2.1	DB25	
L			<p>Financial and insurance activities</p> <p>This section includes financial service activities, insurance activities and financial auxiliary activities, regardless of the technologies used to conduct these activities or support services.</p> <p>Three principal types of activities are classified in this section: raising, obtaining and providing funding (division 64); pooling of risk by underwriting insurance and annuities (division 65); and providing specialised services facilitating or supporting financial or insurance service activities (division 66).</p> <p>This section also includes activities of holding assets, such as the activities of holding companies and financing conduits and the activities of trusts, funds and similar financial entities (division 64), as well as the activities of reinsurance and pension funds (division 65).</p> <p>This section excludes support activities to financial services that are not financial in nature (for example, IT services supporting banking activities).</p>
64			<p>Financial service activities, except insurance and pension funding</p> <p>This division includes the activities of obtaining and providing funds other than for the purpose of insurance or pension funding or compulsory social security.</p> <p>This division also includes activities that consist of holding financial assets, such as activities carried out by holding companies and financial conduits, as well as investment funds, investment companies, and similar financial entities, which are not activities according to the NACE principle with respect to economic production. Activities conducted by entities classified in group 64.2 and 64.3 typically generate no income from the sale of products and do not employ staff (see the introductory guidelines) and are included in NACE to facilitate the classification of entities in statistical business registers.</p> <p>This division excludes activities of business-promoting institutions for economic development through long-term investments at the local, regional, and national levels, if they operate as the government's arm to implement a public policy mandate, see 84.13.00.</p>

	Nace Rev. 2.1	DB25	
64.1	64.11	64.11.00	<p>Monetary intermediation</p> <p>This group includes obtaining and providing funds in the form of transferable deposits or close substitutes, in other words, funds that are fixed in money terms, obtained on a day-to-day basis and distributing these funds.</p> <p>Central banking</p> <p>Central banking</p> <p>This subclass includes activities related to the issuance of money, maintaining the domestic and foreign value of the national currency, as well as safeguarding the country's international reserves.</p> <p>Includes:</p> <ul style="list-style-type: none"> - issuing and managing banknotes and digital currency - conducting monetary policy, including monitoring and control of the money supply - promoting financial stability - taking deposits that are used for clearance between monetary intermediaries - supervising banking or non-banking monetary operations, unless performed by some other entity - holding the country's international reserves - acting as banker to the government <p>Includes also:</p> <ul style="list-style-type: none"> - activities of central banks, currency boards and central monetary agencies <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - operation and supervision of financial markets other than by central banks and public authorities, see 66.11 - financial supervisory activities for insurance and pension funding (not by central banks), see 66.29 - financial regulation relating to the conduct of business and consumer protection and other wider financial regulatory activities, see 84.13 - activities of international organisations (e.g. the World Bank), see 99.00

	Nace Rev. 2.1	DB25	
	64.19	64.19.00	<p>Other monetary intermediation</p> <p>Other monetary intermediation</p> <p>This subclass includes the receiving of deposits and/or close substitutes for deposits and extending of credit or other forms of lending funds. The granting of credit can take a variety of forms (for example, loans, mortgages, consumer credit cards, etc.). These activities are generally carried out by monetary institutions other than central banks.</p> <p>The activity requires authorization as a financial institution according to the Financial Business Act.</p> <p>Includes:</p> <ul style="list-style-type: none"> - receiving of deposits and/or close substitutes for deposits and extending of credit or other forms of lending funds. The granting of credit can take a variety of forms (for example, loans, mortgages, consumer credit cards, etc.). These activities are generally carried out by monetary institutions other than central banks, for example: <ul style="list-style-type: none"> • banks • savings banks • credit cooperatives and unions <p>Includes also:</p> <ul style="list-style-type: none"> - activities of postal banks (e.g. for giro (current) and savings accounts) - credit granting by specialised deposit-taking institutions (e.g. for house purchases, agriculture) - money order activities <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>credit granting by specialised non-depository institutions (e.g. for house purchases), see 64.92</i> - <i>credit card transaction processing and settlement activities, see 66.19</i>

	Nace Rev. 2.1	DB25	
64.2			<p>Activities of holding companies and financing conduits</p> <p>This group includes the activities of holding companies and financing conduits. These are corporate groups' captive financial entities, in other words, units created by a financial or non-financial group to fulfil specific financial activities and whose main activity is, respectively, to own the group or to act as a vehicle to arrange and channel funds within the group.</p> <p>The group excludes:</p> <ul style="list-style-type: none"> - captive factoring and invoicing activities, which are classified in 64.92 - investment activities on own account, e.g., by venture capital firms and private equity funds, which are classified in 64.99 - active management of companies and enterprises, including strategic planning and decision-making, which is classified in 70.10
	64.21		<p>Activities of holding companies</p> <p>This class includes the activities of holding companies, in other words, units that hold the assets (owning controlling levels of equity) of one or more subsidiaries and whose only purpose is owning subsidiaries. The holding companies in this class do not provide any other service to the enterprises in which the equity is held, in other words, they do not administer or manage other units.</p>
		64.21.10	<p>Financial holding companies</p> <p>This subclass includes the activities of financial holding companies, i.e., companies that own controlling levels of equity in other financial companies. The sole purpose of these companies is to own shares in other financial companies. The companies provide no services to the companies they own, i.e., they do not manage other entities. Financial companies are registered with subclasses that begins with 64, 65, or 66.</p> <p>Companies whose main activity is solely to hold non-controlling stakes in other companies are classified in 64.32.00. Companies that own non-controlling stakes in other companies and have other financial activities, such as investment in securities and/or shares, are classified in 64.99.90.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of financial holding companies whose sole purpose is to own controlling interests in other financial companies (companies in divisions 64, 65 and 66) <p>Excludes:</p> <ul style="list-style-type: none"> - <i>activities of shareholding companies, not owning controlling levels of equity, see 64.32.00</i> - <i>dealing in financial markets on own account, see 64.99.90</i> - <i>management of own assets, see 64.99</i> - <i>activities of asset management on a fee or contract basis, see 66.30.00</i> - <i>provision of managerial services (e.g. strategic planning, decision-making and administrative services of a head office), see 70.10</i> - <i>active management of companies and enterprises, strategic planning and decision-making of the company, see 70.10</i>

	Nace Rev. 2.1	DB25	
		64.21.20	<p>Non-financial holding companies</p> <p>This subclass includes the activities of non-financial holding companies, i.e., companies that own controlling levels of equity in other non-financial companies. The sole purpose of these companies is to own shares in other non-financial companies. The companies provide no services to the companies they own, meaning they do not manage other entities. Non-financial companies are registered with subclasses that do not begin with 64, 65, or 66.</p> <p>Companies whose main activity is solely to hold non-controlling stakes in other companies are classified in 64.32.00. Companies that own non-controlling stakes in other companies and engage in other economic activities, such as investment in securities and/or shares, are classified in 64.99.90.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of non-financial holding companies whose sole purpose is to own controlling interests in other financial companies (companies outside divisions 64, 65 and 66) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - activities of shareholding companies, not owning controlling levels of equity, see 64.32.00 - dealing in financial markets on own account, see 64.99.90 - management of own assets, see 64.99 - activities of asset management on a fee or contract basis, see 66.30.00 - provision of managerial services (e.g. strategic planning, decision-making and administrative services of a head office), see 70.10 - active management of companies and enterprises, strategic planning and decision-making of the company, see 70.10
		64.21.30	<p>Passing through holding companies</p> <p>This subclass includes companies, which are owned by foreign companies, and which own controlling levels of equity in other foreign companies, including providing loans to foreign group entities.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of foreign controlled holding companies whose main activity is to own controlling interests in foreign companies <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - activities of shareholding companies, that does not own controlling levels of equity, see 64.32.00 - dealing in financial markets on own account, see 64.99.90 - management of own assets, see 64.99 - activities of asset management on a fee or contract basis, see 66.30.00 - provision of managerial services (e.g. strategic planning, decision-making and administrative services of a head office), see 70.10 - active management of companies and enterprises, strategic planning and decision-making of the company, see 70.10

	Nace Rev. 2.1	DB25	
	64.22	64.22.00	<p>Activities of financing conduits</p> <p>This class includes the activities of financing conduits, in other words, units created by a financial or non-financial group to raise or borrow funds (often on the open market) and to remit those funds to their parent or another entity within the group.</p> <p>Activities of financing conduits</p> <p>This subclass includes the activities of financial conduits, including raising or borrowing funds, typically by issuing bonds on the open market and transferring these funds to the parent company or other entities within the group.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of financing conduits, in other words, units created by a financial or non-financial group to raise or borrow funds (often on the open market) and to remit those funds to their parent or another entity within the group <p>Includes also:</p> <ul style="list-style-type: none"> - activities of captive financial institutions involved in intragroup lending - activities of brass plate companies engaged in raising funds and remitting those funds to their parent, i.e. units that are owned (directly or indirectly) by a non-resident unit, of which a large part of the balance sheet consists of claims and liabilities towards non-resident units, and that have few or no employees and little or no physical presence in the jurisdiction of incorporation <p>Excludes:</p> <ul style="list-style-type: none"> - <i>management services of public funds and public debt, see 84.11</i>

	Nace Rev. 2.1	DB25	
64.3			<p>Activities of trusts, funds and similar financial entities</p> <p>This group includes the activities of legal entities organised to pool securities or other financial assets, without managing or administering them, on behalf of shareholders or beneficiaries. The portfolios are customised to achieve specific investment characteristics (for example, diversification, risk, rate of return, price volatility). These entities earn interest, dividends and other property income, but have little or no employment and no revenue from the sale of services.</p> <p>The group excludes:</p> <ul style="list-style-type: none"> - activities carried out by units whose income comes from the sale of goods or services. Units of this type are therefore classified according to their primary activity in other parts of NACE (e.g., division 66 concerning fund management, division 68 concerning rental and operation of real estate, or division 77 concerning rental and leasing of ships or aircraft) - execution of loan securitization transactions through the issuance of financial instruments, which is classified in class 64.92 - securitization transactions of assets other than loans through the issuance of financial instruments, which are classified in class 64.99 - activities of trust, estate and agency accounts that earn revenue from the sale of goods or services, see relevant NACE classes according to their principal activity
	64.31		<p>Activities of money market and non-money market investments funds</p> <p>This class includes activities of money market and non-money market investment funds, in other words, collective investment schemes that raise funds by issuing shares or units to the public, of which the proceeds are invested primarily in financial assets (including short-term assets).</p>
		64.31.10	<p>Money market funds' activities</p> <p>This subclass includes activities of collective investment schemes, which are financed by the issuance of investment certificates or units. The participants' funds are invested in particularly secure financial assets with short maturities, with the overall objective of providing a return corresponding to the money market rate or preserving the value of the investment.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of investment funds designated as money market funds - activities of capital funds designated as money market funds <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>activities of holding companies, see 64.21</i> - <i>activities of non-majority shareholding companies, not owning controlling levels of equity, see 64.32.00</i> - <i>trusts, estate and agency accounts not acting as collective investment schemes, see 64.32.00</i> - <i>activities of venture capital companies, see 64.99.90</i> - <i>pension funding, see 65.30.20</i> - <i>management of funds on a fee or contract basis, see 66.30.00</i>

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64.32	64.31.20	<p>Other investment funds' activities</p> <p>This subclass includes activities of collective investment schemes, excluding money market funds. In this subclass, participants' funds are invested in a portfolio of securities with a specific investment profile.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of investment funds that invest in a portfolio of securities with a specific investment profile - activities of capital funds that invest in a portfolio of securities with a specific investment profile <p>Includes also:</p> <ul style="list-style-type: none"> - activities of mutual funds - investment activities of companies with variable capital <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>activities of holding companies, see 64.21</i> - <i>activities of non-majority shareholding companies, not owning controlling levels of equity, see 64.32.00</i> - <i>activities of trusts, estate and agency accounts not acting as collective investment schemes, see 64.32.00</i> - <i>activities of venture capital companies, see 64.99.90</i> - <i>pension funding, see 65.30.20</i> - <i>management of funds on a fee or contract basis, see 66.30.00</i>
	64.32.00	<p>Activities of trust, estate and agency accounts</p> <p>This class includes the activities of legal entities, not acting as collective investment schemes, organised to pool securities, estates and other financial assets, without managing, on behalf of shareholders or beneficiaries. The portfolios are customised to achieve specific investment characteristics (for example, diversification, risk, rate of return, price volatility). These entities earn interest, dividends and other property income but have little or no employment and no revenue from the sale of services.</p> <p>64.32.00 Activities of trust, estate and agency accounts</p> <p>This subclass includes the administration of trusts, estates and agency accounts on behalf of multiple beneficiaries under the terms of a trust agreement, will or agency agreement. It also includes activities in companies that hold non-controlling interests in other companies and have no other economic activity.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of trusts, estates and agency accounts, administered on behalf of multiple beneficiaries under the terms of a trust agreement, will or agency agreement <p>Includes also:</p> <ul style="list-style-type: none"> - activities of shareholding companies, not owning controlling levels of equity - activities of venture capital companies where the only financing is by shares and no fee is received <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>raising funds by issuing shares or units and acting as collective investment schemes, see 64.31</i>

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64.9			<p>Other financial service activities, except insurance and pension funding</p> <p>This group includes financial service activities (except insurance and pension funding activities), other than those conducted by monetary institutions, holding companies and financing conduits, trusts, funds and similar entities.</p> <p>The group excludes:</p> <ul style="list-style-type: none"> - insurance and pension insurance activities, which are classified in division 65
	64.91		<p>Financial leasing</p> <p>This class includes the activities of financial leasing, a contract under which the lessor as legal owner of an asset conveys the risks and benefits of ownership of the asset to the lessee. Under a financial lease, the lessor is deemed to make, to the lessee, a loan with which the lessee acquires all the economic benefits and risks of the lease. Thereafter, the leased asset is shown on the balance sheet of the lessee and not the lessor and the corresponding loan is shown as an asset of the lessor and a liability of the lessee.</p>
		64.91.00	<p>Financial leasing</p> <p>This subclass includes financial leasing, where the lease term approximately covers the useful life of the asset. In financial leasing, it is the lessee who bears all the risks of owning the asset. The asset can later be transferred to the lessor. Operational leasing is classified in classes that begin with 77.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of financial leasing, a contract under which the lessor as legal owner of an asset conveys the risks and benefits of ownership of the asset to the lessee. Under a financial lease, the lessor is deemed to make, to the lessee, a loan with which the lessee acquires all the economic benefits and risks of the lease. Thereafter, the leased asset is shown on the balance sheet of the lessee and not the lessor and the corresponding loan is shown as an asset of the lessor and a liability of the lessee <p>Includes also:</p> <ul style="list-style-type: none"> - financial leasing of durable goods (e.g. vehicles) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - operating leasing, according to type of goods leased, see division 77

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	64.92		<p>Other credit granting</p> <p>This class includes financial service activities primarily concerned with making intermediation by incurring liabilities – in forms other than currency, deposits or close substitutes for deposits – where the granting of credit can take a variety of forms (e.g. loans, mortgages, credit cards).</p> <p>64.92.10 Real estate credit institutions' activities</p> <p>This subclass includes the provision of loans secured by registered liens on real estate based on the issuance of mortgage bonds or other securities.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities in connection with the granting of loans against registered mortgages on real estate, which are financed by the issuance of bonds, e.g.: <ul style="list-style-type: none"> • credit granting by specialised non-deposit institutions, in connection with the purchase of real estate <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - credit granting by specialised deposit-taking institutions, see 64.19.00 - financial leasing, see 64.91.00 - securitisation of assets other than loans, see 64.99.90 - operating leasing, according to type of goods leased, see division 77 - grant-giving activities by membership organisations, see 94.99.00 <p>64.92.20 Other credit institutions' activities</p> <p>This subclass includes the provision of loans on own account, financed by funds from the public that must be repaid, except for deposits.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities related to the granting of loans for own account, financed by funds from the public (excluding deposits) that must be repaid, e.g.: <ul style="list-style-type: none"> • credit granting by specialised non-deposit institutions in connection with other than the purchase of real estate

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		64.92.30	<p>Other credit companies' activities</p> <p>This subclass includes activities related to providing credit to consumers and non-financial businesses by non-depository institutions.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities related to the granting of credit to consumers and non-financial corporations, by non-depository institutions. The activities may consist of money lending outside the banking system, for example by: <ul style="list-style-type: none"> • credit card companies • consumer credit companies • factoring • pawnbrokers - granting of consumer credit by non-depository institutions - international trade financing - provision of long-term financing to industry - provision of banking-like services without a banking license in cooperation with an approved bank - securitisation of loans - factoring and supply chain financing activities <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - credit granting by specialised deposit-taking institutions, see 64.19.00 - financial leasing, see 64.91.00 - securitisation of assets other than loans, see 64.99.90 - operating leasing, according to type of goods leased, see division 77 - grant-giving activities by membership organisations, see 94.99.00
	64.99		Other financial service activities, except insurance and pension funding n.e.c.
		64.99.10	<p>Investment of own funds</p> <p>This subclass includes investment on one's own account, including the management of one's own wealth, for example if previous financial activities have been divested. Wealth management on a fee or contractual basis of other people or companies' funds is classified in 66.30.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - investments of own funds <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - management of investment funds on a fee or contract basis, see 66.30.00

	Nace Rev. 2.1	DB25	
		64.99.90	<p>Other financial intermediation n.e.c.</p> <p>This subclass includes financial services that primarily involve the distribution of funds in ways other than lending. It also includes trading on financial markets, etc., on one's own account.</p> <p>Includes:</p> <ul style="list-style-type: none"> - other financial services that primarily concern the distribution of funds by means other than lending, e.g.: <ul style="list-style-type: none"> • writing of swaps, options and other hedging arrangements • activities in viatic settlement companies - investment and trading activities on own account (e.g. by venture capital companies or investment clubs) - acting as counterparty and principal (i.e. trading on own account) for the clearing and settlement of transactions in securities, derivatives and repurchase agreements markets <p>Includes also:</p> <ul style="list-style-type: none"> - dealing in financial markets on own account - trade of receivables on own account - activities of financial vehicle corporations other than securitisation - securitisation transactions of assets other than loans by issuing financial instruments - trade of swaps or options on own account - trade of commodity contracts on own account - issuing of crypto-assets with a corresponding liability (not by a monetary authority) - trading of crypto-assets with a corresponding liability on own account (i.e. as liabilities qualifying as securities) - exchange of currency on own account <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>issuing of crypto-assets without a corresponding liability (not by a monetary authority), see 63.10</i> - <i>venture capital companies where the only financing is by shares without receiving fees</i> - <i>financial leasing, see 64.91.00</i> - <i>loan securitisation, see 64.92.30</i> - <i>security and commodity contracts dealing on behalf of others (brokerage), see 66.12.00</i> - <i>exchange of currency on a fee basis (e.g. bureaux de change), see 66.12.00</i> - <i>brokerage of crypto-assets with liabilities that qualify as securities, see 66.12.00</i> - <i>mortgage brokerage, see 66.19.00</i> - <i>management of investment funds on a fee or contract basis, see 66.30.00</i> - <i>trade, leasing and rental of real estate property, see division 68</i> - <i>bill collection without debt buying up, see 82.91.00</i> - <i>grant-giving activities by membership organisations, see 94.99.00</i>

	Nace Rev. 2.1	DB25	
65			<p>Insurance, reinsurance and pension funding, except compulsory social security</p> <p>This division includes underwriting annuities, insurance policies (for example, direct life and non-life insurance) and investing premiums to build up a portfolio of financial assets to be used against future claims. Provision of direct insurance, pension funding and reinsurance are included.</p> <p>This division excludes:</p> <ul style="list-style-type: none"> - the provision of insurance-related services on a fee or contract basis, which is classified in division 66
65.1			<p>Insurance</p> <p>This group includes life insurance with or without a substantial savings element and non-life insurance.</p> <p>This group includes:</p> <ul style="list-style-type: none"> - life insurance and life reinsurance with or without a substantial savings element and other non-life insurance - activities of insurance providers on own account - pooling and assuming insurance risks <p>This group also includes captive insurance activities.</p> <p>This group excludes:</p> <ul style="list-style-type: none"> - selling of insurance as a broker, see 66.22
	65.11	65.11.00	<p>Life insurance</p> <p>Life insurance</p> <p>This subclass includes life insurance and income protection policies in the event of death.</p> <p>Includes:</p> <ul style="list-style-type: none"> - term life insurance - permanent life insurance - underwriting annuities and life insurance policies, disability income insurance policies, accidental death, funeral and dismemberment insurance policies (with or without a substantial savings element) <p>Includes also:</p> <ul style="list-style-type: none"> - supplementary insurance underwritten in addition to life insurance, in particular, insurance against personal injury, including incapacity for employment, insurance against death resulting from an accident, and insurance against disability resulting from an accident or sickness - types of permanent health insurance not subject to cancellation

	Nace Rev. 2.1	DB25	
65.2	65.12	65.12.00	<p>Non-life insurance</p> <p>Non-life insurance</p> <p>This subclass includes insurance of all kinds, excluding life insurance. Activities of insurance agents and brokers are classified in 66.22.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - provision of insurance services other than life insurance: <ul style="list-style-type: none"> • accident insurance • medical and health insurance • travel insurance • fire and natural forces damage to property insurance • other damage to property insurance • motor vehicles, railway rolling stock, ships, aircraft and other transport insurance - freight insurance <ul style="list-style-type: none"> • financial loss and liability insurance - credit insurance - legal expenses insurance - income protection insurance - workers' compensation insurance <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - provision of compulsory social security schemes, see 84.30
	65.20	65.20.00	<p>Reinsurance</p> <p>Reinsurance</p> <p>This subclass includes activities of assuming all or part of the risk associated with existing insurance policies originally underwritten by other insurance providers.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of assuming all or part of the risk associated with existing insurance policies originally underwritten by other insurance providers <p>Includes also:</p> <ul style="list-style-type: none"> - activities of finite reinsurance

	Nace Rev. 2.1	DB25	
65.3	65.30		<p>Pension funding</p> <p>Pension funding</p> <p>This class includes the provision of retirement income benefits exclusively for the sponsor's employees or members and other insurance products regulated as employer-related funds. It includes pension plans with defined benefits as well as defined contributions.</p> <p>65.30.10 Activities of pension funds</p> <p>This subclass includes the activities of pension funds, such as associations or unions, whose purpose is to pay out pensions according to uniform rules to members who have been educated in specific fields or are employed by certain companies.</p> <p>Includes:</p> <ul style="list-style-type: none"> - associations' payment of pension benefits to members <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>management of pension funds, see 66.30.00</i> - <i>provision of compulsory social security schemes, see 84.30.00</i> <p>65.30.20 Pension insurance</p> <p>This subclass includes corporate pension funds, which pay out pensions under standard insurance terms.</p> <p>Includes:</p> <ul style="list-style-type: none"> - provision of pension funds and plans - provision of retirement plans <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>management of pension funds, see 66.30.00</i> - <i>provision of compulsory social security schemes, see 84.30.00</i>

	Nace Rev. 2.1	DB25	
66			<p>Activities auxiliary to financial services and insurance activities</p> <p>This division includes the provision of services involved in or supporting financial transactions in financial assets and liabilities, without taking ownership of the financial assets and liabilities being transacted.</p> <p>These services can be provided via/in different media/ways, including over the internet.</p>
66.1			<p>Activities auxiliary to financial services, except insurance and pension funding</p> <p>This group includes the furnishing of physical or electronic marketplaces for the purpose of facilitating the buying and selling of stocks, stock options, bonds or commodity contracts, and trading of crypto-assets with liabilities. It also includes other miscellaneous services, including the provision of financial advisory services or the provision of equity and debt-based crowdfunding.</p>
	66.11	66.11.00	<p>Administration of financial markets</p> <p>Administration of financial markets</p> <p>This subclass includes the operation and supervision of financial markets other than by central banks and public authorities. These can be physical or electronic marketplaces aimed at facilitating the buying and selling of various types of securities, such as commodity or stock exchanges.</p> <p>Includes:</p> <ul style="list-style-type: none"> - operation and supervision of financial markets other than by central banks and public authorities, for example: <ul style="list-style-type: none"> • commodity contracts exchanges • futures commodity contracts exchanges • securities exchanges • stock exchanges • stock or commodity options exchanges • crypto-asset exchanges • administration of financial markets, except insurance and pension funding • financial supervisory activities for financial service activities, except for insurance and pension funding (not by central banks) <p>Excludes:</p> <ul style="list-style-type: none"> - activities of energy exchanges for electricity, transmission or distribution capacities, see division 35 - administration of financial markets for insurance and pension funding, see 66.29 - financial supervisory activities for insurance and pension funding (not by the central bank), see 66.29 - financial and market regulation relating to the conduct of business and consumer protection and other wider financial regulatory activities, see 84.13

	Nace Rev. 2.1	DB25	
	66.12	66.12.00	<p>Security and commodity contracts brokerage</p> <p>Security and commodity contracts brokerage</p> <p>This subclass includes services primarily provided by brokers closely associated with trading in stocks, bonds, and commodities on behalf of others, such as stockbrokers, commodity brokers, and currency dealers.</p> <p>Includes:</p> <ul style="list-style-type: none"> - dealing in financial markets on behalf of others (e.g. stockbroking) and related activities - securities brokerage - brokerage of investment funds shares - brokerage of standardised commodity contracts - currency trading on behalf of others - brokerage of crypto-assets with liabilities that qualify as securities - exchange of currency on a fee basis (e.g. bureaux de change) - equity-based crowdfunding - debt-based crowdfunding offering loans and securities <p>Includes also:</p> <ul style="list-style-type: none"> - brokerage of securities for investment projects (e.g. wind or solar parks) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - dealing in financial markets on own account, see division 64 - exchange of currency on own account, see 64.99 - portfolio management on a fee or contract basis, see 66.30 - buying and selling of real estate projects (e.g. wind or solar parks), see division 68 - donation-based fundraising, see 82.99 - trading and brokerage of crypto-assets without liabilities, see 82.99

	Nace Rev. 2.1	DB25	
	66.19	66.19.00	<p>Other activities auxiliary to financial services, except insurance and pension funding</p> <p>Other activities auxiliary to financial services, except insurance and pension funding</p> <p>This subclass includes auxiliary financial service activities not elsewhere classified, for example financial transaction processing, investment advisory services, and activities of mortgage and loan advisors and brokerage.</p> <p>Includes:</p> <ul style="list-style-type: none"> - auxiliary financial service activities not elsewhere classified, for example: <ul style="list-style-type: none"> • financial transaction processing and settlement activities, including digital (or internet-based) payment provision and settlement activities for credit card transactions • investment advisory service activities, including robo-advisory service activities • activities of mortgage and loan advisors and brokerage • activities of digital currency wallet providers • activities of financial advisors in relation to merger and acquisition services • validation and mining for crypto-assets deemed financial assets • securities custody • tokenisation of digital assets, including security token offerings, initial coin offerings <p>Includes also:</p> <ul style="list-style-type: none"> - activities of tax refund offices - consumer credit intermediation - activities of payment providers (e.g. electronic funds transfer services), including peer-to-peer payment services - analysing financial markets as an advisory service <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>publishing of financial markets analysis, see 58.19</i> - <i>information search service activities regarding financial markets, see 63.92</i> - <i>provision of crypto-assets exchanges, see 66.11</i> - <i>security and commodity contracts brokerage activities, see 66.12</i> - <i>activities of insurance agents and brokers, see 66.22</i> - <i>management of funds, see 66.30</i> - <i>activities of debt collection agencies and non-performing loans servicers, see 82.91</i> - <i>trading and brokerage of crypto-assets without liabilities, see 82.99</i>

	Nace Rev. 2.1	DB25	
66.2			<p>Activities auxiliary to insurance and pension funding</p> <p>This group includes acting as agents (in other words, brokers) in selling annuities and insurance policies or providing other employee benefits and insurance and pension-related services (for example, claims adjustment, third-party administration).</p> <p>The group excludes:</p> <ul style="list-style-type: none"> - pooling and assuming insurance risks by underwriting, see division 65
	66.21	66.21.00	<p>Risk and damage evaluation</p> <p>Risk and damage evaluation</p> <p>This subclass includes the provision of administration services of insurance.</p> <p>Includes:</p> <ul style="list-style-type: none"> - provision of administration services of insurance, for example: <ul style="list-style-type: none"> • assessing insurance claims (e.g. claims adjusting, risk assessing, risk and damage evaluation, and average and loss adjusting) • settling insurance claims <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - appraisal of real estate, see 68.31 - appraisal for other purposes, see 74.99 - investigation activities, see 80.01
	66.22	66.22.00	<p>Activities of insurance agents and brokers</p> <p>Activities of insurance agents and brokers</p> <p>This subclass includes activities of insurance agents and brokers (insurance intermediaries) in selling, negotiating or soliciting of annuities and insurance and reinsurance policies.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of insurance agents and brokers (insurance intermediaries) in selling, negotiating or soliciting of annuities and insurance and reinsurance policies

	Nace Rev. 2.1	DB25	
	66.29	66.29.00	<p>Activities auxiliary to insurance and pension funding n.e.c.</p> <p>Activities auxiliary to insurance and pension funding n.e.c.</p> <p>This subclass includes activities involved in or closely related to insurance and pension funding, except financial intermediation, claims adjusting and activities of insurance agents.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities involved in or closely related to insurance and pension funding, except financial intermediation, claims adjusting and activities of insurance agents: <ul style="list-style-type: none"> • salvage administration • provision of actuarial services • pension and insurance advisory activities • administration of financial markets for insurance and pension funding <p>Includes also:</p> <ul style="list-style-type: none"> - financial supervisory activities for insurance and pension funding (not by central banks) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>marine salvage activities, see 52.22</i> - <i>publishing of insurance software/applications, see 58.29</i>
66.3	66.30	66.30.00	<p>Fund management activities</p> <p>Fund management activities</p> <p>This class includes portfolio and fund management activities, such as making decisions on which investments to purchase or sell, on a fee or contract basis, for individuals, businesses and others.</p> <p>Fund management activities</p> <p>This subclass includes the management of others' assets on a contractual or fee basis. Management of own funds is classified in 64.99.10 and 64.99.90.</p> <p>Includes:</p> <ul style="list-style-type: none"> - portfolio and fund management activities, such as making decisions on which investments to purchase or sell, on a fee or contract basis, for individuals, businesses and others, for example: <ul style="list-style-type: none"> • management of mutual funds • management of other investment funds • management of pension funds <p>Includes also:</p> <ul style="list-style-type: none"> - activities of asset management on a fee or contract basis - provision of trustee and fiduciary activities on a fee or contract basis <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>dealing in financial markets on own account, see 64.99</i> - <i>management of real estate, see division 68</i> - <i>management of public funds and public debt services, see 84.11</i>

	Nace Rev. 2.1	DB25	
M			<p>Real estate activities</p> <p>This section includes the activities of owning, renting out, buying, selling, developing or refurbishing (redeveloping) property. It includes the activities of various types of real estate investors (for example, real estate investment companies, real estate investment trust (REITs), real estate asset management firms, real estate funds, real estate development companies or real estate traders, housing cooperatives).</p> <p>Furthermore, it includes activities of agents and/or brokers in one or more of the following: selling or buying real estate, renting out of real estate, providing other real estate services (for example, appraising real estate or acting as a real estate escrow agent). Activities in this section may be carried out on self-owned or leased property and may be carried out on a fee or contract basis.</p> <p>This section also includes the development of construction projects for self-owned buildings or civil engineering works for later sale or rental.</p> <p>This section excludes:</p> <ul style="list-style-type: none"> - general construction and specialised construction activities for buildings and civil engineering works, see section F

	Nace Rev. 2.1	DB25	
68			<p>Real estate activities</p>
68.1			<p>Real estate activities with own property and development of building projects</p> <p>This group includes the activities of buying, developing and selling of self-owned real estate.</p> <p>This group excludes:</p> <ul style="list-style-type: none"> - general construction and specialised construction activities for buildings and civil engineering works, see section F - architectural and engineering activities and related technical consultancy, see 71.1 - provision of architectural or engineering project management services for construction projects, see 71.1
	68.11		<p>Buying and selling of own real estate</p>
		68.11.00	<p>Buying and selling of own real estate</p> <p>This subclass includes the buying and selling of self-owned real estate, e.g. residential properties, housing, commercial buildings, and land, as well as their subdivision. Subdivision and development of privately owned land for subsequent sale are classified in 68.12.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - buying and selling of self-owned real estate, e.g.: <ul style="list-style-type: none"> • apartment buildings and dwellings • non-residential buildings, including office buildings, industrial buildings, warehouses, hotels and other leisure buildings, exhibition halls, self-storage facilities, retail stores/shops, and shopping centres • data centres • land <p>Includes also:</p> <ul style="list-style-type: none"> - subdividing real estate into lots, without land improvement <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - subdividing and improving self-owned land for later sale, see 68.12 - development of building projects for sale, see 68.12

	Nace Rev. 2.1	DB25	
	68.12	68.12.00	<p>Development of building projects</p> <p>Development of building projects</p> <p>This subclass includes the development of building projects for self-owned residential and non-residential buildings or civil engineering works by bringing together financial, technical and physical means to realise the building projects for later sale. It also includes subdividing and improving of self-owned land for later sale. The construction of buildings is classified in 41.00.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - development of building projects for self-owned residential and non-residential buildings or civil engineering works by bringing together financial, technical and physical means to realise the building projects for later sale - subdividing and improving of self-owned land for later sale <p>Includes also:</p> <ul style="list-style-type: none"> - redevelopment of building projects for self-owned residential and non-residential buildings or civil engineering works to realise the building projects for later sale <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - construction of residential and non-residential buildings, see division 41 - complete remodelling or renovating of existing residential or non-residential buildings involving several specialised construction activities, see division 41 - painting and glazing activities as part of maintenance, see 43.34 - construction activities related to land improvement, see section F - development of building projects for own operation, i.e. for renting out the space in these buildings, see 68.20 - architectural and engineering activities, see 71.1 - provision of architectural or engineering project management services for construction projects, see 71.1

	Nace Rev. 2.1	DB25	
68.2	68.20	68.20.10	<p>Rental and operating of own or leased real estate</p> <p>Rental and operating of own or leased real estate</p> <p>Rental non-profit housing</p> <p>This subclass includes the rental of non-profit housing, for example by independent housing associations.</p> <p>Property management companies are classified in 68.32.10. Private cooperative housing associations are classified in 68.20.20.</p> <p>Includes:</p> <ul style="list-style-type: none"> - rental and operating of self-owned or leased real estate: <ul style="list-style-type: none"> • apartment buildings and dwellings - activities carried out by non-profit housing companies established after approval by the municipal council (before 31 December 1988 by the Ministry of Housing). They may be organised as non-profit cooperative housing associations, self-owned housing companies or guarantee companies. Most companies only operate in one municipality and are divided into departments, so that each individual building constitutes an independent department that is financially independent of the other departments in the company. There is no individual ownership right attached to the occupancy of non-profit housing - development of construction projects for own use, i.e. for rental of space in non-profit housing <p>Includes also:</p> <ul style="list-style-type: none"> - rental of housing suitable for the disabled - rental of youth housing - operation of dormitories - letting of roofs of non-profit housing, e.g. for solar power installations or advertisement <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>development of building projects for residential buildings, for later sale, see 68.12.00</i> - <i>activities of private cooperative housing associations, see 68.20.20</i> - <i>activities carried out by the (usually nationwide) companies within the non-profit sector in their capacity as business management companies, see 68.32.10</i> - <i>operation of nursing homes with nursing care, see 87.10.10</i> - <i>residential care activities for older persons or persons with physical disabilities, including supervision and assistance in daily living, see 87.30.10</i> - <i>rental of sheltered housing, see 87.30.20</i>

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		68.20.20	<p>Rental of private cooperative housing</p> <p>This subclass includes the rental of private cooperative housing. Rental of sheltered housing is classified in 87.30.20.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities carried out by private cooperative housing associations, the purpose of which is to own and operate a property on a cooperative basis. The association's members have a share in the association's assets and the individual cooperative owner has the right to use an apartment in the property. Private cooperative housing associations may be established by the tenants of an existing property having acquired the property on a cooperative basis, or as newly built state-subsidized cooperative housing - development of construction projects for own operation of private cooperative housing, i.e. for rental of space <p>Includes also:</p> <ul style="list-style-type: none"> - letting of roofs on private cooperative housing, e.g. for the installation of solar cells or advertising <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>development of building projects for residential buildings, for later sale, see 68.12.00</i> - <i>property management on a fee or contract basis, see 68.32.10</i> - <i>residential care activities for older persons or persons with physical disabilities, including supervision and assistance in daily living, see 87.30.10</i> - <i>rental of sheltered housing, see 87.30.20</i>
		68.20.30	<p>Other rental of housing</p> <p>This subclass includes the rental of residential properties and housing, such as apartments, whether furnished or unfurnished, on an annual basis or longer, as well as the operation of sites for mobile homes as a primary residence. It also includes the rental of roofs on other properties for the installation of solar panels or advertisements.</p> <p>Includes:</p> <ul style="list-style-type: none"> - housing and furnished or unfurnished apartments for more permanent use, on an annual basis or longer - operation of places for mobile homes as primary residence - development of construction projects for own operation, i.e. for other rental of housing <p>Includes also:</p> <ul style="list-style-type: none"> - letting of roofs on other properties, e.g. for the installation of solar cells or advertising <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>development of building projects for residential and non-residential buildings, for later sale, see 68.12.00</i> - <i>property management on a fee or contract basis, see 68.32.10</i> - <i>residential care activities for older persons or persons with physical disabilities, including supervision and assistance in daily living, see 87.30.10</i> - <i>rental of sheltered housing, see 87.30.20</i>

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		68.20.40	<p>Rental of commercial properties</p> <p>This subclass includes the rental of commercial properties, such as office and industrial buildings, serviced offices, self-storage facilities, etc. It also includes the execution of construction projects for the purpose of leasing commercial property.</p> <p>Includes:</p> <ul style="list-style-type: none"> - rental of and activities related to own or leased real estate, e.g.: <ul style="list-style-type: none"> • commercial properties, including office buildings, industrial buildings, warehouses, hotels, other sports buildings, showrooms, self-storage facilities, retail stores and shopping malls, and data centers - rental of agricultural land, property and forestry land - development of building projects for own operation, i.e. for rental of commercial properties <p>Includes also:</p> <ul style="list-style-type: none"> - letting of roofs on commercial properties (e.g. for solar power installations) - rental of industrial plants and factories, including machinery and equipment - provision of space exclusively for animal boarding <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>operation of hotels, suite hotels, holiday homes, dormitories, campsites and other accommodation for business purposes or short-term stays (including student housing) for less than one year, see division 55</i> - <i>implementation of construction projects for residential and commercial buildings, for subsequent sale, see 68.12.00</i> - <i>property management on a fee or contract basis, see 68.32.10</i> - <i>rental of machinery, see 77.3</i> - <i>services related to pets, e.g. boarding, boarding, care and dressage, see 96.99.00</i>

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68.3	68.31		<p>Real estate activities on a fee or contract basis</p> <p>Intermediation service activities for real estate activities</p> <p>This class includes the intermediation of buying, selling and rental of real estate by bringing clients and sellers or service providers together for a fee or commission. These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail, and so on). The fee or commission can be received from either the client or the seller of the real estate or the provider of the real estate service. Revenue for the intermediation activities can include other sources of income (for example, revenues from selling advertising space to third parties).</p> <p>This class includes the provision of real estate activities by real estate agencies or independent real estate agents:</p> <ul style="list-style-type: none"> - intermediation in buying, selling and rental of real estate on a fee or contract basis <p>68.31.10 Real estate agents' activities</p> <p>This subclass includes brokerage activities related to the purchase and sale of real estate. Legal activities are classified in 69.10.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - intermediation in buying, selling and rental of real estate on a fee or contract basis <p>Includes also:</p> <ul style="list-style-type: none"> - provision of real estate listing services <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>activities of real estate escrow agents, see 68.32.10</i> - <i>legal activities, see 69.10.00</i> <p>68.31.20 Housing intermediation</p> <p>This subclass includes the facilitation of residential rentals.</p> <p>Includes:</p> <ul style="list-style-type: none"> - intermediation of rental dwellings

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68.32		<p>Other real estate activities on a fee or contract basis</p> <p>68.32.10 Management of real estate on a contract basis</p> <p>This subclass includes the administration of real estate, such as rent collection, property management, and property valuation. Legal activities are classified in 69.10.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of rent-collecting agencies - management of real estate (e.g. property management of real estate or dwellings in joint ownership (mostly carried out on a fee or contract basis)) - activities of real estate valuation - activities of real estate escrow agent - advisory activities on a fee or contract basis, in connection to buying, selling and rental of real estate <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - legal activities, see 69.10.00 - asset management activities as part of financial management consulting, see 70.20.00 - combined facilities support service activities and the provision of a combination of support services (e.g. general interior cleaning, maintenance and making minor repairs, waste disposal, guard and security services), see 81.10.00 <p>68.32.20 Administration of housing owners' associations</p> <p>This subclass includes the administration of homeowners' associations, such as condominium, property owners', and allotment garden associations.</p> <p>Includes:</p> <ul style="list-style-type: none"> - operation of condominium associations - operation of landowner associations and allotment associations <p>Includes also:</p> <ul style="list-style-type: none"> - operation of coastal security guilds - operation of antenna associations <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - operation of broadcasting cooperatives, see 61.90.00

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N			<p>Professional, scientific and technical activities</p> <p>This section includes specialised professional, scientific and technical activities. These activities require a high degree of training and make specialised knowledge and skills available to users.</p>
69			<p>Legal and accounting activities</p> <p>This division includes legal representation of one party's interest against another party, whether or not before courts or other judicial bodies by, or under the supervision of, persons who are members of the bar (for example, provision of advice and representation in civil cases, advice and representation in criminal actions, provision of advice and representation in connection with labour disputes).</p> <p>The activities of this division may also be provided online.</p> <p>It also includes the preparation of legal documents (for example, articles of incorporation, partnership agreements or similar documents in connection with company formation, patents and copyrights, preparation of deeds, wills, trusts, and so on) as well as other activities of public notaries, civil law notaries, bailiffs, arbitrators, examiners and referees.</p> <p>It also includes provision of accounting and bookkeeping services (for example, auditing of accounting records, preparing financial statements and bookkeeping).</p>

	Nace Rev. 2.1	DB25	
69.1	69.10	69.10.00	<p>Legal activities</p> <p>Legal activities</p> <p>Legal activities</p> <p>This subclass includes legal activities carried out by lawyers, such as the drafting of deeds, wills, notarial services, bailiff duties, and legal advice. Legal mediation activities and the activities of court-appointed guardians are also included. Activities of the courts are classified in 84.23.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - legal representation of one party's interest against another party, whether or not before courts or other judicial bodies by, or under the supervision of, persons who are members of the bar: <ul style="list-style-type: none"> • provision of advice and representation in civil cases • provision of advice and representation in criminal cases • provision of advice and representation in connection with labour disputes - general counselling and advising, preparation of legal documents: <ul style="list-style-type: none"> • articles of incorporation, partnership agreements or similar documents in connection with company formation • patents and copyrights • preparation of deeds, wills, trusts, etc. - other activities of public notaries, civil law notaries, bailiffs, arbitrators, examiners and referees <p>Includes also:</p> <ul style="list-style-type: none"> - legal mediation activities - activities of appointed legal guardians, without provision of residential care <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>activities of law courts, see 84.23</i> - <i>social mediation, see 88.99</i>

	Nace Rev. 2.1	DB25	
69.2	69.20	69.20.00	<p>Accounting, bookkeeping and auditing activities; tax consultancy</p> <p>Accounting, bookkeeping and auditing activities; tax consultancy</p> <p>Accounting, bookkeeping and auditing activities; tax consultancy</p> <p>This subclass includes bookkeeping activities, preparation and auditing of financial statements and tax returns, as well as representation before tax authorities.</p> <p>Includes:</p> <ul style="list-style-type: none"> - recording of commercial transactions from businesses or others - bookkeeping activities for financial accounting and payroll accounting, etc. - preparation or auditing of financial accounts - examination of accounts and certification of their accuracy - preparation of tax returns for individuals or enterprises - accounting advisory activities and representation on behalf of clients before public administration (e.g. tax authorities and tax courts) - duty and tax tariff calculation service activities <p>Includes also:</p> <ul style="list-style-type: none"> - activities of invoicing services <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>publishing of accounting software, see 58.29</i> - <i>computer programming of accounting software, see 62.10</i> - <i>management consultancy on accounting systems, budgetary control procedures, see 70.20</i> - <i>bill collection, see 82.91</i>

	Nace Rev. 2.1	DB25	
70			<p>Activities of head offices and management consultancy</p> <p>This division includes the provision of advice and assistance to businesses and other organisations on management issues (for example, strategic and organisational planning; financial planning and budgeting; marketing objectives and policies; human resources policies, practices and planning; production scheduling and control planning).</p> <p>This division also includes:</p> <ul style="list-style-type: none"> - the overseeing and managing of other units of the same enterprise or group of enterprises, i.e. the activities of head offices
70.1	70.10		<p>Activities of head offices</p> <p>This class includes overseeing and managing other units of the enterprise or enterprise group, in other words, acting as a head office, including undertaking the strategic or organisational planning and decision-making role of the company or enterprise and exercising operational control and managing the day-to-day operations of their related units. These activities are the same regardless of which activities the managed units perform (financing, manufacturing trade, etc.).</p>
		70.10.10	<p>Activities of non-financial head offices</p> <p>This subclass includes the exercise of operational control or management, for example of the daily operations of non-financial group entities.</p> <p>Includes:</p> <ul style="list-style-type: none"> - centralised administrative offices, for non-financial enterprises - supervision and management of other non-financial entities within the company - supervision and management of other non-financial subsidiaries <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>activities of holding companies owning controlling levels of equity, not engaged in head office activities, see 64.21</i>
		70.10.20	<p>Activities of financial head offices</p> <p>This subclass includes the exercise of operational control or management, for example, of the daily operations of financial group entities.</p> <p>Includes:</p> <ul style="list-style-type: none"> - centralised administrative offices, for financial enterprises - supervision and management of other financial entities within the company - supervision and management of other financial subsidiaries <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>activities of holding companies owning controlling levels of equity, not engaged in head office activities, see 64.21</i>

	Nace Rev. 2.1	DB25	
70.2	70.20	70.20.00	<p>Business and other management consultancy activities</p> <p>Business and other management consultancy activities</p> <p>Business and other management consultancy activities</p> <p>This subclass includes the provision of advice, guidance and operational assistance to businesses and other organisations on management issues.</p> <p>Includes:</p> <ul style="list-style-type: none"> - provision of business services may include advice, guidance or operational assistance to businesses and the public service regarding: <ul style="list-style-type: none"> • design of accounting methods or procedures • cost accounting programmes • budgetary control procedures • public procurement procedures • business start-up service activities • planning, organisation, efficiency and control • management information, etc. <p>Includes also:</p> <ul style="list-style-type: none"> - certification of management (e.g. by management audits) - activities of a management company, exercising the mandate of a director or a manager <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>design of computer software for accounting systems, see 62.10</i> - <i>provision of legal advice and representation, see 69.10</i> - <i>accounting, bookkeeping and auditing activities, tax consulting, see 69.20</i> - <i>supervisory activities and management of other units of the enterprise or enterprise group, see 70.10</i> - <i>architectural and engineering advisory activities, see 71.11, 71.12</i> - <i>provision of advice, guidance and operational assistance on public relations and communication, see 73.30</i> - <i>environmental, agronomy and similar consulting activities, see 74.99</i> - <i>consulting activities for executive search and placement, see 78.10</i> - <i>activities of casting agents, see 78.10</i> - <i>staff selection activities, see 78.10</i> - <i>educational consulting activities, see 85.69</i>

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71			<p>Architectural and engineering activities; technical testing and analysis</p> <p>This division includes the provision of architectural services, engineering services, drafting services, building inspection services, and surveying and mapping services.</p> <p>This division also includes the performance of physical, chemical and other analytical testing services, and the provision of technical certification services.</p>
71.1			<p>Architectural and engineering activities and related technical consultancy</p> <p>This group includes the provision of architectural services, engineering services, drafting services, building inspection services, surveying and mapping services, and so on.</p>
	71.11		<p>Architectural activities</p>
		71.11.00	<p>Architectural activities</p> <p>This subclass includes architectural consulting activities, such as the preparation of building drawings, design work, and urban planning.</p> <p>Includes:</p> <ul style="list-style-type: none"> - building design and drafting - town and city planning and landscape architecture - architectural consulting activities - architectural activities to support the conservation and restoration of cultural heritage properties - interior architecture activities, i.e. redesigning a building's interior structure and layout <p>Excludes:</p> <ul style="list-style-type: none"> - renovation, renewal, reconstruction and retrofitting of historical and archaeological sites and buildings, see 43.99 - activities of computer consultants, see 62.20 - planning or overseeing conservation of historical civil engineering construction, see 71.12 - interior decorating, see 74.13 - conservation, restoration and other cultural heritage support activities, see 91.30

	Nace Rev. 2.1	DB25	
	71.12	71.12.10	<p>Engineering activities and related technical consultancy</p> <p>Engineering activities within construction and construction works</p> <p>This subclass includes consulting engineering activities within construction and civil engineering, such as the development of and supervision over building projects, construction site engineering work, and technical consulting, as well as design related to nature-based infrastructure.</p> <p>The construction of buildings is classified in 41.00.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - technical design (i.e. the application of the laws of physics and technical principles in the design of machines, materials, instruments, structures, processes and systems) and consultancy regarding: <ul style="list-style-type: none"> • nature-based infrastructure • projects involving structural engineering • water resources management projects • projects involving hydraulic engineering - design of building information systems (e.g. related to heating systems, fire extinguishers, etc.) - construction site engineering - elaboration of and supervision of projects within construction and civil engineering, which include air conditioning technology, refrigeration technology, sanitation and environmental control equipment, plumbing equipment, wastewater treatment, structural engineering and health and safety engineering, etc. <p>Includes also:</p> <ul style="list-style-type: none"> - supervision of construction and civil engineering works - project management in connection with engineering work within construction and civil engineering <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - execution of test drilling in connection with raw material extraction, see 09.10.00 and 09.90.00 - publishing of software, see 58.21.00 and 58.29.00 - development and programming of software, see 62.10.00 - IT consultancy, see 62.20.00 - development of construction projects, with a view to sale, see 68.12.00 - development of construction projects, with a view to operation, see 68.20.40 - technical testing, see 71.20.20 - periodic inspection of motor vehicles with regard to road and traffic safety, see 71.20.20 - research and development activities in engineering, see 72.10.00 - activities related to other design work, see 74.1 - aerial photography, see 74.20.00 - quantity and cost estimation work for construction, see 74.99.90

	Nace Rev. 2.1	DB25	
		71.12.20	<p>Engineering activities within production and mechanical engineering</p> <p>This subclass includes consulting engineering activities within production and mechanical engineering, such as technical advice, project review, and project supervision.</p> <p>Includes:</p> <ul style="list-style-type: none"> - technical design (i.e. the application of the laws of physics and technical principles in the design of machines, materials, instruments, structures, processes and systems) and consultancy regarding: <ul style="list-style-type: none"> • machines, industrial processes and industrial plants • projects involving traffic engineering work.- project development and supervision within production and mechanical engineering in relation to electrical engineering, electronics, polytechnics, chemical engineering, mechanical engineering, operational engineering and system design - development of and supervision of projects within production and mechanical engineering, which include climate engineering, refrigeration engineering, sanitation and environmental control equipment, plumbing equipment, wastewater treatment, structural engineering, health and safety engineering, etc. - design of computer models for 3D printing <p>Includes also:</p> <ul style="list-style-type: none"> - project management in connection with engineering work within production and mechanical engineering <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>execution of test drilling in connection with raw material extraction, see 09.10.00 and 09.90.00</i> - <i>publishing of software, see 58.21.00 and 58.29.00</i> - <i>development and programming of software, see 62.10.00</i> - <i>IT consultancy, see 62.20.00</i> - <i>development of construction projects, with a view to sale, see 68.12.00</i> - <i>development of construction projects, with a view to operation, see 68.20.40</i> - <i>technical testing, see 71.20.20</i> - <i>periodic inspection of motor vehicles with regard to road and traffic safety, see 71.20.20</i> - <i>research and development activities in engineering, see 72.10.00</i> - <i>activities related to other design work, see 74.1</i> - <i>aerial photography, see 74.20.00</i> - <i>quantity and cost estimation work for construction, see 74.99.90</i>

	Nace Rev. 2.1	DB25	
		71.12.30	<p>Engineering activities related to complete factory plants</p> <p>This subclass includes consulting engineering activities and project management in connection with the delivery and installation of complete factory plants. The construction of buildings is classified in 41.00.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - technical design (i.e. the application of the laws of physics and technical principles in the design of machines, materials, instruments, structures, processes and systems) and consultancy regarding: <ul style="list-style-type: none"> • project development and supervision within finished factory plants in relation to electrical engineering, electronics, polytechnics, chemical engineering, mechanical engineering, operational engineering and system design <p>Includes also:</p> <ul style="list-style-type: none"> - project management in connection with engineering work within the delivery and installation of finished factory facilities <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>execution of test drilling in connection with raw material extraction, see 09.10.00 and 09.90.00</i> - <i>publishing of software, see 58.21.00 and 58.29.00</i> - <i>development and programming of software, see 62.10.00</i> - <i>IT consultancy, see 62.20.00</i> - <i>development of construction projects, with a view to sale, see 68.12.00</i> - <i>development of construction projects, with a view to operation, see 68.20.40</i> - <i>technical testing, see 71.20.20</i> - <i>periodic inspection of motor vehicles with regard to road and traffic safety, see 71.20.20</i> - <i>research and development activities in engineering, see 72.10.00</i> - <i>activities related to other design work, see 74.1</i> - <i>aerial photography, see 74.20.00</i> - <i>quantity and cost estimation work for construction, see 74.99.90</i>

Nace Rev. 2.1	DB25	
	71.12.40	<p>Geological surveying and prospecting</p> <p>This subclass includes consulting engineering activities and surveying activities on land, underground, and in water. It also includes technical design and consulting related to geophysical, geological, and seismic investigations.</p> <p>Includes:</p> <ul style="list-style-type: none"> - processing and supervision of projects involving offshore and onshore ship engineering, sounding engineering, etc. - geophysical, geological and seismic surveys - geodetic monitoring activities: <ul style="list-style-type: none"> • land surveying and land inspection activities • hydrological survey activities • underground survey activities - cartographic and geographical information activities - project processing and supervision in relation to geotechnical engineering <p>Includes also:</p> <ul style="list-style-type: none"> - performing deep-sea surveys - photogrammetric surveying, e.g. data collection using drones - preparation and revision of maps - project management in connection with engineering work within the geophysical, geological and seismic fields <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>execution of test drilling in connection with raw material extraction, see 09.10.00 and 09.90.00</i> - <i>publishing of software, see 58.21.00 and 58.29.00</i> - <i>development and programming of software, see 62.10.00</i> - <i>IT consultancy, see 62.20.00</i> - <i>development of construction projects, with a view to sale, see 68.12.00</i> - <i>development of construction projects, with a view to operation, see 68.20.40</i> - <i>technical testing, see 71.20.20</i> - <i>periodic inspection of motor vehicles with regard to road and traffic safety, see 71.20.20</i> - <i>research and development activities in engineering, see 72.10.00</i> - <i>activities related to other design work, see 74.1</i> - <i>aerial photography, see 74.20.00</i> - <i>quantity and cost estimation work for construction, see 74.99.90</i>

	Nace Rev. 2.1	DB25	
71.2		71.12.90	<p>Other technical consultancy</p> <p>This subclass includes individual consultancy services in health and safety, circular economy, and environmental engineering activities, such as energy and heating consultancy services.</p> <p>Includes:</p> <ul style="list-style-type: none"> - individual technical consultancy in the field of: <ul style="list-style-type: none"> • noise abatement technology • health and safety technology • technical solutions for circular economy - other environmental and related consultancy activities n.e.c. <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - execution of test drilling in connection with raw material extraction, see 09.10.00 and 09.90.00 - publishing of software, see 58.21.00 and 58.29.00 - development and programming of software, see 62.10.00 - IT consultancy, see 62.20.00 - development of construction projects, with a view to sale, see 68.12.00 - development of construction projects, with a view to operation, see 68.20.40 - technical testing, see 71.20.20 - periodic inspection of motor vehicles with regard to road and traffic safety, see 71.20.20 - research and development activities in engineering, see 72.10.00 - activities related to other design work, see 74.1 - aerial photography, see 74.20.00 - quantity and cost estimation work for construction, see 74.99.90 <p>Technical testing and analysis</p>
	71.20	71.20.10	<p>Technical testing and analysis</p> <p>Control of foodstuffs</p> <p>This subclass includes inspections and examinations related to food production, such as veterinary control of animals before slaughter.</p> <p>Includes:</p> <ul style="list-style-type: none"> - testing activities in the field of food hygiene, including testing and control in relation to food production (e.g. testing of animals before slaughter) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - DNA sequencing for general research into biological processes, see 72.10.00 - testing of samples from animals for hygiene purposes and not in connection with food production, see 75.00.00 - diagnostic imaging, testing and analysis of medical or dental samples, see 86.91.00 - DNA sequencing for the exclusion or cure of a specific disease, see 86.91.00

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	71.20.20	<p>Technical testing and control</p> <p>This subclass includes technical testing and inspection, such as physical, chemical, and other analytical testing, as well as type approval of products and operation of police laboratories.</p> <p>Includes:</p> <ul style="list-style-type: none"> - performance of physical, chemical and other analytical testing of all types of materials and products, e.g.: <ul style="list-style-type: none"> • acoustic and vibration testing • testing of composition and purity of minerals • testing of physical characteristics and the performance of materials, e.g. strength, thickness, durability, radioactivity • qualification and reliability testing • performance testing of complete machinery: motors, automobiles, electronic equipment, etc. • radiographic testing of welds and joints • failure analysis • testing and measuring of environmental indicators: air and water pollution, etc. • testing the quality of fuels - certification of products, including consumer goods, motor vehicles, aircraft, pressurised containers, nuclear plants, etc. - periodic road safety testing of motor vehicles - testing with use of models or mock-ups (e.g. of aircraft, ships, dams) - operation of police or forensic laboratories - product origin and quality assessment activities <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>sampling and weighing as part of goods handling operations, see 52.25.00</i> - <i>penetration testing of computer systems, ethical hacking and cybersecurity, see division 62</i> - <i>consulting activities carried out by companies or professionals in order to obtain a certification, see 70.20.00</i>
	71.20.90	<p>Other measurement and technical analysis</p> <p>This subclass includes measurement and technical analysis related to building calculations and environmental engineering, such as the measurement of environmental indicators.</p> <p>Includes:</p> <ul style="list-style-type: none"> - environmental measurements and analyses, e.g.: <ul style="list-style-type: none"> • testing and measurement of environmental indicators: air and water pollution, etc. - analysis of building calculations <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>inspection of ventilation ducts, water and gas pipes associated with repair or installation, see section F</i>

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72			<p>Scientific research and development</p> <p>This division includes the activities of three types of research and development:</p> <ol style="list-style-type: none"> (1) basic research: experimental or theoretical work undertaken primarily to acquire new knowledge of the underlying foundations of phenomena and observable facts, without particular application or use in view; (2) applied research: original investigation undertaken in order to acquire new knowledge, directed primarily towards a specific practical aim or objective; and (3) experimental development: systematic work, drawing on existing knowledge gained from research and/or practical experience, directed to producing new materials, products and devices, to installing new processes, systems and services, and to improving substantially those already produced or installed. <p>Research and experimental development activities in this division are not to be regarded as ancillary activities. They are subdivided into the two following categories: natural sciences and engineering; social sciences and the humanities.</p> <p>This division also includes:</p> <ul style="list-style-type: none"> - developing and producing prototypes with the primary objective to make further improvements, whether or not associated with its production <p>This division excludes:</p> <ul style="list-style-type: none"> - market research and public opinion polling, see 73.20
72.1			<p>Research and experimental development on natural sciences and engineering</p> <p>This group includes basic research, applied research, and experimental development in the fields of natural sciences and engineering.</p>
	72.10	72.10.00	<p>Research and experimental development on natural sciences and engineering</p> <p>Research and experimental development on natural sciences and engineering</p> <p>This subclass includes research and experimental development in the natural sciences and engineering, including basic research and applied research.</p> <p>Includes:</p> <ul style="list-style-type: none"> - research and experimental development on natural sciences and engineering: <ul style="list-style-type: none"> • research and development on natural sciences • research and development on engineering and technology • research and development on medical, health and life, and veterinary sciences • research and development on biotechnology • research and development on agricultural, forestry and fisheries sciences • interdisciplinary research and development, predominantly on natural sciences and engineering <p>Includes also:</p> <ul style="list-style-type: none"> - DNA sequencing for general research on biological processes <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - DNA sequencing for ruling out or curing a specific disease, see 86.91

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72.2	72.20	72.20.00	<p>Research and experimental development on social sciences and humanities</p> <p>Research and experimental development on social sciences and humanities</p> <p>Research and experimental development on social sciences and humanities</p> <p>This subclass includes research and experimental development in the social sciences and humanities, including basic research and applied research.</p> <p>Includes:</p> <ul style="list-style-type: none"> - research and development on social sciences (e.g. economics and business administration, psychology and cognitive sciences, education, sociology, law, political science, media and communication) - research and development on humanities and arts (e.g. history and archaeology, literature and languages, philosophy) - interdisciplinary research and development, predominantly on social sciences and humanities <p>Includes also:</p> <ul style="list-style-type: none"> - research and development on socio-economic relations <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>market research and public opinion polling, see 73.20</i>

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73			<p>Activities of advertising, market research and public relations</p> <p>This division includes the creation of advertising campaigns and placement of such advertising in periodicals, newspapers, radio, television, over the internet or other media, as well as the design of display structures and sites.</p> <p>These advertising activities are often provided via advertising agencies and media representatives.</p> <p>This division also includes market and opinion research (for example on the attitudes, values and behaviour of the population and of various socio-demographic and socio-economic groups with regard to economic, social and political issues). It also includes public relations and communication activities.</p> <p>This division excludes:</p> <ul style="list-style-type: none"> - activities by which income is generated by advertising are classified according to the actual activity (e.g. publishing of advertising newspapers) - sale of advertising time or space directly by owners of the time or space (publishers, etc.), see the corresponding activity class

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73.1	73.11	73.11.10	<p>Advertising</p> <p>Activities of advertising agencies</p> <p>73.11.10 Planning and design of advertising campaigns</p> <p>This subclass includes the activities and actions of advertising agencies, such as the planning and execution of advertising campaigns and marketing.</p> <p>Includes:</p> <ul style="list-style-type: none"> - provision of a full range of advertising services (i.e. through in-house capabilities or subcontracting), including advice, creative services, production of advertising material - planning and organising advertising and marketing campaigns - placing advertisements in the media - conceptual work on advertising messages - managing the course of advertising campaigns - creation and realisation of advertising campaigns: <ul style="list-style-type: none"> • creating and placing advertising, planning social media marketing campaigns in newspapers, periodicals, radio, television, over the internet and other media • creating and placing of outdoor advertising (e.g. billboards, panels, bulletins and frames, window dressing, showroom design, car and bus carding) • aerial advertising • distribution or delivery of advertising material or samples • design of stands and other display structures and sites - conducting marketing campaigns and other advertising services: <ul style="list-style-type: none"> • promotion of products • merchandising • point-of-sale marketing • direct mail advertising • marketing consulting • marketing through <p>Excludes:</p> <ul style="list-style-type: none"> - <i>manufacturing of advertising material, see section C depending on the type of material</i> - <i>manufacturing of stands for fairs and exhibitions and of product displays, see section C depending on the type of material</i> - <i>publishing of advertising material, see 58.19.00</i> - <i>production of commercial messages for television and film, see 59.11.00</i> - <i>production of commercial product videos (including production of videos for social networks), see 59.11.00</i> - <i>publishing of contents that include video (e.g. by influencers, bloggers and vloggers), see 59.11.00</i> - <i>production of commercial messages for radio, see 59.20.00</i> - <i>operation of content distribution (sharing) platforms, including blogs and wiki sites, social network sites, and operation of online gaming/video game sites, independent of publishing the games, see 60.39.00</i> - <i>market research and public opinion polling, see 73.20.00</i> - <i>postal and mailing activities, see 82.10.00</i> - <i>provision of advertising services used to fund predominant activities of the business, which may be provided free of charge, see predominant activity</i>

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	73.12	73.11.90	<p>Other advertising activities</p> <p>This subclass includes the promotion of advertisements with the aim of boosting sales, for example, designing and placing of outdoor advertisements and window displays.</p> <p>Includes:</p> <ul style="list-style-type: none"> - designing and placing of outdoor advertising, e.g. billboards, signs, notices and frames, window decoration, showroom design, car and bus advertising, etc. - designing and placing of aerial advertising - distribution or delivery of advertising materials or samples - designing of window displays <p>Includes also:</p> <ul style="list-style-type: none"> - activities of sales representatives, for promotion purposes <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>production of stands for trade fairs and exhibitions and of trade shows, see section C depending on the type of material</i> - <i>setting up of stands for trade fairs and exhibitions, see. 43.99.00</i> - <i>advertising photography, see 74.20.00</i> - <i>activities of convention and trade show organisers, see 82.30</i> <p>Media representation</p>
		73.12.00	<p>Media representation</p> <p>This subclass includes media representation, i.e. sale or resale of time and space for various media soliciting advertising.</p> <p>Includes:</p> <ul style="list-style-type: none"> - media representation, i.e. selling or reselling of time and space for various media soliciting advertising <p>Includes also:</p> <ul style="list-style-type: none"> - selling of advertising space on a fee or contract basis <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>public relations and communication activities, see 73.30</i> - <i>selling of advertising time or space directly by owners of the time or space (publishers, etc.), see the corresponding activity class</i>

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73.2	73.20	73.20.00	<p>Market research and public opinion polling</p> <p>Market research and public opinion polling</p> <p>Market research and public opinion polling</p> <p>This subclass includes conducting market research studies and studies of opinion research.</p> <p>Includes:</p> <ul style="list-style-type: none"> - conducting market research studies on the awareness, evaluation and use of goods and services, on product development and pricing, on the use of media and on the recall and impact of advertising - conducting studies of opinion research on the quality of life and lifestyles, on social participation and political participation, on political party preference and voting behaviour <p>Includes also:</p> <ul style="list-style-type: none"> - scientific conducting of market and opinion research with: <ul style="list-style-type: none"> • qualitative and quantitative methodological orientation • reactive and non-reactive survey procedures • collection of research data through questioning, observation, measurement and counting • face-to-face, postal, telephone and online interviews to collect research data <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - advertising, see 73.1 - public relations and communication activities, see 73.30 - undertaking telephone interviews for market and opinion research surveys on a contract or fee basis, see 82.20
73.3	73.30	73.30.00	<p>Public relations and communication activities</p> <p>Public relations and communication activities</p> <p>Public relations and communication activities</p> <p>This subclass includes the provision of advice, guidance and operational assistance, including lobbying activities, to businesses and other organisations on public relations and communication.</p> <p>Includes:</p> <ul style="list-style-type: none"> - provision of advice, guidance and operational assistance, including lobbying activities, to businesses and other organisations on public relations and communication <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - activities of advertising agencies and provision of media representation services, see 73.1 - market research and public opinion polling, see 73.20 - design and consulting with respect to visual communication, see 74.12

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74			<p>Other professional, scientific and technical activities</p> <p>This division includes the provision of professional, scientific and technical services (except legal and accounting activities; architecture and engineering activities; technical testing and analysis; management and management consultancy activities; research and development; and advertising activities).</p>
74.1	74.11		<p>Specialised design activities</p>
	74.11.00	74.11.00	<p>Industrial product and fashion design activities</p> <p>Industrial product and fashion design activities</p> <p>This subclass includes industrial design, potentially utilizing specialised software, as well as fashion design, for example of shoes, textiles, and furniture.</p> <p>Includes:</p> <ul style="list-style-type: none"> - fashion design related to textiles, wearing apparel, shoes, jewellery, furniture and other interior decoration, and other fashion goods, as well as other personal or household goods - industrial design, carried out also through specialised software, i.e. creating and developing designs and specifications that optimise the use, value, package and appearance of products, including the determination of the materials, mechanism, shape, colour and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal in distribution, use and maintenance <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>engineering design, i.e. applying physical laws and principles of engineering in the design of machines, materials, instruments, structures, processes and systems, see 71.12</i> - <i>design of computer plans for 3D printing, see 71.12</i>

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74.12	74.12.00	<p>Graphic design and visual communication activities</p> <p>Graphic design and visual communication activities</p> <p>This subclass includes activities related to design and visual communication, e.g. the activities of graphic designers and communication designers.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of graphic designers - graphic design of web pages - activities of communication designers - activities specialised in the design of messages and information, taking into account the characteristics and needs of people, corporate objectives, market attractiveness and dissemination media - design and consulting in the content and external appearance of campaigns and communication content, including conception and design of visual images (corporate design) and media of corporate communication, brand design and brand updating, and determination of visual language (form, colour, typography of publications, didactic illustration of complex and abstract contexts) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>design of computer-produced graphics for animations, see 59.11</i> - <i>designing the structure of web pages applying principles of software engineering, see 62.10</i> - <i>web design in combination with programming of web pages, see 62.10</i>
74.13	74.13.00	<p>Interior design activities</p> <p>Interior design activities</p> <p>This subclass includes consulting carried out by interior decorators and space designers, as well as the specification of interior work in private homes, businesses, and institutions.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of interior decorators - provision of interior design services (e.g. the planning and designing of interior spaces to meet the aesthetic and functional needs of people focusing mainly on finishes, furniture and colour palettes) - drafting designs for interior decoration <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>architectural design activities, see 71.11</i>
74.14	74.14.00	<p>Other specialised design activities</p> <p>Other specialised design activities</p> <p>This subclass includes other specialised design activities, n.e.c.</p> <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>design of computer-produced graphics for animations, see 59.11</i>

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74.2	74.20	74.20.00	<p>Photographic activities</p> <p>Photographic activities</p> <p>Photographic activities</p> <p>This subclass includes photographic activities, including all forms of photography and the development and processing of images.</p> <p>Includes:</p> <ul style="list-style-type: none"> - commercial and consumer photography: <ul style="list-style-type: none"> • portrait photography for passports, schools, weddings, etc. • photography for commercials, publishers, fashion, real estate or tourism purposes • aerial and underwater photography • videotaping of events: weddings, meetings, etc. - film processing: <ul style="list-style-type: none"> • developing, printing and enlarging from client-taken negatives or cine-films • film developing and photo printing laboratories • one-hour photo shops (not part of shops selling cameras) • mounting of slides • copying and restoring or transparency retouching in connection with photographs - activities of photojournalists - creating artistic photographs <p>Includes also:</p> <ul style="list-style-type: none"> - microfilming of documents - digitising photographs, uploading video to the cloud - object scanning in 3D <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - activities of printing photographs (from mobile telephones, memory cards, universal serial bus (USB) and other electronic supports), see 18.12 - processing motion picture film related to motion picture and television industries, see 59.12 - cartographic and spatial information activities, see 71.12 - photogrammetric surveying activities, see 71.12 - operation of coin-operated (self-service) photo machines, see 96.99
74.3	74.30	74.30.00	<p>Translation and interpretation activities</p> <p>Translation and interpretation activities</p> <p>Translation and interpretation activities</p> <p>This subclass includes the translation and interpretation of all languages, including sign language, whether spoken or written.</p> <p>Includes:</p> <ul style="list-style-type: none"> - translation and interpretation of all languages, including sign language, whether spoken or written <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - publishing translation software, see 58.29 - development of translation tools and training translation engines, see 62.10 - language teaching activities, see 85.59

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74.9			<p>Other professional, scientific and technical activities n.e.c.</p>
	74.91		<p>Patent brokering and marketing service activities</p>
		74.91.00	<p>Patent brokering and marketing service activities</p> <p>This subclass includes the management of copyright, industrial property rights (patents, licenses, trademarks, franchises, etc.), and intellectual property rights, as well as trading in these.</p> <p>Includes:</p> <ul style="list-style-type: none"> - brokering and marketing activities for patents <p>Includes also:</p> <ul style="list-style-type: none"> - provision of management services for rights to industrial property (patents, licences, trademarks, franchises, etc.) - activities of collective rights management organisations - management of rights in intellectual property (e.g. copyrights and their revenues) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - leasing of intellectual property and similar products, see 77.40
	74.99		<p>All other professional, scientific and technical activities n.e.c.</p> <p>This class includes a great variety of service activities generally delivered to commercial clients. It includes those activities for which more advanced professional, scientific and technical skill levels are required, but excludes ongoing, routine business functions that are generally of short duration.</p>
		74.99.10	<p>Agricultural consulting</p> <p>This subclass includes consulting activities regarding agricultural operations and activities in control and breeding associations.</p> <p>Includes:</p> <ul style="list-style-type: none"> - provision of agronomy consulting services (e.g. agronomists and agricultural economists) <p>Includes also:</p> <ul style="list-style-type: none"> - consultancy activities of the associations for control and breeding as well as consultancy activities of local farmers' associations <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - activities in the national associations of farmers, see 94.11.00

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		74.99.90	<p>Other liberal, scientific and technical services n.e.c.</p> <p>This subclass includes other professional, scientific, and technical services, such as environmental consultancy, business agency activities, and services related to construction costs.</p> <p>Consultancy activities focusing on business and management advisory are classified in 70.20.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - business brokerage activities, i.e. arranging for the purchase and sale of small and medium-sized businesses, including professional practices, but excluding real estate brokerage - appraisal activities for other than real estate and insurance (for antiques, jewellery, etc.) - bill auditing and provision of freight rate information - weather forecasting activities - consulting in the area of occupational safety and health at the workplace - environmental consultancy activities - energy-saving advice activities - consultancy activities other than architectural, engineering or business consultancy - quantity and cost estimation activities - consultancy activities on construction costs and contracts for the construction industry <p>Includes also:</p> <ul style="list-style-type: none"> - activities carried out by agents and agencies on behalf of individuals usually involving the obtaining of engagements in motion picture, theatrical production or other entertainment or sports attractions, as well as the placement of books, plays, artworks, photographs, etc., with publishers, producers, etc. - economic services for construction projects, e.g. by construction economists - supervisory board activities - activities of planning and elaboration of projects in the area of hunting management - activities of estimation of the number of game animals <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>activities of real estate agents, see 68.31.10</i> - <i>accounting activities, see 69.20.00</i> - <i>business consultancy activities, see 70.20.00</i> - <i>architectural and engineering consultancy activities, see 71.1</i> - <i>quantity and cost estimation work for construction, see 71.12.10</i> - <i>environmental technical consultancy activities, see 71.12</i> - <i>activities related to industrial design and mechanical engineering, see 71.12 and 74.11.00</i> - <i>performance of veterinary inspections in the field of food production, see 71.20.10</i> - <i>design of advertisements and other promotional activities, see 73.11.10</i> - <i>creation of stands and other forms of exhibition stands and display areas, see 73.11.90</i> - <i>marketing activities, see 74.91.00</i> - <i>patent brokerage activities, see 74.91.00</i> - <i>management of industrial property rights, e.g. patents, licenses, trademarks and franchises, see 74.91.00</i> - <i>management of intellectual property rights, e.g. copyrights and revenues therefrom, see 74.91.00</i> - <i>activities carried out by organisers of congresses and fairs, see 82.30.00</i> - <i>administration of loyalty programs, see 82.99.00</i> - <i>medical consultation activities, see 86.2</i> - <i>activities related to consumer loan and credit advice, see 88.99.90</i>

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75			<p>Veterinary activities</p> <p>This division includes the provision of animal health care and control activities for farm animals or pets. These activities are carried out by qualified veterinarians in veterinary hospitals as well as when visiting farms, kennels or homes, in own consulting and surgery rooms or elsewhere. It also includes animal ambulance activities.</p>
75.0	75.00	75.00.00	<p>Veterinary activities</p> <p>Veterinary activities</p> <p>Veterinary activities</p> <p>This subclass includes veterinary services for farm animals and pets, including animal ambulance and dental services. Activities are carried out in veterinary hospitals, on farms, in kennels or homes, and in consulting rooms or operating facilities.</p> <p>Includes:</p> <ul style="list-style-type: none"> - animal health care and control activities for farm animals - animal health care and control activities for pets <p>Includes also:</p> <ul style="list-style-type: none"> - activities of veterinary assistants or other auxiliary veterinary personnel - clinico-pathological and other diagnostic activities pertaining to animals - animal ambulance activities - activities of animal chiropractors - activities of animal dieticians <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - farm animal boarding activities without health care, see 01.62 - sheep shearing, see 01.62 - herd testing , droving and agistment services, poultry caponising, see 01.62 - activities related to artificial insemination, see 01.62 - testing and control of animals before slaughter in relation to food production, see 71.20 - scientific research on animal genetics, see 72.10 - pet boarding activities without health care, see 96.99

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O			<p>Administrative and support service activities</p> <p>This section includes a variety of activities that support general business operations. These activities differ from those in section N since their primary purpose is not the transfer of specialised knowledge.</p>
77			<p>Rental and leasing activities</p> <p>This division includes the rental and leasing of tangible and non-financial intangible assets and intermediation service activities thereof. For leasing activities, only the provision of operating leases is included in this division. The renter or lessor has the economic risk for the tangible goods and non-financial intangible assets provided, whereas the intermediary has no economic risk for the tangible goods and non-financial intangible assets that are intermediated. In this division, a wide array of tangible goods is concerned (for example, automobiles, computers, consumer goods, industrial machinery and equipment), provided to customers in return for a periodic rental or lease payment.</p> <p>This division excludes:</p> <ul style="list-style-type: none"> - rental of equipment with an operator, see corresponding classes according to activities carried out with this equipment (e.g. construction (section F), transport (section H)) - streaming of content (e.g. software, books, by content publishers), see division 58 - audiobook streaming activities not associated with its publishing, see 60.10 - financial leasing, see 64.91 - rental of real estate, see section M
77.1	77.11	77.11.00	<p>Rental and leasing of motor vehicles</p> <p>Rental and leasing of cars and light motor vehicles</p> <p>Rental and leasing of cars and light motor vehicles</p> <p>This subclass includes the rental and leasing of vehicles weighing no more than 3.5 tons without a driver. Rental or leasing of vehicles weighing no more than 3.5 tons with a driver is classified in 49.33.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - rental and operating leasing of motor vehicles (with a maximum permissible weight not exceeding 3,5 tons) without a driver, regardless of the length of rental period or way of payment (e.g. subscription): <ul style="list-style-type: none"> • passenger cars, motorhomes, other light motor vehicles without a driver - rental of shared cars <p>Includes also:</p> <ul style="list-style-type: none"> - rental and operating leasing of an individual's own car without a driver - rental and leasing of motorcycles <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - rental or leasing of passenger cars or light motor vehicles with a driver, see 49.33 - intermediation service activities for the rental and leasing of passenger cars and light motor vehicles, see 77.51

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77.2	77.12	77.12.00	<p>Rental and leasing of trucks</p> <p>Rental and leasing of trucks</p> <p>This subclass includes the rental and leasing of vehicles weighing over 3.5 tons without a driver. Rental and leasing of vehicles weighing over 3.5 tons with a driver is classified in 49.41.00 or 49.42.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - rental and operating leasing of the following types of vehicles: <ul style="list-style-type: none"> • trucks, motorhomes, utility trailers and heavy motor vehicles (with a maximum permissible weight of more than 3,5 tons) without a driver <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - rental or leasing of heavy goods vehicles or trucks with a driver, see 49.41, 49.42 - rental or leasing of land transport equipment (other than motor vehicles) without a driver (e.g. caravans), see 77.39
			<p>Rental and leasing of personal and household goods</p> <p>This group includes the rental of personal and household goods as well as the rental of recreational and sports equipment and videodiscs. Activities generally include short-term rental of goods, although in some instances the goods may be leased for longer periods of time.</p>
	77.21	77.21.00	<p>Rental and leasing of recreational and sports goods</p> <p>Rental and leasing of recreational and sports goods</p> <p>This subclass primarily includes the short-term rental of goods for leisure and sports, such as bicycles, horses, sailboats without crew, etc. The rental of sailboats with crew is classified in 50.10.00 and 50.30.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - rental of recreational and sports equipment, for example: <ul style="list-style-type: none"> • pleasure boats, moveable houseboats, canoes, sailing boats and yachts without an operator • bicycles, including bicycles with electrical assistance • skis <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - rental of pleasure boats and sailing-boats with crew, see 50.10, 50.30 - provision of short-term accommodation in non-moveable houseboats, see 55.20 - rental of non-moveable houseboats as primary residences, see 68.20 - rental of videotapes and discs, see 77.22 - rental of other personal and household goods, see 77.22 - rental and leasing of water transport equipment for passengers or freight (e.g. boats, ships, hovercraft, without an operator), see 77.34 - rental of leisure and pleasure equipment as an integral part of recreational facilities, see 93.29

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	77.22	77.22.00	<p>Rental and leasing of other personal and household goods</p> <p>Rental and leasing of other personal and household goods</p> <p>This subclass includes the rental and leasing of all types of goods for household and personal use, for households or businesses, such as books, clothing, furniture, jewelry, machinery, electronic equipment, etc.</p> <p>Includes:</p> <ul style="list-style-type: none"> - rental of all kinds of household or personal goods (except recreational and sports equipment), to households or industries: <ul style="list-style-type: none"> • textiles, wearing apparel and footwear (e.g. curtains, costumes, wedding dresses and shoes) • furniture, pottery and glass, kitchen and tableware, electrical appliances and housewares • jewellery, musical instruments, scenery • books, journals and magazines • machinery and equipment used by amateurs (e.g. tools for home repairs) • flowers and plants • electronic equipment for household use - rental of video games, videotapes, discs, records, etc. - rental of gazebos and tensile structures without additional services <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - providing accommodation services in tents, see 55.30 - provision of online games by the publisher (not only one-time purchases but also subscriptions as well as in-game purchases and in-app purchases), see 58.21 - operation of online gaming/video game sites, independent of publishing the games, see 60.39 - rental of cars, motorcycles, trucks, utility trailers, and recreational vehicles without a driver, see 77.1 - rental of sports and recreational goods, see 77.21 - rental of office furniture, see 77.33 - rental of caravans, see 77.39 - rental of tents for events, see 77.39
77.3	77.31	77.31.00	<p>Rental and leasing of other machinery, equipment and tangible goods</p> <p>Rental and leasing of agricultural machinery and equipment</p> <p>Rental and leasing of agricultural machinery and equipment</p> <p>This subclass includes the rental and leasing of agricultural and forestry machinery and equipment without an operator.</p> <p>The rental of agricultural and forestry machinery with operator is classified in 01.61.00 or 02.40.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - rental and operating leasing of agricultural and forestry machinery and equipment without an operator: <ul style="list-style-type: none"> • rental of products produced within the manufacture of agricultural and forestry machinery (class 28.30), e.g. agricultural tractors <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - rental of agricultural and forestry machinery or equipment with an operator, see 01.61, 02.40

Nace Rev. 2.1	DB25	
77.32	77.32.00	<p>Rental and leasing of construction and civil engineering machinery and equipment</p> <p>Rental and leasing of construction and civil engineering machinery and equipment</p> <p>This subclass includes the rental and leasing of construction machinery and equipment without operators, such as scaffolding and crane trucks. The rental of construction equipment with operators is classified in division 43.</p> <p>Includes:</p> <ul style="list-style-type: none"> - rental and operating leasing of construction and civil engineering machinery and equipment without an operator: <ul style="list-style-type: none"> • crane lorries • scaffolds and work platforms, without erection and dismantling <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - rental of construction and civil engineering machinery or equipment with an operator, see division 43 - rental or operating leasing of scaffolds and work platforms, including erection and dismantling, see 43.99 - rental or operating leasing of mining machinery and equipment, see 77.39
77.33	77.33.00	<p>Rental and leasing of office machinery, equipment and computers</p> <p>Rental and leasing of office machinery, equipment and computers</p> <p>This subclass includes the rental and leasing of office machines and equipment, such as computers, copiers, cash registers, and office furniture.</p> <p>Includes:</p> <ul style="list-style-type: none"> - rental and operating leasing of office machinery and equipment without an operator: <ul style="list-style-type: none"> • computers and computer peripheral equipment • duplicating machines, typewriters and word-processing machines • accounting machinery and equipment: cash registers, electronic calculators, etc. • office furniture
77.34	77.34.00	<p>Rental and leasing of water transport equipment</p> <p>Rental and leasing of water transport equipment</p> <p>This subclass includes the rental and leasing of ships and boats without an operator. The rental of ships and boats with an operator is classified in division 50.</p> <p>Includes:</p> <ul style="list-style-type: none"> - rental and operating leasing of water transport equipment without an operator: <ul style="list-style-type: none"> • commercial boats, ships and hovercraft <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - rental of water transport equipment with an operator, see division 50 - rental of pleasure boats without an operator, see 77.21

	Nace Rev. 2.1	DB25	
	77.35	77.35.00	<p>Rental and leasing of air transport equipment</p> <p>Rental and leasing of air transport equipment</p> <p>This subclass includes rental and operating leasing of air transport equipment without an operator. The rental and operating leasing of air transport equipment with an operator is classified in division 51.</p> <p>Includes:</p> <ul style="list-style-type: none"> - rental and operating leasing of air transport equipment without an operator: <ul style="list-style-type: none"> • airplanes • hot-air balloons • helicopters <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - rental of air transport equipment with an operator, see division 51
	77.39	77.39.10	<p>Rental and leasing of other machinery, equipment and tangible goods n.e.c.</p> <p>Rental and leasing of other machinery, equipment and tangible goods for events</p> <p>This subclass includes the rental and operational leasing of equipment and machinery, such as professional lighting and sound equipment, excluding operators, for organisers of events such as sports events, concerts, conferences, and trade fairs.</p> <p>Includes:</p> <ul style="list-style-type: none"> - rental and operational leasing, without operating personnel, of other machinery and equipment that are mainly used as means of production in enterprises: <ul style="list-style-type: none"> • professional radio, TV and communication equipment for events, including sports events, trade fairs and exhibitions • film production equipment for events, including sports events, trade fairs and exhibitions - rental of equipment, without operators, for events, such as set-up, lighting, sound and stage equipment - rental of furniture, without installation, for events, including trade fairs and exhibitions <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - rental of equipment with an operator, see corresponding classes according to activities carried out with this equipment (e.g. construction (section F), transport (section H)) - rental and operational leasing of other equipment, without operators, for other than events, see 77.39.90 - rental and operational leasing of other equipment, with operators, for artistic events, see 90.39.10 - rental and operational leasing of other equipment, with operators, for non-artistic events, see 93.29.90

	Nace Rev. 2.1	DB25	
		77.39.90	<p>Rental and leasing of other material, equipment and other tangible assets, except for events</p> <p>This subclass includes the rental and leasing of other equipment and machinery without operators.</p> <p>Rental and leasing of other equipment and machinery (without operators) to event organisers is classified in 77.39.10.</p> <p>Includes:</p> <ul style="list-style-type: none"> - rental and operational leasing, without operators, of other machinery and equipment used primarily as means of production in enterprises, e.g.: <ul style="list-style-type: none"> • engines and turbines • machine tools • mining and oilfield equipment • professional radio, television and communication equipment, other than for events • film production equipment, other than for events • measuring and control equipment • other scientific equipment, and equipment for trade and industry - rental and operational leasing of land transport equipment (except motor vehicles) without drivers: <ul style="list-style-type: none"> • caravans • railway wagons - tyre leasing - rental of equipment, other than for events (e.g. set-up, lighting, sound and stage equipment) - rental of furniture, other than for events - rental of medical/hospital equipment - rental and leasing of slot machines <p>Includes also:</p> <ul style="list-style-type: none"> - rental of residential or office containers - rental of livestock (e.g. livestock, racehorses) - rental of other containers - rental of pallets <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - rental of equipment with an operator, see corresponding classes according to activities carried out with this equipment (e.g. construction (section F), transport (section H)) - rental of motorcycles, see 77.11.00 - rental of bicycles, see 77.21.00 - rental of agricultural and forestry machinery and equipment, see 77.31.00.- rental of construction equipment, see 77.32.00 - rental of office machinery and equipment, including computers, see 77.33.00 - rental and operational leasing of other equipment, without operators, for events, see 77.39.10 - rental and operational leasing of other equipment, with operators, for artistic events, see 90.39.10 - rental and operational leasing of other equipment, with operators, for non-artistic events, see 93.29.90

	Nace Rev. 2.1	DB25	
77.4	77.40	77.40.00	<p>Leasing of intellectual property and similar products, except copyrighted works</p> <p>Leasing of intellectual property and similar products, except copyrighted works</p> <p>This class includes the activities of allowing others to use intellectual property products and similar products for which a royalty payment or licensing fee is paid to the owner of the product (in other words, the asset holder). The leasing of these products can take various forms (for example, permission for reproduction, use in subsequent processes or products, operating businesses under a franchise). The current owners may or may not have created these products.</p> <p>Leasing of intellectual property and similar products, except copyrighted works</p> <p>This subclass includes the leasing of intellectual property rights and similar products, such as patented devices, brands, and franchise agreements. It also includes the receipt of royalties or license fees.</p> <p>The acquisition of rights and publishing are classified in division 58 and 59.</p> <p>Includes:</p> <ul style="list-style-type: none"> - leasing of intellectual property products, except copyrighted works (e.g. books, software) - receiving royalties or licensing fees for the use of: <ul style="list-style-type: none"> • patented entities • trademarks or service marks • brand names • mineral exploration and evaluation • franchise agreements • internet domains • rights of designed or developed board games <p>Includes also:</p> <ul style="list-style-type: none"> - receiving royalties or licensing fees for scientific research results <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - acquisition of rights and publishing, see divisions 58, 59 - producing, reproducing and distributing copyrighted works (books, software, film), see divisions 58, 59 - streaming of content (e.g. software, books, by content publishers), see division 58 - audiobook streaming activities not associated with its publishing, see 60.10 - leasing of real estate, see 68.20 - leasing of tangible products (assets), see 77.1, 77.2, 77.3

	Nace Rev. 2.1	DB25	
77.5			<p>Intermediation service activities for rental and leasing of tangible goods and non-financial intangible assets</p>
	77.51		<p>Intermediation service activities for rental and leasing of cars, motorhomes and trailers</p>
		77.51.00	<p>Intermediation service activities for rental and leasing of cars, motorhomes and trailers</p> <p>This subclass includes the intermediation of the rental and leasing of passenger cars, motorhomes, motorcycles, caravans, and so on by bringing clients and service providers together for a fee or commission, without the intermediary providing the rental and leasing services that are intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail, and so on). The fee or commission can be received from either the client or the provider of the rental and leasing service. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space).</p> <p>Includes also:</p> <ul style="list-style-type: none"> - reservation service activities for car rentals <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - rental of light motor vehicles, see 77.11 - rental of heavy motor vehicles (e.g. motorhomes), see 77.12 - rental of caravans, see 77.39
	77.52		<p>Intermediation service activities for rental and leasing of other tangible goods and non-financial intangible assets</p>
		77.52.00	<p>Intermediation service activities for rental and leasing of other tangible goods and non-financial intangible assets</p> <p>This subclass includes the intermediation of the rental and leasing of other tangible goods and non-financial intangible assets, by bringing clients and service providers together for a fee or commission, without the intermediary providing the rental and leasing services that are intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail, and so on). The fee or commission can be received from either the client or the provider of the rental and leasing service. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space).</p> <p>Includes:</p> <ul style="list-style-type: none"> - providing intermediation between households that offer their goods for rental and households renting the goods (e.g. lawn mowers, ladders, bicycles) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - rental and leasing of personal and household goods, see 77.2 - activities of units that have ownership of other machinery, equipment and tangible goods and/or non-financial intangible assets ultimately rented and leased, see 77.3, 77.40

	Nace Rev. 2.1	DB25	
78			<p>Employment activities</p> <p>This division includes activities of listing employment vacancies and referring or placing applicants for employment where the individuals referred or placed are not employees of the employment agencies, activities supplying workers to clients' businesses for periods of time to supplement the workforce of the client, and activities of providing other human resources.</p> <p>This division includes:</p> <ul style="list-style-type: none"> - personnel search and placement activities - activities of theatrical casting agencies - activities of recruitment agencies - headhunting activities <p>This division excludes:</p> <ul style="list-style-type: none"> - activities of agents for individual artists, see 74.99
78.1	78.10		<p>Activities of employment placement agencies</p>
	78.10		<p>Activities of employment placement agencies</p> <p>This class includes listing employment vacancies and referring or placing applicants for employment where the individuals referred or placed are not employees of the employment agencies.</p>
		78.10.00	<p>Activities of employment placement agencies</p> <p>This subclass includes all types of employment services, such as recruitment, casting, and internet-based job placement agencies, for example, advertising of vacancies.</p> <p>Includes:</p> <ul style="list-style-type: none"> - personnel search, selection referral and placement activities, including executive search and placement activities - activities of casting agencies and bureaux (e.g. theatrical casting and model agencies) - activities of online employment placement agencies <p>Includes also:</p> <ul style="list-style-type: none"> - activities of talent scouts <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - activities of invoicing services, see 69.20 - activities of agents for individual artists, see 74.99 - activities of agencies providing babysitters and au pairs for households, see 78.20

	Nace Rev. 2.1	DB25	
78.2	78.20	78.20.00	<p>Temporary employment agency activities and other human resource provisions</p> <p>Temporary employment agency activities and other human resource provisions</p> <p>Temporary employment agency activities and other human resource provisions</p> <p>This subclass includes the activities of supplying workers to clients' businesses for specific periods of time to temporarily replace or supplement the workforce of the client. In such an employment arrangement, the temporary employment agency or provider of human resources is the employer of the individual workers provided. However, the client is responsible for the supervision of the temporary personnel. These activities are providing human resources for clients' businesses. The units classified here represent the employer of record for the temporary employees on matters relating to payroll, taxes, and other fiscal and human resource issues, but they are not responsible for the management and supervision of employees. The units classified here perform a wide range of human resource and personnel management duties associated with this provision.</p> <p><i>Excludes:</i></p> <p>- activities of invoicing services, see 69.20</p>

	Nace Rev. 2.1	DB25	
79			<p>Travel agency, tour operator and other reservation service and related activities</p> <p>This division includes the activities of agencies, primarily engaged in the sale and operation of pre-packaged or custom-packaged travel packages, comprising transport, accommodation, amusement and entertainment, tour guide and other services to the general public and commercial clients, and the activities of arranging and assembling tours that are sold through travel agencies or directly by agents (for example, tour operators) and other travel-related services, including reservation services.</p> <p>This division also includes:</p> <ul style="list-style-type: none"> - activities of tourist guides and for tourism promotion - intermediation service activities for travel <p>This division excludes:</p> <ul style="list-style-type: none"> - intermediation service activities for passenger transport only, see 52.32 - intermediation service activities for accommodation only, see 55.40 - intermediation service activities for food and beverage service activities, see 56.40 - intermediation service activities for the rental of cars, motorhomes, and caravans, see 77.51 - intermediation service activities for amusement, sport and theatrical tickets, see 82.40

	Nace Rev. 2.1	DB25	
79.1	79.11	79.11.00	<p>Travel agency and tour operator activities</p> <p>This group includes the activities of agencies, primarily engaged in the sale of pre-packaged or custom-packaged travel packages, comprising transport, accommodation, tour guide and other services to the general public and commercial clients and the activities of arranging and assembling tours that are sold through travel agencies or directly by agents (for example, tour operators).</p> <p>Travel agency activities</p> <p>Travel agency activities</p> <p>This subclass includes activities carried out include agencies that primarily sell package tours to private and business customers. This subclass also includes the intermediation of package tour offers at the destination.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of agencies, primarily engaged in the sale of packaged tours and cruises to the general public or to commercial clients, alongside additional accommodation advice or expertise: <ul style="list-style-type: none"> • reservation service activities for pre-packaged tours, domestic (national) and international • reservation service activities for customised tour packages for groups, domestic (national) or international - intermediation service activities for the conclusion of contracts for the provision of tourist services from tour operators <p>Includes also:</p> <ul style="list-style-type: none"> - intermediation of packaged travel services in the destination <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>intermediation service activities for passenger transport only, see 52.32</i> - <i>intermediation service activities for accommodation only, see 55.40</i> - <i>activities of factual and legal actions related to the conclusion of contracts for the provision of tourist services, at the request of the customer, see division 69</i> - <i>selling of deferred travel services: form of distribution of a service linked to travel, which can be of any nature (hotels, restaurants, personal care, leisure activities, etc.), see 82.99</i>

	Nace Rev. 2.1	DB25	
79.9	79.12	79.12.00	<p>Tour operator activities</p> <p>Tour operator activities</p> <p>This subclass includes the organisation and planning of package tours or services within them, which are sold through travel agencies or directly by tour operators. Package tours usually include passenger and baggage transport, accommodation, food and sightseeing services. Tour operators are engaged in the operation of tour packages that are sold by travel agencies, including arranging and assembling different services in the packaged tour.</p> <p>Tour operators might be employed or contracted by a travel agency, or they might operate as independent tour operators.</p> <p>Includes:</p> <ul style="list-style-type: none"> - arranging, assembling and marketing packaged tours: <ul style="list-style-type: none"> • pre-packaged tours, domestic (national) and international • customised tour packages for groups, domestic (national) and international <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - sale of packaged tours, see 79.11
	79.90	79.90.00	<p>Other reservation service and related activities</p> <p>Other reservation service and related activities</p> <p>This subclass includes reservation services and services related to assistance and guidance for visitors, such as providing travel information to visitors and tourist guide activities.</p> <p>Includes:</p> <ul style="list-style-type: none"> - visitor assistance service activities: <ul style="list-style-type: none"> • provision of travel information to visitors • activities of independent tourist guides - activities of tourism promotion <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - fee-based reservation activities for passenger transport, see 52.32 - timeshare exchange service activities, see 55.40 - activities of travel agencies, see 79.11 - activities of tour operators, see 79.12 - organisation and management of events (e.g. meetings, conventions and conferences, including transport, accommodation, ticketing if managed by the organiser itself), see 82.30 - intermediation service activities for theatrical, sports, amusement and entertainment tickets, see 82.40

	Nace Rev. 2.1	DB25	
80			<p>Investigation and security activities</p> <p>This division includes the provision of security-related services:</p> <ul style="list-style-type: none"> - investigation services in private, commercial, corporate, insurance and criminal law for the exercise of rights in court - guard and patrol services - picking up and delivering money, receipts or other valuable items, with personnel and equipment to protect such properties while in transit - security system services and the operation of electronic security alarm systems (e.g. burglar and fire alarms), as well as remote monitoring and video surveillance systems services, where the activity focuses on remote monitoring these systems, but often also involves sale, installation and repair services <p>This division also includes:</p> <ul style="list-style-type: none"> - provision of security services related to the prevention and safety of people at public events and premises open to the public - provision of security services providing armoured car services <p>This division excludes:</p> <ul style="list-style-type: none"> - information technology security activities, see division 62
80.0			<p>Investigation and security activities</p> <p>This group includes security activities that are normally carried out by private operators.</p>
	80.01	80.01.00	<p>Investigation and private security activities</p> <p>Investigation and private security activities</p> <p>This subclass includes private operators providing guard and security services, such as the activities of detectives and doormen, as well as security inspections and monitoring. It also includes activities related to baggage inspection. Risk analysis, security consultancy, and advisory activities are classified in 80.09.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - investigation services in private, commercial, insurance and legal fields - guard, patrol or security services - support services for cash collection and deposit services - secure shredding and data destruction services - armoured car services <p>Includes also:</p> <ul style="list-style-type: none"> - guard and security service activities (e.g. for shops, trauma centres) - luggage and passenger inspection at airports, railway stations and other similar places - activities of security personnel for events, concerts, fairs and exhibitions <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - risk analysis, security advice and consulting, see 80.09 - remote surveillance activities, see 80.09 - concierge, reception and doormen safety services, see 81.10, 82.10 - public order and safety activities, see 84.24 - security, including cybersecurity training, see 85.59

	Nace Rev. 2.1	DB25	
	80.09	80.09.00	<p>Security activities n.e.c.</p> <p>Security activities n.e.c.</p> <p>This subclass includes the provision of one or more of the following services: security system services as part of security service centres or alarm receiving centres (ARC), remote monitoring and video surveillance systems services, and – only if provided in connection with later monitoring and remote monitoring services – installation, repair and maintenance of electronic security systems.</p> <p>The installation of electronic locking devices and security systems without monitoring services is classified in 43.21.00, whereas the installation of mechanical locking devices is classified in 43.24.00. Retail sale of electrical or mechanical security systems and locking devices, without installation or maintenance, is classified in 47.52.20.</p> <p>Includes:</p> <ul style="list-style-type: none"> - provision of one or more of the following services: <ul style="list-style-type: none"> • security system services as part of security service centres or alarm receiving centres (ARC) • remote monitoring and video surveillance systems services • installation, repair and maintenance of electronic security systems (only if provided in connection with later monitoring and remote monitoring services) <p>Includes also:</p> <ul style="list-style-type: none"> - security consultants' activities - activities in an emergency call and service centre or alarm receiving centre (ARC) - monitoring and remote monitoring of electronic security systems (e.g. burglar alarms, video surveillance systems, fire alarms) - monitoring and remote monitoring of mechanical or electronic locking devices, safes and vaults - installation and maintenance of electronic security systems, (e.g. burglar or theft alarms, video surveillance systems, fire alarms), if provided in connection with later monitoring and remote monitoring services - installation, repair, modification and adaptation of mechanical or electronic locking devices, electronic security systems, safes and vaults, if provided in connection with later monitoring and remote monitoring services <p>Excludes:</p> <ul style="list-style-type: none"> - installation of security systems (e.g. burglar alarms, surveillance systems, fire alarms), without later monitoring and remote monitoring services, see 43.21 - retail sale of electrical security alarm systems, mechanical or electronic locking devices, safes and security vaults, without later monitoring, installation or maintenance services, see 47.52 - cybersecurity consulting activities, see 62.20 - public order and safety activities (e.g. policing), see 84.24 - providing key duplication services, see 95.29

	Nace Rev. 2.1	DB25	
81			<p>Services to buildings and landscape activities</p> <p>This division includes the provision of a number of general support services, for example:</p> <ul style="list-style-type: none"> - provision of a combination of support services within clients' facilities - interior and exterior cleaning of buildings of all types - cleaning of industrial machinery, cleaning of trains, buses, planes, etc. - cleaning of the inside of road and sea tankers - disinfecting and exterminating activities for buildings, ships, trains, etc. - bottle cleaning - street sweeping - snow and ice removal - provision of landscape care and maintenance services
	81.1		<p>Combined facilities support activities</p>
	81.10		<p>Combined facilities support activities</p> <p>This class includes the provision of a combination of support services within clients' facilities. These services include general interior cleaning, maintenance, waste disposal, doormen and surveillance services, mail routing, reception, laundry and related services to support operations within facilities. These support activities are performed by operating staff, who are not involved with or responsible for the core business or activities of the client.</p>
		81.10.00	<p>Combined facilities support activities</p> <p>This subclass includes the provision of a combination of support services related to the operation of a customer's property, such as interior cleaning, maintenance, waste disposal, doorman and handyman activities, reception, and laundry services.</p> <p>Includes:</p> <ul style="list-style-type: none"> - provision of a combination of support services within clients' facilities. These services include general interior cleaning, maintenance, waste disposal, doormen and surveillance services, mail routing, reception, laundry and related services to support operations within facilities. These support activities are performed by operating staff, who are not involved with or responsible for the core business or activities of the client <p>Excludes:</p> <ul style="list-style-type: none"> - provision of on-site management and operation of a client's computer systems and/or data processing facilities, see 62.20 - management of real estate (e.g. property management of real estate or dwellings in joint ownership (mostly carried out on a fee or contract basis)), see 68.32 - guard and security service activities, see 80.01 - operation of prisons on a contract or fee basis, see 84.23 - provision of only one of the support services (e.g. general interior cleaning services) or addressing only a single function (e.g. heating), see the appropriate NACE class according to the service provided - provision of management and operating staff for the complete operation of a client's establishment (e.g. hotel, restaurant, mine, hospital), see the class of the unit operated

	Nace Rev. 2.1	DB25	
81.2			<p>Cleaning activities</p> <p>This group includes general, specialised and other cleaning activities. The difference between them is not based on the type of customers served, but on the type of cleaning.</p> <p>This group includes the activities of general interior cleaning of all types of buildings, the exterior cleaning of buildings, specialised cleaning activities for buildings or other specialised cleaning activities, cleaning of industrial machinery, cleaning of the inside of road and sea tankers, disinfecting and extermination activities for buildings and industrial machinery, bottle cleaning, street sweeping, snow and ice removal.</p> <p>This group excludes:</p> <ul style="list-style-type: none"> - agricultural pest control, see 01.61 - carpet and rug shampooing, drapery and curtain cleaning, see 96.10
	81.21		<p>General cleaning of buildings</p> <p>This class includes common cleaning activities, which mainly consist of interior cleaning, although they may also involve cleaning associated exterior areas, such as windows or passageways.</p>
		81.21.00	<p>General cleaning of buildings</p> <p>This subclass includes general (non-specialised) cleaning of all types of buildings, e.g. offices, private residences, factories, and institutions. These general cleaning activities are mostly interior cleaning although they may include the cleaning of associated exterior areas (for example, windows, passageways, etc.).</p> <p>Includes:</p> <ul style="list-style-type: none"> - general (non-specialised) cleaning of all types of buildings, e.g.: <ul style="list-style-type: none"> • offices • private dwellings (e.g. houses or apartments) • factories • shops • institutions - general (non-specialised) cleaning of other business and professional premises and multi-unit residential buildings <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - specialised cleaning activities (e.g. cleaning of windows, chimneys, fireplaces, boilers, exhaust units), see 81.22
	81.22		<p>Other building and industrial cleaning activities</p>
		81.22.10	<p>Window cleaning</p> <p>This subclass includes window cleaning and polishing.</p> <p>Includes:</p> <ul style="list-style-type: none"> - window cleaning and polishing

	Nace Rev. 2.1	DB25	
	81.23	81.22.20	<p>Chimney sweeping</p> <p>This subclass includes chimney sweeping and the cleaning of fireplaces, stoves, etc.</p> <p>Includes:</p> <ul style="list-style-type: none"> - chimney sweeping and cleaning of, for example, fireplaces, stoves, furnaces, incinerators and boilers
		81.22.90	<p>Other cleaning of buildings and business premises</p> <p>This subclass includes specialised cleaning of buildings and industrial machinery, such as exterior cleaning and cleaning of industrial machines.</p> <p>Includes:</p> <ul style="list-style-type: none"> - exterior cleaning of buildings of all types (e.g. offices, factories, shops, schools and other institutions, as well as other commercial and residential properties) - specialised cleaning activities for companies in the food industry, including manufacturing, retail, restaurants, etc. - specialised cleaning activities for buildings, including steam cleaning, sandblasting, and similar activities in connection with exterior cleaning - specialised industrial cleaning (e.g. cleaning of industrial machinery) - cleaning of water supply pipes - cleaning of air ducts - other specialised building and industrial cleaning activities n.e.c. - cleaning of new buildings immediately after construction <p>Other cleaning activities</p>
		81.23.00	<p>Other cleaning activities</p> <p>This subclass includes other cleaning activities not related to buildings and furnishings, such as cleaning swimming pools, vehicles, street sweeping, and bottle cleaning.</p> <p>Includes:</p> <ul style="list-style-type: none"> - swimming pool cleaning and maintenance activities - cleaning of trains, buses, planes, etc. - cleaning of the inside of road and sea tankers - sanitising, disinfecting and exterminating activities - bottle cleaning - street sweeping and snow and ice removal - other cleaning activities n.e.c. <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>agricultural pest control, see 01.61</i> - <i>cleaning of motor vehicles, including car washing, see 95.31</i>

	Nace Rev. 2.1	DB25	
81.3	81.30	81.30.00	<p>Landscape service activities</p> <p>Landscape service activities</p> <p>Landscape service activities</p> <p>This subclass includes landscape maintenance, such as the planting and upkeep of parks and gardens (including on sports grounds), the protection and restoration of landscapes, and environmental engineering works. This subclass also includes nature restoration and environmental management, such as protective and maintenance measures for dunes and mudflat areas.</p> <p>Includes:</p> <ul style="list-style-type: none"> - planting, care and maintenance of parks and gardens for: <ul style="list-style-type: none"> • private and public housing • public and semi-public buildings (schools, hospitals, administrative buildings, church buildings, etc.) • municipal grounds (parks, green areas, cemeteries, etc.) • highway greenery (roads, train lines and tramlines, waterways, ports) • industrial and commercial buildings - planting, care and maintenance of greenery for: <ul style="list-style-type: none"> • buildings (roof gardens, facade greenery, indoor gardens, etc.) • sports grounds (football fields, golf courses, etc.), playgrounds, lawns for sunbathing and other recreational parks • stationary and flowing water (basins, alternating wet areas, ponds, swimming pools, ditches, watercourses, plant sewage systems) - planting of vegetation for protection against noise, wind, erosion, visibility - protecting and restoring landscape (e.g. for parks, gardens) - ecological engineering works for the purpose of ecological preservation of sites <p>Includes also:</p> <ul style="list-style-type: none"> - restoration of natural environments (e.g. plant engineering, renaturation of ecosystems) - erosion control activities in mountain environments, spawning grounds and riverbanks - creation and relocation of species habitats (e.g. nesting boxes, shelters, hibernacula) - prevention, control and response activities against the introduction and spread of invasive species in fauna or flora - environmental management (e.g. performing protection and maintenance measures for dunes, moors, wetlands or other sensitive areas, including eco-grazing) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>protection or restoration activities of agricultural and forestry land, see divisions 01 and 02</i> - <i>commercial growing and planting for commercial growing of plants, trees, see divisions 01 and 02</i> - <i>activities of tree nurseries and forest tree nurseries, see 01.30, 02.10</i> - <i>keeping the land in good environmental condition for agricultural use, see 01.61</i> - <i>restoration of marine ecosystems, see 03.30</i> - <i>construction activities for landscaping purposes, see section F</i> - <i>landscape design and architectural activities, see 71.11</i> - <i>operation of national parks, nature reserves, etc., including conservation and maintenance, see 91.42</i>

	Nace Rev. 2.1	DB25	
82			<p>Office administrative, office support and other business support activities</p> <p>This division includes the provision of a range of day-to-day office administrative services, as well as ongoing routine business support functions for others, on a contract or fee basis.</p> <p>This division also includes all support service activities typically provided to businesses not elsewhere classified.</p>
82.1			<p>Office administrative and support activities</p> <p>This group includes the performance of a combination of daily administrative office functions for others, on a contract or fee basis. This group also includes support activities for others on a contract or fee basis in the form of permanent staff functions that companies and organisations usually manage themselves.</p> <p>This group excludes providing operational personnel to manage the entire operation of a business. Activities carried out by units dealing with a specific aspect of these functions are classified according to the particular function.</p>
	82.10		<p>Office administrative and support activities</p> <p>This class includes the performance of a combination of daily administrative office functions, such as reception, financial planning, invoicing and bookkeeping, personnel, and mail services for others, on a contract or fee basis. This class also includes support activities for others on a contract or fee basis, which are ongoing routine business support functions that companies and organisations traditionally perform for themselves.</p> <p>This subgroup excludes providing operational personnel to perform all administrative activities for a business. Activities carried out by units engaged in a specific aspect of these activities are classified accordingly.</p>

	Nace Rev. 2.1	DB25	
		82.10.00	<p>Office administrative and support activities</p> <p>This subclass includes the handling of a combination of daily administrative office functions, such as reception, financial planning, invoicing and bookkeeping, personnel, and mail services for others, on a contract or fee basis. Units classified in this subclass do not provide operating staff to carry out the complete administrative operations of a business. Units engaged in one particular aspect of these activities are classified according to that particular activity.</p> <p>Includes:</p> <ul style="list-style-type: none"> - document preparation (e.g. editing, proofreading, typing, word processing and pre-archiving) - provision of other secretarial support services - transcription of documents - letter or résumé writing - provision of mailbox rental services and other postal and mailing services (e.g. pre-sorting, addressing) - duplicating - blueprinting - operation of photocopying machines for photocopying as a self-service - digitisation of files (without any further processing of data) - formatting of e-books <p>Includes also:</p> <ul style="list-style-type: none"> - support activities for others on a contract or fee basis that are ongoing routine business support functions that businesses and organisations traditionally do for themselves <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>printing of documents (offset printing, quick printing, digital printing, etc.), see 18.12</i> - <i>provision of pre-press services, see 18.13</i> - <i>storage of paper files, see 52.10</i> - <i>provision of courier services, see 53.20</i> - <i>data processing and digitisation of files associated with the further processing of data, see 63.10</i> - <i>storage of data files, see 63.10</i> - <i>rental of non-equipped offices, co-working spaces and fully-equipped offices, see 68.20</i> - <i>activities of shared service centres (SSC) with strategic and managerial activities/centralised activities, see 70.10</i> - <i>developing and organising mail advertising campaigns, see 73.11</i> - <i>renting of containers to be used as offices, see 77.39</i> - <i>provision of public stenography services and specialised stenotype services (e.g. court reporting), see 82.99</i> - <i>archiving of all kinds of documents (in paper or electronic forms), see 91.12</i>

	Nace Rev. 2.1	DB25	
82.2	82.20	82.20.00	<p>Activities of call centres</p> <p>Activities of call centres</p> <p>Activities of call centres</p> <p>This subclass includes the operation of call centers for inbound and/or outbound calls, as well as web contact centers. It also includes the handling of customer complaints or inquiries through other communication channels.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of: <ul style="list-style-type: none"> • inbound call centres, including answering calls from clients by using human operators, automatic call distribution, computer telephone integration, interactive voice response systems or similar methods to receive orders, provide product information, deal with customer requests for assistance or address customer complaints • outbound call centres using similar methods to market goods or services to potential customers, including conducting telephone interviews for market and opinion research surveys on a contract or fee basis • web-based contact centres <p>Includes also:</p> <ul style="list-style-type: none"> - activities of centres dealing with customer requests for assistance or addressing customer complaints through other communication channels <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>activities of brokers and agents for electric power and natural gas, see 35.40</i> - <i>intermediation service activities for specialised construction services, see 43.60</i> - <i>intermediation service activities for retail sale, see 47.9</i> - <i>intermediation service activities for transport, see 52.3</i> - <i>intermediation service activities for postal and courier activities, see 53.30</i> - <i>intermediation service activities for accommodation, see 55.40</i> - <i>intermediation service activities for food and beverage service activities, see 56.40</i> - <i>intermediation service activities for video game software publishing, see 58.21</i> - <i>intermediation service activities for software publishing and software downloads, see 58.29</i> - <i>intermediation service activities for telecommunication activities, see 61.20</i> - <i>financial and insurance intermediation service activities, see section L (e.g. activities of insurance agents and brokers (class 66.22))</i> - <i>intermediation service activities for real estate activities, see 68.31</i> - <i>market research and public opinion polling and statistical analysis thereof, see 73.20</i> - <i>patent brokering (marketing) service activities, see 74.91</i> - <i>intermediation service activities for the rental and leasing of tangible goods and non-financial intangible assets, see 77.5</i> - <i>travel agency activities, see 79.11</i> - <i>intermediation service activities for business support activities (except financial intermediation) n.e.c., see 82.40</i> - <i>intermediation service activities for courses and tutors, see 85.61</i> - <i>intermediation service activities for medical, dental and other health services, see 86.97</i> - <i>intermediation service activities for residential care activities, see 87.91</i> - <i>intermediation service activities for the repair and maintenance of computers, personal and household goods, motor vehicles and motorcycles, see 95.40</i> - <i>intermediation service activities for personal services, see 96.40</i>

	Nace Rev. 2.1	DB25	
82.3	82.30	82.30.00	<p>Organisation of conventions and trade shows</p> <p>Organisation of conventions and trade shows</p> <p>This class includes personnel management and staffing of facilities where conferences, fairs, and exhibitions take place, but only if the personnel management and staffing are carried out in connection with the organisation, promotion, and/or management of such events.</p> <p>Organisation of conventions and trade shows</p> <p>This subclass includes the organisation of conferences, trade shows, and exhibitions, as well as personnel management and staffing of on-site facilities, if this occurs in connection with the organisation, promotion, and management of these events. The organisation of corporate events, seminars, and workshops is also included.</p> <p>Includes:</p> <ul style="list-style-type: none"> - organisation, promotion and/or management of events, for example: <ul style="list-style-type: none"> • business and trade shows • company events • general or specialised exhibitions • conferences and conventions • seminars, symposiums and workshops • farmers' markets and craft fairs <p>Includes also:</p> <ul style="list-style-type: none"> - management and provision of the staff to operate the facilities in which the aforementioned events take place but only if the management and provision of staff are performed in association with the organisation, promotion and/or management of such events <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - erection of exhibition stands/booths depending on the type of installation performed, see division 43 - organisation of cultural events (e.g. film festivals, musicals or dance festivals), see 90.39 - technical planning, supply, setting-up and operation of audiovisual equipment and special effects associated with the organisation of artistic events, see 90.39 - organisation of sporting events, see 93.19 - technical planning, supply, setting-up and operation of audiovisual equipment and special effects associated with the organisation of non-artistic events, see 93.29 - organisation of personal ceremonies or celebrations, including weddings, name-giving ceremonies, birthday parties, etc., see 96.99

	Nace Rev. 2.1	DB25	
82.4	82.40	82.40.00	<p>Intermediation service activities for business support service activities n.e.c.</p> <p>Intermediation service activities for business support service activities n.e.c.</p> <p>Intermediation service activities for business support service activities n.e.c.</p> <p>This subclass includes the intermediation service activities for business support activities n.e.c., facilitating transactions between clients and service providers together for a fee or commission. These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail, and so on). The fee or commission can be received from either the client or the provider of the business support service. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space).</p> <p>Includes also:</p> <ul style="list-style-type: none"> - provision of reservation services for theatrical, sport, amusement and entertainment tickets - intermediation service activities for lottery games <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>activities of brokers and agents for electric power and natural gas, see 35.40</i> - <i>wholesale on a fee or contract basis, see 46.1</i> - <i>intermediation service activities for specialised construction services, see 43.60</i> - <i>intermediation service activities for retail sale, see 47.9</i> - <i>intermediation service activities for transport, see 52.3</i> - <i>intermediation service activities for postal and courier activities, see 53.30</i> - <i>intermediation service activities for accommodation, see 55.40</i> - <i>intermediation service activities for food and beverage service activities, see 56.40</i> - <i>intermediation service activities for video game software publishing, see 58.21</i> - <i>intermediation service activities for software publishing and software downloads, see 58.29</i> - <i>intermediation service activities for telecommunication activities, see 61.20</i> - <i>financial and insurance intermediation service activities, see section L (e.g. activities of insurance agents and brokers (class 66.22))</i> - <i>intermediation service activities for real estate activities, see 68.31</i> - <i>travel agency activities, see 79.11</i> - <i>patent brokering (marketing) service activities, see 74.91</i> - <i>intermediation service activities for the rental and leasing of tangible goods and non-financial intangible assets, see 77.5</i> - <i>intermediation service activities for courses and tutors, see 85.61</i> - <i>appointment reservations for medical visits, see 86.97</i> - <i>intermediation service activities for medical, dental and other health services, see 86.97</i> - <i>intermediation service activities for residential care activities, see 87.91</i> - <i>intermediation service activities for the repair and maintenance of computers, personal and household goods, motor vehicles and motorcycles, see 95.40</i> - <i>intermediation service activities for personal services, see 96.40</i>

	Nace Rev. 2.1	DB25	
82.9			<p>Business support service activities n.e.c.</p> <p>This group includes the activities of collection agencies, credit bureaux, business information agencies and all support activities not elsewhere classified. These activities are predominantly provided to businesses.</p>
	82.91		<p>Activities of collection agencies and credit bureaux</p>
		82.91.00	<p>Activities of collection agencies and credit bureaux</p> <p>This subclass includes the collection of payments for claims and remittance of payments collected to the clients, e.g. bill or debt collection services. It also includes the compiling and the provision of information to evaluate the creditworthiness of individuals or businesses.</p> <p>Includes:</p> <ul style="list-style-type: none"> - collection of payments for claims and remittance of payments collected to the clients (e.g. bill or debt collection services) - compiling and the provision of information (e.g. credit or employment history) for financial institutions, retailers and others who have a need to evaluate the creditworthiness of individuals or businesses <p>Includes also:</p> <ul style="list-style-type: none"> - activities of rating agencies - repossession activities <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>factoring activities, see 64.92</i>
	82.92		<p>Packaging activities</p>
		82.92.00	<p>Packaging activities</p> <p>This subclass includes packaging activities on a fee or contract basis, whether or not these involve an automated process.</p> <p>Includes:</p> <ul style="list-style-type: none"> - packaging activities on a fee or contract basis, whether or not these involve an automated process: <ul style="list-style-type: none"> • bottling of liquid or gaseous goods, including beverages and food • packaging of solids (blister packaging, foil-covered, etc.) • security packaging of pharmaceutical preparations • labelling, stamping and imprinting • parcel packing and gift wrapping - product sterilisation associated with packaging <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of soft drinks and production of natural mineral waters, see 11.07</i> - <i>packaging activities incidental to transport, see 52.26</i>

	Nace Rev. 2.1	DB25	
	82.99	82.99.00	<p>Other business support service activities n.e.c.</p> <p>Other business support service activities n.e.c.</p> <p>This subclass includes business services and support activities not mentioned elsewhere in division 82, including visa handling, work permits, fundraising, crowdfunding, bar coding, etc.</p> <p>Includes:</p> <ul style="list-style-type: none"> - provision of fundraising organisation services on a contract or fee basis - provision of court reporting or stenotype recording services - provision of public stenography services - real-time (i.e. simultaneous) closed captioning of meetings, conferences - provision of barcoding services - provision of barcode imprinting services - provision of parking meter coin collection services - activities of handling visa and work permits - restaurant voucher handling service activities - providing assistance in motor vehicle registration - administration of gift packages for leisure activities - voucher issuing and handling activities - charity crowdfunding activities - provision of company domiciliation services - reading of consumption of heat and hot water, including cost allocation - administration of loyalty programmes - selling of deferred travel services: form of distribution of a service linked to travel, which can be of any nature (hotels, restaurants, personal care, leisure activities, etc.) - trading and brokerage of crypto-assets without liabilities <p>Excludes:</p> <ul style="list-style-type: none"> - <i>activities of auctioning houses (wholesale) and online auction activities (wholesale), see 46.1</i> - <i>activities of auctioning houses (retail sale) and online auction activities (retail sale), see 47.9</i> - <i>providing film or tape captioning or subtitling services, see 59.12</i> - <i>activities of shared service centres (SSC) with strategic and managerial activities/centralised activities, see 70.10</i> - <i>business and other management consultancy activities, see 70.20</i> - <i>activities of shared service centres (SSC) with two or more combined activities (set of administrative services) providing operational tasks for the whole enterprise or group (e.g. reception, financial planning, billing and record-keeping, personnel, postal and mailing services for the same enterprise group), see 82.10</i> - <i>provision of document transcription services, see 82.10</i> - <i>intermediation service activities for business support service activities n.e.c., see 82.40</i>

	Nace Rev. 2.1	DB25	
P			<p>Public administration and defence; compulsory social security</p> <p>This section includes activities of a governmental nature, normally carried out by the public administration. This includes the enactment and judicial interpretation of laws and their pursuant regulation, as well as the administration of programmes based on them, legislative activities, taxation, national defence, public order and safety, immigration services, foreign affairs and the administration of government programmes.</p> <p>The legal or institutional status is not, in itself, the determining factor for an activity to belong in this section, rather than the activity being of a nature specified in the previous paragraph. This means that activities classified elsewhere in NACE do not fall under this section, even if carried out by public entities (for example, the administration of the school system – in other words, regulations, checks, curricula – falls under this section, but teaching itself does not (see section Q), while a prison or military hospital is classified to health (see section R)). Similarly, some activities described in this section may be carried out by non-government units.</p> <p>This section also includes compulsory social security activities.</p>

	Nace Rev. 2.1	DB25	
84			<p>Public administration and defence; compulsory social security</p>
84.1			<p>Administration of the State and the economic, social and environmental policies of the community</p> <p>This group includes general administration (for example, executive, legislative and financial administration, at all levels of government) and supervision in the field of social, economic and environmental policy of the community.</p>
	84.11	84.11.00	<p>General public administration activities</p> <p>General public administration activities</p> <p>This subclass includes general public administration of ministries, regions and municipalities, e.g. administration of laws, executive orders, tax schemes, customs, etc.</p> <p>Includes:</p> <ul style="list-style-type: none"> - executive and legislative administration of central, regional and local bodies - activities of ministries at national and regional levels - administration and supervision of fiscal affairs: <ul style="list-style-type: none"> • operation of taxation schemes • duty/tax collection and tax violation investigation • customs administration - budget implementation and management of public funds and public debt: <ul style="list-style-type: none"> • raising and receiving of money and control of their disbursement - administration of overall (civil) research and development policy and associated funds - administration and operation of overall economic and social planning and statistical services at the various levels of government <p>Excludes:</p> <ul style="list-style-type: none"> - central banking, see 64.11 - operation of government-owned or government-occupied buildings, see 68.20, 68.3 - administration of research and development policies intended to increase personal well-being and of associated funds, see 84.12 - administration of research and development policies intended to improve economic performance and competitiveness, see 84.13 - administration of defence-related research and development policies and of associated funds, see 84.22 - operation of government archives, see 91.12

	Nace Rev. 2.1	DB25	
	84.12	84.12.00	<p>Regulation of health care, education, cultural services and other social services</p> <p>Regulation of health care, education, cultural services and other social services</p> <p>This subclass includes public administration of programmes aimed to increase personal well-being, e.g. health care, education, cultural services and other social services.</p> <p>Includes:</p> <ul style="list-style-type: none"> - public administration of programmes aimed to increase personal well-being, e.g.: <ul style="list-style-type: none"> • health • education • culture • sport • recreation • environment • housing • social services - public administration of research and development policies and associated funds for these areas <p>Includes also:</p> <ul style="list-style-type: none"> - public sponsoring of recreational and cultural activities - distribution of public grants to artists - administration of potable water supply programmes - administration of waste collection and disposal operations - administration of environmental protection programmes - administration of housing programmes <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>sewerage, refuse disposal and remediation activities, see divisions 37, 38, 39</i> - <i>compulsory social security activities, see 84.30</i> - <i>education activities, see section Q</i> - <i>human health-related activities, see division 86</i> - <i>operation of museums and other cultural institutions, see division 91</i> - <i>activities of government-operated libraries and archives, see 91.1</i> - <i>sporting or other recreational activities, see division 93</i>

	Nace Rev. 2.1	DB25	
	84.13	84.13.00	<p>Regulation of and contribution to more efficient operation of businesses</p> <p>Regulation of and contribution to more efficient operation of businesses</p> <p>This subclass includes public administration and regulation, including subsidy allocation for different economic sectors, including administration of research and development policies and associated funds to improve economic performance.</p> <p>Includes:</p> <ul style="list-style-type: none"> - public administration and regulation, including subsidy allocation for different economic sectors, e.g.: <ul style="list-style-type: none"> • agriculture • land use • energy and mining resources • infrastructure • transport • communication • hotels and tourism • wholesale and retail sale - administration of research and development policies and associated funds to improve economic performance - administration of general labour affairs - implementation of regional development policy measures (e.g. to reduce unemployment) <p>Includes also:</p> <ul style="list-style-type: none"> - activities of the national cybersecurity agencies - financial regulation relating to the conduct of business and consumer protection and other wider financial regulatory activities <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>activities of the monetary supervisory authority by the central bank, see 64.11</i> - <i>financial service activities of financial supervisory authorities, except insurance and pension funding (not by central banks), see 66.11</i> - <i>financial service activities of financial supervisory authority of insurance and pension funding (not by central banks), see 66.29</i> - <i>research and experimental development activities, see division 72</i>

	Nace Rev. 2.1	DB25	
84.2			<p>Provision of services to the community as a whole</p> <p>This group includes foreign affairs, defence, justice, public order and safety activities.</p>
	84.21		<p>Foreign affairs</p>
		84.21.00	<p>Foreign affairs</p> <p>This subclass includes all types of affairs that the state mediates beyond national borders, whether it is economic aid, cultural services, military aid or diplomatic and consular missions.</p> <p>Includes:</p> <ul style="list-style-type: none"> - administration and operation of the ministry of foreign affairs and diplomatic and consular missions stationed abroad or at offices of international organisations - administration, operation and support for information and cultural services intended for distribution beyond national boundaries - provision of aid to foreign countries, whether or not routed through international organisations - provision of military aid to foreign countries - management of foreign trade, international financial and foreign technical affairs <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - international disaster or conflict refugee service activities, see 88.99 - activities of extraterritorial organisations and bodies, see 99.00
	84.22		<p>Defence activities</p>
		84.22.00	<p>Defence activities</p> <p>This subclass includes the administration, supervision and operation of military defence affairs and land, sea, air and space defence forces. It also includes the administration, operation and support of civil defence forces.</p> <p>Includes:</p> <ul style="list-style-type: none"> - administration, supervision and operation of military defence affairs and land, sea, air and space defence forces, e.g.: <ul style="list-style-type: none"> • combat forces of army, navy and air force • engineering, transport, communication, intelligence, materiel, personnel and other non-combat forces and commands • reserve and auxiliary defence forces • military logistics (provision of equipment, structures, supplies, etc.) • health activities for military personnel in the field - administration, operation and support of civil defence forces - support for the elaboration of contingency plans and the carrying out of exercises in which civilian institutions and populations are involved - administration of defence-related research and development policies and related funds <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - research and experimental development activities, see division 72 - provision of military aid to foreign countries, see 84.21 - activities of military tribunals, see 84.23 - provision of supplies for domestic emergency use in case of peacetime disasters, see 84.24 - educational activities of military schools, colleges and academies, see 85.40 - activities of military hospitals, see 86.10

	Nace Rev. 2.1	DB25	
	<p>84.23</p>	<p>84.23.00</p>	<p>Justice and judicial activities</p> <p>Justice and judicial activities</p> <p>This subclass includes the administration and operation of administrative, civil and criminal law courts, military tribunals, and the judicial system. It also includes activities of public prosecutors and prison administration and the provision of prison services, including rehabilitation services.</p> <p>Includes:</p> <ul style="list-style-type: none"> - administration and operation of administrative, civil and criminal law courts, military tribunals, and the judicial system - rendering of judgements and interpretations of the law - activities of public prosecutors - arbitration of civil actions - prison administration and the provision of prison services, including rehabilitation services <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - provision of legal advice and representation in civil, criminal and other cases, see 69.10 - activities of prison schools, see division 85 - activities of prison hospitals, see 86.10
	<p>84.24</p>	<p>84.24.00</p>	<p>Public order and safety activities</p> <p>Public order and safety activities</p> <p>This subclass includes the administration and operation of regular and auxiliary police forces supported by public authorities and of port, border, coastguards and other special police forces, including traffic law enforcement, foreigner registration, and the maintenance of arrest records.</p> <p>Includes:</p> <ul style="list-style-type: none"> - administration and operation of regular and auxiliary police forces supported by public authorities and of port, border, coastguards and other special police forces, including traffic law enforcement, foreigner registration, and the maintenance of arrest records - provision of supplies for domestic emergency use in case of peacetime disasters <p>Includes also:</p> <ul style="list-style-type: none"> - activities of voluntary associations that ensure the protection of public safety <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - operation of police laboratories, see 71.20 - use of security personnel for events, concerts, fairs and exhibitions, see 80.01 - administration and operation of military armed forces, see 84.22

	Nace Rev. 2.1	DB25	
	84.25	84.25.00	<p>Fire service activities</p> <p>Fire service activities</p> <p>This subclass includes firefighting activities and activities of beach supervisors, i.e. lifeguards, etc.</p> <p>Includes:</p> <ul style="list-style-type: none"> - firefighting activities: <ul style="list-style-type: none"> • administration and operation of regular and auxiliary fire brigades in fire prevention, firefighting, the rescue of persons and animals, assistance in civic disasters, floods, road accidents, etc., including firefighting by units on a contract or fee basis - activities of beach supervisors, i.e. lifeguards - activities of rescue operations on open water and in mountains <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - firefighting and fire-prevention activities for forestry, see 02.40 - firefighting and fire-prevention activities at oilfields and gas fields, see 09.10 - firefighting and fire-prevention activities at airports, see 52.23
84.3	84.30	84.30.00	<p>Compulsory social security activities</p> <p>Compulsory social security activities</p> <p>Compulsory social security activities</p> <p>This subclass includes the funding and administration of government-provided social security programmes.</p> <p>Includes:</p> <ul style="list-style-type: none"> - funding and administration of government-provided social security programmes, e.g.: <ul style="list-style-type: none"> • sickness, work-accident and unemployment insurance • retirement pensions • covering losses of income due to parental leave, temporary disablement, widowhood/loss of partner <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - complementary or supplementary health insurance, see 65.12 - provision of retirement income benefits exclusively for the sponsor's employees or members, see 65.30 - administration of healthcare and social services, see 84.12 - provision of residential care assistance services, see division 87 - provision of welfare services and social work (without accommodation), see 88.10, 88.99

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Q			<p>Education</p> <p>This section includes education at any level or for any profession. The instructions may be oral or written and may be provided by radio, television, the internet or via correspondence.</p> <p>Education activities are those having an educational programme, a time frame and some evaluation of the knowledge achieved.</p> <p>This section includes formal initial education at its various levels provided by institutions in the regular school system designed for students as a continuous educational pathway before their first entrance into the labour market, as well as formal education outside the regular school system with programme content and qualifications that are equivalent to those of such initial education (adult education, literacy programmes, and so on).</p> <p>Also included are activities provided at their respective levels by military schools and academies, prison schools, and so on.</p> <p>This section includes compulsory and non-compulsory schooling, as well as public and private education.</p> <p>For each level of education, special education for persons with physical or mental disabilities is included.</p> <p>Groups 85.1 to 85.4 take into account the formal education activities provided under the international classification of educational programmes (ISCED-P 2011 classification). The breakdown of the categories in this section is based on the level of education offered as defined by the levels of ISCED-P 2011. The mappings between the ISCED levels of education and the national qualification programmes disseminated by the UNESCO Institute for Statistics (UIS) should be considered. The activities of educational institutions providing courses at ISCED-P 2011 Level 0 are classified in class 85.10, at ISCED-P 2011 Level 1 in class 85.20, at ISCED-P 2011 Level 2 category 24 and Level 3 category 34 in class 85.31, at ISCED-P 2011 Level 2 category 25 and Level 3 category 35 in class 85.32, at ISCED-P 2011 Level 4 in class 85.33 and at ISCED-P 2011 Levels 5 to 8 in group 85.4.</p> <p>Educational institutions classified in groups 85.2 to 85.4 are authorised to certify successful completion of an educational programme, usually in the form of a document officially recognised by the relevant national education authorities.</p> <p>This section is also based on the distinction between formal and non-formal educational programmes provided by the European classification of learning activities (CLA). Thus, it also includes non-formal instruction primarily concerned with sports, arts and recreation education, and education support activities in groups 85.5 and 85.6.</p> <p>This section also includes education activities run by self-employed / own account / individual / independent lecturers (tutors, academics, instructors); such activities should be classified in group 85.5.</p> <p>This section also includes activities relating to administration, inspection, operation or support of schools and other institutions providing education as well as coordination of sports programmes.</p>

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85			<p>NOTE: * mappings between the levels of education and the name of the qualifications in national language can be found here https://europa.eu/!mDwYbG.</p> <p>Education</p>
	85.1		<p>Pre-primary education</p>
	85.10		<p>Pre-primary education</p>
		85.10.00	<p>Pre-primary education</p> <p>This subclass includes the provision of pre-primary education, which is defined as the initial stage of organised instruction designed primarily to introduce very young children to a school-type environment, that is, to provide a bridge between the home and a school-based environment.</p> <p>Includes:</p> <ul style="list-style-type: none"> - pre-primary education, which is defined as the initial stage of organised instruction designed primarily to introduce very young children to a school-type environment, that is, to provide a bridge between the home and a school-based environment <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>child day-care activities, see 88.91</i>
	85.2		<p>Primary education</p>
	85.20		<p>Primary education</p> <p>This class includes primary education, i.e. the furnishing of academic courses and associated coursework that give students a sound basic education in reading, writing and mathematics and an elementary understanding of other subjects (for example, history, geography, natural science, social science, art and music).</p>
		85.20.10	<p>Primary education in general schools</p> <p>This subclass includes the provision of primary education in general schools, e.g. public schools, private schools and independent schools.</p> <p>Includes:</p> <ul style="list-style-type: none"> - education in the general primary school, which is based on a nine-year general primary school - education in private schools that provide education in parallel with the primary school education (e.g. independent schools and private primary schools) <p>Includes also:</p> <ul style="list-style-type: none"> - education provided at primary schools with age-separated departments located at different addresses <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>non-formal education regardless of age or field of study, see 85.5</i> - <i>education in grades 7-10, corresponding more or less to the compulsory school age, see 85.31.10</i> - <i>childcare activities, including nurseries for children of the pupils, see 88.91</i>

	Nace Rev. 2.1	DB25	
85.3		85.20.20	<p>Primary education in special schools</p> <p>This subclass includes the provision of primary education in special schools, e.g. for children, young people and adults with physical or mental disabilities.</p> <p>Includes:</p> <ul style="list-style-type: none"> - provision of education in schools for the deaf, blind, mentally handicapped, observation schools and other special schools, predominantly for children of compulsory school age, but also to a certain extent for young people and adults <p>Includes also:</p> <ul style="list-style-type: none"> - provision of education programmes within or outside the school system, which are equivalent in content to programmes in primary education but are intended for those considered too old to enter primary schools, e.g.: <ul style="list-style-type: none"> • adult literacy programmes, a second chance or reintegration programmes <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>non-formal education and training regardless of the age or field of education, see 85.5</i> <p>Secondary and post-secondary non-tertiary education</p> <p>This group includes the provision of general secondary and technical and vocational secondary education.</p> <p>This group also includes the provision of education programmes, within or outside the school system, which are equivalent in content to programmes in secondary education, but are intended for those considered too old to enter secondary schools. Examples of such programmes are adult literacy programmes, second chance or reintegration programmes.</p> <p>This group excludes:</p> <ul style="list-style-type: none"> - non-formal education and training, see 85.5

	Nace Rev. 2.1	DB25	
	85.31		<p>General secondary education</p> <p>This class includes the provision of education that lays the foundation for lifelong learning and human development and is capable of furthering education opportunities. Activities classified in this class are based on programmes that are usually on a more subject-oriented curriculum using more specialised teachers and more often employing several teachers conducting classes in their field of specialisation.</p> <p>Subject specialisation at this level often begins to have some influence even on the educational experience of those pursuing a general programme. Such programmes are designed to qualify students either for technical and vocational education or for entrance to higher education without any special subject prerequisite.</p> <p>This class includes:</p> <ul style="list-style-type: none"> - lower general secondary education corresponding more or less to compulsory school age - upper general secondary education, whether granting access or not to higher education <p>This class excludes:</p> <ul style="list-style-type: none"> - non-formal education and training, which is classified in 85.5 <p>85.31.10 General lower secondary education</p> <p>This subclass includes the provision of lower general secondary education corresponding more or less to compulsory school age, including specially designed education and schools that start at the 7th grade or later.</p> <p>Includes:</p> <ul style="list-style-type: none"> - education at lower grade boarding schools <p>Includes also:</p> <ul style="list-style-type: none"> - provision of education at schools starting at 7th grade or later <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - non-formal education, see 85.5 <p>85.31.20 General upper secondary education</p> <p>This subclass includes the provision of upper general secondary education, whether granting access or not to higher education.</p> <p>Includes:</p> <ul style="list-style-type: none"> - provision of education at: <ul style="list-style-type: none"> • high schools, student and HF courses - specialisation in terms of line choice and subjects may occur, but the intention of teaching at this level is primarily to provide students with the prerequisites for gaining access to technical and vocational education or to university education, without having to make a specific career choice at this stage <p>Includes also:</p> <ul style="list-style-type: none"> - provision of education at e.g.: <ul style="list-style-type: none"> • upper secondary boarding schools • adult education centres (VUC) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - non-formal education, see 85.5

	Nace Rev. 2.1	DB25	
	85.32	85.32.00	<p>Vocational secondary education</p> <p>This class includes the provision of education typically emphasising subject-matter specialisation and instruction in both a theoretical background and practical skills that are generally associated with present or prospective employment. The aim of a programme can vary from preparation for a general field of employment to a very specific job.</p> <p>Vocational secondary education</p> <p>This subclass includes the provision of vocational secondary education, i.e. technical and vocational education below the level of post-secondary non-tertiary education, e.g. maritime schools.</p> <p>Includes:</p> <ul style="list-style-type: none"> - technical and vocational education below the level of post-secondary non-tertiary education as defined in 85.33 <p>Includes also:</p> <ul style="list-style-type: none"> - the provision of programmes corresponding to the definition of formal education and training as, for example, in the following fields: <ul style="list-style-type: none"> • instruction for tourist guides • instruction for chefs, hoteliers and restaurateurs • cosmetology and hairdresser/barber schools • computer repair training • education activities of driving schools for occupational drivers (e.g. of trucks, buses, coaches) and of schools for forklift drivers and professional pilots (including instructions for drone pilots) <p>Excludes:</p> <ul style="list-style-type: none"> - <i>technical and vocational post-secondary non-tertiary education, see 85.33</i> - <i>technical and vocational higher education, see 85.40</i> - <i>non-formal vocational education and training, see 85.5</i> - <i>performing arts instruction for recreation, hobby and self-development purposes, see 85.52</i> - <i>education activities of driving schools not intended for occupational drivers, see 85.53</i> - <i>job training forming part of social work activities without accommodation, see 88.10, 88.99</i>

	Nace Rev. 2.1	DB25	
	85.33	85.33.00	<p>Post-secondary non-tertiary education</p> <p>Post-secondary non-tertiary education</p> <p>This subclass includes the provision of post-secondary education and training programmes (both general and vocational), which cannot be considered tertiary education. These are post-secondary non-tertiary education and training programmes. It may also include the provision of supplementary post-secondary education to prepare for tertiary education or for post-secondary non-tertiary vocational education.</p> <p>Includes:</p> <ul style="list-style-type: none"> - provision of post-secondary education and training programmes (both general and vocational), which cannot be considered tertiary education. These are post-secondary non-tertiary education and training programmes. It may also include the provision of supplementary post-secondary education to prepare for tertiary education or for post-secondary non-tertiary vocational education <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>technical and vocational higher education, see 85.40</i> - <i>non-formal education and training, see 85.5</i>

	Nace Rev. 2.1	DB25	
85.4	85.40	85.40.00	<p>Tertiary education</p> <p>Tertiary education</p> <p>This class includes the furnishing of tertiary academic, professional and vocational courses and the granting of degrees at short-cycle, bachelor's or equivalent level, master's or equivalent level, and doctoral level.</p> <p>Tertiary education</p> <p>This subclass includes the provision of education in public and private universities, e.g. bachelor's and master's degree programs and courses, equivalent to tertiary academic education. Education may be conducted as full-time or part-time studies.</p> <p>Includes:</p> <ul style="list-style-type: none"> - education in public and private universities provided at the level of: <ul style="list-style-type: none"> • short-cycle studies, usually based on practical learning appropriate to the performance of a given profession and preparing students for entry into the labour market or other higher education programmes • first-cycle studies open to applicants with a secondary school leaving certificate and leading to a first-degree qualification • second-cycle studies open to applicants holding at least a first-cycle qualification and leading to a second-cycle qualification • comprehensive master's degree courses open to applicants holding a secondary school leaving certificate and leading to a second-cycle qualification • postgraduate studies open to applicants who have completed at least first-cycle studies and leading to a postgraduate qualification • third-cycle studies (training for doctoral students) open to applicants holding at least second-cycle studies and leading to a third-cycle qualification <p>Includes also:</p> <ul style="list-style-type: none"> - short-cycle vocational education and training at ISCED-P 2011 Level 5 - higher vocational and professional education and training at ISCED-P 2011 Level 6 and ISCED-P 2011 Level 7 (for example, those leading to master craftsmen qualifications) - education activities of performing arts schools providing tertiary education - adult or continuing education equivalent in complexity of content to the education given in education activities already classified at this level <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - non-formal education and training, see 85.5

	Nace Rev. 2.1	DB25	
85.5			<p>Other education</p> <p>This group includes education (including non-formal), which is neither part of initial education in the regular school system nor equivalent in programme content and qualifications to those programmes. It includes training for any professional, hobby or self-development purposes for both children and adults, including non-formal continuing vocational education and training. Non-formal education is defined by ISCED-P 2011 as institutionalised, intentional and planned by an education provider, as an addition, alternative and/or complement to formal education within the process of an individual's lifelong learning. It targets people of all ages but does not necessarily apply a continuous pathway/structure; it may be short in duration and/or low-intensity, and it is typically provided in the form of short courses, workshops or seminars.</p> <p>This group includes the provision of athletic instruction to groups or individuals, foreign language instruction, instruction in the arts, drama or music, as well as other instruction or specialised training provided by camps and schools, not comparable to the education in groups 85.1 to 85.4.</p> <p>This group also includes education activities run by self-employed / own account / individual / independent lecturers (tutors, academics, instructors).</p> <p>This group excludes formal educational activities as outlined in groups 85.1 to 85.4, in other words, pre-primary education, primary education, secondary education, post-secondary non-tertiary education or tertiary education.</p>
	85.51	85.51.00	<p>Sports and recreation education</p> <p>Sports and recreation education</p> <p>This subclass includes the provision of instruction in athletic activities to groups or individuals. Activities provided by day and overnight sports instruction camps are also included. Instruction may be provided in diverse settings or by other means, including the internet. This subclass offers structured educational arrangements that are specially designed for education and learning. However, it does not lead to qualifications at primary through to tertiary levels.</p> <p>Teaching in fitness clubs, yoga studios and similar facilities is classified in 93.13.00. Training in sports clubs is classified in 93.12.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - sports and recreation instruction with a structured educational arrangement, e.g.: <ul style="list-style-type: none"> • sports instruction in camps or schools • gymnastics, yoga or Pilates instruction (not provided by fitness centres) • swimming, riding or martial arts instruction (not provided by sports clubs) • e-sports or card game instruction (not provided by sports clubs) • provision of board game courses <p>Includes also:</p> <ul style="list-style-type: none"> - activities of professional sports instructors, teachers, coaches <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - activities provided by academic schools, colleges and universities, see 85.40 - cultural education, see 85.52 - sports training within sports clubs, see 93.12 - fitness instruction provided by fitness centres, yoga studios and similar facilities, see 93.13

	Nace Rev. 2.1	DB25	
	85.52	85.52.00	<p>Cultural education</p> <p>Cultural education</p> <p>This subclass includes the provision of instruction in the arts, drama and music (for example, by schools, studios, classes). Structured educational arrangements specially designed for education and learning (for example, student-teacher relationships and/or interactions) are provided. Such instruction is mainly for hobby, recreational or self-development purposes, and does not lead to qualifications at primary through to tertiary levels.</p> <p>Includes:</p> <ul style="list-style-type: none"> - music instruction - art instruction - dance instruction - drama, fine arts, performing arts and photography instruction <p>Includes also:</p> <ul style="list-style-type: none"> - activities of professional arts instructors and teachers <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - education activities of drama, fine arts, performing arts and photography schools, which lead to qualifications at secondary, post-secondary non-tertiary or tertiary levels, see 85.3, 85.40 - foreign language instruction, see 85.59 - mediation activities, see 88.99
	85.53	85.53.00	<p>Driving school activities</p> <p>Driving school activities</p> <p>This subclass includes driving school activities, regardless of transport type, e.g. car, plane or boat.</p> <p>Includes also:</p> <ul style="list-style-type: none"> - education activities of flying, sailing and shipping schools not issuing commercial certificates and permits <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - education activities of driving or flying schools for occupational drivers and for professional pilots, see 85.32

	Nace Rev. 2.1	DB25	
	85.59	85.59.00	<p>Other education n.e.c.</p> <p>Other education n.e.c.</p> <p>This subclass includes the provision of other education, including education that is not definable by level, e.g. academic tutoring and computer training courses.</p> <p>Includes:</p> <ul style="list-style-type: none"> - education that is not definable by level - academic tutoring - provision of remedial courses - provision of professional examination review courses - language instruction and conversational skills instruction - computer training (e.g. general computer use, programming courses, use of computer applications) - provision of relaxation courses (e.g. meditation courses, breathing techniques, courses of awareness through movement, courses on stress and anxiety relief techniques) - provision of sewing courses - provision of oenology courses - provision of family life courses (e.g. parent-child courses) - training on plant protection products <p>Includes also:</p> <ul style="list-style-type: none"> - lifeguard training - survival training - public speaking training - speed-reading instruction - activities of professional instructors and teachers in subjects other than sports, arts and driving <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>provision of formal adult literacy programmes, see 85.20</i> - <i>general secondary education, see 85.31</i> - <i>technical and vocational secondary education and training, see 85.32</i> - <i>entertainment activities in retirement homes, see 93.29</i>

	Nace Rev. 2.1	DB25	
85.6	85.61		<p>Educational support activities</p> <p>Intermediation service activities for courses and tutors</p> <p>85.61.00 Intermediation service activities for courses and tutors</p> <p>This subclass includes the intermediation of service activities for courses and tutors by bringing clients and service providers together for a fee or commission, without the intermediary providing the services intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail, and so on). The fee or commission can be received from either the client or the provider of the service activities for courses and tutors. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space).</p>
	85.69	85.69.00	<p>Educational support activities n.e.c.</p> <p>85.69.00 Educational support activities n.e.c.</p> <p>This subclass includes the provision of non-instructional activities that support educational processes or systems, e.g. educational consulting and vocational and career-related counselling activities.</p> <p>Includes:</p> <ul style="list-style-type: none"> - provision of non-instructional activities that support educational processes or systems: <ul style="list-style-type: none"> • educational consulting • vocational and career-related counselling activities • educational guidance counselling activities • educational testing evaluation activities • educational testing activities • organisation of student exchange programmes • examination and testing of regulated professions (e.g. pilots) • development of curricula • expert and rehabilitation activities examining learning ability <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>research and experimental development on social sciences and humanities, see 72.20</i>

	Nace Rev. 2.1	DB25	
R			<p>Human health and social work activities</p> <p>This section includes the provision of a wide range of health and social work activities. These activities can be exercised by private or public service providers.</p> <p>This section includes:</p> <ul style="list-style-type: none"> - health services provided by doctors in hospitals and other facilities, including outpatient settings - institutional care, where a certain level of health services is still required - social measures without accommodation and without the participation of health professionals <p>This section also includes social measures with accommodation, e.g. temporary shelters for the homeless.</p>
86			<p>Human health activities</p> <p>This division includes activities of short- or long-term inpatient health care. It covers general and specialty medical/surgical care offered by hospitals, medical nursing homes, mental hospital institutions, rehabilitation centres and other human health institutions, which have accommodation facilities and which engage in providing diagnostic and medical treatment to primarily inpatients, with a wide range of medical conditions.</p> <p>This division also includes medical consultation and treatment in the field of general and specialised medicine, by general practitioners and medical specialists and surgeons. It includes dental practice activities of a general or specialised nature, as well as orthodontic activities.</p> <p>Additionally, this division includes medical, curative, rehabilitative or prevention activities by paramedical practitioners and health professionals other than hospitals or practicing medical doctors.</p> <p>This division also includes other human health activities (for example, activities of medical laboratories, blood banks, sperm banks, transplant organ banks, and so on, including collecting, processing, storing and shipping).</p> <p>This division excludes:</p> <ul style="list-style-type: none"> - veterinary activities, see 75.00

	Nace Rev. 2.1	DB25	
86.1			<p>Hospital activities</p> <p>This group includes hospital activities, i.e. human health activities carried out in hospitals.</p>
	86.10		<p>Hospital activities</p>
		86.10.00	<p>Hospital activities</p> <p>This subclass includes activities for human health, performed by hospitals, legally recognised to treat patients. It includes short- or long-term provision of medical, diagnostic and treatment services, including physician, nursing and other health services to inpatients and the specialised accommodation services required by inpatients, as provided by general hospitals and specialised hospitals (e.g. community and regional hospitals, hospitals of non-profit organisations, university hospitals, military and prison hospitals).</p> <p>Includes:</p> <ul style="list-style-type: none"> - short- or long-term provision of medical, diagnostic and treatment services, including physician, nursing and other health services to inpatients and the specialised accommodation services required by inpatients, as provided by general hospitals and specialised hospitals (e.g. community and regional hospitals, hospitals of non-profit organisations, university hospitals, military and prison hospitals) - activities of medical and paramedical staff - activities of laboratory and technical facilities, including radiologic and anaesthesiologic activities - emergency room activities - provision of operating room services, pharmacy services, food and other hospital services - activities of family planning centres providing medical treatment (e.g. sterilisation, termination of pregnancy), with accommodation <p>Includes also:</p> <ul style="list-style-type: none"> - activities of mental health or psychiatric hospitals, providing diagnostic and medical treatment <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - laboratory testing and inspection of all types of materials and products, except medical laboratory testing, see 71.20 - veterinary activities, see 75.00 - health activities for military personnel in the field, see 84.22 - provision of private consultants' services to inpatients, see 86.2 - dental practice activities of a general or specialised nature (e.g. dentistry, endodontic and paediatric dentistry), oral pathology and orthodontic activities, see 86.23 - provision of diagnostic imaging services and medical laboratory activities, not part of hospital activities, see 86.91 - patient transport by ambulance, see 86.92

	Nace Rev. 2.1	DB25	
86.2			<p>Medical and dental practice activities</p> <p>This group includes medical consultation and treatment, performed by general medical practitioners and medical specialists (for example, medical doctors, dentists), legally recognised to treat patients.</p> <p>These activities can be carried out in private practices, group practices, hospital outpatient clinics and in clinics attached to businesses, schools, homes for older persons, labour organisations and fraternal organisations, as well as in patients' homes.</p> <p>This group also includes:</p> <ul style="list-style-type: none"> - provision of private consultants' services to inpatients
	86.21	86.21.00	<p>General medical practice activities</p> <p>General medical practice activities</p> <p>This subclass includes medical consultation and treatment in the field of general medicine carried out by general practitioners, whether in individual practice, in medical clinics or in the patient's home. There is no distinction between private and public doctors.</p> <p>Medical activities with specialties other than general medicine are classified in 86.22.00 and hospital activities in relation to hospitalized patients are classified in 86.10.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - medical consultation and treatment in the field of general medicine carried out by general practitioners <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - inpatient hospital activities, see 86.10 - medical specialists' activities, see 86.22 - nursing and midwifery activities, see 86.94 - physiotherapy activities, see 86.95 - traditional, complementary and alternative medicine activities, see 86.96

Nace Rev. 2.1	DB25	
86.22	86.22.00	<p>Medical specialists activities</p> <p>Medical specialists activities</p> <p>This subclass includes medical consultation and treatment in the field of specialised medicine by medical specialists and surgeons.</p> <p>Includes:</p> <ul style="list-style-type: none"> - medical consultation and treatment in the field of specialised medicine by medical specialists and surgeons <p>Includes also:</p> <ul style="list-style-type: none"> - activities of family planning centres providing medical treatment (e.g. sterilisation, termination of pregnancy), without accommodation - cosmetic surgery activities performed by medical specialists - treatment in outpatient or day clinics (e.g. dialysis, chemotherapy, insulin therapy, respiratory treatment, radiation treatment) - medical analysis and interpretation of diagnostic medical images (x-ray, electrocardiograms, endoscopies, etc.) - activities provided by psychiatrists - activities of vaccination centres (immunisation, inoculation) - activities of thrombosis centres <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>inpatient hospital activities, see 86.10</i> - <i>nursing and midwifery activities, see 86.94</i> - <i>activities of physiotherapists, see 86.95</i> - <i>beauty treatment activities not performed by medical specialists (e.g. by cosmetologists), see 96.22</i>
86.23	86.23.00	<p>Dental practice care activities</p> <p>Dental practice care activities</p> <p>This subclass includes dental practice activities of a general or specialised nature (e.g. dentistry, endodontic and paediatric dentistry), oral pathology, and orthodontic activities.</p> <p>Manufacture of artificial teeth or dental prostheses is classified in 32.50.00 and activities carried out by dental assistants, e.g. dental hygienists and dental clinic assistants, are classified in 86.99.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - dental practice activities of a general or specialised nature (e.g. dentistry, endodontic and paediatric dentistry) and oral pathology - orthodontic activities <p>Includes also:</p> <ul style="list-style-type: none"> - dental activities in operating rooms <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>production of artificial teeth, denture and prosthetic appliances by dental laboratories, see 32.50</i> - <i>inpatient hospital activities, see 86.10</i> - <i>activities of dental paramedical personnel (e.g. dental hygienists, dental therapists), see 86.99</i>

	Nace Rev. 2.1	DB25	
86.9	86.91	86.91.00	<p>Other human health activities</p> <p>This group includes medical, curative, rehabilitative or prevention activities (without the provision of accommodation services) by paramedical practitioners and health professionals other than hospitals or practicing medical doctors.</p> <p>Diagnostic imaging services and medical laboratory activities</p> <p>This class includes activities of medical laboratories providing analytic or diagnostic services (without the medical analysis or interpretation itself), including body fluid analysis or genetic testing, directly to outpatients with or without referral from healthcare practitioners.</p> <p>Diagnostic imaging services and medical laboratory activities</p> <p>This subclass includes diagnostic imaging services and medical laboratory activities, including the operation of X-ray laboratories and other diagnostic imaging centres. Medical analysis and interpretation of diagnostic imaging material (X-rays, electrocardiograms, endoscopies, etc.) are classified in 86.22.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of medical laboratories providing analytic or diagnostic services (without the medical analysis or interpretation itself), including body fluid analysis or genetic testing, directly to outpatients with or without referral from healthcare practitioners, for example: <ul style="list-style-type: none"> • X-ray laboratories and other diagnostic imaging centres • blood analysis laboratories • DNA sequencing for ruling out or curing a specific disease <p>Includes also:</p> <ul style="list-style-type: none"> - laboratory doping control activities <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - non-medical laboratory testing, testing activities in the field of food hygiene, activities of forensic laboratories, see 71.20 - medical analysis and interpretation of diagnostic medical images (X-ray, electrocardiograms, endoscopies, etc.), see 86.22 - activities of genome data centres, blood and organ banks, see 86.99

Nace Rev. 2.1	DB25	
86.92	86.92.00	<p>Patient transportation by ambulance</p> <p>Patient transportation by ambulance</p> <p>This subclass includes ambulance transport of patients by any mode of transport, including airplanes. Ambulance vehicles carry paramedics/medical doctors and are usually equipped with lifesaving equipment.</p> <p>Includes:</p> <ul style="list-style-type: none"> - ambulance transport of patients by any mode of transport, including airplanes. Ambulance vehicles carry paramedics/medical doctors and are usually equipped with lifesaving equipment <p>Includes also:</p> <ul style="list-style-type: none"> - specialised transport of patients, accompanied by paramedics - primary care given by a paramedic or a doctor during the patient's transport by ambulance <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - transport of patients in vehicles without paramedical practitioners and equipment for lifesaving, see divisions 49, 50 - transport of patients in airplanes without paramedical practitioners and equipment for lifesaving, see division 51 - transport of blood and body organs/fluids, see 86.99
86.93	86.93.00	<p>Activities of psychologists and psychotherapists, except medical doctors</p> <p>Activities of psychologists and psychotherapists, except medical doctors</p> <p>This subclass includes consultation and treatment activities of psychologists (e.g. clinical psychologists, health psychologists, psychotherapists), except medical doctors. Activities of psychiatrists are classified in 86.22.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - consultation and treatment activities of psychologists (e.g. clinical psychologists, health psychologists, psychotherapists), except medical doctors <p>Includes also:</p> <ul style="list-style-type: none"> - music therapy activities performed by psychotherapists/psychologists <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - activities of psychiatrists, see 86.22

	Nace Rev. 2.1	DB25	
	86.94	86.94.00	<p>Nursing and midwifery activities</p> <p>Nursing and midwifery activities</p> <p>This subclass includes nursing and midwifery activities not performed by medical doctors, e.g. activities of independent nurses, who work in own consulting rooms or at patients' homes, and activities of maternity facilities, without permanent supervision of medical doctors.</p> <p>Includes:</p> <ul style="list-style-type: none"> - nursing and midwifery activities not performed by medical doctors, for example: <ul style="list-style-type: none"> • activities of independent nurses, who work in own consulting rooms or at patients' homes • activities of maternity facilities, without permanent supervision of medical doctors <p>Includes also:</p> <ul style="list-style-type: none"> - palliative nursing care activities for outpatients <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - activities of maternity wards in hospitals, under the direct supervision of medical doctors, see 86.10 - activities of residential nursing care facilities, see 87.10 - provision of homecare services, see 88.10
	86.95	86.95.00	<p>Physiotherapy activities</p> <p>This class includes therapies provided by independent professionals to improve mobility, restore function or reduce pain. The therapies provided include physiotherapy, etc.</p> <p>Physiotherapy activities</p> <p>This subclass includes physiotherapy and occupational therapy performed by medical practitioners.</p> <p>Osteopath, chiropractor and acupuncturist activities are classified in 86.96.00. Body treatment techniques are classified in 86.99.00. Non-medical massage is classified in 96.23.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - therapies provided by independent professionals to improve mobility, restore function or reduce pain. The therapies provided include physiotherapy, etc. <p>Includes also:</p> <ul style="list-style-type: none"> - activities of medical massage therapists - activities of ergotherapists - activities of occupational therapists <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - activities of osteopaths, see 86.96 - activities of chiropractors, see 86.96 - body treatment techniques (e.g. shiatsu, Thai massage, Watsu, tui na qigong), see 86.99 - activities of massage salons for non-medical massage, see 96.23

Nace Rev. 2.1	DB25	
86.96	86.96.00	<p>Traditional, complementary and alternative medicine activities</p> <p>This class includes the provision of preventive, curative, or rehabilitative healthcare services by health professionals. The health benefits of these services are not based on scientific data for diagnosing and treating diseases and have so far not been fully assessed in ways that can be universally accepted as being evidence-based.</p> <p>Traditional, complementary and alternative medicine activities</p> <p>This subclass includes the provision of traditional medicine services that comprise a range of long-standing and still-evolving practices, developed within various societies before or during the development of modern medicine. It also includes the provision of complementary therapeutic services (e.g. aromatherapy, body therapy, herbal medicine, nutritional therapy, etc.) and alternative therapeutic services (e.g. homeopathy, chiropractic treatments, osteopathy, etc.).</p> <p>Body treatment techniques such as shiatsu, Thai massage and watsu are classified in 86.99.00. Non-medical massage is classified in 96.23.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - provision of traditional medicine services that comprise a range of long-standing and still-evolving practices, developed within various societies before or during the development of modern medicine (e.g. traditional Chinese therapies such as acupuncture and Chinese herbal medicines, Unani, and traditional African medicines) - provision of complementary therapeutic services (e.g. Alexander therapy, aromatherapy, Bach therapy and other flower therapies, body therapy, Ayurvedic, herbal medicine, naturopathy, nutritional therapy) - provision of alternative therapeutic services (e.g. homeopathy, chiropractic treatments, osteopathy, crystal therapy, iridology, kinesiology, radionics) <p>Includes also:</p> <ul style="list-style-type: none"> - activities of healers - hypnotherapy - reflexology activities - Cesar and Mensendieck remedial therapy activities - naprapathy - acupuncture <p>Excludes:</p> <ul style="list-style-type: none"> - body treatment techniques (e.g. shiatsu, Thai massage, Watsu, tui na qigong), see 86.99

	Nace Rev. 2.1	DB25	
	86.97	86.97.00	<p>Intermediation service activities for medical, dental and other human health services</p> <p>Intermediation service activities for medical, dental and other human health services</p> <p>This subclass includes the intermediation of medical, dental and other human health services, by bringing clients and service providers together for a fee or commission, without the intermediary providing the medical, dental and other human health services that are intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail, and so on). The fee or commission can be received from either the client or the provider of the medical, dental or other human health service. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space). Intermediation activities in connection with institutional stays are classified in 87.91.00.</p> <p>Includes also:</p> <ul style="list-style-type: none"> - appointment reservation service activities for medical, dental and other human health services <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>intermediation service activities for residential care activities, see 87.91</i>

Nace Rev. 2.1	DB25	
86.99	86.99.00	<p>Other human health activities n.e.c.</p> <p>Other human health activities n.e.c.</p> <p>This subclass includes activities for human health n.e.c., e.g. activities of paramedical practitioners in the field of optometry, hydrotherapy, speech therapy, podiatry/chiropractic, dieticians, etc.</p> <p>Physio- and occupational therapy are classified in 86.95.00. Osteopath, chiropractor and acupuncturist activities are classified in 86.96.00. Non-medical massage activities, which primarily focus on well-being, relaxation and general muscle relaxation, are classified in 96.23.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities for human health n.e.c.: <ul style="list-style-type: none"> • activities of paramedical practitioners in the field of optometry, hydrotherapy, speech therapy, podiatry/chiropractic, etc. <p>Includes also:</p> <ul style="list-style-type: none"> - activities of dental paramedical personnel (e.g. dental therapists, school dental nurses or dental hygienists) who may work remote from – but are periodically supervised by – dentists - activities of blood banks, tissue banks, sperm banks, transplant organ banks, biobanks, genome data centres, etc., including collecting, processing, storage and shipping - operation of bone marrow donor registries - activities of orthoptists - activities of podiatrists - activities of skin therapists - health-related monitoring activities (infant nutrition, child health) - activities of dieticians - preventive health activities and disease detection (cancer, tuberculosis, venereal diseases) - transport of blood and body organs/fluids - shiatsu, Thai massage, Watsu, tui na qigong - animal therapy activities (e.g. hippotherapy) - colonic hydrotherapy - dance and movement therapy - art therapy <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>production of artificial teeth, denture and prosthetic appliances by dental laboratories, see 32.50</i> - <i>non-medical laboratory testing, see 71.20</i> - <i>testing activities in the field of food hygiene, see 71.20</i> - <i>hospital activities, see 86.10</i> - <i>medical and dental practice activities, see 86.2</i> - <i>provision of diagnostic imaging services and medical laboratory activities, see 86.91</i> - <i>activities of psychologists (e.g. clinical psychologists, health psychologists, psychotherapists, except medical doctors), see 86.93</i> - <i>nursing and midwifery activities, see 86.94</i> - <i>physiotherapy activities, see 86.95</i> - <i>activities of medical massage therapists, see 86.95</i> - <i>activities of residential nursing care facilities, see 87.10</i> - <i>activities of massage salons for non-medical massage, see 96.23</i>

	Nace Rev. 2.1	DB25	
87			<p>Residential care activities</p> <p>This division includes the provision of residential care combined with either nursing, supervisory or other types of care, as required by the residents. Residential care is a mix of health and social services with the health services being largely nursing services. Residential care activities are provided for residents, who can be staying temporarily.</p> <p>This division also includes activities of residential care centres (providing regular residential care in places specially built or adapted for some target groups). Units are classified depending on target groups.</p> <p>This division excludes:</p> <ul style="list-style-type: none"> - non-residential nursing activities, see 86.94 - non-residential care activities, see division 88
87.1	87.10		<p>Residential nursing care activities</p> <p>Residential nursing care activities</p> <p>This class includes the provision of residential care, with medical assistance, nursing and rehabilitation treatments. These establishments have a permanent core staff of registered or licensed practical nurses that, along with other staff, provide nursing care in combination with personal care. The medical or nursing care services typically include administering medication, performing medical diagnoses and dressing wounds, and are chiefly provided without the supervision of a medical doctor located on the premises.</p> <p>87.10.10 Operation of nursing homes</p> <p>This subclass includes the operation of nursing homes for the elderly.</p> <p>Includes:</p> <ul style="list-style-type: none"> - homes for older persons with nursing care <p>Excludes:</p> <ul style="list-style-type: none"> - <i>palliative nursing care for outpatients, see 86.94.00</i> - <i>activities in homes for the elderly without or with only minimal nursing care, see 87.30.20</i>

	Nace Rev. 2.1	DB25	
87.2	87.20	87.10.20	<p>Institutional stay with nursing care n.e.c.</p> <p>This subclass includes the operation of convalescent homes (other than mental health and substance abuse facilities), nursing care facilities and hospices.</p> <p>Includes:</p> <ul style="list-style-type: none"> - convalescent homes, other than mental health and substance abuse facilities - rest homes with nursing care - operation of nursing facilities - nursing care facilities - nursing homes/hospices - inpatient care hospices for palliative care <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>palliative nursing care for outpatients, see 86.94.00</i> - <i>activities in homes for the elderly without or with only a minimum of nursing care, see 87.30.20</i> - <i>institutional stay and accommodation assistance, e.g. operation of orphanages, school homes and youth homes, temporary shelters for the homeless, see 87.99.90</i>
			<p>Residential care activities for persons living with or having a diagnosis of a mental illness or substance abuse</p>
			<p>Residential care activities for persons living with or having a diagnosis of a mental illness or substance abuse</p> <p>This class includes the provision of residential care (but not licensed hospital care), protective supervision and counselling to persons living with or having a diagnosis of a mental illness, intellectual disability or substance abuse, irrespective of their age.</p>
		87.20.10	<p>Residential care activities in institutions for persons with mental disabilities</p> <p>This subclass includes residential care activities in institutions for persons with mental disabilities, e.g. mental health convalescent homes, residential group homes and assisted living facilities.</p> <p>Includes:</p> <ul style="list-style-type: none"> - mental health convalescent homes - residential group homes for the emotionally disturbed - mental health halfway houses - assisted living facilities for persons having a diagnosis of intellectual disability <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>operation of mental health hospitals, see 86.10</i> - <i>provision of residential nursing care and rehabilitative services for individuals other than those living with or having a diagnosis of a mental illness, see 87.10.20 and 87.30.10</i> - <i>non-residential care activities for persons living with or having a diagnosis of a mental illness (e.g. mental healthcare centres), see division 88</i>

	Nace Rev. 2.1	DB25	
87.3	87.30	87.20.20	<p>Residential care activities in institutions for drug addicts and alcoholics</p> <p>This subclass includes the operation of residential care facilities, e.g. for the treatment of alcohol or drug abuse.</p> <p>Includes:</p> <ul style="list-style-type: none"> - residential facilities for the treatment of substance abuse <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>social work activities with accommodation (e.g. temporary homeless shelters), see 87.99</i>
			<p>Residential care activities for older persons or persons with physical disabilities</p>
		87.30.10	<p>Residential care activities for older persons or persons with physical disabilities</p> <p>This class includes the provision of residential and personal care services for older persons or persons with physical disabilities who are unable to fully care for themselves and/or who choose not to live independently. The care typically includes room, board, supervision and assistance in daily living (for example, housekeeping activities). Nursing care is sometimes provided for residents in separate on-site facilities.</p> <p>Residential care activities in institutions for people with physical disabilities</p> <p>This subclass includes residential care activities in institutions for people with physical disabilities, e.g. provision of residential and personal care services for people with physical disabilities who are unable to care for themselves.</p> <p>Includes:</p> <ul style="list-style-type: none"> - provision of residential and personal care services for older persons or persons with physical disabilities, e.g.: <ul style="list-style-type: none"> • homes for children and young people with severe physical disabilities • residential institutions for adults with severe physical disabilities • residential communities for people with severe physical disabilities <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>residential nursing care activities for older persons, see 87.10.10</i> - <i>provision of residential nursing and rehabilitative services for older persons or persons living with or having a diagnosis of a mental illness, see 87.20.10</i> - <i>social work activities with accommodation, see 87.99.20</i>

	Nace Rev. 2.1	DB25	
87.9		87.30.20	<p>Residential care activities in sheltered housing, etc.</p> <p>This subclass includes residential care activities in sheltered housing, e.g. operation of homes with minimal nursing care for older persons and rest homes without nursing care.</p> <p>Institutional stays with nursing care for the elderly are classified in 87.10.10.</p> <p>Includes:</p> <ul style="list-style-type: none"> - operation of sheltered housing, e.g.: <ul style="list-style-type: none"> • senior living communities with care • nursing homes for the elderly with minimal need for nursing care • rest homes without nursing care <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - residential nursing care activities for older persons, see 87.10.10 - provision of residential nursing and rehabilitative services for older persons or persons living with or having a diagnosis of a mental illness, see 87.20.10 - social work activities with accommodation, see 87.99.20 <p>Other residential care activities</p>
	87.91	87.91.00	<p>Intermediation service activities for residential care activities</p> <p>Intermediation service activities for residential care activities</p> <p>This subclass includes the intermediation of residential care activities, by bringing clients and service providers together for a fee or commission, without the intermediary providing the residential care services that are intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (including door-to-door, face-to-face, telephone, mail, and so on). The fee or commission can be received from either the client or the provider of the residential care service. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space).</p> <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - intermediation service activities for medical, dental and other human health services, see 86.97

	Nace Rev. 2.1	DB25	
	87.99		<p>Other residential care activities n.e.c.</p> <p>This class includes the provision of residential care and assistance services for persons, except older persons and persons with disabilities, who are unable to fully care for themselves or who do not wish to live on their own. The activities are usually carried out by government offices or private organisations.</p> <p>87.99.10 Operation of residential institutions for children and young people</p> <p>This subclass includes the operation of residential institutions for children and young people, e.g. infant homes, orphanages, school homes, youth homes and boarding houses, as well as maternity homes.</p> <p>The operation of childcare facilities is classified in group 88.91.</p> <p>Includes:</p> <ul style="list-style-type: none"> - residential and social assistance activities provided on a round-the-clock basis to children and young people, where medical treatment or education are not essential elements, e.g.: <ul style="list-style-type: none"> • operation of infant homes • operation of orphanages • operation of children's boarding homes and hostels <p>Includes also:</p> <ul style="list-style-type: none"> - operation of maternity homes <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>funding and administration of compulsory social security programmes, see 84.30.00</i> - <i>activities of residential nursing care facilities, see 87.10.20</i> - <i>provision of residential nursing and rehabilitative services for persons living with or having a diagnosis of a mental illness, see 87.20.10</i> - <i>residential care activities for persons having a diagnosis of intellectual disability, see 87.20.10</i> - <i>residential care activities for older persons or persons with physical disabilities,, see 87.30.10</i> - <i>child day-care activities, see 88.91</i> - <i>adoption service activities, see 88.99.90</i>

	Nace Rev. 2.1	DB25	
		87.99.20	<p>Family care activities</p> <p>This subclass includes family care activities, e.g. 24-hour care for children and young people or people with extensive physical or mental disabilities placed in private homes in accordance with contact with public authorities. Home care for people with mental disabilities is classified in 87.20.10.</p> <p>Includes:</p> <ul style="list-style-type: none"> - residential and social assistance activities provided on a round-the-clock basis to children and young people or people with extensive physical or mental disabilities placed in private homes in accordance with contact with public authorities <p>Includes also:</p> <ul style="list-style-type: none"> - other residential family support activities <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>funding and administration of compulsory social security programmes, see 84.30.00</i> - <i>activities of residential nursing care facilities, see 87.10.20</i> - <i>provision of residential nursing and rehabilitative services for persons living with or having a diagnosis of a mental illness, see 87.20.10</i> - <i>residential care activities for persons having a diagnosis of intellectual disability, see 87.20.10</i> - <i>residential care activities for older persons or persons with physical disabilities, see 87.30.10</i>
		87.99.30	<p>Operation of refugee and asylum centres</p> <p>This subclass includes the operation of refugee and asylum centres, e.g. providing accomodation of disaster victims, refugees and immigrants, including temporary or long-term stays.</p> <p>Includes:</p> <ul style="list-style-type: none"> - provision of residential services for refugees, immigrants, etc.

	Nace Rev. 2.1	DB25	
		87.99.90	<p>Operation of other forms of institutional accommodation</p> <p>This subclass includes the operation of other forms of institutional accommodation, e.g. care homes, residential homes, sheltered boarding houses, homeless shelters, crisis centers, etc.</p> <p>Institutional stays with nursing care are classified in 87.10.20.</p> <p>Includes:</p> <ul style="list-style-type: none"> - provision of accommodation in care homes, reception homes, protected boarding houses, hostels for the homeless, shelters, etc. <p>Includes also:</p> <ul style="list-style-type: none"> - operation of halfway houses, e.g.: <ul style="list-style-type: none"> • for groups of persons with social or personal problems • for delinquents and offenders - juvenile correction homes <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>funding and administration of compulsory social security programmes, see 84.30.00</i> - <i>activities of residential nursing care facilities, see 87.10.20</i> - <i>provision of residential nursing and rehabilitative services for persons living with or having a diagnosis of a mental illness, see 87.20.10</i> - <i>residential care activities for persons having a diagnosis of intellectual disability, see 87.20.10</i> - <i>residential care activities for older persons or persons with physical disabilities,, see 87.30.10</i>

	Nace Rev. 2.1	DB25	
88			<p>Social work activities without accommodation</p> <p>This division includes the provision of a variety of social assistance services directly to clients. The activities in this division exclude accommodation services, except on a temporary basis.</p>
88.1			<p>Social work activities without accommodation for older persons or persons with disabilities</p>
	88.10		<p>Social work activities without accommodation for older persons or persons with disabilities</p> <p>This class includes social work activities without accommodation. It includes social, counselling, welfare, referral and similar services, which are aimed at older persons or persons with disabilities in their homes or elsewhere and carried out by government offices or by private organisations, national or local self-help organisations and by specialists providing counselling services.</p>
		88.10.10	<p>Operation of domestic help services</p> <p>This subclass includes social, welfare and similar services, which are aimed at older persons or persons with disabilities in their homes, e.g. visiting older persons and persons with disabilities and providing home assistance services for older persons or persons with disabilities.</p> <p>Includes:</p> <ul style="list-style-type: none"> - provision of social measures, advice, welfare measures, referral to institutions and similar services provided to the elderly or persons with disabilities in their homes, e.g.: <ul style="list-style-type: none"> • activities of caregivers (home assistance) • provision of homecare services • provision of home assistance services, such as to carry out domestic tasks, rendered to persons having a diagnosis of temporary medical impairment • visiting the elderly and persons with disabilities <p>Excludes:</p> <ul style="list-style-type: none"> - funding and administration of compulsory social security programmes, see 84.30.00 - activities of independent nurses provided in patients' homes, see 86.94.00 - home help as part of an integrated care scheme, see 87.10.10 - activities corresponding to the description in this class, but including accommodation, see 87.30.20 - operation of day-care schemes for children with disabilities, see 88.91

	Nace Rev. 2.1	DB25	
		88.10.20	<p>Operation of day centres, etc.</p> <p>This subclass includes social, welfare and similar services, which are aimed at older persons or persons with disabilities in day care centers, e.g. day-care activities for older persons or persons with disabilities and operation of activity centers. The operation of day care centers that are part of an integrated care system is classified in 87.10.10.</p> <p>Includes:</p> <ul style="list-style-type: none"> - provision of social measures, advice, welfare measures, referral to institutions and similar services provided to the elderly or persons with disabilities by public institutions or private organisations, national or local aid organisations and specialists providing advice: <ul style="list-style-type: none"> • operation of day centres for the elderly or adults with disabilities <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>funding and administration of compulsory social security programmes, see 84.30.00</i> - <i>activities corresponding to the description in this class, but which are residential, see 87.30.20</i> - <i>operation of childcare schemes for children with disabilities, see 88.91</i>
		88.10.30	<p>Operation of rehabilitation institutions</p> <p>This subclass includes the operation of rehabilitation institutions, including vocational rehabilitation and habilitation activities for persons with physical disabilities where the education component is limited. The operation of institutions for persons with drug addiction or alcohol-related disorders is classified in 87.20.20.</p> <p>Includes:</p> <ul style="list-style-type: none"> - provision of social measures, advice, welfare measures, referral to institutions and similar services provided to the elderly or persons with disabilities by public institutions or private organisations, national or local aid organisations and specialists providing advice: <ul style="list-style-type: none"> • vocational rehabilitation and qualification activities for persons with physical disabilities where the educational component is limited • operation of sheltered workshops <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>funding and administration of compulsory social security programmes, see 84.30.00</i> - <i>residential facilities for the treatment of substance abuse, see 87.20.20</i> - <i>residential institutions for children with severe physical or mental disabilities, see 87.30.10 and 87.20.10</i> - <i>activities similar to those described in this class, but including accommodation, see 87.30.20</i> - <i>day-care activities for children with disabilities, see 88.91</i>

	Nace Rev. 2.1	DB25	
88.9	88.91		<p>Other social work activities without accommodation</p> <p>Child day-care activities</p> <p>This class includes child day-care activities provided in private homes or day-care centres and after-school care activities.</p> <p>88.91.10 Day-care activities in private homes for age 0-2</p> <p>This subclass includes day-care activities in private homes for age 0-2, provided by the municipality or without public support. It also includes the operation of day-care for children with disabilities.</p> <p>Includes:</p> <ul style="list-style-type: none"> - provision of day-care in private homes, with public subsidy - provision of day-care for children in private homes, without public subsidy <p>Includes also:</p> <ul style="list-style-type: none"> - provision of day-care activities for children with disabilities in private homes <p>88.91.20 Day-care activities for age 0-2</p> <p>This subclass includes the operation of nurseries and day-care institutions for children aged 0-3 years, including care arrangements for children with disabilities. The operation of age-integrated institutions is classified in 88.91.50.</p> <p>Includes:</p> <ul style="list-style-type: none"> - provision of day-care in nurseries , for children mainly aged 0-2 years <p>Includes also:</p> <ul style="list-style-type: none"> - day-care activities for children provided in or day-care centre <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>provision of age-integrated day-care activities, see 88.91.50</i> <p>88.91.30 Day-care activities for age 3-6</p> <p>This subclass includes the operation of kindergartens and day-care institutions for children aged 2-6 years, including care arrangements for children with disabilities. The operation of age-integrated institutions is classified in 88.91.50.</p> <p>Includes:</p> <ul style="list-style-type: none"> - provision of day-care in nurseries, for children mainly aged 3-6 years <p>Includes also:</p> <ul style="list-style-type: none"> - provision of day-care for children with disabilities, predominantly aged 3-6 years <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>provision of age-integrated day-care activities, see 88.91.50</i> <p>88.91.40 Operation of municipal after-school care facilities for age 5-14</p> <p>This subclass includes the operation of municipal after-school care facilities for age 5-14, including recreation centers and leisure centres.</p> <p>Includes:</p> <ul style="list-style-type: none"> - operation of children's clubs and childcare facilities, mainly for children aged 7-14

	Nace Rev. 2.1	DB25	
		88.91.50	<p>Day-care activities for age 0-6</p> <p>This subclass includes the operation of age-integrated institutions, e.g. day-care centers intended for children aged 0-14 years, 0-6 years or 3-14 years, including special day-care centers for children with extensive physical or mental disabilities.</p> <p>Includes:</p> <ul style="list-style-type: none"> - provision of day-care activities, for children aged 0-14 years, 0-6 years or 3-14 years -provision of day-care activities, for children with severe physical or mental disabilities
		88.91.60	<p>Operation of municipal after-school leisure centres for age 10-18</p> <p>This subclass includes the operation of municipal after-school leisure activities for age 10-18, including leisure and youth clubs.</p> <p>The operation of leisure centres is classified in 88.91.40.</p> <p>Includes:</p> <ul style="list-style-type: none"> - provision of after-school leisure activities, intended for older children and adolescents <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - operation of sports clubs, see 93.12.00 - operation of leisure centres, see 88.91.40
	88.99		<p>Other social work activities without accommodation n.e.c.</p>
		88.99.10	<p>Support activities related to health, social and charitable purposes</p> <p>This subclass includes fundraising or other support activities aimed at social work or for health, social and charitable purposes.</p> <p>Includes:</p> <ul style="list-style-type: none"> - operation of relief organisations and national or local aid organisations as well as specialists offering advice: <ul style="list-style-type: none"> • fundraising or other social work <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - funding and administration of compulsory social security programmes, see 84.30.00

	Nace Rev. 2.1	DB25	
		88.99.20	<p>Activities to support refugees and disaster victims, etc.</p> <p>This subclass includes activities to support refugees and disaster victims, etc., including cultural and intercultural mediation activities. It also includes refugee resettlement activities.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities to support disaster victims, refugees, immigrants, etc.: <ul style="list-style-type: none"> • efforts for disaster victims, refugees, immigrants, etc. • cultural and intercultural mediation, which aims to prevent difficulties in adults who have difficulty entering social contexts and the labor market, eliminate the social marginalization of children and young people, rehabilitate adults and minors in prisons, on parole and released persons, and resocialise adults to an active life • provision of services, including counseling, related to resettlement for refugees and disaster victims, etc. <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>legal mediation activities, see 69.10.00</i> - <i>financing and administration of compulsory social security schemes, see 84.30.00</i> - <i>activities corresponding to the description in this class, but which are temporary, see 87.99.30</i> - <i>operation of associations, endowments and foundations with charitable purposes, see 88.99.10</i>
		88.99.90	<p>Other social support and counselling activities without accommodation</p> <p>This subclass includes other social support and counselling activities without accommodation, e.g. child and youth support activities and day facilities for homeless persons and other socially vulnerable groups.</p> <p>Includes:</p> <ul style="list-style-type: none"> - social work activities connected to support and advice, e.g.: <ul style="list-style-type: none"> • support activities for children and young people • adoption service activities • activities for the prevention of cruelty to children and others • financial advice for families, marriage and family advice, credit and debt counselling services • local social work, community and neighbourhood activities • vocational rehabilitation and qualification activities for the unemployed, provided that the educational component is limited • assessment of eligibility for social assistance, housing subsidies or similar • operation of drop-in centres for the homeless and other socially vulnerable groups <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>legal mediation activities, see 69.10.00</i> - <i>financing and administration of compulsory social security schemes, see 84.30.00</i> - <i>activities corresponding to the description in this subgroup, but including accommodation, see 87.99.90</i>

	Nace Rev. 2.1	DB25	
S			<p>Arts, sports and recreation</p> <p>This section includes a wide range of activities to meet varied cultural, sports and recreational interests of their customers, including live performances, entertainment, the operation of cultural and natural heritage sites, and gambling.</p> <p>This section also includes services that facilitate entertainment events and live performances.</p>
90			<p>Arts creation and performing arts activities</p> <p>This division includes arts creation and performing arts activities and the operation of facilities and provision of services to meet cultural and entertainment interests. This includes the production and promotion of, and participation in, live performances, events or exhibits intended for public viewing; the provision of artistic, creative or technical skills for the production of artistic products, live performances and events.</p> <p>This division excludes:</p> <ul style="list-style-type: none"> - motion picture and video production/distribution, see 59.11, 59.12, 59.13 - motion picture projection, see 59.14 - radio and television broadcasting, see 60.10, 60.20 - photographic activities, see 74.20 - cultural education (non-academic teaching of instrument playing, painting, acting, dancing, etc.), see 85.52 - the operation of museums of all kinds, archaeological and historical sites and monuments, libraries, archives, botanical and zoological gardens; the preservation of historical sites; activities of nature reserves; see division 91 - conservation and restoration of cultural heritage, see 91.30 - gambling and betting activities, see 92.00 - sports, amusement and recreation activities, see division 93

	Nace Rev. 2.1	DB25	
90.1			<p>Arts creation activities</p> <p>This group includes activities in literary creation, musical composition, visual arts creation and related activities.</p>
	90.11	90.11.00	<p>Literary creation and musical composition activities</p> <p>Literary creation and musical composition activities</p> <p>This subclass includes activities of individual writers, for all subjects, including fictional writing, etc. This subclass also includes musical composition, texts and compositions writing on behalf of someone else, and activities of journalists and bloggers whose content is published by a third party.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of individual writers, for all subjects, including fictional writing, etc. - musical composition - texts and compositions writing on behalf of someone else - activities of scriptwriting - activities of journalists whose content is published by a third party - activities of bloggers whose content is published by a third party <p>Includes also:</p> <ul style="list-style-type: none"> - technical writing <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - (re)production, distribution of books and music, see section J - activities of translators working on book editing, see 74.30 - activities of independent musicians and actors participating in video and audiovisual content of all kinds, see 90.20
	90.12	90.12.00	<p>Visual arts creation activities</p> <p>This class includes the activities of creation and production of works of the visual arts.</p> <p>Visual arts creation activities</p> <p>This subclass includes activities of independent artists (e.g. sculptors, painters, cartoonists, calligraphers, engravers, etchers), digital forms of visual arts creation, and creations of art featuring light installations.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of independent artists (e.g. sculptors, painters, cartoonists, calligraphers, engravers, etchers) - digital forms of visual arts creation - creating of art featuring light installations <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - manufacture of statues, other than artistic originals, see 23.70 - motion picture and video production, see 59.11, 59.12 - photographic activities, see 74.20 - activities of personal theatrical or artistic agents or agencies, see 74.99 - casting activities, see 78.10 - intermediation service activities for theatrical, sport, amusement and entertainment tickets, see 82.40 - choreography activities, see 90.13 - creation and presentation of light and sound shows, see 93.29

	Nace Rev. 2.1	DB25	
90.2	90.13	90.13.00	<p>Other arts creation activities</p> <p>Other arts creation activities</p> <p>This subclass includes activities related to performing arts, e.g. choreography activities.</p> <p>Includes:</p> <ul style="list-style-type: none"> - choreography activities <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - renovation, renewal, reconstruction and retrofitting of historical and archaeological sites and buildings, see 43.99 - operation of museums of all kinds, see 91.21 - repair of furniture not considered cultural heritage and non-historical, see 95.24
	90.20		<p>Activities of performing arts</p> <p>This class includes activities in the performing arts and related activities.</p>
		90.20.10	<p>Theater and concert productions</p> <p>This subclass includes live stage productions (theatrical presentations, concerts, operas, dances and others), including activities of performing groups, circuses or companies, orchestras or bands.</p> <p>Includes:</p> <ul style="list-style-type: none"> - live stage productions (theatrical presentations, concerts, operas, dances and others), e.g.: <ul style="list-style-type: none"> • activities of performing groups, circuses or companies, orchestras or bands <p>90.20.20 Activities of self-employed performing artists</p> <p>This subclass includes activities of performing artists (e.g. actors, stand-up comedians, dancers, musicians, activities of independent musicians, conductors, and freelance photo models).</p> <p>Activities of personal managers or agencies for actors and other persons are classified in 74.99.90.</p> <p>Includes:</p> <ul style="list-style-type: none"> - live stage productions (theatrical presentations, concerts, operas, dances and others), e.g.: <ul style="list-style-type: none"> • activities of performing artists (e.g. actors (including stand-up comedians), dancers, musicians (including activities of independent musicians), conductors) <p>Includes also:</p> <ul style="list-style-type: none"> - activities of photo models <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - publishing texts and photographs and other contents without video by influencers or bloggers, see 58.19.00 - production of video and audiovisual content, including vlogs, see 59.11.00 - activities of personal theatrical or artistic agents or agencies, see 74.99.90 - casting activities, see 78.10.00 - activities of bloggers not self-publishing their own created content, see 90.11.00

	Nace Rev. 2.1	DB25	
90.3			<p>Support activities to arts creation and performing arts</p> <p>This group includes support activities to arts creation and performing arts. It includes activities supporting the production of theatre, opera and ballet performances, musicals, events and others, activities of producers of artistic performances, inside or outside the premises.</p>
	90.31		<p>Operation of arts facilities and sites</p>
		90.31.00	<p>Operation of arts facilities and sites</p> <p>This subclass includes the installation of arts facilities (e.g. concert halls, theatre halls, cultural centres) and operation of arts facilities, which support artistic creation in visual arts.</p> <p>Includes:</p> <ul style="list-style-type: none"> - operation of arts facilities (e.g. concert halls, theatre halls, cultural centres) - operation of arts facilities, which support artistic creation in visual arts <p>Includes also:</p> <ul style="list-style-type: none"> - operation of music venues, music clubs and similar facilities for live performances <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>retail sale of paintings and sculptures (activities of commercial art galleries), see 47.69</i> - <i>activities of bars, pubs and similar facilities which predominantly serve beverages, and may include the provision of live music and dance activities, see 56.30</i> - <i>operation of cinemas, see 59.14</i> - <i>intermediation service activities for theatrical, sport, amusement and entertainment tickets, see 82.40</i> - <i>operation of arts facilities for own ensemble, see 90.20</i> - <i>operation of museums of all kinds, see 91.21</i> - <i>operation of dance floors and ballrooms where beverage serving is not the main activity, see 93.29</i>

	Nace Rev. 2.1	DB25	
	90.39	90.39.10	<p>Other support activities to arts and performing arts</p> <p>Technical planning, delivery, setup and operation of equipment for events</p> <p>This subclass includes the rental of technical equipment, with operators, mainly to organisers of artistic events, e.g. concerts, theater performances, music festivals, etc. Rental and leasing of other materials and equipment, without installation and operator, is classified in 77.39.10 and 77.39.90.</p> <p>Includes:</p> <ul style="list-style-type: none"> - technical planning, delivery, set-up and operation of audiovisual equipment and special effects in connection with the holding of artistic events, e.g.: <ul style="list-style-type: none"> • professional radio, TV and communication equipment • film production equipment - rental of equipment and personnel for artistic events (e.g. for the set-up and operation of lighting, sound and stage equipment) - rental and installation of furniture and other equipment for artistic events <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - production of motion pictures, including digital distribution, for direct projection in theatres or for broadcasting or streaming, see 59.11.00 - broadcasting of live performances and events, see 60.20.00 - rental of furniture, without installation, see 77 - activities of performing artists and groups, see 90.20.20 - technical planning, supply, setting-up and operation of audiovisual equipment and special effects associated with the organisation of non-artistic events, see 93.29.90 - rental of other equipment and personnel for e.g. installation and operation of lighting, sound and stage equipment, for non-artistic events, e.g. sports events or trade fairs, see 93.29.90

	Nace Rev. 2.1	DB25	
		90.39.20	<p>Other support activities to arts and performing arts n.e.c.</p> <p>This subclass includes support activities to the performing arts for production of live stage presentations (e.g. theatrical presentations, concerts, opera, dance, other stage productions), such as activities of producers, stage-set designers and builders, scene-shifters, lighting engineers, etc. It also includes organisation of cultural and entertainment events (e.g. film festivals, music and dance festivals) and activities of film and theatre directors, dramaturges, film promoters and programmes creators. Activities of personal managers or agencies for actors and other persons are classified in 74.99.90.</p> <p>Includes:</p> <ul style="list-style-type: none"> - services related to artistic creation for the production of live stage performances (e.g. theatre performances, concerts, opera, dance and other stage productions), e.g. provided by: <ul style="list-style-type: none"> • programme directors, set designers, set workers, stage changers, lighting technicians, etc. - organisation of cultural and entertainment events (e.g. film festivals or music and dance festivals) - activities carried out by film and theatre directors, dramaturgs, film promoters and programme directors or programme managers <p>Includes also:</p> <ul style="list-style-type: none"> - activities of producers or promoters of live arts events <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>production of films, including digital distribution, for direct screening in cinemas or for television broadcasting or streaming, see 59.11.00</i> - <i>television broadcasting of live performances and events, see 60.20.00</i> - <i>activities of personal managers or agencies for actors and other persons, see 74.99.90</i> - <i>casting activities, see 78.10.00</i> - <i>organisation of conferences, congresses, fairs and exhibitions, see 82.30.00</i> - <i>activities of performing artists and groups, see 90.20.20</i> - <i>programme management or organisation of sporting events, with or without facilities, see 93.19.00</i> - <i>technical planning, supply, installation and operation of audiovisual equipment and special effects in connection with the organisation of events other than artistic events, see 93.29.90</i>

	Nace Rev. 2.1	DB25	
91			<p>Libraries, archives, museums and other cultural activities</p> <p>This division includes the activities of libraries and archives; the operation of museums of all kinds, heritage collections of all types, including library and archival documents, botanical and zoological gardens; the operation of archaeological and historical sites or buildings and the activities of nature reserves. These activities include the identification, collection, inventory, conservation/restoration and mediation of cultural or natural, tangible and intangible heritage. It also includes the preservation and exhibition of objects, sites and natural wonders of historical, cultural or educational interest (for example, World Heritage Sites).</p> <p>This division excludes:</p> <ul style="list-style-type: none"> - manufacture of musical instruments, see 32.20 - renovation, renewal, reconstruction and retrofitting of historical and archaeological sites and buildings, see 43.99 - retail sale of paintings and sculptures (activities of commercial art galleries), see 47.69 - retail sale of second-hand goods, see 47.79 - warehousing, storage and support activities for transportation, see division 52 - insurance activities, see division 65 - architectural activities to support the conservation and restoration of cultural heritage properties, see 71.11 - research activities, conservation sciences devoted to cultural heritage, see division 72 - activities of tourist guides and lecturers, see 79.90 - sports, amusement and recreation activities (e.g. the operation of bathing beaches and recreation parks), see division 93 - repair of musical instruments not considered cultural heritage and non-historical, see 95.29

	Nace Rev. 2.1	DB25	
91.1			<p>Library and archive activities</p> <p>This group includes activities related to the management, care, preservation and assessment of libraries and archives.</p> <p>This group includes:</p> <ul style="list-style-type: none"> - documentation and information activities of libraries and archives of all kinds, including reading, listening and viewing rooms, providing library and archive services to the general public or to a specific public (e.g. students, scientists, staff members) - operation of public archives (at governmental, regional or local level) or of private archives (artists', historians', writers' archives, etc.) - organisation of a library collection, whether specialised or not, cataloguing collections - lending and storage of books, maps, periodicals, films, records, tapes, works of art, archives, etc. - retrieval activities in order to comply with information requests, etc. <p>This group excludes:</p> <ul style="list-style-type: none"> - conservation and restoration of cultural heritage, see 91.30
	91.11	91.11.00	<p>Library activities</p> <p>Library activities</p> <p>This subclass includes documentation and information activities of libraries of all kinds (including digital libraries), as well as reading, listening and viewing rooms.</p> <p>Includes:</p> <ul style="list-style-type: none"> - documentation and information activities of libraries of all kinds (including digital libraries), reading, listening and viewing rooms: <ul style="list-style-type: none"> • organisation of a collection, whether specialised or not • cataloguing collections • lending and storage of books, maps, periodicals, films, records, tapes, works of art, etc. • retrieval activities in order to comply with information requests, etc. <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>conservation and restoration of cultural heritage, see 91.30</i>

	Nace Rev. 2.1	DB25	
	91.12	91.12.00	<p>Archive activities</p> <p>This class includes activities carried out by archival services of all types, with a view to building, storing, classifying, physical or digital archive collections and communicating them to the general public or to a particular category of users.</p> <p>Archive activities</p> <p>This subclass includes activities of public archives providing a service to the general public or to a special clientele (e.g. students, scientists, staff members) as well as the operation of government archives. Digitisation of archival documents for digital archive collections is also included.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of public archives providing a service to the general public or to a special clientele (e.g. students, scientists, staff members) as well as the operation of government archives - activities related to the acquisition or collection of archives - activities related to the identification, stocktaking, description and classification of archives - activities related to the safety and maintenance of archive items (monitoring of the sanitary status and of climatic conditions, safety and security, rehabilitation) - activities related to the communication of archives to the public on site or remotely - digitisation of archival documents for digital archive collections <p>Includes also:</p> <ul style="list-style-type: none"> - archiving of all kinds of documents (in paper or electronic form) <p>Excludes:</p> <ul style="list-style-type: none"> - retail sale of manuscripts, see 47.69 - storage of data files, see 63.10 - digitisation of files (linked to further processing of data), see 63.10 - digitisation of files (without any other related activity), see 82.10 - conservation and restoration of cultural heritage, see 91.30

	Nace Rev. 2.1	DB25	
91.2			<p>Museum, collection, historical site and monument activities</p> <p>This group includes the operation, management, care, exhibition and assessment of cultural heritage: tangible, intangible and digital in a wide variety of types of collections (both private and public). It includes activities pertaining to cultural heritage places as a result of human intervention in its surroundings, from landscapes to gardens, from historical and archaeological sites to buildings.</p> <p>This group excludes:</p> <ul style="list-style-type: none"> - renovation, renewal, reconstruction and retrofitting of historical and archaeological sites and buildings, see 43.99 - retail sale of paintings and sculptures (activities of commercial art galleries), see 47.69 - architectural activities to support the conservation and restoration of cultural heritage properties, see 71.11 - activities related to conservation and restoration of cultural heritage, see 91.30
	91.21	91.21.00	<p>Museum and collection activities</p> <p>Museum and collection activities</p> <p>This subclass includes the operation, management, care, preservation, assessment and exhibition of collections of museums of all kinds and in historic houses and national galleries. Activities of art galleries, exhibiting art (not for sale), are also included.</p> <p>Includes:</p> <ul style="list-style-type: none"> - operation, management, care, assessment and exhibition of collections of museums of all kinds: <ul style="list-style-type: none"> • museums or art museums, including applied art, crafts and design museums (e.g. jewellery, furniture, costumes, ceramics, silverware) • natural history, science and technology museums, historical museums (including military museums) • other specialised museums • open-air museums, ecomuseums, digital and virtual museums - collection activities in historic houses and national galleries - interpretation centres for ethnographic, religious and folk art (at local or regional level) - activities of art galleries, exhibiting art (not for sale) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - retail sale of paintings and sculptures (activities of commercial art galleries), see 47.69 - library activities, see 91.11 - archive activities, see 91.12 - conservation and restoration of cultural heritage, see 91.30 - repair of furniture not considered cultural heritage and non-historical, see 95.24

	Nace Rev. 2.1	DB25	
91.3	91.22		<p>Historical site and monument activities</p> <p>This class includes the operation and preservation of cultural heritage places as a result of human intervention in its surroundings, from landscapes to gardens and from buildings to sites (natural and built heritage).</p>
		91.22.00	<p>Historical site and monument activities</p> <p>This subclass includes the operation and preservation of historical sites and buildings as well as the operation and preservation of archaeological sites open to visitors. Renovation, renewal, reconstruction and refurbishment of historical and archaeological areas and buildings are classified in 43.99.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - operation and preservation of historical sites and buildings - operation and preservation of archaeological sites open to visitors <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - renovation, renewal, reconstruction and retrofitting of historical and archaeological sites and buildings, see 43.99 - conservation and restoration of cultural heritage, see 91.30 - architectural activities to support the conservation and restoration of cultural heritage properties, see 71.11 - archaeological excavations, see 72.20
	91.30		<p>Conservation, restoration and other support activities for cultural heritage</p>
		91.30.00	<p>Conservation, restoration and other support activities for cultural heritage</p> <p>Conservation, restoration and other support activities for cultural heritage</p> <p>This subclass includes the conservation and restoration of historical and archaeological assets of all types of materials, whether the assets are movable or stationary. Renovation, renewal, reconstruction and refurbishment of historical and archaeological areas and buildings are classified in 43.99.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - conservation and restoration of historical and archaeological assets of all types of materials, whether the assets are movable or stationary <p>Includes also:</p> <ul style="list-style-type: none"> - consulting regarding the conservation and restoration of cultural heritage - activities necessary for the digitisation of cultural heritage, e.g.: <ul style="list-style-type: none"> • gathering the information and data needed for the creation of virtual replicas <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - renovation, renewal, reconstruction and retrofitting of historical and archaeological sites and buildings, see 43.99 - architectural activities to support the conservation and restoration of cultural heritage properties, see 71.11 - conservation science (research and development activities devoted to cultural heritage), see division 72 - archaeological excavations, see 72.20 - repair of furniture not considered cultural heritage and non-historical, see 95.24 - repair of musical instruments not considered cultural heritage and non-historical, see 95.29

	Nace Rev. 2.1	DB25	
91.4			<p>Botanical and zoological garden and nature reserve activities</p>
	91.41		<p>Botanical and zoological garden activities</p>
		91.41.00	<p>Botanical and zoological garden activities</p> <p>This subclass includes the operation of botanical and zoological gardens, including children's zoos, and operation of aquariums.</p> <p>Includes:</p> <ul style="list-style-type: none"> - operation of botanical and zoological gardens, including children's zoos - operation of aquariums <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>landscape and gardening activities, see 81.30</i> - <i>operation of sport fishing and hunting preserves, see 93.19</i>
	91.42		<p>Nature reserve activities</p>
		91.42.00	<p>Nature reserve activities</p> <p>This subclass includes the operation of nature reserves, including wildlife preservation, etc., and the conservation and maintenance services of national parks, nature parks and reserves.</p> <p>Includes:</p> <ul style="list-style-type: none"> - operation of nature reserves, including wildlife preservation, etc. - conservation and maintenance services of national parks, nature parks and reserves <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>protection or restoring activities of agricultural land, see division 01</i> - <i>protection or restoring activities of forestry land, see division 02</i> - <i>protection or restoring activities of landscape (e.g. for parks, gardens), see 81.30</i> - <i>operation of sport fishing and hunting preserves, see 93.19</i>

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92			<p>Gambling and betting activities</p> <p>This division includes the operation of gambling facilities (for example, casinos, bingo halls, electronic gambling machines) and the provision of gambling services (for example, lotteries, off-track betting). These gambling and betting activities can be carried out in gambling facilities or online.</p> <p>This division excludes: - operation of coin-operated games, see 93.29</p>
92.0	92.00		<p>Gambling and betting activities</p>
	92.00	92.00.00	<p>Gambling and betting activities</p> <p>Gambling and betting activities</p> <p>This subclass includes gambling and betting activities, for example bookmaking and other betting operations, operation of casinos, sale of lottery tickets and sports betting. Operation of gambling or lottery games, inclusive online games, is also included.</p> <p>Includes:</p> <ul style="list-style-type: none"> - gambling and betting activities, for example: <ul style="list-style-type: none"> • bookmaking and other betting operations • off-track betting • operation of casinos (including floating casinos) • sale of lottery tickets on own account • operation (exploitation) of coin-operated gambling machines • quiz app subscriptions with prizes • sports betting • operation of card games as a betting activity • operation of gambling or lottery games <p><i>Excludes:</i> - operation of clubs for card games (e.g. bridge clubs), see 93.12</p>

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93			<p>Sports activities and amusement and recreation activities</p> <p>This division includes sports activities in any form of physical activity undertaken, either occasionally or in an organised participatory manner, with the aim of expressing and improving physical fitness and mental well-being, and of establishing social links or achieving results in competitions at all levels.</p> <p>This division includes the provision of amusement and recreation activities.</p> <p>This division also includes:</p> <ul style="list-style-type: none"> - organisation of sporting events <p>This division excludes:</p> <ul style="list-style-type: none"> - dramatic arts, music, other arts and entertainment (e.g. the production of live theatrical presentations, concerts, opera or dance productions, other stage productions), see division 90 - the operation of museums of all kinds, archaeological and historical sites and monuments, libraries, archives, botanical and zoological gardens; the preservation of historical sites; activities of nature reserves; see division 91

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93.1			<p>Sports activities</p> <p>This group includes the operation of sports facilities; activities of sports teams or clubs primarily participating in live sporting events; independent athletes engaged in participating in live sports or racing events; activities related to training animals for sports or entertainment; activities of sports trainers providing specialised services to support participants in sporting events or competitions; operation of arenas and stadiums; other activities of organising, promoting or managing sporting events n.e.c.</p> <p>This group excludes: - sports and recreation education activities, see 85.51</p>
	93.11	93.11.00	<p>Operation of sports facilities</p> <p>Operation of sports facilities</p> <p>This subclass includes the installation of facilities for outdoor or indoor sporting events (open, closed or covered, with or without spectator seating). Organisation and operation of outdoor or indoor sporting events for professionals or amateurs by organisations in their own facilities (not by sports clubs) is also included.</p> <p>Includes:</p> <ul style="list-style-type: none"> - operation of facilities for outdoor or indoor sporting events (open, closed or covered, with or without spectator seating) - organisation and operation of outdoor or indoor sporting events for professionals or amateurs by organisations in their own facilities (not by sports clubs) <p>Includes also:</p> <ul style="list-style-type: none"> - managing and providing the staff to operate these facilities - provision of equipment to operate these facilities - operation of sports areas, which may include the operation of cableways, ski lifts and chairlifts - management of outdoor sport-equipped areas - operation of grass-roots sporting facilities <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - transport by cableways, ski lifts and chairlifts, which may include the preparation of ski slopes, see 49.34 - rental of recreation and sports equipment, see 77.21 - organisation and operation of outdoor or indoor sporting events for professionals or amateurs by sports clubs, see 93.12 - activities of fitness facilities, see 93.13 - organisation and operation of outdoor or indoor sporting events for professionals or amateurs by organisations (not by sports clubs) without own facilities, see 93.19 - park and beach activities, see 93.29

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93.12		<p>Activities of sports clubs</p> <p>This class includes the activities of sports clubs, which, whether professional, semi-professional or amateur clubs, give their members the opportunity to engage in sporting activities.</p> <p>Sports clubs are typically non-profit entities, but inclusion in the sports sector is legitimised by the prevailing purpose of the activity carried out (in other words, the promotion of practicing sports). The activities of education, training, sale of advertising space and provision of clubhouse services are, in this context, ancillary activities, which may have a prevailing weight at an economic level, but which are instrumental with respect to the prevailing purpose of the activity carried out and for its perpetuation.</p> <p>93.12.00 Activities of sports clubs</p> <p>This subclass includes the operation of all types of sports clubs and sports associations, including clubs for e-sports or card games, such as football clubs, golf clubs, etc. Sports clubs are typically non-profit entities, but inclusion in the sports sector is legitimised by the prevailing purpose of the activity carried out (in other words, the promotion of practicing sports). The activities of education, training, sale of advertising space and provision of clubhouse services are, in this context, ancillary activities, which may have a prevailing weight at an economic level, but which are instrumental with respect to the prevailing purpose of the activity carried out and for its perpetuation.</p> <p>The operation of sports facilities is classified in 93.11.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - operation of sports clubs, e.g.: <ul style="list-style-type: none"> • football clubs • bowling clubs • swimming clubs • golf clubs • boxing clubs • winter sports clubs • chess clubs • track and field clubs • shooting clubs • e-sports clubs • card game clubs (e.g. bridge clubs) <p>Includes also:</p> <ul style="list-style-type: none"> - organisation and operation of outdoor or indoor sporting events for professionals or amateurs by sports clubs - provision of clubhouse services by sports clubs - sports training within sports clubs <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - sports instruction by individual teachers/trainers, see 85.51 - operation of sports facilities, see 93.11 - activities of individual own account sportspersons and athletes, referees, judges, timekeepers, etc., see 93.19 - activities of individual own account participants of e-sports, see 93.19 - activities of sports federations, see 93.19

	Nace Rev. 2.1	DB25	
	93.13	93.13.00	<p>Activities of fitness centres</p> <p>Activities of fitness centres</p> <p>This subclass includes the operation of fitness centers, yoga studios, pilates studios and tai chi studios, which requires a membership. Instruction in performing activities in these centers is also included.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of fitness clubs - activities of yoga studios - activities of Pilates studios - activities of tai chi studios <p>Includes also:</p> <ul style="list-style-type: none"> - instruction provided by fitness clubs, yoga studios and similar facilities <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - sports instruction by individual teachers/trainers, see 85.51

	Nace Rev. 2.1	DB25	
	93.19	93.19.00	<p>Sports activities n.e.c.</p> <p>Sports activities n.e.c.</p> <p>This subclass includes other types of sports activities, such as activities of producers of sporting events, with or without facilities, activities carried out by professional sportspeople, operation of areas for sport fishing and hunting, and stables for racehorses and dogs. Activities of sport federations and individual sportspersons and athletes are also included.</p> <p>The operation of stables for racehorses and riding schools, if they have breeding activities, is classified in 01.43.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of producers of sporting events, with or without facilities - activities of individual own account sportspersons and athletes, referees, judges, timekeepers, etc. - activities of individual own account participants of e-sports - activities of sports federations, sports leagues and sports governing bodies - activities related to promotion of sporting events - activities of racing stables, kennels and garages - operation of sport fishing and hunting preserves - activities of mountain guides - support activities for sport or recreational hunting and fishing - operation of vertical, aerodynamic wind tunnels - activities related to training animals for sports or entertainment - organisation and operation of outdoor or indoor sporting events for professionals or amateurs by organisations (not by sports clubs) without own facilities <p>Excludes:</p> <ul style="list-style-type: none"> - <i>broadcasting of live performances and events, see 60.20</i> - <i>rental of sports equipment, see 77.21</i> - <i>organisation of conferences, conventions and trade shows, see 82.30</i> - <i>sports instruction in camps or schools, see 85.51</i> - <i>activities of sports instructors, teachers, coaches, see 85.51</i> - <i>card game instruction, see 85.51</i> - <i>technical planning, supply, setting-up and operation of audiovisual equipment and special effects associated with the organisation of artistic events, see 90.39</i> - <i>provision of personnel and equipment as part of the organisation and operation of a sporting event (not by sports clubs) with own facilities, see 93.11</i> - <i>operation of e-sports clubs, see 93.12</i> - <i>organisation and operation of outdoor or indoor sporting events for professionals or amateurs by sports clubs, see 93.12</i> - <i>technical planning, supply, setting-up and operation of audiovisual equipment and special effects associated with the organisation of non-artistic events, see 93.29</i> - <i>park and beach activities, see 93.29</i>

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93.2			<p>Amusement and recreation activities</p> <p>This group includes activities of a wide range of units that operate facilities or provide services to meet the varied recreational interests of their patrons. It includes the operation of a variety of attractions (for example, mechanical rides, water rides, games, shows, theme exhibits and picnic grounds).</p> <p>This group excludes:</p> <ul style="list-style-type: none"> - dramatic arts, music and other arts, see division 90 - sports activities, see 93.1 - activities related to the infrastructure and facilities for sports (e.g. swimming pools), see 93.11
	93.21	93.21.00	<p>Activities of amusement parks and theme parks</p> <p>Activities of amusement parks and theme parks</p> <p>This subclass includes the activities of amusement parks and theme parks characterised by a permanent and site-based operation of a variety of attractions (for example, mechanical rides, carousels, games, shooting galleries, shows, theme exhibits, picnic grounds) that are provided under the economic and operational directive of a central operator. These parks are typically located in structurally delimited areas, for which customers must pay admission. The operation of roller coasters, games and attractions by independent providers, e.g. at marketplaces, festivals and Christmas markets, is classified in 93.29.90.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of amusement parks and theme parks characterised by a permanent and site-based operation of a variety of attractions (for example, mechanical rides, carousels, games, shooting galleries, shows, theme exhibits, picnic grounds) that are provided under the economic and operational directive of a central operator. These parks are typically located in structurally delimited areas, for which customers must pay admission <p>Includes also:</p> <ul style="list-style-type: none"> - activities of aqua/water parks <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - operation of gambling or lottery games, see 92.00 - operation of mechanical rides, games and shows by independent providers (e.g. at fairs, festivals, Christmas markets), see 93.29
	93.29	93.29.10	<p>Amusement and recreation activities n.e.c.</p> <p>This class includes activities related to entertainment and recreation (except amusement parks and theme parks) not elsewhere classified.</p> <p>Operation of marinas</p> <p>This subclass includes the operation of marinas for recreational and leisure purposes.</p> <p>Includes:</p> <ul style="list-style-type: none"> - leisure activities related to marina infrastructure <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - rental of pleasure boats with crew for water transport (e.g. for fishing trips), see 50.10, 50.30

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	93.29.90	<p>Operation of other amusements and leisure activities</p> <p>This subclass includes the operation of amusement and recreational facilities, for example the operation of ski slopes, including the rental of ski equipment, the rental of bathhouses and lockers, as well as the operation of dance venues (without sale of beverages).</p> <p>Includes:</p> <ul style="list-style-type: none"> - operation of coin-operated games, without prizes (e.g. table football) - rental of equipment for leisure and recreational purposes, which is an integral part of recreational facilities - operation of travelling amusements by independent providers (e.g. at marketplaces, festivals and Christmas markets) - operation of beaches, including rental of facilities (e.g. lockers, beach chairs, beach parasols/beach umbrellas, etc.) - independent animators in amusement and leisure facilities - operation of dance halls and dance halls where serving drinks is not the main activity - operation of premises where computer games can be played - operation of self-service (mechanical) amusements (e.g. rocking chairs/horses/cars/spaceships) - operation of airsoft and paintball fields - operation of games/experiences with virtual reality or geolocation - operation of billiard halls, escape rooms, bowling alleys - creation and presentation of light and sound shows - activities in connection with guides on underwater excursions - creation and presentation of fireworks - operation of picnic areas not connected to nature reserves - operation of laser games - entertainment activities in retirement homes <p>Includes also:</p> <ul style="list-style-type: none"> - activities of producers or entrepreneurs of live amusement and recreation events, with or without facilities - technical planning, supply, setting-up and operation of audiovisual equipment and special effects associated with the organisation of non-artistic events <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - rental of pleasure boats with crew for water transport, see 50.10, 50.30 - provision of space and facilities for short-stay visitors in recreational parks, forests and camping grounds, see 55.30 - operation of recreational camps, hunting and fishing camps, campsites and camping grounds, see 55.30 - mobile food service activities, see 56.12 - activities of security personnel for events, concerts, fairs and exhibitions, see 80.01 - organisation of conferences, conventions and trade shows, see 82.30 - provision of services for events, fairs and exhibitions that are part of public order and safety activities, see 84.24 - activities of theatrical and circus groups, see 90.20 - operation of arts facilities (e.g. concert halls, theatre halls, music venues, music clubs and similar facilities for live performances), see 90.31 - technical planning, supply, setting-up and operation of audiovisual equipment and special effects associated with the organisation of artistic events, see 90.39 - operation of gambling or lottery games, see 92.00 - operation of sports facilities (e.g. swimming pools, skating rinks), see 93.11 - activities of water sports clubs (canoeing, rowing, sailing, etc.), see 93.12 - activities of amusement parks and theme parks, see 93.21

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T			<p>Other service activities</p> <p>This section (as a residual category) includes the activities of membership organisations, the repair of computers, personal and household goods, motor vehicles and motorcycles, and a variety of personal service activities not covered elsewhere in the classification.</p>
94			<p>Activities of membership organisations</p> <p>This division includes activities of organisations representing interests of special groups or promoting ideas to the general public. These organisations usually have a constituency of members, but their activities may involve and benefit non-members as well. The primary breakdown of this division is determined by the purpose that these organisations serve, namely interests of employers, self-employed individuals and professional groups (group 94.1), interests of employees (group 94.2) or the promotion of religious, political, cultural, educational or recreational ideas and activities (group 94.9).</p>
94.1			<p>Activities of business, employers and professional membership organisations</p> <p>This group includes the activities of promoting the interests of the members of business and employer organisations. In the case of professional membership organisations, it also includes the activities of promoting the professional interests of members of the profession.</p>
	94.11	94.11.00	<p>Activities of business and employers membership organisations</p> <p>Activities of business and employers membership organisations</p> <p>This subclass includes activities of business and employers membership organisations, i.e. activities of organisations whose members' interests centre on the development and prosperity of enterprises in a particular line of business or trade (including farming) or on the economic growth and climate of a particular geographical area or political subdivision without regard for the line of business. Activities of federations of such associations and activities of chambers of commerce, guilds and similar organisations are also included.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of organisations whose members' interests centre on the development and prosperity of enterprises in a particular line of business or trade (including farming) or on the economic growth and climate of a particular geographical area or political subdivision without regard for the line of business - activities of federations of such associations - activities of chambers of commerce, guilds and similar organisations - dissemination of information, representation before government agencies, public relations and labour negotiations of business and employer organisations <p>Excludes:</p> <ul style="list-style-type: none"> - activities of professional membership organisations, see 94.12 - activities of trade unions, see 94.20 - activities of other membership organisations n.e.c., see 94.99 - activities of international organisations of an administrative nature, see 99.00

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	94.12	94.12.00	<p>Activities of professional membership organisations</p> <p>Activities of professional membership organisations</p> <p>This subclass includes activities of professional membership organisations, i.e. activities of organisations whose members' interests centre chiefly on a particular scholarly discipline or professional practice or technical field (e.g. medical associations, legal associations, accounting associations, engineering associations, architects' associations). Activities of associations of specialists engaged in scientific, academic or cultural activities (e.g. associations of writers, painters, performers of various kinds, journalists) are also included.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of organisations whose members' interests centre chiefly on a particular scholarly discipline or professional practice or technical field (e.g. medical associations, legal associations, accounting associations, engineering associations, architects' associations) - activities of associations of specialists engaged in scientific, academic or cultural activities (e.g. associations of writers, painters, performers of various kinds, journalists) - dissemination of information, the establishment and supervision of standards of practice, representation before government agencies, public relations of professional organisations <p>Includes also:</p> <ul style="list-style-type: none"> - activities of learned societies <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - education provided by professional membership organisations, see division 85 - activities of business and employers' membership organisations, see 94.11 - activities of trade unions, see 94.20 - activities of other membership organisations n.e.c., see 94.99
94.2	94.20	94.20.00	<p>Activities of trade unions</p> <p>Activities of trade unions</p> <p>Activities of trade unions</p> <p>This subclass includes activities of trade unions, e.g. promoting the interests of organised labour and union employees.</p> <p>Includes:</p> <ul style="list-style-type: none"> - promoting the interests of organised labour and union employees <p>Includes also:</p> <ul style="list-style-type: none"> - activities of associations whose members are employees interested chiefly in the representation of their views concerning the salary and work situation, and in concerted action through organisation <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - education provided by trade unions, see division 85 - activities of professional membership organisations, see 94.12

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94.9			<p>Activities of other membership organisations</p> <p>This group includes the activities of units (except business and employers' membership organisations, professional membership organisations and trade unions) that promote the interests of their members.</p>
	94.91		<p>Activities of religious organisations</p>
		94.91.00	<p>Activities of religious organisations</p> <p>This subclass includes activities of religious organisations or individuals providing services directly to worshippers in churches, mosques, temples, synagogues or other places. Activities of organisations furnishing monastery and convent services and religious retreat activities are also included.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of religious organisations or individuals providing services directly to worshippers in churches, mosques, temples, synagogues or other places - activities of organisations furnishing monastery and convent services - religious retreat activities <p>Includes also:</p> <ul style="list-style-type: none"> - religious funeral service activities <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - education provided by religious organisations, see division 85 - health activities by religious organisations, see division 86 - social work activities by religious organisations, see divisions 87, 88
	94.92		<p>Activities of political organisations</p>
		94.92.00	<p>Activities of political organisations</p> <p>This subclass includes activities of political organisations and auxiliary organisations (e.g. young people's auxiliaries associated with a political party). These organisations chiefly engage in influencing decision-taking in public governing bodies by placing members of the party or those sympathetic to the party in political office and involve the dissemination of information, public relations, fundraising, etc.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of political organisations and auxiliary organisations (e.g. young people's auxiliaries associated with a political party). These organisations chiefly engage in influencing decision-taking in public governing bodies by placing members of the party or those sympathetic to the party in political office and involve the dissemination of information, public relations, fundraising, etc.

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94.99	94.99.00	<p>Activities of other membership organisations n.e.c.</p> <p>Activities of other membership organisations n.e.c.</p> <p>This subclass includes activities carried out by a wide range of different organisations and associations with different goals that are not affiliated with a political party, e.g. citizens' initiatives, protest movements, environmental and ecological movements, and organisations that support cultural and educational institutions. Activities of associations for the purpose of social acquaintanceship (e.g. Rotary Clubs, lodges), activities of associations of youth (e.g. scout associations, young persons' associations, student associations, clubs, fraternities and sororities), and activities of associations for the pursuit of cultural or recreational activities or a hobby, other than sports or games (e.g. poetry, literature and book clubs, historical clubs, gardening clubs, film and photographic clubs, music and art clubs, craft and collectors' clubs, social clubs, carnival clubs) are also included.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of organisations (not directly affiliated to a political party) furthering a public cause or issue by means of public education, political influence, fundraising, etc.: • citizens' initiative or protest movements • environmental and ecological movements • organisations supporting community and educational facilities n.e.c. • organisations for the protection and betterment of special groups (e.g. ethnic and minority groups) • associations for patriotic purposes, including war veterans' associations • associations intended to promote health • associations for the protection of animals • consumer associations - activities of automobile associations (other than sports) - activities of associations for the purpose of social acquaintanceship (e.g. Rotary Clubs, lodges) - activities of associations of youth (e.g. scout associations, young persons' associations, student associations, clubs, fraternities and sororities) - activities of associations for the pursuit of cultural or recreational activities or a hobby, other than sports or games (e.g. poetry, literature and book clubs, historical clubs, gardening clubs, film and photographic clubs, music and art clubs, craft and collectors' clubs, social clubs, carnival clubs) <p>Includes also:</p> <ul style="list-style-type: none"> - grant-giving activities by membership organisations or others - activities of philanthropic intermediaries and activities to promote volunteerism - international cooperation and solidarity activities - service activities to promote hunting and trapping <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>charitable activities like fundraising aimed at social work, see 88.99</i> - <i>activities of sports clubs, see 93.12</i> - <i>activities of sports federations, see 93.19</i> - <i>activities of professional membership organisations, see 94.12</i> - <i>activities of international organisations under international treaties between states, see 99.00</i>

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95			<p>Repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles</p> <p>This division includes the repair and maintenance of computers and computer peripheral equipment, communication equipment, consumer electronics, garden equipment, footwear and leather goods, furniture and home furnishings, clothing, sports goods, musical instruments and other personal and household goods, as well as the repair and maintenance of motor vehicles and motorcycles.</p> <p>This division excludes specialised repair and maintenance of industrial, commercial and similar machinery and equipment not used by households, see division 33.</p>
	95.1		<p>Repair and maintenance of computers and communication equipment</p> <p>This group includes the repair and maintenance of computers and computer equipment, as well as communication equipment.</p>

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	95.10	95.10.00	<p>Repair and maintenance of computers and communication equipment</p> <p>Repair and maintenance of computers and communication equipment</p> <p>This subclass includes the repair and maintenance of electronic equipment (for example, computers and computing machinery, peripheral and communication equipment) and cash registers.</p> <p>Includes:</p> <ul style="list-style-type: none"> - repair and maintenance of: <ul style="list-style-type: none"> • desktop computers • laptop computers • magnetic disc drives and flash drives • optical disc drives • renovation of discs • printers • monitors • keyboards • webcams • headsets, including in-ear wireless headsets • mice, joysticks and trackball accessories • internal and external computer modems • dedicated computer terminals • computer servers • scanners, including barcode scanners • smart card readers • virtual reality helmets/headsets • computer projectors • cordless telephones • smart telephones and tablets • telecommunication carrier equipment • communication transmission equipment (e.g. routers, bridges, modems) • two-way radios • television and video cameras <p>Includes also:</p> <ul style="list-style-type: none"> - repair and maintenance of computer terminals like automatic teller machines (ATMs) and point-of-sale (POS) terminals, not mechanically operated - repair and maintenance of handheld computers (personal digital assistants (PDAs)) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>refilling of ink and toner cartridges by retail sellers, see 47.40</i> - <i>repair and maintenance of consumer electronics, see 95.21</i>

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95.2			<p>Repair and maintenance of personal and household goods</p> <p>This group includes the repair and maintenance of personal and household goods.</p>
	95.21		<p>Repair and maintenance of consumer electronics</p>
		95.21.00	<p>Repair and maintenance of consumer electronics</p> <p>This subclass includes the repair and maintenance of consumer electronics (except for computers and communication equipment), e.g. television, radio receivers, audio and video players, household-type video cameras and photographic equipment, and video game devices.</p> <p>Includes:</p> <ul style="list-style-type: none"> - repair and maintenance of consumer electronics: <ul style="list-style-type: none"> • television, radio receivers • audio and video players • household-type video cameras and photographic equipment • video game devices
	95.22		<p>Repair and maintenance of household appliances and home and garden equipment</p>
		95.22.00	<p>Repair and maintenance of household appliances and home and garden equipment</p> <p>This subclass includes the repair and servicing of household appliances, e.g. refrigerators, stoves, washing machines, clothes/tumble dryers, room air conditioners, etc., and home and garden equipment, e.g. lawnmowers, edgers, snowblowers, leaf blowers, trimmers, etc.</p> <p>Includes:</p> <ul style="list-style-type: none"> - repair and servicing of household appliances and home and garden equipment: <ul style="list-style-type: none"> • repair and servicing of household appliances (e.g. refrigerators, stoves, washing machines, clothes/tumble dryers, room air conditioners, etc.) • repair and servicing of home and garden equipment (e.g. lawnmowers, edgers, snowblowers, leaf blowers, trimmers, etc.) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>repair of handheld power tools and commercial refrigeration, see 33.12</i> - <i>repair of central air-conditioning systems, see 43.22</i>
	95.23		<p>Repair and maintenance of footwear and leather goods</p>
		95.23.00	<p>Repair and maintenance of footwear and leather goods</p> <p>This subclass includes the repair and maintenance of footwear and leather goods.</p> <p>Includes:</p> <ul style="list-style-type: none"> - repair and maintenance of footwear and leather goods: <ul style="list-style-type: none"> • repair of boots, shoes, luggage, etc. • fitting of heels <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>activities of shoeshiners, see 96.99</i>

	Nace Rev. 2.1	DB25	
	95.24	95.24.00	<p>Repair and maintenance of furniture and home furnishings</p> <p>Repair and maintenance of furniture and home furnishings</p> <p>This subclass includes the reupholstering, refinishing and repairing of furniture and home furnishings, including office furniture, as well as assembly of self-standing furniture.</p> <p>Includes:</p> <ul style="list-style-type: none"> - reupholstering, refinishing and repairing of furniture and home furnishings, including office furniture - assembly of self-standing furniture
	95.25	95.25.00	<p>Repair and maintenance of watches, clocks and jewellery</p> <p>Repair and maintenance of watches, clocks and jewellery</p> <p>This subclass includes the repair of watches, clocks and their parts (e.g. watch cases and housings of any material), and repair of jewellery.</p> <p>Includes:</p> <ul style="list-style-type: none"> - repair of watches, clocks and their parts (e.g. watch cases and housings of any material) - repair of jewellery <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>repair of time clocks, time/date stamps, time locks and similar time-recording devices, see 33.13</i>
	95.29	95.29.00	<p>Repair and maintenance of personal and household goods n.e.c.</p> <p>Repair and maintenance of personal and household goods n.e.c.</p> <p>This subclass includes the repair and maintenance of personal and household goods, e.g. bicycles, clothing, sports goods, instruments, toys, books, camping equipment, etc.</p> <p>Includes:</p> <ul style="list-style-type: none"> - repair and maintenance of personal and household goods: <ul style="list-style-type: none"> • repair and maintenance of bicycles, electric bicycles, monowheels, hoverboards, kickscooters • repair and alteration of clothing • repair of sports goods (except sporting guns) and camping equipment • repair of books • repair of non-historical musical instruments • repair of toys and similar articles • repair of other personal and household goods • piano tuning • knife sharpening • key cutting activities <p>Includes also:</p> <ul style="list-style-type: none"> - 'while-you-wait' engraving <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>industrial engraving of metals, see 25.53</i> - <i>repair of sporting and recreational guns, 33.11</i> - <i>repair of handheld power tools, see 33.12</i> - <i>locksmith activities, see 80.09</i>

	Nace Rev. 2.1	DB25	
95.3	95.31		<p>Repair and maintenance of motor vehicles and motorcycles</p> <p>This group includes the repair and maintenance of motor vehicles and motorcycles.</p> <p>Repair and maintenance of motor vehicles</p> <p>95.31.10 Tire service activities</p> <p>This subclass includes the repair, fitting or replacement service activities for tubes and tyres.</p> <p>Includes:</p> <ul style="list-style-type: none"> - repair, fitting or replacement service activities for tubes and tyres <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>retreading and rebuilding of tyres, see 22.11</i> <p>95.31.20 Repair and painting of bodywork and undercarriage treatment</p> <p>This subclass includes the repair and maintenance of motor vehicles, including trailers and semi-trailers, e.g. bodywork repair, washing, polishing, spraying and painting, and anti-rust treatment.</p> <p>Includes:</p> <ul style="list-style-type: none"> - repair and maintenance of motor vehicles, including trailers and semi-trailers, e.g.: <ul style="list-style-type: none"> • bodywork repair • washing, polishing, etc. • spraying and painting - anti-rust treatment <p>95.31.90 Repair and maintenance of motor vehicles n.e.c.</p> <p>This subclass includes the repair and maintenance of motor vehicles, including trailers and semi-trailers, e.g. mechanical repairs, electrical repairs, ordinary servicing, repair of motor vehicle parts, repair of screens and windows, and mechatronics system repair and diagnostics services. Installation of parts and accessories not as part of the manufacturing process is also included.</p> <p>Includes:</p> <ul style="list-style-type: none"> - repair and maintenance of motor vehicles, including trailers and semi-trailers, e.g.: <ul style="list-style-type: none"> • mechanical repairs • electrical repairs • electronic injection systems repair • ordinary servicing • repair of motor vehicle parts • repair of screens and windows • repair of motor vehicle seats • mechatronics system repair and diagnostics services - installation of parts and accessories not as part of the manufacturing process - repair and maintenance of non-military amphibious vehicles <p>Includes also:</p> <ul style="list-style-type: none"> - repair and maintenance of caravan and motorhome housing cells <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>fitting out services for caravans and motorhomes, see 29.20.00</i> - <i>repair of forklifts and agricultural tractors, see 33.12.00</i>

	Nace Rev. 2.1	DB25	
	95.32		Repair and maintenance of motorcycles
		95.32.00	<p>Repair and maintenance of motorcycles</p> <p>This subclass includes the repair and maintenance of motorcycles, including parts spraying and painting activities, bodywork repair, and washing, polishing, etc.</p> <p>Includes:</p> <ul style="list-style-type: none"> - repair and maintenance of motorcycles - motorcycle and motorcycle parts spraying and painting activities - bodywork repair on motorcycles - washing, polishing, etc., of motorcycles <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>repair and maintenance of bicycles and electric bicycles, see 95.29</i>
95.4			Intermediation service activities for repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles
	95.40		Intermediation service activities for repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles
		95.40.00	<p>Intermediation service activities for repair and maintenance of computers, personal and household goods, and motor vehicles and motorcycles</p> <p>This subclass includes intermediation for the repair and maintenance of computers, personal and household goods, motor vehicles and motorcycles by bringing clients and service providers together for a fee or commission, without the intermediary providing the services intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail, and so on). The fee or commission can be received from either the client or the provider of the repair and maintenance service. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space).</p>

	Nace Rev. 2.1	DB25	
96			<p>Personal service activities</p> <p>This division includes all personal service activities not mentioned elsewhere in the classification. Notably it includes types of services, such as washing and (dry-)cleaning of textiles and fur products, hairdressing, beauty treatment, day spa and similar activities, funeral and related activities.</p>
96.1	96.10		<p>Washing and cleaning of textile and fur products</p>
	96.10.10		<p>Washing and cleaning of textile and fur products</p> <p>Operation of commercial and institutional laundries</p> <p>This subclass includes the provision of combined rental and care services, including washing and cleaning of textiles (e.g. linen, work uniforms and related items) as well as reusable diaper supply services.</p> <p>Includes:</p> <ul style="list-style-type: none"> - provision of combined rental and care services, including washing and cleaning of textiles (e.g. linen, work uniforms and related items) - provision of reusable diaper supply services
	96.10.20		<p>Operation of dry cleaners and self-service laundries, etc</p> <p>This subclass includes laundering and dry-cleaning services, pressing services, etc., of all kinds of clothing (including fur) and textiles, provided by mechanical equipment, by hand or by self-service coin-operated machines, whether for the general public or for industrial or commercial clients. Carpet and rug shampooing, drapery and curtain cleaning, whether on clients' premises or not, is also included. Repair and tailoring of clothing is classified in 95.29.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - laundering and dry-cleaning, pressing, etc., of all kinds of clothing (including fur) and textiles, provided by mechanical equipment, by hand or by self-service coin-operated machines, whether for the general public or for industrial or commercial clients - carpet and rug shampooing, drapery and curtain cleaning, whether on clients' premises or not <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - repair and alteration of clothing, see 95.29.00

	Nace Rev. 2.1	DB25	
96.2			<p>Hairdressing, beauty treatment, day spa and similar activities</p>
	96.21		<p>Hairdressing and barber activities</p>
		96.21.00	<p>Hairdressing and barber activities</p> <p>This subclass includes activities of hairdressing and barbershops.</p> <p>Includes:</p> <ul style="list-style-type: none"> - hair washing, trimming and cutting, setting, dyeing, tinting, waving, straightening and similar activities - hairstyling - shaving and beard trimming <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>manufacture of wigs, see 32.99</i>
	96.22		<p>Beauty care and other beauty treatment activities</p>
		96.22.00	<p>Beauty care and other beauty treatment activities</p> <p>This class includes beauty treatment activities not performed by medical specialists (for example, by cosmetologists).</p> <p>This subclass includes beauty treatment activities not performed by medical specialists (for example, by cosmetologists), such as facial massage, manicure, pedicure, permanent make-up, depilation and tanning. Cosmetic surgery performed by medical specialists is classified in 86.22.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - beauty treatment activities not performed by medical specialists (for example, by cosmetologists), such as facial massage, manicure, pedicure, permanent make-up, depilation and tanning <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>cosmetic surgery activities performed by medical specialists, see 86.22</i>
	96.23		<p>Day spa, sauna and steam bath activities</p>
		96.23.00	<p>Day spa, sauna and steam bath activities</p> <p>This subclass includes activities of Turkish baths, sauna and steam baths, day spas, solariums, weight loss and slendering salons, etc. Activities of massage salons for non-medical massage are also included.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of Turkish baths, sauna and steam baths, day spas, weight loss and slendering salons, etc. - provision of non-medical massage <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>provision of physical well-being services as part of accommodation activities, see division 55</i> - <i>activities of medical massage therapists, see 86.95</i> - <i>activities of practitioners in the field of shiatsu, Thai massage, Watsu, tui na, qigong, see 86.99</i> - <i>activities of health, fitness and body-building clubs and facilities, see 93.13</i>

	Nace Rev. 2.1	DB25	
96.3			Funeral and related activities
	96.30		Funeral and related activities
		96.30.00	<p>Funeral and related activities</p> <p>This subclass includes the operation of funeral homes and funeral services, including the preparation of the dead and services related to burial and the sale of tombstones. Religious funeral services are classified in 94.91.00.</p> <p>Includes:</p> <ul style="list-style-type: none"> - burial and incineration of human or animal corpses and related activities: <ul style="list-style-type: none"> • preparing the dead for burial or cremation, including embalming and morticians' services • providing burial or cremation services • rental of equipped space in funeral parlours - rental or sale of graves - maintenance of graves and mausoleums - transport of human remains <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>cemetery gardening, see 81.30</i> - <i>religious funeral service activities, see 94.91</i>
96.4			Intermediation service activities for personal services
	96.40		Intermediation service activities for personal services
		96.40.00	<p>Intermediation service activities for personal services</p> <p>This subclass includes intermediation for personal services by bringing clients and service providers together for a fee or commission, without the intermediary providing the services intermediated. These intermediation activities can be carried out on digital platforms or through non-digital channels (including face-to-face, door-to-door, telephone, mail, and so on). The fee or commission can be received from either the client or the provider of the personal service. Revenue for the intermediation activities can include other sources of income (for example, revenues from the sale of advertising space).</p>

	Nace Rev. 2.1	DB25	
96.9	96.91	96.91.00	<p>Other personal service activities</p> <p>Provision of domestic personal service activities</p> <p>This class includes the provision of a range of domestic personal service activities, e.g. cooking, washing, cleaning and ironing services, at home for households. When only one activity is performed it is classified according to this activity.</p> <p>Provision of domestic personal service activities</p> <p>This subclass includes the provision of a range of domestic personal service activities, e.g. cooking, washing, cleaning and ironing services, at home for households.</p> <p>Includes:</p> <ul style="list-style-type: none"> - provision of a range of domestic personal service activities like cooking, washing, cleaning and ironing services, at home for households. When only one activity is performed it is classified according to this activity <p>Excludes:</p> <ul style="list-style-type: none"> - <i>cleaning of buildings, see 81.21</i> - <i>provision of home care services for older persons, including live-in care services, see 88.10</i> - <i>day-care activities for children provided in private homes or day-care centres, see 88.91</i> - <i>provision of after-school care services, see 88.91</i>

	Nace Rev. 2.1	DB25	
	96.99		<p>Other personal service activities n.e.c.</p> <p>This class includes activities that are predominantly provided to individuals.</p> <p>96.99.00 Other personal service activities n.e.c.</p> <p>This subclass includes the provision of personal services, such as astrology and spirituality activities, and social services, such as escort services, dating services, marriage agencies, etc.</p> <p>Pet care services (e.g. boarding, grooming or training pets), operation of shelters for abandoned pets, activities of tattooing and piercing studios, and housesitting activities are also included.</p> <p>Includes:</p> <ul style="list-style-type: none"> - astrological and spiritualists' activities - social activities (e.g. provision of networking services, escort services, dating services, services of a marriage bureau) - provision or arrangement of sexual services, organisation of prostitution events or operation of prostitution establishments - provision of pet care services (e.g. boarding, grooming or training pets) - operation of shelters for abandoned pets - genealogical activities - activities of tattooing and piercing studios - activities of shoeshiners, porters, car parkers, etc. - concession operation of coin-operated personal services machines (e.g. photo booths, weighing machines or lockers) - operation of photo automats for printing photographs from electronic records (e.g. from telephone, memory cards, flash drives) - tattoo artist activities, using biological substances (e.g. henna) for temporary decoration - horse whispering activities - housesitting activities - wedding planners' activities <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>veterinary activities, see 75.00</i> - <i>home cleaning activities, see 81.21</i> - <i>yoga or Pilates instruction, see 85.51</i> - <i>provision of alternative therapeutic services (e.g. homeopathy, chiropractic treatments, osteopathy, crystal therapy, iridology, kinesiology and radionics), see 86.96</i> - <i>activities of practitioners in the field of shiatsu, Thai massage, Watsu, tui na, qigong, see 86.99</i> - <i>provision of homecare services for older persons, including live-in care services, see 88.10</i> - <i>day-care activities for children provided in private homes or day-care centres, see 88.91</i> - <i>provision of after-school care services, see 88.91</i> - <i>operation of coin-operated gambling machines, see 92.00</i> - <i>operation of coin-operated washing machines, see 96.10</i>

	Nace Rev. 2.1	DB25	
U			<p>Activities of households as employers and undifferentiated goods – and service-producing activities of households for own use</p>
97			<p>Activities of households as employers of domestic personnel</p> <p>This division only includes activities of private households as employers of domestic personnel.</p> <p>The output of these activities is considered production in the European system of accounts (ESA), and for this purpose and for certain surveys this division has been included in NACE Rev. 2.1. The same activities when carried out by independent service providers (as opposed to domestic staff employed and paid by the household) are not classified here (for example, babysitting activities (class 88.91), washing of textiles (class 96.10) and valet activities (class 96.99)).</p>
97.0			<p>Activities of households as employers of domestic personnel</p>
	97.00		<p>Activities of households as employers of domestic personnel</p> <p>This class includes households’ employment of domestic personnel (for example, cooks, cleaners, gardeners, chauffeurs, caretakers, babysitters, personal assistants).</p> <p>This allows the employed domestic personnel to state the activity of their employer in censuses or studies, even though the employer is an individual. The product produced by this activity is consumed by the employing household.</p>
		97.00.00	<p>Activities of households as employers of domestic personnel</p> <p>This subclass includes households’ employment of domestic personnel (for example, cooks, cleaners, gardeners, chauffeurs, caretakers, babysitters, personal assistants). This allows the employed domestic personnel to state the activity of their employer in censuses or studies, even though the employer is an individual. The product produced by this activity is consumed by the employing household. People with disabilities with their own employed help are also included.</p> <p><i>Excludes:</i></p> <p>- provision of personal and household services (e.g. cleaning, ironing, cooking, gardening, homecare services for dependents) by service providers (for-profit, not-for-profit, public organisations or self-employed), see the appropriate NACE class according to the service provided</p>

	Nace Rev. 2.1	DB25	
98			<p>Undifferentiated goods- and service-producing activities of private households for own use</p> <p>This division includes the undifferentiated subsistence goods-producing and services-producing activities of households.</p> <p>Households should be classified here only if it is impossible to identify a primary activity for the subsistence activities of the household. If the household engages in market activities, it should be classified according to the primary market activity carried out.</p>
98.1	98.10		<p>Undifferentiated goods-producing activities of private households for own use</p> <p>Undifferentiated goods-producing activities of private households for own use</p> <p>This class includes the undifferentiated goods-producing activities of private households for own use, in other words, the activities of households that are engaged in a variety of activities that produce goods for their own subsistence. These activities include hunting and gathering, farming, and the production of shelter, clothing and other goods by the household for its own subsistence.</p> <p>If households are also engaged in the production of marketed products, they are classified in the relevant manufacturing class. If they are primarily engaged in the production of a specific good for own consumption, they are classified in the relevant manufacturing class.</p>
	98.10.00		<p>Undifferentiated goods-producing activities of private households for own use</p> <p>This subclass includes households' production of undifferentiated goods for their own consumption, e.g. hunting, gathering, agriculture and production of clothing for their own use.</p> <p>If these households are also engaged in the production of marketed goods, they are classified to the appropriate goods-producing subclass of NACE.</p> <p>If they are principally engaged in a specific goods-producing subsistence activity, they are classified to the appropriate goods-producing subclass of NACE.</p> <p>Includes:</p> <ul style="list-style-type: none"> - undifferentiated subsistence goods-producing activities of households, in other words, the activities of households that are engaged in a variety of activities that produce goods for their own subsistence. These activities include hunting and gathering, farming, and the production of shelter, clothing and other goods by the household for its own subsistence

	Nace Rev. 2.1	DB25	
98.2	98.20	98.20.00	<p>Undifferentiated service-producing activities of private households for own use</p> <p>Undifferentiated service-producing activities of private households for own use</p> <p>This class includes the undifferentiated subsistence service-producing activities of households. These activities include cooking, teaching, caring for household members and other services produced by the household for its own subsistence. This class excludes households that are also engaged in the production of many different goods for their own use. In this case, they are classified in unspecified production of goods for own use by households.</p> <p>Undifferentiated service-producing activities of private households for own use</p> <p>This subclass includes undifferentiated services produced by households for their own use, such as cooking, caring for household members, teaching and other services that the household produces for its own support. If households are also engaged in the production of multiple goods for subsistence purposes, they are classified to the undifferentiated subsistence goods-producing activities of households in 98.10.</p> <p>Includes:</p> <ul style="list-style-type: none"> - undifferentiated subsistence service-producing activities of households. These activities include cooking, teaching, caring for household members and other services produced by the household for its own subsistence

	Nace Rev. 2.1	DB25	
V			Activities of extraterritorial organisations and bodies
99			Activities of extraterritorial organisations and bodies
99.0			Activities of extraterritorial organisations and bodies
	99.00		Activities of extraterritorial organisations and bodies
		99.00.10	<p>Extraterritorial activity of embassies</p> <p>This subclass includes extraterritorial activities of embassies and consulates.</p> <p>Includes:</p> <ul style="list-style-type: none"> - extraterritorial activity of embassies and consulates
		99.00.20	<p>Activities of other extraterritorial organisations and bodies</p> <p>This subclass includes activities of international organisations under international treaties between states, e.g. the United Nations (UN), the International Monetary Fund (IMF), the World Bank, the World Customs organisation (WCO), the Organisation for Economic Co-operation and Development (OECD), the organisation of the Petroleum Exporting Countries (OPEC), and the European Free Trade Association (EFTA). Activities of institutions and bodies of the European Union (EU) are also included.</p> <p>Includes:</p> <ul style="list-style-type: none"> - activities of international organisations under international treaties between states, e.g.: <ul style="list-style-type: none"> • the United Nations (UN) and the specialised agencies of the United Nations system, regional bodies • the International Monetary Fund (IMF), the World Bank • the World Customs organisation (WCO), the Organisation for Economic Co-operation and Development (OECD) • the organisation of the Petroleum Exporting Countries (OPEC), the European Free Trade Association (EFTA) - activities of institutions and bodies of the European Union (EU) <p>Includes also:</p> <ul style="list-style-type: none"> - activities of general government agencies of other countries (e.g. military bases, scientific bases) <p><i>Excludes:</i></p> <ul style="list-style-type: none"> - <i>extraterritorial activity of embassies and consulates, see 99.00.10</i>

Appendix 1. Special aggregations used for publication

Activity codes divided into five groupings To facilitate users' ability to compile and compare economic activity information from different official statistics in a clear and consistent manner, Statistics Denmark has organised the total number of registered activity codes (738) into five special aggregations.

Used for publications The five selected special aggregations - comprising 10, 20, 36, 85, and 131 groups, respectively - form the basis for the use of DB25 in publications by Statistics Denmark. A publication may use parts of a special aggregation or combine several groupings if there are specific areas of interest to be highlighted. Alternatively, a publication may use one of the levels of DB25, such as the four-digit level (also referred to as NACE codes).

The 131-group classification is the most detailed The five standard groupings differ in their level of detail. The 131-group classification is the most detailed, while the 10-group classification is the least detailed.

Link to DB25 The coding structure of the groupings is linked to the codes in DB25 and indicates the position within the classification. For example, the 131-group classification uses codes consisting of between one and six characters. The first character is always the letter of the section to which the group belongs. If the letter stands alone, the group corresponds to the entire section. If the code has three characters, the letter indicates the section and the two digits indicate the division to which the industries belong. Some groups are formed by combining divisions, for example B05–B06, which covers all industries in divisions 05 and 06 within section B.

10-std.gr	20-std.gr	36-std.gr	85-std.gr	131-std.gr	
① BCDE	② B	③ B	④ B05-B06 B07-B08 B09	⑤ B05-B06 B07-B08 B09	Manufacturing, utilities and extraction of raw materials Mining and quarrying Mining and quarrying Oil and gas extraction etc. 05.10.00, 05.20.00, 06.10.00, 06.20.00 Gravel and stone extraction etc. 07.10.00, 07.21.00, 07.29.00, 08.11.00, 08.12.00, 08.91.00, 08.92.00, 08.93.00, 08.99.00 Support activities for extraction of raw materials 09.10.00, 09.90.00

- ① The 10-group classification: an aggregation of all 738 industries into 10 groups.
② The 20-group classification: an aggregation of all 738 industries into 20 groups.
③ The 36-group classification: an aggregation of all 738 industries into 36 groups.
④ The 85-group classification: an aggregation of all 738 industries into 85 groups.
⑤ The 131-group classification: an aggregation of all 738 industries into 131 groups.

10-Std.gr.	20-Std.gr.	36-Std.gr.	85-Std.gr.	131-Std.gr.	
A	A	A	A01	A01	Agriculture, forestry and fishing Agriculture etc. Agriculture etc. 01.11.00, 01.12.00, 01.13.00, 01.14.00, 01.15.00, 01.16.00, 01.19.00, 01.21.00, 01.22.00, 01.23.00, 01.24.00, 01.25.00, 01.26.00, 01.27.00, 01.28.00, 01.29.00, 01.30.00, 01.41.00, 01.42.00, 01.43.00, 01.44.00, 01.45.00, 01.46.10, 01.46.20, 01.47.00, 01.48.00, 01.50.00, 01.61.00, 01.62.00, 01.63.00, 01.70.00
			A02	A02	Forestry Forestry 02.10.00, 02.20.00, 02.30.00, 02.40.00
			A03	A03	Fishing and aquaculture Fishing and aquaculture 03.11.00, 03.12.00, 03.21.00, 03.22.00, 03.30.00
BCDE	B	B	B05-B06	B05-B06	Mining and quarrying Mining and quarrying Oil and gas extraction etc. Oil and gas extraction etc. 05.10.00, 05.20.00, 06.10.00, 06.20.00
			B07-B08	B07-B08	Gravel and stone extraction etc. Gravel and stone extraction etc. 07.10.00, 07.21.00, 07.29.00, 08.11.00, 08.12.00, 08.91.00, 08.92.00, 08.93.00, 08.99.00
			B09	B09	Support activities for extraction of raw materials Support activities for extraction of raw materials 09.10.00, 09.90.00
			C10-C12		Manufacturing Food, beverage and tobacco manufacturing
			C10	C10001	Food manufacturing Meat manufacturing 10.11.10, 10.11.90, 10.12.00, 10.13.00

10-Std.gr.	20-Std.gr.	36-Std.gr.	85-Std.gr.	131-Std.gr.	
				C10002	Fishing manufacturing 10.20.10, 10.20.20
				C10003	Dairies 10.51.00, 10.52.00
				C10004	Bakeries and bread factories 10.61.00, 10.62.00, 10.71.10, 10.71.20, 10.72.00, 10.73.00
				C10005	Other food manufacturing 10.31.00, 10.32.00, 10.39.00, 10.41.00, 10.42.00, 10.81.00, 10.82.00, 10.83.00, 10.84.00, 10.85.00, 10.86.00, 10.89.00, 10.91.00, 10.92.00
			C11		Beverage manufacturing
				C11	Beverage manufacturing 11.01.00, 11.02.00, 11.03.00, 11.04.00, 11.05.00, 11.06.00, 11.07.00
			C12		Tobacco manufacturing
				C12	Tobacco manufacturing 12.00.00
		C13-C15			Textile, clothing and leather manufacturing
			C13		Textile manufacturing
				C13	Textile manufacturing 13.10.00, 13.20.00, 13.30.00, 13.91.00, 13.92.00, 13.93.00, 13.94.00, 13.95.00, 13.96.00, 13.99.00
			C14		Clothing manufacturing
				C14	Clothing manufacturing 14.10.00, 14.21.00, 14.22.00, 14.23.00, 14.24.00, 14.29.00
			C15		Leather and footwear manufacturing
				C15	Leather and footwear manufacturing 15.11.00, 15.12.00, 15.20.00
		C16-C18			Wood, paper and printing manufacturing
			C16		Wood and wood products manufacturing
				C16	Wood and wood products manufacturing 16.11.00, 16.12.00, 16.21.00, 16.22.00, 16.23.00, 16.24.00, 16.25.00, 16.26.00, 16.27.00, 16.28.00
			C17		Paper manufacturing
				C17	Paper manufacturing 17.11.00, 17.12.00, 17.21.00, 17.22.00, 17.23.00, 17.24.00, 17.25.00
			C18		Printing and reproduction of recorded media
				C18	Printing and reproduction of recorded media 18.11.00, 18.12.00, 18.13.00, 18.14.00, 18.20.00

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10-Std.gr.	20-Std.gr.	36-Std.gr.	85-Std.gr.	131-Std.gr.	
		C19			Mineral oil manufacturing
			C19		Mineral oil manufacturing
				C19	Mineral oil manufacturing 19.10.00, 19.20.00
		C20			Chemical manufacturing
			C20		Chemical manufacturing
				C20001	Manufacture of basic chemicals 20.11.00, 20.12.00, 20.13.00, 20.14.00, 20.15.00, 20.16.00, 20.17.00, 20.20.00
				C20002	Manufacture of paints and soaps etc. 20.30.00, 20.41.00, 20.42.00, 20.51.00, 20.59.00, 20.60.00
		C21			Medical manufacturing
			C21		Medicinal manufacturing
				C21	Medicinal manufacturing 21.10.00, 21.20.00
		C22-C23			Rubber, plastic, glass and concrete manufacturing
			C22		Rubber and plastics manufacturing
				C22	Rubber and plastics manufacturing 22.11.00, 22.12.00, 22.21.00, 22.22.00, 22.23.00, 22.24.00, 22.25.00, 22.26.00
			C23		Glass and concrete manufacturing etc.
				C23001	Glass and ceramic manufacturing 23.11.00, 23.12.00, 23.13.00, 23.14.00, 23.15.00, 23.20.00, 23.41.00, 23.42.00, 23.43.00, 23.44.00, 23.45.00
				C23002	Cement and concrete manufacturing etc. 23.31.00, 23.32.00, 23.51.00, 23.52.00, 23.61.00, 23.62.00, 23.63.00, 23.64.00, 23.65.00, 23.66.00, 23.70.00, 23.91.00, 23.99.10, 23.99.90
		C24-C25			Metal and metal products manufacturing
			C24		Manufacture of basic metals
				C24	Manufacture of basic metals 24.10.00, 24.20.00, 24.31.00, 24.32.00, 24.33.00, 24.34.00, 24.41.00, 24.42.00, 24.43.00, 24.44.00, 24.45.00, 24.46.00, 24.51.00, 24.52.00, 24.53.00, 24.54.00
			C25		Metal products manufacturing
				C25	Metal products manufacturing 25.11.00, 25.12.00, 25.21.00, 25.22.00, 25.30.00, 25.40.00, 25.51.00, 25.52.00, 25.53.00, 25.61.00, 25.62.00, 25.63.00, 25.91.00, 25.92.00, 25.93.00, 25.94.00, 25.99.00
		C26			Electronics manufacturing
			C26		Electronics manufacturing
				C26001	Manufacture of IT equipment and electronic components 26.11.00, 26.12.00, 26.20.00, 26.30.00, 26.40.00

10-Std.gr.	20-Std.gr.	36-Std.gr.	85-Std.gr.	131-Std.gr.	
		C27		C26002	Manufacture of other electronic equipment 26.51.00, 26.52.00, 26.60.10, 26.60.90, 26.70.00
			C27		Manufacture of electrical equipment
				C27001	Manufacture of electric motors etc. 27.11.00, 27.12.00, 27.20.00
				C27002	Manufacture of wires and cables 27.31.00, 27.32.00, 27.33.00
		C28		C27003	Manufacture of household appliances, lamps etc. 27.40.00, 27.51.00, 27.52.00, 27.90.00
			C28		Machinery manufacturing
				C28001	Manufacture of engines, wind turbines and pumps 28.11.00, 28.12.00, 28.13.00, 28.14.00, 28.15.00
				C28002	Manufacture of other machinery 28.21.00, 28.22.00, 28.23.00, 28.24.00, 28.25.00, 28.29.00, 28.30.00, 28.41.00, 28.42.00, 28.91.00, 28.92.00, 28.93.00, 28.94.00, 28.95.00, 28.96.00, 28.97.00, 28.99.00
		C29-C30			Transport manufacturing
			C29	C29	Manufacture of motor vehicles etc. Manufacture of motor vehicles, etc. 29.10.00, 29.20.00, 29.31.00, 29.32.00
			C30	C30	Manufacture of other means of transport Manufacture of other means of transport 30.11.00, 30.12.00, 30.13.00, 30.20.00, 30.31.00, 30.32.00, 30.40.00, 30.91.00, 30.92.00, 30.99.00
		C31-C33			Furniture manufacturing and other manufacturing
			C31	C31	Furniture manufacturing Furniture manufacturing 31.00.00
			C32	C32001	Other manufacturing activities Manufacture of medical instruments, etc. 32.50.00
				C32002	Manufacture of toys and other manufacturing activities 32.11.00, 32.12.00, 32.13.00, 32.20.00, 32.30.00, 32.40.00, 32.91.00, 32.99.00
			C33	C33001	Repair, maintenance and installation of machinery and equipment Repair and installation of machinery and equipment 33.11.00, 33.12.00, 33.13.00, 33.14.00, 33.19.00, 33.20.00
				C33002	Maintenance of means of transport, except civil vehicles 33.15.00, 33.16.00, 33.17.00, 33.18.00

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10-Std.gr.	20-Std.gr.	36-Std.gr.	85-Std.gr.	131-Std.gr.	
	D				Energy supply
		D			Energy supply
			D		Energy supply
				D35001	Electricity supply 35.11.00, 35.12.00, 35.13.00, 35.14.00, 35.15.10, 35.15.90, 35.16.00, 35.40.00
				D35002	Gas supply 35.21.00, 35.22.00, 35.23.00, 35.24.00
				D35003	Heating supply 35.30.00
	E				Water supply, sewage and waste management
		E			Water supply, sewage and waste management
			E36		Water supply
				E36	Water supply 36.00.00
			E37		Wastewater management
				E37	Wastewater management 37.00.00
			E38		Waste management
				E38	Waste management 38.11.00, 38.12.00, 38.21.00, 38.22.00, 38.23.00, 38.31.00, 38.32.00, 38.33.00
			E39		Remediation of soil and groundwater etc.
				E39	Remediation of soil and groundwater, etc. 39.00.00
F					Construction and civil engineering
	F				Construction and civil engineering
		F			Construction and civil engineering
			F41		Construction of buildings
				F41	Construction of buildings 41.00.00
			F42		Civil works
				F42	Civil works 42.11.00, 42.12.00, 42.13.00, 42.21.00, 42.22.00, 42.91.00, 42.99.00
			F43		Specialised construction activities
				F43001	Building installation 43.21.00, 43.22.00, 43.23.00, 43.24.00

10-Std.gr.	20-Std.gr.	36-Std.gr.	85-Std.gr.	131-Std.gr.	
				F43002	Building completion 43.31.00, 43.32.00, 43.33.00, 43.34.10, 43.34.20, 43.35.00, 43.41.00, 43.42.00
				F43009	Other construction and civil engineering activities 43.11.00, 43.12.00, 43.13.00, 43.50.00, 43.60.00, 43.91.00, 43.99.00
GHI	G	G	G46		Trade, transport, accommodation and restaurants
					Wholesale and retail trade
					Wholesale and retail trade
					Wholesale trade
				G46001	Agency trade 46.11.00, 46.12.00, 46.13.00, 46.14.00, 46.15.00, 46.16.00, 46.17.10, 46.17.90, 46.18.10, 46.18.90, 46.19.00
				G46002	Wholesale of agricultural products 46.21.00, 46.22.00, 46.23.00, 46.24.00
				G46003	Wholesale of food, beverages and tobacco products 46.31.00, 46.32.10, 46.32.20, 46.33.00, 46.34.10, 46.34.20, 46.35.00, 46.36.00, 46.37.00, 46.38.00, 46.39.00
				G46004	Wholesale of textiles and household equipment 46.41.00, 46.42.10, 46.42.20, 46.43.10, 46.43.20, 46.44.10, 46.44.20, 46.45.00, 46.47.00, 46.48.00, 46.49.10, 46.49.20, 46.49.30, 46.49.90
				G46005	Wholesale of medicine and hospital supplies 46.46.10, 46.46.20
				G46006	Wholesale of IT equipment 46.50.00
				G46007	Wholesale of machinery 46.61.00, 46.62.00, 46.63.00, 46.64.00
				G46008	Wholesale of motor vehicles and spare parts 46.71.00, 46.72.00, 46.73.00
				G46009	Other wholesale trade 46.81.00, 46.82.00, 46.83.00, 46.84.00, 46.85.00, 46.86.00, 46.87.00, 46.89.00, 46.90.00
			G47		Retail trade
				G47001	Supermarkets, department stores and specialised grocery stores 47.11.10, 47.11.20, 47.11.30, 47.12.00, 47.21.00, 47.22.00, 47.23.00, 47.24.00, 47.25.00, 47.26.00, 47.27.00
				G47002	Liquid fuel filling stations 47.30.00

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10-Std.gr.	20-Std.gr.	36-Std.gr.	85-Std.gr.	131-Std.gr.	
				G47003	Retail trade of consumer electronics 47.40.00
				G47004	Retail trade of household equipment, furniture, building materials, etc. 47.51.00, 47.52.10, 47.52.20, 47.53.00, 47.54.00, 47.55.10, 47.55.20, 47.55.30, 47.55.90, 47.76.10, 47.76.20, 47.78.00
				G47005	Retail trade of cultural and leisure products 47.61.00, 47.62.00, 47.63.10, 47.63.20, 47.63.30, 47.64.00, 47.69.10, 47.69.20, 47.69.90
				G47006	Retail trade of clothing, footwear and jewellery 47.71.10, 47.71.20, 47.72.10, 47.72.20, 47.77.00
				G47007	Pharmacies and retail trade of personal care products, etc. 47.73.00, 47.74.10, 47.74.20, 47.75.00
				G47008	Retail trade of motor vehicles, etc. 47.81.00, 47.82.00, 47.83.00
				G47009	Retail trade of second-hand goods, etc. 47.79.00, 47.91.00, 47.92.00
	H				Transport
		H			Transport
			H49		Land and pipeline transport
				H49001	Rail transport 49.11.00, 49.12.00, 49.20.00
				H49002	Passenger transport by car and bus, etc. 49.31.00, 49.32.00, 49.33.00, 49.34.00, 49.39.00
				H49003	Road and pipeline transport 49.41.00, 49.42.00, 49.50.00
			H50		Shipping
				H50	Shipping 50.10.00, 50.20.00, 50.30.00, 50.40.00
			H51		Aviation
				H51	Aviation 51.10.10, 51.10.20, 51.21.00, 51.22.00
			H52		Storage, cargo handling and support activities for transportation
				H52	Storage, cargo handling and transport support activities 52.10.00, 52.21.10, 52.21.20, 52.21.30, 52.22.10, 52.22.20, 52.23.00, 52.24.00, 52.25.00, 52.26.00, 52.31.00, 52.32.00
			H53		Postal and courier activities
				H53	Postal and courier activities 53.10.00, 53.20.00, 53.30.00

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JK	I				Accommodation and restaurants
		I			Accommodation and restaurants
			I55		Accommodation facilities
				I55	Accommodation facilities 55.10.00, 55.20.00, 55.30.00, 55.40.00, 55.90.00
			I56		Preparation and serving of food and beverages
				I56	Preparation and serving of food and beverages 56.11.10, 56.11.90, 56.12.00, 56.21.00, 56.22.00, 56.30.10, 56.30.20, 56.40.00
					IT and media
		J			Publishing and media production
			J		Publishing and media production
			J58		Publishing of newspapers, books and software, etc.
				J58001	Publishing of newspapers and books, etc. 58.11.00, 58.12.00, 58.13.00, 58.19.00
				J58002	Software publishing 58.21.00, 58.29.00
			J59		Production of films, television programmes, sound recordings, etc.
				J59	Production of films, television programmes, sound recordings, etc. 59.11.00, 59.12.00, 59.13.00, 59.14.00, 59.20.00
		J60		Programming and media distribution	
			J60	Programme setting and media distribution 60.10.00, 60.20.00, 60.31.00, 60.39.00	
	K			IT and telecommunications	
		K61		Telecommunications	
			K61	Telecommunications	
			K61	Telecommunications 61.10.00, 61.20.00, 61.90.00	
		K62-K63		IT and information services	
			K62	Computer programming and IT consultancy, etc.	
			K62	Computer programming and IT consultancy, etc. 62.10.00, 62.20.00, 62.90.00	
			K63	IT infrastructure, data processing, hosting, etc.	
			K63	IT infrastructure, data processing, hosting, etc. 63.10.00, 63.91.00, 63.92.00	

10-Std.gr.	20-Std.gr.	36-Std.gr.	85-Std.gr.	131-Std.gr.	
L					Finance and insurance
	L				Finance and insurance
		L			Finance and insurance
			L64		Financial services, except insurance
				L64001	Financial institutions 64.11.00, 64.19.00
				L64002	Credit intermediation and investment 64.21.10, 64.21.20, 64.21.30, 64.22.00, 64.31.10, 64.31.20, 64.32.00, 64.91.00, 64.92.10, 64.92.20, 64.92.30, 64.99.10, 64.99.90
			L65		Insurance
				L65	Insurance 65.11.00, 65.12.00, 65.20.00, 65.30.10, 65.30.20
			L66		Support activities for financial services and insurance
				L66	Support activities for financial services and insurance 66.11.00, 66.12.00, 66.19.00, 66.21.00, 66.22.00, 66.29.00, 66.30.00
M					Trade, rental and management of real estate
	M				Trade, rental and management of real estate
		M			Trade, rental and management of real estate
			M		Trade, rental and management of real estate
				M68001	Real estate management and trade, and development of construction projects 68.11.00, 68.12.00, 68.31.10, 68.31.20, 68.32.10, 68.32.20
				M68002	Residential letting 68.20.10, 68.20.20, 68.20.30
				M68003	Commercial letting 68.20.40

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NO	N	N69-N71	N69	N69001	Consulting and business services
					Consulting, research and development
					Legal and business consultancy, etc.
			N69	N69001	Legal and accounting activities
					Legal assistance 69.10.00
				N69002	Accounting assistance 69.20.00
			N70		Head office activities and management consultancy
				N70	Head office activities and management consultancy 70.10.10, 70.10.20, 70.20.00
			N71		Architectural, engineering and technical testing activities, etc.
				N71	Architectural and engineering activities, as well as technical testing, etc. 71.11.00, 71.12.10, 71.12.20, 71.12.30, 71.12.40, 71.12.90, 71.20.10, 71.20.20, 71.20.90
		N72			Scientific research and development
			N72		Scientific research and development
				N72	Scientific research and development 72.10.00, 72.20.00
		N73-N75			Advertising, design and other consultancy and veterinary services
			N73		Advertising activities, market analysis and public relations
				N73	Advertising activities, market analysis and PR 73.11.10, 73.11.90, 73.12.00, 73.20.00, 73.30.00
			N74		Other consultancy including design, photography and patents
				N74	Other consultancy including design, photography and patents 74.11.00, 74.12.00, 74.13.00, 74.14.00, 74.20.00, 74.30.00, 74.91.00, 74.99.10, 74.99.90
			N75		Veterinary activities
				N75	Veterinary activities 75.00.00

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	O				Administrative and support activities
		O			Administrative and support activities
			O77		Rental and leasing
				O77	Rental and leasing 77.11.00, 77.12.00, 77.21.00, 77.22.00, 77.31.00, 77.32.00, 77.33.00, 77.34.00, 77.35.00, 77.39.10, 77.39.90, 77.40.00, 77.51.00, 77.52.00
			O78		Employment placement including temporary employment agencies and recruitment
				O78	Employment services including temporary employment agencies and recruitment 78.10.00, 78.20.00
			O79		Activities of travel agencies and tour operators, etc.
				O79	Activities of travel agencies and tour operators, etc. 79.11.00, 79.12.00, 79.90.00
			O80		Guard and security activities
				O80	Guard and security activities 80.01.00, 80.09.00
			O81		Real estate services, cleaning and landscaping
				O81	Real estate services, cleaning and landscaping 81.10.00, 81.21.00, 81.22.10, 81.22.20, 81.22.90, 81.23.00, 81.30.00
			O82		Administrative and office services and other business services
				O82	Administrative and office services and other business services 82.10.00, 82.20.00, 82.30.00, 82.40.00, 82.91.00, 82.92.00, 82.99.00
PQR					Public administration, education and health
	P				Public administration and safety
		P			Public administration and safety
			P		Public administration and safety
				P84001	Public administration and statutory social security 84.11.00, 84.12.00, 84.13.00, 84.30.00
				P84002	Public safety and justice 84.21.00, 84.22.00, 84.23.00, 84.24.00, 84.25.00

10-Std.gr.	20-Std.gr.	36-Std.gr.	85-Std.gr.	131-Std.gr.	
	Q				Education
		Q			Education
			Q		Education
				Q85001	Primary education 85.10.00, 85.20.10, 85.20.20
				Q85002	Upper secondary and vocational education 85.31.10, 85.31.20, 85.32.00, 85.33.00
				Q85003	Further education 85.40.00
				Q85004	Adult education, etc. 85.51.00, 85.52.00, 85.53.00, 85.59.00, 85.61.00, 85.69.00
	R				Health and social work
		R86			Health services
			R86		Health services
				R86001	Hospital operations 86.10.00
				R86002	Medical, dental and other health services 86.21.00, 86.22.00, 86.23.00, 86.91.00, 86.92.00, 86.93.00, 86.94.00, 86.95.00, 86.96.00, 86.97.00, 86.99.00
		R87-R88			Social services
			R87		Institutional stays with nursing and supervision, etc.
				R87	Institutional stays with nursing and supervision, etc. 87.10.10, 87.10.20, 87.20.10, 87.20.20, 87.30.10, 87.30.20, 87.91.00, 87.99.10, 87.99.20, 87.99.30, 87.99.90
			R88		Social measures including home help and day care institutions
				R88	Social measures including home help and day care institutions 88.10.10, 88.10.20, 88.10.30, 88.91.10, 88.91.20, 88.91.30, 88.91.40, 88.91.50, 88.91.60, 88.99.10, 88.99.20, 88.99.90

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10-Std.gr.	20-Std.gr.	36-Std.gr.	85-Std.gr.	131-Std.gr.	
STUV	S	S	S90	S90	Culture, leisure, auto repair and other services
					Culture, sport and leisure
					Culture, sports and leisure
					Theatre, music, etc.
					Theater, music, etc. 90.11.00, 90.12.00, 90.13.00, 90.20.10, 90.20.20, 90.31.00, 90.39.10, 90.39.20
					Libraries, museums, etc.
					Libraries, museums, etc. 91.11.00, 91.12.00, 91.21.00, 91.22.00, 91.30.00, 91.41.00, 91.42.00
					Lottery and other gambling activities
					Lottery and other gambling activities 92.00.00
					Sports activities, amusements and leisure activities
	Sports and leisure activities 93.11.00, 93.12.00, 93.13.00, 93.19.00				
	Amusement parks and other leisure activities 93.21.00, 93.29.10, 93.29.90				
	TUV	TUV	T94	T94	Organisations, auto repair and personal services
					Organisations, auto repair and personal service
					Activities of organisations and associations
					Activities of organisations and associations 94.11.00, 94.12.00, 94.20.00, 94.91.00, 94.92.00, 94.99.00
					Repair and maintenance of motor vehicles, computers and household goods
Repair and maintenance of household equipment, etc. 95.10.00, 95.21.00, 95.22.00, 95.23.00, 95.24.00, 95.25.00, 95.29.00, 95.40.00					
Repair and maintenance of cars and motorcycles 95.31.10, 95.31.20, 95.31.90, 95.32.00					
Personal services					
Personal services 96.10.10, 96.10.20, 96.21.00, 96.22.00, 96.23.00, 96.30.00, 96.40.00, 96.91.00, 96.99.00					
U97	Activities in households carried out by employed helpers				
U97	Activities of households carried out by employed helpers 97.00.00				

10-Std.gr.	20-Std.gr.	36-Std.gr.	85-Std.gr.	131-Std.gr.	
			U98		Production of goods and services by households for own use
				U98	Production of goods and services by households for own use 98.10.00, 98.20.00
			V		Extraterritorial organisations and bodies
				V	Extraterritorial organisations and bodies 99.00.10, 99.00.20

Appendix 2. Classification of outsourcing activities

1. Concepts

Outsourcing

Outsourcing refers to a contractual arrangement between a principal and a contractor, whereby the contractor performs specific tasks on behalf of the principal, such as parts of a production process or the entire production process, employment intermediation, or support activities.

The outsourcing rules also apply where the contractor is a subsidiary, and irrespective of whether the activities are carried out on market terms or not.

The principal and the contractor may be located within the same economic territory or in different economic territories. The actual location does not affect the classification of either entity.

The entire production process for goods and services

In general, the entire production process comprises the use of labour, capital, goods, and services to create output, but only in relation to core production - not support activities (see the following page). The entire production process must be assessed with reference to the type of activities typically carried out by the principal.

The activities that are outsourced may constitute part of the principal's production process or the entire production process of another enterprise (e.g. the contractor).

For a publishing company with a long and complex business process, outsourcing of IT activities would constitute only part of the publishing process, whereas it may represent a complete process where the principal is an IT company.

The entire production process in manufacturing

The production process in manufacturing comprises the physical or chemical transformation of materials, substances, or components into new products. It may also include related activities that are typically linked to the production itself – for example testing or installation – provided that such activities are of limited importance relative to the value of the main product and relate to the enterprise's own products. Support activities are not part of the production process.

Principal

A principal is an entity that enters into a contract with a contractor for the performance of specific tasks, such as parts of a production process or even the entire production process, employment intermediation, or support activities.

Contractor

Contractors perform specific tasks, such as parts of a production process or even the entire production process, temporary employment services, or support activities, under contract for a principal. These are also referred to as subcontractors.

Manufacturing activities

Manufacturing activities refer to the physical and/or chemical transformation of materials, substances, or components into new products. The materials, substances, or components are raw materials originating from agriculture, forestry, fishing, or mining, as well as products and semi-finished goods from other manufacturing activities.

Factoryless Goods Producer (FGP)

A Factoryless Goods Producer (FGP) is a principal that controls the production of a good by undertaking the necessary entrepreneurial steps and providing the technical specifications required to produce the good, while outsourcing all or part of the material transformation required for its production.

Raw materials or main material inputs

Whether an enterprise owns the raw materials is an important consideration for the classification of its economic activity where the enterprise outsources all or part of its production.

Intellectual Property Product (IPP) or Intellectual Property Rights (IPR)

Intellectual property product or Intellectual property rights refers to intangible assets created through intellectual effort. This includes two categories:

- industrial property rights, such as patents for new inventions, trademarks, industrial designs, trade and service marks, and protected designations of origin
- copyright and related rights, such as music, literature, paintings, and sculptures

Intellectual property rights allow owners to determine how, when, and where their works are used and/or exploited.

It should be noted that intellectual property (e.g. software, patents) is not to be considered a principal material input. For example, software forms part of the production process in the same way as machinery and other equipment; it is not incorporated into or transformed into the final product. It should therefore be regarded as a capital good rather than a physical material input.

Support activities

Support activities are activities carried out by an entity to support its core production, for example by providing goods (tools, scaffolding, etc.) or services (accounting, storage, cleaning, security, etc.) that are used exclusively or primarily by that entity. Support activities are not part of the core production process, as they do not directly contribute to the final good or service, but merely support the principal's overall function as a production unit.

A given activity may constitute a support activity, part of a production process, or even the entire production process, depending on the context. For example, computer programming (e.g. for payroll calculation) may be a support activity in a large enterprise, but the core activity in a specialised IT company.

2. Rules for the classification of outsourcing

The rules describe how outsourcing activities carried out by principals and contractors, as defined in the section on concepts above, are to be classified.

Important It should be noted that these rules apply only to the classification of outsourcing. Where principals or contractors are also engaged in other activities, the classification of the principal activity must be determined by applying value added principles across all their activities.

Outsourcing of parts of the production process

Principal If only part of the production process is outsourced, the principal activity of the principal is classified in the class that corresponds to the activity representing the complete production process, in other words the principal activity is classified as if the principal were carrying out the complete process, including the contracted work, itself.

Contractor The principal activity of the contractor is classified with the principal activity of units producing the same goods for their own account.

This also applies to the outsourcing of support functions in the production process, such as accounting or computing activities.

Outsourcing of the complete production process

In general, if the principal outsources the complete production process of a good or service, its principal activity is classified as if it were carrying out the production process itself. In the case of manufacturing, however, the following special considerations apply.

For its principal activity to be classified in Section C 'Manufacturing', a principal should not only own the final output, but also satisfy one of the following conditions:

- a. it owns the input materials (raw materials or intermediate goods) to the production process, or
- b. it owns the intellectual property products (IPPs).

Examples of such activities are metal manufacturing (for example, forging, casting, cutting, stamping and foundry works), processing of metals (for example, chrome plating), manufacturing of apparel, finishing of apparel and similar elementary parts of the production process. The principal activity of the contractor is classified with that of units producing the same goods for their own account which, in this case, would be the same class as that of the principal.

Outsourcing of the complete production process in section C (i)

Principal A principal that owns the main raw materials and thereby owns the final output, but has the production carried out by a contractor, is classified in Section C “Manufacturing”, and more specifically in the class corresponding to the entire manufacturing process.

Contractor The principal activity of the contractor is classified with the principal activity of units producing the same goods for their own account.

Outsourcing of the complete production process in section C (ii)

Principal A principal that owns the intellectual property rights, and thereby owns the final output, but has the production carried out by a contractor, is classified in Section C “Manufacturing”, and more specifically in the class corresponding to the entire manufacturing process. The principal is considered a Factoryless Goods Producer (FGP).

Contractor The principal activity of the contractor is classified with the principal activity of units producing the same goods for their own account.

Intellectual property The factoryless principal provides intellectual property inputs, such as product design, without charging for the right to use the principal’s intellectual property, while outsourcing both the acquisition of all, or most, material inputs and the manufacturing process to a (often non-resident) contractor.

Intellectual property rights may include patents, trademarks, copyrights, etc., but may also consist of recipes, technical specifications, or utility models. These rights are protected in different ways.

The principal purchases the finished goods from the contractor at a price that includes the value of material inputs and processing, but excludes the value of the principal’s intellectual property used in the production process. The finished goods may be used by the principal as inputs for further production, sent elsewhere for further processing, or delivered directly to final customers.

These rules are based on the National Accounts manual, the EU’s European System of Accounts 2025 (ESA 2025).

Outsourcing of the complete production process in section C (iii)

Principal A principal who completely outsources the transformation process of a manufacturing activity but does not own the input materials and does not supply inputs of intellectual property, is in fact buying the completed good from the contractor with the intention to re-sell it. Such an activity is classified in section G ‘Wholesale and retail trade’, specifically according to the type of sale and the specific type of good sold.

Contractor The principal activity of the contractor is classified with the principal activity of units producing the same goods for their own account.

Outsourcing of the production process – activities other than manufacturing

Outsourcing of support activities

- Principal* When a principal carries out the whole or a part of the production process (of a good or a service) but delegates to a contractor certain support activities (such as accounting or computer services), which are not part of the production process and do not directly lead to the final good or service, but support the general functioning of the principal as a production unit, the activities of the principal are classified to the NACE code that represents the core production process.
- Contractor* The principal activity of the contractor is classified according to the specific activity it is carrying out (for example, class 69.20 'Accounting, bookkeeping and auditing activities; tax consultancy' or class 62.20 'Computer consultancy and computer facilities management activities').

Outsourcing of parts of the production process in sections A, B, D and E

- Principal* The principal activity of a principal outsourcing a part of the goods production process in section A 'Agriculture, forestry and fishing', section B 'Mining and quarrying', section D 'Electricity, gas, steam and air conditioning' and section E 'Water supply; sewerage, waste management and remediation activities' is classified as if the principal would cover the whole production process.
- Contractor* The principal activity of the contractor is classified with the principal activity of units producing the same goods for their own account. If the contractor carries out other activities, its principal activity should be determined in accordance with the value-added principle.

Outsourcing of the complete production process in sections A, B and E

- Principal* A principal outsourcing the whole production process of section A 'Agriculture, forestry and fishing', section B 'Mining and quarrying' and section E 'Water supply; sewerage, waste management and remediation activities' but does not own the input materials (for example, seeds, plants, trees, herds of animals or fry) is in fact buying the completed good from the contractor with the intention to re-sell it. Such an activity is classified in division 46 'Wholesale trade' (depending on the activity and the specific good sold).
- Contractor* The principal activity of the contractor is classified with the principal activity of units producing the same goods for their own account.

Outsourcing of the complete production process in section D

- Principal* The principal activity of a principal outsourcing the whole production process of section D 'Electricity, gas, steam and air conditioning supply' is classified in section D as per the activity and the specific good sold.
- Contractor* The principal activity of the contractor is classified with the principal activity of units producing the same goods for their own account.

Outsourcing of the complete production process in section F

When a principal subcontracts construction work to other units but remains responsible for the overall construction process, the principal activity of both the principal and the contractor is classified in section F 'Construction', specifically to the class that corresponds to the construction activities carried out.

Outsourcing of services

Principal Concerning the outsourcing of services (for example, group 82.2 'Activities of call centres'), the principal who outsources a part of the service-producing activities should have its principal activity classified as if providing the whole service process.

Contractor The principal activity of the contractor is classified according to the portion of the service provision it is undertaking. When the principal subcontracts the whole service activity, both the principal and the contractor are classified as if they were carrying out the complete service activity.



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